



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA

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March 10, 2026

RBI issues Directions on Prudential Norms on Declaration of Dividend and Remittance of Profit by Regulated Entities

The Reserve Bank of India had, on [January 6, 2026](#), issued the following drafts for stakeholder feedback on prudential norms on declaration of dividend, viz.:

- (i) [Reserve Bank of India \(Commercial Banks – Prudential Norms on Declaration of Dividend and Remittance of Profits\) Directions, 2026](#)
- (ii) [Reserve Bank of India \(Small Finance Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (iii) [Reserve Bank of India \(Payment Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (iv) [Reserve Bank of India \(Local Area Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (v) [Reserve Bank of India \(Regional Rural Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)

2. Feedback received on the draft Directions has been examined and consequent modifications have been suitably incorporated in the final Directions. A statement on the feedback received for the draft Master Directions is provided in the [Annex](#).

3. Accordingly, the Reserve Bank of India has today issued the following five Master Directions, four Repeal Directions and one Amendment Guideline to revise the extant instructions applicable to banks. These Directions shall come into effect from Financial Year (FY) 2026-27 and the extant prudential norms on declaration of dividend and remittance of profits shall remain valid till FY 2025-26.

- (i) [Reserve Bank of India \(Commercial Banks – Prudential Norms on Declaration of Dividend and Remittance of Profits\) Repeal Directions, 2026](#)
- (ii) [Reserve Bank of India \(Small Finance Banks – Prudential Norms on Declaration of Dividend\) Repeal Directions, 2026](#)
- (iii) [Reserve Bank of India \(Payment Banks – Prudential Norms on Declaration of Dividend\) Repeal Directions, 2026](#)
- (iv) [Reserve Bank of India \(Local Area Banks – Prudential Norms on Declaration of Dividend\) Repeal Directions, 2026](#)
- (v) [Reserve Bank of India \(Commercial Banks – Prudential Norms on Declaration of Dividend and Remittance of Profits\) Directions, 2026](#)

- (vi) [Reserve Bank of India \(Small Finance Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (vii) [Reserve Bank of India \(Payment Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (viii) [Reserve Bank of India \(Local Area Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (ix) [Reserve Bank of India \(Regional Rural Banks – Prudential Norms on Declaration of Dividend\) Directions, 2026](#)
- (x) [Reserve Bank of India \(Setting Up of Wholly Owned Subsidiaries by Foreign Banks\) Amendment Guidelines, 2026](#)

Press Release: 2025-2026/2242

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