

# EXISTING RATES OF STAMP DUTY AND REGISTRATION FEES FOR READY REFERENCE

(as on 01.04.2023)

*Disclaimer: The information provided in this table is for informational purposes only. For a more precise legal position, it is recommended to refer to the respective statutes and orders.*

Definition of family in Kerala Stamp Act, 1959 : "family" means father, mother, grandfather, grandmother, husband, wife, son, adopted son, daughter, adopted daughter, grandchildren, brother and sister (inserted by Kerala Finance Act, 2018)				
Nature of Documents	Sl. No. in Stamp Schedule	Proper Stamp Duty	Art. No in the Table of Fees	Registration Fees payable in SRO
<b>Adoption deed</b>	3	₹250/-	V (4)	₹ 1050/-
<b>Agreement or Memorandum of Agreement</b> , when granting authority or power to a promoter or developer, for the purposes of construction, development, sale, or transfer of any immovable property.	5 (c)	1% of the value of the estimated cost of proposed construction or development or value of consideration of such agreement or fair value of the land, whichever is higher subject to a maximum of ₹ 1000	I(a)(5)	(i) If the value of the agreement does not exceed ₹ 10 Crores, the applicable fee is 2% of the agreement value, with a maximum limit of ₹ 25,000. (ii) If the value of the agreement is above ₹ 10 Crores but does not exceed ₹ 50 Crores, the applicable fee is 2%, with a maximum limit of ₹ 50,000. (iii) If the value of the agreement exceeds ₹ 50 Crores, the applicable fee is 2%, with a maximum limit of ₹ 1 Lakh.
<b>Agreement or memorandum of an agreement</b> - if relating to Monthly Deposit Scheme similar to that of chitties, of whatever name called, between a co-operative Bank/Society and a depositor	5 (d)	₹ 100/- in respect of each depositor	I(a)(1)	2% of the value.
<b>Agreement or Memorandum of Agreement</b> , when pertaining to the advertisement on mass media, intended for the promotion of any product, program, or event with the objective of generating profit or conducting business activities, or when conferring exclusive rights for the telecasting, broadcasting, or exhibition of an event or a film.	5 (e)	₹ 500 per contract	I(a)(1)	2% of the value.
<b>Agreement or memorandum of an agreement</b> - If relating to public works or service level agreements. <b>Explanation :</b> Service Level Agreement includes a contract between the service provider and a service receiver to deliver a service with a particular service quality in an agreed price and does not include any contract for purchase or delivery of goods or an employment contract.	5 (f)	One rupee for every rupee 1000 or part thereof on the amount agreed in the contract, subject to a minimum of rupees 200 and a maximum of rupees one lakh. <i>[The stamp duty for supplementary agreements shall be levied only upon the amount agreed on such supplementary agreements for the work to be completed or service to be delivered ]</i>	I(a)(1)	2% on the value.
<b>Agreement or memorandum of an agreement</b> - if not otherwise provided for:	5 (g)	₹ 200/-	I(v)	₹ 210/-
<b>Agreement</b> , relating to <b>deposit of title deeds (Equitable Mortgage)</b>	6(1)	0.1%, Minimum ₹ 200, Maximum ₹ 10,000	I(a)(3)	₹ 0.1 for every ₹ 100 or part thereof
<b>Agreement</b> , relating to pawn or Pledge	6(2)	0.1%, Minimum ₹ 200, Maximum ₹ 10,000	I(a)(3)	₹ 0.1 for every ₹ 100 or part thereof
<b>Release, discharge or cancellation</b> of agreements relating to deposit of title deeds, pawn or pledge	6(3)	0.1%, Maximum ₹ 1000	I(a)(4)	₹ 0.1 for every ₹ 100 or part thereof
<b>Bond</b>	13	5 rupees for every ₹100 or part thereof of the amount secured	I(a)(1)	2% of the value
<b>Bottomry bond</b>	14	5 rupees for every ₹100 or part thereof of the amount secured	I(a)(1)	2% of the value

<b>Cancellation deed</b> of a previously executed deed (if attested and not otherwise provided for)	15	₹ 500	I(u)	₹210/-
<b>Certificate of Sale</b> – issued to the buyer of any property that has been sold through a public auction conducted by a Civil or Revenue Court, or by the Government, Collector, or any other Revenue Officer.	16	8 rupees for every ₹100 or part thereof	I(a)(1)	2% for registration and no fee if it only requires filing under Section 89(4)
<b>Filing chitty agreement (Variola)</b>	19	₹50/- for every ₹1000/- or part thereof the total amount subscribed.	Chit rules	₹10/- [Appendix II, Rule 44 of Kerala Chitty Rules 2012]
<b>Conveyance - 21 (SALE DEED)</b> - (property situated within <b>panchayath area</b> )	21	8 rupees for every ₹100 or part thereof of the fair value or value of consideration whichever is higher	I(a)1	2% of the fair value or consideration whichever is higher
<b>Conveyance - 22 (SALE DEED)</b> ( property situated within the <b>Municipalities/ Townships/Cantonments other than Corporations</b> )	22 (i)	8 rupees for every ₹100 or part thereof of the fair value or value of consideration whichever is higher	I(a)1	---- do----
<b>Conveyance -22-</b> (SALE DEED) ( property situated within the <b>Municipal Corporations</b> )	22(ii)	8 rupees for every ₹100 or part thereof of the fair value or value of consideration whichever is higher	I(a)1	---- do----
<b>Conveyance – 22 A</b> - Amalgamation of Companies	22A	Two per cent of the market value of the immovable property of the transferor company, which is the subject matter of the conveyance or 0.6 per cent of the aggregate of the market value of the shares or other marketable securities which is the subject matter of the conveyance, issued or allotted in exchange or otherwise, and the amount of consideration paid for such amalgamation, whichever is higher	I(a)1	2 % of the value adopted for calculating stamp duty.
<b>Copy or Extract</b> -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)	For first 10 pages - ₹210/-, every additional page above first 10 pages - ₹5/- per page for a document
<b>Exemption</b> - 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				
<b>Counterpart or Duplicate</b> – of any instrument chargeable with duty and in respect of which proper stamp duty has been paid- (provided that the stamp duty on the original deed does not exceed ₹500/-)	24 (i)	The same duty as is payable on the original	I (r)	(i) for duplicate - ₹ 210/- (ii) for the counterpart, the rate prescribed for certified copies.
<b>Counterpart or Duplicate</b> – of any instrument chargeable with duty and in respect of which proper stamp duty has been paid- (provided that the stamp duty exceeds ₹ 500/-)	24 (ii)	₹ 500/-	I (r)	(i) for duplicate - ₹ 210/- (ii) for the counterpart, the rate prescribed for certified copies.
<b>Divorce deed</b>	27	₹500/-	I (v)	₹210/-
<b>Exchange</b> ( SD & Fee computed for the property of greater value as setforth in instrument)	29	8 rupees for every ₹100 or part thereof of the property of the greater value.	I(a)(1)	2% of the fair value or consideration whichever is higher
<b>Gift</b> in favour of any of the members of the family and/or legal heirs of the deceased family member	31(a)	Two rupees for every rupees 1000 or part thereof, subject to a minimum of rupees 1000.	I(a)1 note (viii)	1% of the fair value or market value whichever is higher
<b>Gift</b> in favour of a non-family person	31(b)	8 rupees for every ₹100 or part thereof of the fair value or value of consideration whichever is higher	I(a)(1)	2% of the fair value / market value whichever is higher
<b>Indemnity Bond</b>	32	Same duty as Security bond (No 50) ( 5% of amount secured / Maximum ₹ 500/-)	I(a)1	2% of the amount secured
<b>Lease – where rent is fixed and no premium or advance is paid or delivered</b>	<b>33(a)</b>	<b>As shown below</b>		

<b>Lease</b> - (for a period less than 1 year)	33a(i)	5 rupees for every ₹100 or part thereof of the whole amount payable	I(d)1(i)	2% of total sum payable under the lease
<b>Lease</b> (not less than 1 year but not more than 5 years)	33a(ii)	5 rupees for every ₹100 or part thereof for Average Annual Rent (AAR) reserved	I(d)1(ii)	2% of Average Annual Rent
<b>Lease</b> (exceeding 5 years but not exceeding 10 years)	33a(iii)	8 rupees for every ₹100 or part thereof for AAR reserved	I(d)1(ii)	2% of AAR
<b>Lease</b> (exceeding 10 years but not exceeding 20 years)	33a(iv)	8 rupees for every ₹100 or part thereof for twice the AAR reserved	I(d)1(iii)	2% of twice the amount of AAR
<b>Lease</b> (exceeding 20 years but not exceeding 30 years)	33a(v)	8 rupees for every ₹100 or part thereof for three times AAR reserved	I(d)1(iv)	2% of three times the amount of AAR
<b>Lease</b> (exceeding 30 years but not exceeding 100 years)	33a(vi)	8 rupees for every ₹100 or part thereof for four times AAR reserved	I(d)1(v)	2% of four times the amount of AAR
<b>Lease</b> (exceeding 100 years or in perpetuity)	33a(vii)	8 rupees for every ₹100 or part thereof for consideration equal to one-sixth of the whole amount of rents which would be paid for the first fifty years of the lease	I(d)1(vi)	2% of "one- sixth of the whole amount of the rent" which would be paid for the first fifty years of the lease.
<b>Lease</b> (does not purport to be for any definite term)	33a(viii)	8 rupees for every ₹100 or part thereof 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
<b>LEASE</b> - where the lease is granted for a fine or premium or for money advanced and <b>where no rent is reserved</b>	<b>33(b)</b>	8 rupees for every ₹100 or part thereof for consideration equal to the amount of such fine or premium or advance set forth in lease	I(d)(2)	2% of the amount of premium or advance or fine
<b>LEASE</b> - where the lease is granted for <b>a fine or premium or for money advanced in addition to the rent reserved</b>	<b>33(c)</b>	8 rupees for every ₹100 or part thereof for consideration equal to the amount of such fine or premium or advance in addition to the duty payable under 33(a)	I(d)(3)	2% of the amount of such fine or premium or advance in addition to the duty payable under 33(a)
<i>Explanation I . - When a lessee undertakes to pay any recurring charge, such as Government revenues, the landlord's share of cesses or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</i>				
<i>Explanation II . - Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this serial number unless it is specifically provided in the lease agreement that the rent paid in advance will be set off towards the last instalment or instalments of rent.</i>				
<b>Licence to Let - including agreement to let or sublet</b>	35 A	Same as Lease ( No 33)	I(d)	Same as lease
<b>Memorandum of association and rules and regulations</b> of a charitable society under Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 & Societies Registration Act, 1860	36A	₹500/-		₹1000/- as per TCLSCS Reg. Act, 1955 ) ₹ 38/- as per Society Reg. Act 1860
<b>Mortgage</b> - possession of property is given or agreed to be given and not mortgage specified under SI No 37(d)	37(a)	8 rupees for every ₹100 or part thereof for the amount secured by such deed	I(a)(1) & I (I)	2% for the amount secured
<b>Mortgage</b> -possession of property is not given or not agreed to be given and not mortgage specified under SI No 37(d)	37(b)	5 rupees for every ₹100 or part thereof for the amount secured	I(a)(1) & I (I)	2% for the amount secured
<b>Mortgage</b> (when executed in favour of commercial banks for securing loans)	37(d)	0.5% of the amount secured subjected to maximum ₹ 20,000/-	I(a)(1) Note (ix)	1% for the amount secured, maximum ₹ 500/-

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				
Exemption 2: Instruments executed for securing agricultural and educational loans granted by commercial banks				
<b>Partition</b> - where the partition is among all or any of the members of the family and legal heirs of the deceased family member, if any	42 a (ii)	15 rupees for every rupees 10,000 for the value or fair value, whichever is higher, of the separated share or shares of the property, subject to a minimum of rupees 1000.	I(a)1 Note (viii) & I (i)	1% of the fair value or market value, whichever is higher
<b>Partition</b> - in any other case	42 b	6% of Separated Share	I(a)(1) & I(i)	2% of Separated Share/s
<b>Partnership</b> - instrument of partnership deed	43(a)	₹5000/-	I(a)1	2% of the value
<b>Dissolution of a partnership deed</b>	43(b)	₹1000/-	1(p)	2% of value of partnership property Maximum 525/-
<b>Power of Attorney</b> for sole purpose of Registration in relation to a single transaction	44 (a)	₹ 50/-	I(a)2	₹ 210/-
<b>Power of Attorney</b> authorizing one or more person to act in a single transaction other than 44 (a)	44 (b)	₹ 100/-	I(a)2	₹ 210/-
<b>Power of Attorney</b> authorizing not more than 5 person to act in general	44 (c)	₹ 600/-	I(a)2	₹ 210/-
<b>Power of Attorney</b> authorizing more than 5 but not more than 10 person to act in general	44 (d)	₹ 1000/-	I(a)2	₹ 210/-
<b>Power of attorney</b> when given for consideration and <b>empowering the attorney to sell any immovable property</b>	44(e)	8 rupees for every ₹100 or part thereof	I(a)1	2% of value or consideration whichever is higher
<b>Power of Attorney</b> granting authorization to an individual, excluding the father, mother, wife, husband, son, daughter, brother, or sister, to engage in the sale of immovable property or conferring authority upon a promoter or developer for the purposes of construction, development, sale, or transfer of immovable property.	44 (f)	8 rupees for every ₹100 or part thereof	Note below I a (2)	2% of SD levied subjected to minimum ₹ 210/-
<b>Power of Attorney</b> - when giving authority or power to a promoter or a developer, to make construction on or development of any immovable property situated in Kerala and does not fall within the scope of clause (f) mentioned above	44(g)	The same duty as a conveyance for the fair value of the land or for the amount of the consideration, whichever is higher, subject to a maximum of rupees one lakh	I(a)2	₹ 210/-
<b>Power of Attorney - in any other case</b>	44 (h)	₹ 600/- for each person authorized	I a (2)	₹ 210/-
<b>Re conveyance</b> - if the consideration does not exceed ₹ 1000/-	47(a)	The same duty as conveyance (No.21 or 22)	I(a)(1)	2% of the amount in document
<b>Re conveyance</b> - in other case	47(b)	₹ 200/- (municipal or corporation area); ₹ 150/- (panchayath area)	I(a)(1)	2% of the amount in document
The registration fee applicable to the instruments of re-conveyance deeds for mortgages related to loans from commercial banks shall be 1% of the value, subject to a maximum limit of ₹525 [I(a)1, note (ix)]				
<b>Release</b> - When such release operates in favour of any of the members of the family and/or legal heirs of the deceased family member	48(a)	Two rupees for every rupees 1000, subject to a minimum of rupees 1000.	I(a)1, note (viii) & I (e)	1% fair value or consideration whichever is higher
<b>Release</b> - Executed by commercial banks in respect of agricultural, educational and other loans	48 (b)	0.1%, Maximum ₹ 1000	I(a)(1)	2% of the value
<b>Release</b> - in any other case	48 (c)	The same duty as conveyance (No.21 or 22)	I(a)(1)	2% fair value or consideration whichever is higher
<b>Security Bond</b> ( when the amount secured does not exceed ₹ 1000/-	50(a)	5% of the amount secured	I(a)(1)	2% of the amount secured
<b>Security Bond (in any other case)</b>	50(b)	₹ 500/-	I(a)(1)	2% of the value

<b>Settlement</b> - where the settlement is in favour of any of the members of family and/or legal heirs of the deceased family member	51A(a)	Two rupees for every rupees 1000, subject to a minimum of rupees 1000.	I (a)1 note viii & I (j)	1% of fair value or market value whichever is higher
<b>Settlement</b> in any other case	51 A (b)	Same duty as BOTTOMRY BOND(SI 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
<b>Revocation of settlement</b>	51 B	Same duty as BOTTOMRY BOND(SI No 14), i.e.(5% of fair value or market value) subject to maximum ₹500/-	1 (u)	The same fee as applicable to the original document, with a maximum limit of ₹ 210.
<b>Surrender of Lease</b> - when lease is surrendered before the expiry of lease period	54 (a)	₹ 1,000	I (g)	₹ 1000 per deed
<b>Surrender of lease</b> - in any other case	54 (b)	₹ 500/-	I (g)	₹ 1000 per deed
<b>Transfer of lease</b>	56	Same as conveyance rate (SI No 21/22)	I (a)(1)	2% of fairvalue / consideration whichever is higher
<b>Trust -- Declaration of</b> -- or concerning any property when made by any writing	57 A	Same as conveyance rate (SI No 21/22)	I(a)(1)	2% of the value/trust amount
<b>Trust -- Revocation of</b> -- or concerning any property when made by any writing	57 B	Same as conveyance rate (SI No 21/22)	I(a)(1)	2% of the value/trust amount
<b>Ratification</b> ( Sale, settlement and mortgage)	Sec 4	₹ 500/-	I (t)	The same fee applicable to the original document, subject to a maximum limit of ₹525/-
<b>Rectification</b> ( if the deed does not create, transfer, limit, extend, extinguish or record any right or liability)		Nil	I(s)	The same fee applicable to the original document, subject to a maximum limit of ₹525/-
<b>Will registration / opening a sealed cover</b>		Nil	V (1), (2)	₹525/- (for each Testator)
<b>Cancellation of will</b>		Nil	V (3)	₹ 525/- (for each Testator)
<b>Deposit of sealed cover / withdrawal of sealed cover</b>		Nil	VI (1), (2)	₹ 1050/- (for each Testator)
<b>Receipt</b> -	Art. 53 of Sch. I, Indian Stamp Act	₹1/- (revenue stamp)	1 ( a)(1)	2% of amount
<b>Duplicate</b> -- of any instrument chargeable with duty and in respect of which proper stamp duty has been paid- <b>(provided that the stamp duty on the original deed does not exceed ₹500/-)</b>	24 (i)	The same duty as is payable on the original	I (r) 1	Fixed fee of ₹ 210/-
<b>Duplicate</b> -- of any instrument chargeable with duty and in respect of which proper stamp duty has been paid <b>(provided that the stamp duty on the original deed exceeds ₹ 500/-)</b>	24 (ii)	₹ 500/-	I (r) 1	Fixed fee of ₹ 210/-
<b>Sale</b>	21 / 22	Same as conveyance (SI 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
<b>Un valued agreement</b>	5 (g)	₹ 200/-	I(v)	₹ 210/-

<b>Contract for sale</b>	5 (g)	₹ 200/-	1 (a)(1), 1(z)	2% of the advance or earnest money paid
<b>Copying fee for certified copy</b>	23	₹50/-	XII (1)	For each document, the fee for the first 10 pages shall be ₹210/-, and for every additional page beyond the initial 10 pages, a fee of ₹5/- per page shall be charged.
Search fee for Single Search / General <b>Search for first 5 years</b>		Nil	XI(1)&(2)a	₹ 105/-
Search fee for Single Search / General Search for <b>6 to 30 years</b>		Nil	XI(1) & (2)b	₹ 265/-
Search fee for Single Search / General Search for years <b>exceeding 30 years</b>		Nil	XI (1) & (2) c	A fee of ₹30/- shall be charged for each year beyond the initial 30 years, in addition to the base fee of ₹265/-.
Application fee for certified copy & Encumbrance Certificate ( single search & General search)		Nil	XI (3)	₹15/-
<b>Additional sheet</b> (over and above first two sheets used)		Nil	I (w)	Re 15/- per one sheet
<b>When the consideration is paid before the Registrar</b>		Nil	1(x)	10% of the amount paid subjected to maximum ₹525/-
Filing translation of document under sec.19 (when the language in the doc. Is not commonly used in the sub distinct and not known to the SR)		Nil	II	₹ 105/-
<b>Memorandum fee</b> under sec. 64,65, 66, 67		Nil	IV (1)	₹ 55/-
<b>Cost for sending Dist. Copy</b> under sec 64, 65, 66, 67 +		Nil	IV(2)	₹ 105/- +
<b>Copying fee for document to be send</b>			XII (2)	₹ 210/- for each document
<b>Fee under section 30(1)</b> (for documents registered by Dist. Registrar)		Nil	III	₹ 210/-
<b>Attestation of Special Power</b>		Same as SI No 44	VII (1)	₹ 105/-
<b>Attestation of General Power</b>		Same as SI No 44	VII (2)	₹ 105/-
<b>Private attendance</b>		Nil	VIII 1(a)	₹ 525/-
<b>Jail or Hospital</b>		Nil	VIII 1 (b)	₹105/-
<b>Extra Fee for co executants for each instances</b>		Nil	VIII (3)	₹ 105/-
<b>Safe custody fee</b>		Nil	IX	₹ 55/- for every 30 days or part maximum ₹ 210/-
<b>Will Enquiry / appeal and application under sec.72,73, 35(3)</b>		Nil	XIII (1 to5)	₹ 55/-
<b>Protest Petition for registering a document / application for withdrawal of a document presented</b>		Nil	XIII A	₹ 55/-
<b>Application for Refund of fees / application under sec. 36 / application for returning of a Will already send to DR for safe custody</b>			XIV (c, d, e, f)	₹25/-
<b>Application for cancellation of a Power of attorney</b>			XIV A	₹105/-

<b>Holiday Registration for each application to accept a document / to attest a power of attorney / to accept a sealed cover</b>		Nil	XV (1)& (2)	₹ 1050/-
For each application subject to the fee prescribed under Article XV, an additional fee equivalent to one-half of the daily allowance provided for under the Travelling Allowance Rules to the officers involved in processing the application at the office shall be imposed upon the applicant. This additional fee shall be disbursed to the said officers subsequent to the acceptance of the document. <b>[XV A (1), (2), (3) of table of fees]</b>			The officers shall be entitled to receive a maximum of one <b>daily allowance</b> for a single day, regardless of the number of applications received or documents presented. Any surplus amount collected beyond the disbursements made shall be credited to the Government account.	
<b>Filing a translation of a power of attorney</b> , in instances where the language used in the document is not commonly spoken in the sub-district and is unfamiliar to the Sub-Registrar, or <b>filing a special power of attorney</b> submitted along with a document		Nil	XVI (a), (b), (c)	₹ 525/-
<b>Cost of a copying sheet</b>		NA	XX	₹ 10/- per one sheet (plus GST @12%)
Survey plan presented along with a document			XXI	₹55/-
TRR		Nil	XIX	₹ 55/-
Fee for for filing Gehan or release of Gehan in Book 1		Nil	XXII	A fixed fee of Rs. 100