

## STAMP DUTY IN KERALA

(For Exemptions and other details refer Schedule to Kerala Stamp Act, 1959)

Description of Instruments	Proper Stamp Duty
Acknowledgment of a debt (a) When the amount or value does not exceed Rs. 1,000. (b) When it exceeds Rs. 1,000	Five rupees.  Ten rupees.
<b>Administration Bond</b> <b>Adoption Deed</b> <b>Affidavit</b> <b>Agreement or memorandum of an agreement—</b> (a) if relating to the sale of a bill of exchange; (b) if relating to the sale of Government security or share in an incorporated company or other body corporate; (c) if not otherwise provided for.	Two rupees fifty paise for every Rs. 100 or part thereof of the amount or value secured. Two hundred and fifty rupees. Twenty-five rupees. One rupee.  One rupee for every Rs. 10,000 or part thereof of the value of the security or share. Fifty rupees.
<b>Appointment in execution of a power</b>	One hundred and fifty rupees.
<b>Appraisement</b> (a) Where the amount does not exceed Rs. 1,000. (b) in any other case.	The same duty as a Bottomry Bond (No.14) for such amount.
<b>Apprenticeship deed</b> Articles of Association of a Company — <b>Award</b> (a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000. (b) where it exceeds Rs. 1,000 but does not exceed Rs. 5,000, and for every additional Rs. 1,000 or part thereof, in excess of Rs. 5,000,	Seventy-five rupees- Ten rupees. Thousand rupees.  The same duty as a Bottomry Bond (No.14) for such amount.  One hundred rupees. Three rupees-
<b>Bond</b>	Five rupees for every Rs. 100 or part thereof of the amount or value secured.
<b>Bottomry Bond</b>	Five rupees for every Rs. 100 or part thereof of the amount or value secured.
<b>Cancellation</b> — instrument of, <b>Certificate of Sale</b>	Two Hundred and fifty rupees The same duty as on a Conveyance (No.21 or 22 as the case may be) for a consideration equal to the purchase money only.
<b>Certificate or Other Document</b> <b>Charter party</b> <b>Composition Deed</b> <b>Conveyance</b>	Fifty paise. Five rupees. One hundred rupees Six rupees for every Rs. 100 or part thereof of the amount of value of the consideration for such Conveyance.



<p>(vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years.</p> <p>(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity.</p> <p>(viii) where the lease does not purport to be for any definite term.</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p> <p>(c) where the lease is granted for a fine or premium or for, money advanced in addition to rent reserved.</p>	<p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to four times the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to one sixth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.</p> <p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that in any case where an agreement to lease is stamped with advalorem stamp required for a lease and a lease to pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee ninety five paise.</p>
<p><b>Letter of Allotment of Shares</b> <b>Letter of Licence</b> <b>Memorandum of Association of a Company—</b> (a) if accompanied by articles of association under the Companies Act, 1956 (Central Act 1 of 1956). (b) if not so accompanied.</p>	<p>One rupee. Sixty rupees Five hundred rupees  One thousand rupees.</p>
<p><b>Mortgage deed</b> (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p>	<p>The same duty as a Conveyance (No.21 or 22 as the case may be) for a consideration equal to the amount secured by such deed.</p>

(b) when possession is not given or agreed to be given aforesaid.	The same duty as a Bottomry Bond (No. 14) for the amount secured by such deed.
(c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped, for every sun.-secured not exceeding Rs. 1,000, and for every Rs. 1,000- or part thereof, secured in excess of Rs. 1,000.	Five rupees.  Five rupees.
<b>Notarial Act</b> <b>Note of Protest by the Master of a Ship Partition—</b> Instrument of as defined by section 2(k) (i) Where the partition is among all or some of the family members.  (ii) in any other case.	Fifty rupees. Five rupees. The same duty as Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property  Six rupees for every Rs. 100 or part thereof of the amount or the value of the separated share or shares of the property
<b>Partnership</b> A. — Instrument of partnership deed B.—Dissolution of partnership deed	One thousand rupees. Two hundred and fifty rupees.
<b>Power of Attorney</b> (a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a). (c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally. (d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.  (e) when given for consideration and authorising the attorney to sell any immovable property. (f) in any other case.	Twenty five rupees.  Fifty rupees  One hundred and fifty rupees  Five hundred rupees  The same duty as a Conveyance (No.21 or 22 as the case may be) for the amount of the consideration One hundred and fifty rupees for each person authorised
<b>Protest of Bill or Note</b> <b>Protest by the Master of a Ship</b> <b>Reconveyance or Mortgaged Property-</b> (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000.	Five rupees Five rupees The same duty as a Conveyance

(b) in any other case.	Two hundred rupees in the case of immovable properties situated in the areas referred to in article 22 and one hundred and fifty rupees in the case of immovable properties situated in other areas.
<b>Release</b> (a) When such release operates in favour of his or her spouse or children. (b) in any other case	The same duty as Bottomry Bond (No. 14) for such amount or value as set forth in the release  The same duty as a Conveyance (No.21 or 22, as the case may be) for such amount or value as set forth in the release.
<b>Respondentia Bond</b>	Five rupees for every Rs. 100 or part thereof of the amount of the loan secured.
<b>Security bond or mortgage deed</b> (a) when the amount secured does not exceed Rs. 1,000. <b>(b) in any other case.</b>	Five rupees for every Rs. 100 or part thereof of the amount secured One hundred rupees
<b>Settlement</b> a—Instrument of (including a deed of dower).  b—Revocation of	The same duty as Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in the instrument.  The same duty as a Bottomry Bond (No. 14) a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding one hundred rupees.
<b>Share warrants</b>	Ten rupees for every Rs. 100 or part thereof of the nominal amount of the share specified in the warrant
<b>Shipping Order</b> <b>Surrender of Lease</b> (a) when the duty with which the lease is chargeable, does not exceed one hundred rupees (b) in any other case.	One rupee The duty with which such lease is chargeable.  One hundred rupees
<b>Transfer</b> (a) of debentures, being marketable, securities whether the debenture is liable to duty or not. (b) of debenture stocks.  (c) of any interest secured by a bond, mortgage deed or policy (i) if the duty on such bond, mortgage deed or policy does not exceed fifty rupees (Rs. 25 raised to Rs.50 from 24-2-1 988)	Fifty paise for every one hundred rupees or part thereof of the face amount of the debenture  One rupee for every one hundred rupees or part thereof of the face amount of the debenture stock.  The duty with which such bond mortgage, deed or policy of insurance is chargeable

(ii) in any other case.	Fifty rupees (Rs. 25 raised to Rs. 50 from 24-2-1988) Forty rupees.
(d) of any property under the Administrators-General Act, 1963 (Central Act 45 of 1 963), section 22.	
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Fifty rupees or such smaller amount as may be charged under clauses (a) to (c) of this article
Transfer of Lease, by way of assignment and not by way of under-lease.	The same duty as a Conveyance (No.21 or 22. as the case may be) for a consideration equal to the amount of the consideration for the transfer
<b>Trust</b>	The same duty as a Conveyance (No.21 of 22, as the case may be)
a. Declaration of—of or concerning any property when made by any writing not being a will.	
b. Revocation of—of or concerning any property when made by any instrument other than a will.	The same duty as a Conveyance (No.21 of 22 as the case may be)
<b>Warrant for goods</b>	One rupee fifty paise.