

STAMP DUTY & REGISTRATION FEES AT A GLANCE

Glance (For Documents /applications commonly presented before SR)

(SD Amendment up to 18/07/2016 & RF Amendment up to 18/07/2016 respectively is incorporated)

<i>Nature of Documents</i>	<i>Art. Sl. No. under Stamp Sch.</i>	<i>Rate</i>	<i>Art. No in the Table of fees</i>	<i>Rate</i>
Adoption deed	3	Rs.250/-	V (4)	Rs 1000/-
Agreement/memorandum of agreement (to giving authority /power to a promoter or developer by whatsoever name called for construction, development or sale or transfer of any immovable property)	5 (c)	Conveyance rate (Sl No 21 or 22) on the value or the estimated cost.	I (a) (1)	2% on the value or the estimated cost.
Agreement / memorandum of Agreement (if relating to Monthly Deposit Scheme similar to that of chits, or whatsoever name called between a co-operative society/bank and a depositor)	5(d)	Rs.100/- in respect of each depositor.	I (a) (1)	2% on the value or the estimated cost.
Agreement / memorandum of Agreement (in any other cases)	5 (e)	Rs 200/-	I(v)	Rs 200/-
Agreement relating to deposit of Title deeds , pawn or Pledge , If the amount secured is up to 5 lakhs	6 (1), (2), (i)	0.5% of the amount	I a (3)	Rs. 0.1 for every Rs 100 or part there of
Agreement relating to deposit of Title deeds , pawn or Pledge , If the amount secured exceeds 5 Lakh up to 20 Lakhs	6 (1), (2), (ii)	0.5% of the amount, subjected to maximum Rs 5000/-	I a (3)	Rs. 0.1 for every Rs 100 or part there of
Agreement relating to deposit of Title deeds , pawn or Pledge , If the amount secured exceeds 20 Lakh up to 50 Lakhs	6 (1), (2), (iii)	0.5% of the amount, subjected to maximum Rs 10000/-	I a (3)	Rs. 0.1 for every Rs 100 or part there of
Agreement relating to deposit of Title deeds , pawn or Pledge , If the amount secured exceeds 50 Lakhs	6 (1), (2), (iv)	0.25% of the amount, subjected to minimum Rs 20000/- maximum Rs 25000/-	I a (3)	Rs. 0.1 for every Rs 100 or part there of
Bond	13	5% for the amount secured	I(a)(1)	2% of the amount secured
Bottomory bond	14	5% for the amount secured	I(a)(1)	2% of the amount secured
Cancellation deed --- previously executed	15	Five hundred rupees	I(u)	Rs.200/-
Certificate of sale – granted to the purchaser of any property sold by public auction by a civil court/govt./collector/revenue officer	16	CONVEYANCE RATE (Sl No 21 or 22) on consideration equal to purchase money.	I (a) (1)	2% (for registration only) No fee for filing in file volume
Filing chit agreement (Variyola)	19	Rs.50/- for every Rs.1000/- or part of the total amount subscribed	Kerala Chitty rule 2012 – rule 44 (appendix II)	Rs.10/-

Conveyance 21- (property situated within panchayath area) /	21 (i)	8% of the fair value or value of consideration whichever is higher	I (a) 1	2% of the fair value or consideration whichever is higher
Conveyance -21— panchayath area —(in respect of whole or a portion of a property involved in the previous conveyance , when executed within a period of three months from the date of registration of such previous conveyance.)	21 (ii)	Two times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 21 (i), whichever is higher.	I (a) 1	----- do-----
Conveyance – 21-panchayath area —(in respect of whole or a portion of a property involved in the previous conveyance , when executed after three months and before six months from the date of registration of such previous conveyance.)	21 (iii)	One and half times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 21 (i) , whichever is higher.	I (a) 1	----- do-----
Conveyance -22- (property situated within the areas of municipalities /Townships /Cantonments)	22(i)	8% of the fair value or value of consideration whichever is higher	I (a) 1	----- do-----
Conveyance -22- municipalities/ townships/ cantonments —(in respect of whole or a portion of a property involved in the previous conveyance , when executed within a period of three months from the date of registration of such previous conveyance.)	22 (ii)	Two times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 22 (i), whichever is higher.	I (a) 1	----- do-----
Conveyance – 22- municipalities/ townships/ cantonments —(in respect of whole or a portion of a property involved in the previous conveyance , when executed after three months and before six months from the date of registration of such previous conveyance.)	22 (iii)	One and half times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 22 (i) , whichever is higher.	I (a) 1	----- do-----
Conveyance -22- (property situated within corporation Area)	22(iv)	8% of the fair value or consideration whichever is higher	I (a) 1	----- do-----
Conveyance -22- Corporations —(in respect of whole or a portion of a property involved in the previous conveyance , when executed within a period of three months from the date of registration of such previous conveyance.)	22 (v)	Two times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 22 (iv), whichever is higher.	I (a) 1	----- do-----
Conveyance – 22- corporations —(in respect of whole or a portion of a property involved in the previous conveyance , when executed after three months and before six months from the date of registration of such previous conveyance.)	22 (vi)	One and half times the stamp duty paid in respect of previous conveyance deed or the stamp duty payable under 22 (iv) , whichever is higher.	I (a) 1	----- do-----
<i>EXPLANATION: The amount of two times or one and half times the stamp duty , as the case maybe, payable with respect to a portion or portions of the whole property involved in the previous conveyance shall be calculated proportionate to the stamp duty paid in the previous conveyance deed.</i>				
Conveyance – 22 A- as defined in section 2 d (ii), (iii) not being a transfer charged or exempted under No.55	22A	5% of the fair value of land + value of other immovable properties of the transferor company / aggregate of the market value of shares or other marketable securities /the amount of consideration paid for such amalgamation whichever is higher	I(a)1, I c	2 % of the value / market value of shares and securities / consideration, on which stamp duty is calculated.

Copy or Extract – certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees	23	Fifty rupees	XII (1)	Rs.200/- for each document
Exemption- copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose				
Counterpart or Duplicate – of any instrument chargeable with duty and in respect of which proper stamp duty has been paid – (Original deed’s stamp does not exceed Rs.100/-	24 (i)	The same duty payable as is in the original	I (r) 1	Rs 200/-
Counterpart or Duplicate – of any instrument chargeable with duty and in respect of which proper stamp duty has been paid- (Original deed’s stamp exceeds Rs. 100/-	24 (ii)	Rs. 500/-	I (r) 1	Rs 200/-
Divorce deed	27	Rs.500/-	I (v)	Rs.200/-
Exchange (SD & Fee computed for the property of Highest value)	29	CONVEYANCE RATE (Sl No 21 or 22) of the fair value or consideration whichever is higher of the property of the greater value.	I (a) (1)	2% of the fair value or consideration whichever is higher
Gift (in favor of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grand children of a person)	31 a(i)	If the extent of land involved is five acres or less, 2% of the fair value or market value whichever is higher subject to maximum Rs.1000/-	I(a)1 note (viii)	1% of the fair value or market value
Gift (in favor of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grand children of a person)	31 a (ii)	If the extent of land involved is above five acres, 2% of the fair value or market value whichever is higher	I(a)1 note (viii)	1% of the fair value or market value
Gift (outside family)	31 b	CONVEYANCE RATE (Sl No 21 or 22),on the market value / fair value whichever is higher)	I (a) (1)	2% of the fair value / market value whichever is higher
Indemnity Bond	32	Same as SECURITY bond (5% of amount secured / Maximum Rs. 500/-)	I (a) 1	2% of the amount secured
Lease – where rent is fixed and no premium or advance is paid or delivered	33	As shown below		
Lease - (less than 1 year)	33 a (i)	Same duty as BOTTAMARY BOND of whole amount	I (d) 1 (i)	2% of whole amount
Lease (above 1 year but not more than 5 years)	33 a (ii)	Same duty as BOTTAMARY BOND of Average Annual Rent	I(d)1(ii)	2% of AAR
Lease (above 5 year but not more than 10 years)	33 a (iii)	Conveyance rate of AAR (Sl No 21 / 22) as the case may be	I(d)1(ii)	2% of AAR
Lease (above 10 year but not more than 20 years)	33 a (iv)	Conveyance rate of twice AAR (Sl No 21 / 22) as the case may be	I(d)1(iii)	2% of twice of AAR
Lease (above 20 year but not more than 30 years)	33 a (v)	Conveyance rate of thrice AAR (Sl No 21/22) as the case maybe	I(d)1(iv)	2% of thrice of AAR
Lease (above 30 year but not more than 100 years)	33 a (vi)	Conveyance rate of four times of AAR (Sl No 21/22) as the case maybe	I(d)1(v)	2% of four times of AAR
Lease (more than 100 years)	33 a (vii)	Conveyance rate (Sl No 21/22) for consideration equal		2% of “one- sixth of the whole

		to one sixth of the whole amount of the rent which would be paid for the first fifty years of the lease.	I(d)1(vi)	amount of the rent” which would be paid for the first fifty years of the lease.
Lease (does not purport to be for any definite term)	33 a (viii)	Conveyance rate (Sl No 21/22) for consideration equal to three times the amount or value of the AAR which would be paid for the first ten years if the lease continued so long	I(d)1(vii)	2% of AAR which would be paid for the first ten years
LEASE – where the lease is granted for a fine/premium/advance and where no rent is fixed	33 b	Conveyance rate (Sl No 21/22) for consideration equal to the amount of such fine/premium/advance	I(d)(2)	2% of the amount of premium/advance/fine
LEASE – where the lease is granted for a fine/premium/advance in addition to the rent fixed	33 c	Conveyance rate (Sl No 21/22) for consideration equal to the amount of such fine/premium/advance in addition to the duty payable under 33 a, (based on rent and the period of lease)	I (d) (3)	2% of the amount of such fine/premium/advance in addition to the duty payable under 33 a, (based on rent and the period of lease)
Licence to Let - including agreement to let or sublet	35A	Same as Lease (No 33)		Same as lease
Memorandum of association and rules and regulations of a charitable society under Travancore-Cochin Literary, scientific and charitable societies registration act 1955 & society Reg. Act 1860	36A	Rs.500/-		<i>Rs.1000/- as per Travancore-cochin literary act 1955) Rs. 25/- as per Society reg. act 1860</i>
Mortgage (possession of property is given/ agreed to give)	37(a)	Conveyance rate (Sl No 21 / 22) as the case may be for the amount secured	I(a)(1) & I (l)	2% for the amount secured
Mortgage (possession of property is not given / not agreed to give)	37(b)	Same as BOTTAMARY BOND (5% for the amount secured)	I(a)(1) & I (l)	2% for the amount secured
Mortgage (when executed in favour of commercial banks for securing loans)	37(d)	0.5% of the amount secured subjected to maximum Rs 20000/-	<i>I (a) (1) note ix</i>	<i>1% for the amount secured, maximum Rs. 500/-</i>
<i>Exemption: (1) Instruments executed by persons taking advances from Government for agricultural purposes or by their sureties as security for the purposes or by their security for the repayment of such advances</i>				
<i>Exemption: (2) Instruments executed for securing agricultural and educational loans granted by commercial banks.</i>				
Partition (among father, mother, grandfather, grandmother, husband, wife, son, daughter, grand children, brother, sister, or legal heirs of the deceased children)	42 a (i)	If the extent of land involved is five acres or less, 1% of the fair value or market value whichever is higher subject to maximum Rs.1000/-	I(a)1 note (viii) & I (i)	1% of the fair value or market value
Partition (among father, mother, grandfather, grandmother, husband, wife, son, daughter, grand children, brother, sister, or legal heirs of the deceased children)	42 a (ii)	If the extent of land involved is above five acres, 1% of the fair value or market value whichever is higher	I(a)1 note (viii) & I (i)	1% of the fair value or market value
Partition (other than family)	42 b	6% of Separated Share	I (a) (1) & I(i)	2% of S S
Partnership instrument of partnership deed	43(a)	Rs.5000/-	I(a)1	2% of value of partnership property
Dissolution of a partnership deed	43(b)	Rs.1000/-	1(p)	2% of value of partnership

				property Maximum 200/-
Power of Attorney for sole purpose of Registration	44 (a)	Rs 50/-	I (a) 2	Rs. 200/-
Power of Attorney authorizing one or more person to act in a single transaction	44 (b)	Rs 100/-	I (a) 2	Rs. 200/-
Power of Attorney authorizing not more than 5 person to act in general	44 (c)	Rs 300/-	I (a) 2	Rs. 200/-
Power of Attorney authorizing more than 5 but not more than 10 person to act in general	44 (d)	Rs 1000/-	I (a) 2	Rs. 200/-
Power of attorney when given for consideration and authorized to sell any immovable property	44(e)	Conveyance rate (Sl No 21 / 22) as the case may be rate of fair value or consideration whichever is higher	I(a)1	2% of value or consideration whichever is higher
Power to give authority to sell (other than family)	44 (f)	Conveyance rate (Sl No 21 / 22) as the case may be rate of fair value or consideration whichever is higher	Note below I a (2)	2% of SD levied subjected to minimum Rs. 200/-
Power to give authority to sell (among father, mother, wife, husband, son, daughter, brother, sister)	44 (g)	Rs 300/- for each person authorized	I a (2)	Rs 200/-
Re conveyance if the consideration does not exceed Rs. 1000/-	47(a)	Conveyance rate (Sl No 21 / 22) as the case may be	I (a) (1)	2%
Re conveyance in other case	47 (b)	Rs. 200/- (municipal / corporation area), Rs 150/- (panchayath area)	I (a) (1)	2%
Release (in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, grand children, brother, sister, or legal heirs of the deceased children of a person)	48 (a) (i)	If the extent of land involved is five acres or less, 1% of the fair value or consideration whichever is higher subject to maximum Rs.1000/-	I(a)1 note (viii) & I (e)	1% fair value or consideration whichever is higher
Release (in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, grand children, brother, sister, or legal heirs of the deceased children of a person)	48(a) (ii)	If the extent of land involved is above five acres, 1% of the fair value or consideration whichever is higher	I(a)1 note(viii) & I (e)	1% fair value or consideration whichever is higher
Release in any other cases	48 (b)	Conveyance rate (Sl No 21/22 as the case may be)	I (a) (1)	2% fair value or consideration whichever is higher
Security Bond (when the amount secured does not exceed Rs 1000/-	50(a)	5% of the amount secured	I (a) (1)	2% of the amount secured
Security Bond (in any other case)	50 (b)	Rs 500/-	I (a) (1)	2% of the amount secured
Settlement (in favor of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grand children of a person)	51 A (a) (i)	If the extent of land involved is five acres or less, 2% of the fair value or market value whichever is higher subject to maximum Rs.1000/-	I (a)1 note viii & I (j)	1% of fair value or market value whichever is higher
Settlement (in favor of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grand children of a person)	51 A (a) (ii)	If the extent of land involved is above five acres, 2% of the fair value or market value whichever is higher	I (a) 1 note viii & I (j)	1% of fair value or market value whichever is higher
Settlement in any other case	51 A (b)	Same duty as BOTTAMARY BOND (Sl No 14), i.e. (5% of fair value or market value)	I (a) 1 & I (j)	2% of fair value / market value whichever is higher
Revocation of settlement	51 B	Same duty as BOTTAMARY BOND (Sl No 14), i.e. (5% of fair value or market value) subject to maximum	1 (u)	Rs 200/- (maximum)

		Rs.500/-		
Surrender of Lease (duty does not exceed Rs 100/-)	54 (a)	The duty chargeable to lease	I (a) (1) & I (g)	2% of consideration or value of improvements, if not specified fee payable on the original deed
Surrender of lease (in any other cases)	54 (b)	Rs 250/-	I (a) (1) & I (g)	2% of consideration or value of improvements, if not specified fee payable on the original deed
Transfer of lease	56	Same as conveyance rate (Sl No 21/22)	I (a)(1)	2% of fairvalue / consideration whichever is higher
Trust -- Declaration of – or concerning any property when made by any writing	57 A	Same as conveyance rate (Sl No 21/22)	I (a) (1)	2% of the value/trust amount
Trust – Revocation of -- or concerning any property when made by any writing	57 B	Same as conveyance rate (Sl No 21/22)	I (a) (1)	2% of the value/trust amount
Ratification (Sale, settlement and mortgage)	Sec 4	Rs 500/-	I (t)	Same duty chargeable to original subjected to maximum Rs 500/-
Will registration / opening a sealed cover		Nil	V (1), (2)	Rs.500/- (for each person)
cancellation of will		Nil	V (3)	Rs 500/- (for each person)
Deposit of sealed cover / withdrawal of sealed cover		Nil	VI (1), (2)	Rs 1000/- (for each person)
Rectification (if no material change is occur)		Nil	I(s)	Same duty chargeable to original subjected to maximum Rs 500/-
Receipt - Duplicate		Rs.1/- (revenue stamp)	1(a)(1)	2% of amount
	24	Rs 500/-	I (r) (1)	Rs 200/-
Sale	21 / 22	Same as conveyance (Sl No 21/22) as the case may be for fair value or consideration whichever is higher	I (a)(1)	2% for fairvalue or consideration whichever is higher
Un valued agreement	5 (e)	Rs 200/-	I(v)	Rs 200/-
Valued agreement	5 (e)	Rs. 200/-	1 (a)(1)	2% of the value in the doc.
Copying fee for certified copy	23	Rs.50/-	XII (1)	Rs.200/- for each document
Search fee for Single Search / General Search for first 5 years		Nil	XI(1) &(2) a	Rs. 100/-
Search fee for Single Search / General Search for 6 to 30 years		Nil	XI (1) & (2), b	Rs. 250/-
Search fee for Single Search / General Search for years exceeding			XI (1) & (2) c	Rs. 25/- for each year

30 years		Nil		exceeding 30 years in addition to Rs.250/-
Application fee for certified copy & Encumbrance Certificate (single search & General search)		Nil	XI (3)	Rs.10/-
Additional sheet (over and above first two sheets used)		Nil	I (w)	Re 10/- per one sheet
When the consideration is paid before the Registrar		Nil	1(x)	10% of the amount paid subjected to maximum Rs.500/-
Filing translation of document under sec.19 (<i>when the language in the doc. is not commonly used in the sub distinct and not known to the SR</i>)		Nil	II	Rs 100/-
Memorandum fee under sec. 64,65, 66, 67		Nil	IV (1)	Rs 50/-
Cost for sending Dist. Copy under sec 64, 65, 66, 67 + Copying fee for document to be send		Nil	IV(2) XII (2)	Rs 100/- + Rs. 200/- for each document
Fee under section 30(1) (for documents registered by Dist. Registrar)		Nil	III	Rs 200/-
Attestation of Special Power		Same as Sl No 44	VII (1)	Rs 100/-
Attestation of General Power		Same as Sl No 44	VII (2)	Rs 100/-
Private attendance		Nil	VIII 1(a)	Rs 500/-
Jail or Hospital		Nil	VIII 1 (b)	Rs.100/-
Extra Fee for co executants for each instances		Nil	VIII (3)	Rs 100/-
Safe custody fee		Nil	IX	Rs 50/- for every 30 days or part maximum Rs 200/-
Will Enquiry / appeal and application under sec.72,73, 35(3)		Nil	XIII (1 to 5)	50/-
Protest Petition for registering a document / application for withdrawal of a document presented		Nil	XIII A	Rs 50/-
Application for Refund of fees / application under sec. 36 / application for returning of a Will already send to DR for safe custody			XIV (c, d, e, f)	Rs.20/-
Application for cancellation of a Power of attorney			XIV A	Rs.100/-
Holiday Registration for each application to accept a document / to attest a power of attorney / to accept a sealed cover		Nil	XV (1)& (2)	Rs 1000/-
On every application for holiday registration, an additional fee equal to ½ of the DA admissible under TA rules to officers who attend office shall be levied.			XV A (1), (2), (3)	½ DA as remuneration , (<i>maximum one DA as remuneration to be appropriated, extra levied should be remitted to treasury</i>)
Filing translation of power of attorney (<i>when the language in the</i>				

<i>doc. is not commonly used in the sub distinct and not known to the SR) / filing special power produced along with a document</i>		Nil	XVI (a), (b), (c)	Rs 500/-
Cost of a copying sheet			XX	Rs. 10/- per one sheet
Survey plan presented along with a document			XXI	Rs.50/-
TRR		Nil	XIX	Rs. 50/-
Documents securing agricultural loans through co op societies and Housing loan through housing co op societies (including their release) (principal amount <u>up to</u> Rs 2 lakh)			I (a)(1) note vii	1% of the value
Documents securing agricultural loans through co op societies and Housing loan through housing co op societies (including their release) (principal amount <u>above</u> Rs 2 lakh)			I (a) (1)	2% of the value
For proceeding to and returning from PA / Jail/Hospital (for SR and Peon separately) for each application. If attends at the same time at two or more residence in same village only one TA, which shall be recovered in equal shares from several applicants. (no TA, if the party arranged vehicle)			VIII 4,5,6, 7	Actual TA + (half DA as additional remuneration / PA) (maximum one DA as remuneration to be appropriated, extra levied should be remitted to treasury) (no TA, if the party arranged vehicle)
SPECIAL MARRIAGE RULES (GOP 7/2013/ Law, dt 26-11-2013)				
Special Marriage Notice (paid by the parties)		Nil	GOP 7/13/ law dt 26-11-13	Rs 100/-
Solemnization / Registration of marriage (paid by the parties)		Nil	---do--	Rs 1000/-
Fee for search (special marriage) (paid by the applicant)		Nil	---do--	RS 100/- for each year
Copying fee (special marriage) (paid by the applicant)		Rs 50/- stamp paper	---do--	Rs 100/-
Solemnization/ registration outside of office (paid by the parties)		Nil	---do--	Rs 1000/- as TA to Marriage officer and Rs 1000/- as fee
Recording objection (paid by the objector)		Nil	---do--	Rs 100/-(for each objection)
Enquiry in to objection (paid by the objector)		Nil	---do--	Rs 500/- (for each enquiry)
Summons to EACH witnesses (paid by the objector)		Nil	---do--	Rs 100/- (for each notice)