**List of Registrable & Non-Registrable Instruments asper**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Description of Instrument** | **Proper Stamp Duty** |
| 1. | Acknowledgement | Rs.2/- upto Rs.5000/-Exceeding 5000/- Rs.2/- for every 1000/- or part there of. |
| 2. | Administration Bond | The same duty as Bond No.12 upto Rs.1000/- and in any other case Rs.100/-. |
| 3. | Adoption Deed | Rs.500/- |
| 4. | Affidavit | Rs.20/- |
| 5. | Agreement relating to Sale of Immoveable property. | i) Same duty as conveyance on the market value of the property when the possession of the property is delivered or agreed to be delivered.ii) Rs.10/- to Rs.200/- depending upon the value of the property where the possession of the property is not delivered. |
| 6. | Agreement relating to DTD | 0.5% on the loan amount |
| 7. | Appointment in execution of power | Rs.1000/- |
| 8. | Appraisement or Valuation | The same duty as Bond No.12 upto Rs.1000/- and in any other case Rs.100/-. |
| 9. | Apprenticeship | Rs.50/- |
| 10. | Article of Association | Rs.500/- for every Rs.10 lakhs or part there of. |
| 11. | Award | Same duty as bond on the MV of the property which is the subject matter of Award. |
| 12. | Bond | Rs.5/- for every Rs. One Hundred upto Rs.1000/-.Rs.25/- for every Rs .Five Hundred or part there of in excess of Rs.1000/- |
| 13. | Bottomry Bond | Same duty as Bond No.12. |
| 14. | Cancellation of Instruments | The same duty as on the original instruments. |
| 15. | Certificate of sale | Rs.1/- for Rs.10/- Purchase Money.Rs.1.50/- for the Purchase Money exceeding Rs.10/- but below Rs.25/-. Duty on conveyance in any other case. |
| 16. | Certificate or other documents, evidencing the right or title of the holder there of, or any other person, either to any share, script or stock in or of any incorporated company or other body corporate or to become proprietor of share, script or stock in of any such company or body. | Rs.1/- for every Rs.1000/- or part there of the value of the share script or stock. |
| 17. | Certificate of Enrolment | Rs.500/- |
| 18. | Charter Party | Rs.50/- |
| 18(A) | Clearance List | The sum of duties chargeable under Article 5(b),(e),(c) and Article 37(e), (b) or (c) as the case may be. |
| 19. | Composition Deed | Rs.100/- |
| 20. | Conveyance | 7.5% of the Market value |
| 21. | Copy of a extract | Rs.5/- to Rs.10/- |
| 22. | Counter part or Duplicate | Rs.4.50 paisa to Rs.50/- |
| 23. | Customs Bond | Same duty as bond upto Rs.1000/- in any other case Rs.100/-. |
| 24. | Delivery order in respect of Goods | Rs.1/- where the value of Goods does not exceed Rs.1000/-Rs.5/- for every Rs.1000/- where the value of the Goods exceeds Rs.1000/-. |
| 25. | Divorce | Rs.100/- |
| 26. | Exchange of Property | Same duty as conveyance No.20 for market value equal to the market value of the property of greatest value which is subject matter of exchange. |
| 27. | Further Charge | Same duty as conveyance No.20 for market value equal to the amount of the further charge secure for such instruments |
| 28. | Gift | Same duty as conveyance No.20 for market value equal to the market value of the property which is the subject matter of gift.Rs.1000/- Where the donee is a member of the family of the donor. |
| 29. | Indemnity Bond | Same duty as a Security Bond No.47. |
| 30. | Lease of Immovable Property | The duty chargeable varies depending upon the amount of rent, lease period and lease granted for amount advanced etc. Kindly go through the Article for details. |
| 31. | Letter of Allotment | Rs.1/- |
| 32. | Letter of License | Rs.100/- |
| 32 (A) | License of Immovable and Movable Property | The duty chargeable varies depending upon the amount of rent, lease, license period and license granted for the lumpsum amount advanced etc. Kindly go through the Article for details. |
| 33. | Memorandum of Association of a company | Rs.1000/- if accompanied by the Articles of Associations u/s 26 of companies Act 1956. The same duty as under Article No.10, according to the share capital of the company if not accompanied as above. |
| 34. | Mortgage Deed | Same duty as conveyance No.20. when possession is given. Rs.50 paisa for every Rs.100/- or part there of when possession is not given. |
| 35. | Mortgage of a Crop | The duty chargeable varies depending upon the amount secured and the period of re-payment etc. Kindly go through the Article for details. |
| 36. | Notarial Act | Rs.10/- |
| 37. | Note or Memorandum | Rs.1/- for every Rs.10,000/- |
| 38. | Note of Protest by the Master of a ship | Rs.2/- |
| 39. | Partition | Rs.250/- to Rs.500/- depending upon the nature of the property. |
| 40(A) | Partnership : | Rs.100/- where capital does not exceed Rs.5000/-Rs.1000/- in any other case. |
| 40(B) | Reconstitution | Same duty as conveyance No.20 on the MV of the property of the Immovable property remaining with the firm. Rs.500/- in any other case. |
| 40 (C) | Dissolution | a) The same duty as conveyance for a market value equal to the market value of the property distributed or allotted or given to partner or partners under the instrument of dissolution, in addition to the duty which would have been chargeable on such dissolution if such property has not been distributed or allotted or given.b) In any other case Rs.500/- |
| 41. | Power of Attorney | When given to a promoter or developer by a whatever name called for construction, development on, or sale or transfer of any immoveable property situated in Karnataka. Rs.10,000/- to Rs.1.50 lakhs based on the market value of the property.When given to a person other than Father, Mother, Wife or Husband, Sons, Daughters, Brothers, Sisters in relation to the executants authorizing such person to sell immoveable property situated in Karnataka. 7.5% on the market value of the property.In any other case Rs.100/- |
| 42. | Protest of Bill | Rs.10/- |
| 43. | Protest by the Master of a Ship | Rs.5/- |
| 44. | Re-conveyance of Mortgage | Same duty as conveyance No.20 on the MV equal to the amount of such consideration not exceeding Rs.1000/-. Rs.100/- in any other case. |
| 45. | Release | Release is not between the family members, where the release is not for consideration 2.5% on the MV of the subject matter of release.Release is not between the family members, where the release is for consideration 50% of the rate applicable to conveyance on the MV of the property which is the subject matter of release.Where the release is between the family members Rs.1000/-.Release of mortgage rights Rs.100/- |
| 46. | Respodentia Bond | The same duty as Bond No.12, for the amount of the loan secured. |
| 47. | Security Bond or Mortgage Duty | a) Same duty as Bond No.12 for the amount secured does not exceed Rs.1000/-b) Rs.100/- in any other case. |
| 48. | Settlement | I. Same duty as conveyance for market value equal to the market value of the property which is the subject matter of the settlement where disposition is not for the purpose of the distributing the property of the settlor among is family.II. Rs.1000/- where disposition is for the purpose of the distributing the property of the settlor among the members of his family. |
| 49. | Share Warrants | One half times the duty payable on a conveyance for MV equal to the nominal amount of the shares specified in the warrants. |
| 50. | Shipping | Rs.2/- |
| 51. | Surrender of Lease | 1. The duty with which such lease is chargeable where the duty chargeable does not exceed Rs.22.50 paisa.2. Rs.100/- in any other case. |
| 52. | Transfer | Please see the Article. |
| 53. | Transfer of Lease | a) Same duty as conveyance for a market value equal to the amount of consideration if the remaining period of lease does not exceed 30 years. b) The same duty as conveyance on the market value of the property which is the subject matter of transfer, where lease period exceeds 30 yrs. |
| 53(A). | Transfer of License | Same duty as conveyance No.20 |
| 54. | Trust : A) Declarationi) Concerning any money of amount conveyed by the author to the trust as corpus.ii) Concerning any immovable property owned by the author and conveyed to the trust of which, the author is the sole trusties.iii) Concerning any immovable property owned by the author and conveyed to the trust of which, the author is not a trusties or one of the trusties.B) Revocation of concerning any property when made by any instruments other than a will. | Rs.500/- Rs.500/-  Same duty as conveyance for MV of the property conveyed.  The Same duty as Bond No.12 for a sum equal to the amount or value of the property concerned as set forth in the instruments but not exceeding Rs.200/- |
| 55. | Warrant of Goods | Rs.10/- |