

Kerala Stamp Act, 1959. The Schedule prescribing rates of stamp duty on instruments

Sl. No.	Description of Instrument	Proper Stamp Duty.
(1)	(2)	(3)
1	<p>Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property—</p> <p>Where the amount of value does not exceed Rs.1000</p> <p>Where it exceeds Rs.1000</p>	<p>Five Rupees</p> <p>Ten Rupees</p>
2	<p>Administration Bond, including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act 39 of 1925) Section 6 of the Government Savings Banks Act 1873 (Central Act 5 of 1873)</p>	<p>Two rupees fifty paise for every Rs.100 or part thereof of the amount or value secured</p>
3	<p>Adoption Deed, that is to say, any instrument (other than will), recording an adoption or conferring or purporting to confer an authority to adopt</p>	<p>Two hundred and fifty rupees</p>
4	<p>Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing</p> <p style="text-align: center;">Exemptions</p> <p style="text-align: center;">Affidavit or declaration in writing when made-</p> <p>(a) As a condition of enrolment under the Air Force Act, 1950 (Central Act 45 of 1950) or the Army Act 1950 (Central Act 46 of 1950) Or the Navy Act, 1957, Central Act 62 of 1957); or</p> <p>(b) For the immediate purpose of being filed or used in any Court or before the officer of any Court or</p> <p>(c) For the sole purpose of enabling any person to receive any pension or charitable allowance.</p>	<p>Fifty rupees w.e.f.18/07/2016</p>

	Agreement or memorandum of an agreement-	
	(a) if relating to the sale of a bill of exchange.	One rupee
	(b) if relating to the sale of Government security or share in an incorporated company or other body corporate	One rupee for every Rs.10,00/- or part thereof of the value of the security or share.
	(c) If relating to giving authority or power to a promoter or developer, by whatsoever name called, for construction, development or sale or transfer (in any manner whatsoever) of any immovable property (inserted by Kerala Finance Act, 2007 – wef.01-4-2007)	The same duty as conveyance (under 21 or 22 as the case may be) on the value or the estimated cost of proposed construction/development of such property, as the case may be.
5	(d) If relating to monthly deposit scheme (MDS) similar to that of chitties, of whatever name called, between a coop bank/society and a depositor.	100/- rupees in respect of each depositor.
	(e) If relating to installation of ATM Machine between a bank and the land owner or renewal thereof	5(e)Omitted w.e.f.01-04-2016
	(f) If relating to installation of Mobile Tower, between a company and the land owner or renewal thereof	5(f)Omitted w.e.f.01-04-2016
	(g) If not otherwise provided for:	Two hundred rupees wef 01-04-2015.
	“provided that if the conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building, including flat or apartment or room etc., the value of such building or such part of the building shall also be included in such consideration, and the stamp duty if any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.”	
6	Agreement relating to deposit of title deeds, pawn or pledge that is to say, any instrument evidencing any agreement relating to – (1) the deposit title deeds or instruments consisting or being evidence of the title to any property whatever (other than marketable security) or (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced by way of loan or an existing or future debt-	

	(i) If the amount secured is upto rupees 5 lakhs	0.5% of the amount.
	(ii) if the amount secured exceeds rupees 5 lakhs but does not exceed rupees 20 lakhs	0.5% of the amount subject to a maximum of rupees 5,000.
	(iii) if the amount secured exceeds rupees 20 lakhs but does not exceed rupees 50 lakhs	0.5% of the amount subject to a maximum of rupees 10,000.
	(iv) if the amount secured exceeds rupees 50 lakhs	0.25% of the amount subject to a minimum of rupees 20,000/- and a maximum of rupees 25,000.
7.	Appointment in execution of a power whether Of trustees or of property movable or immovable Where made by any writing not being a will	One hundred and fifty Rs.
8.	Appraisement or valuation made otherwise than under an order of a Court in the course of a suit:	
	(a) Where the amount does not exceed Rs.1000	The same duty as a Bottomry bond (No.14) For such amount.
	(b) in any other case:	Seventy five Rupees.
9	Apprenticeship deed including every writing Relating to the service or tuition of any Apprentice, clerk or servant placed with any Master to learn any profession, trade or employment, Not being Articles of Clerkship (No.11):	Ten Rupees

10	Articles of association of a company:- (a) If relating to companies having paid up capital up to Rs.10 lakhs	Two thousand rupees
	(b) If relating to companies having paid up capital above Rs.10 lakhs and up to Rs.25 lakhs	Five thousand rupees
	(c) If relating to companies having paid up capital above Rs.25 lakhs	0.5 percent of the paid up capital
11	Articles of Clerkship or contract where by any person first becomes bound to serve as any clerk in order to his admission as an attorney in the High Court	Five hundred rupees
12	Award that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition on a reference made otherwise than the order of the Court in the course of a suit	
	(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs.1000	The same duty as a Bottomry Bond (No.14) for such amount
	(b) Where it exceeds Rs.1000 but does not exceed Rs.5000:	One Hundred Rupees
	(c) And for every additional Rs. 1000 or part thereof in excess of Rs. 5000	Three Rupees
13	Bond as defined by section 2 (a) not being a debenture and not being otherwise provided for by this Act or by the Kerala Court fees and Suits Valuation Act, 1959 (10 of 1960 or other enactment for the time being in force.	Five Rupees for every Rs.100 or part thereof of the amount or value secured.
	Exemptions (a) Bail bonds and recognizances executed in Criminal cases. (b) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other	

	object of public utility shall not be less than a specified sum per mensem.	
14	Bottomry bond , that is to say any instrument where by the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	Five rupees for every Rs.100 or part thereof of the amount or value secured.
15	Cancellation:- Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for	Five hundred Rupees
16	Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or by the Government, Collector or other Revenue Officer	The same duty as on a conveyance (No.21 or 22 as the case may be) for a Consideration equal to the amount of the purchase money only)
17	Certificate or other document evidencing the right or the title of the holder thereof or any other person either to any share, scrip or stock in or of any incorporated company or other body corporate or to become property or of share, scrip or stock on or of any such company or body:	One rupee for every rupees 1000 or part thereof of the value of the share, scrip or stock as the case may be.
18	Charter party , that is to say any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purpose of the character whether includes a penalty clause or not:	Five rupees
19	Chitty or Kuri variola where the total amount subscribed exceeds Rs.100	(Fifty rupees for every Rs.1000 or part thereof of the total amount subscribed) wef 1-4-2014.
20	Composition deed , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debt is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license for the benefit of his creditors	One hundred rupees

21	(i) Conveyance as defined in section 2(d) other than conveyance specified in No.22 not being a transfer charged or exempted under No.55	Eight (w.e.f.18/07/2016) rupees for every Rs.100 or part thereof of the fair value of the land or value of the consideration for such conveyance, whichever is higher.
	(ii) Conveyance as stated in (1) above in Respect of the whole or portion of The property involved in the previous Conveyance when executed within a period of three months from the date of registration of such previous Conveyance.	Two times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above whichever is higher.
	(iii) Conveyance as stated in (1) above in Respect of the whole or portion of The property involved in the previous Conveyance when executed after a period of three months from the date of registration of such previous Conveyance.	One and half a times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above whichever is higher.
<p>Provided that if the conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building, including flat or apartment or room etc., the value of such building or such part of the building shall also be included in such consideration, and the stamp duty in any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.</p> <p>Explanation:-The amount of two times the stamp duty or one and half times the stamp duty, as the case may be, payable with respect to a portion or portions of the whole property involved in the conveyance shall be calculated proportionate to the stamp duty paid in the previous conveyance deed.</p>		

22	<p>Conveyance as defined by section 2(d) not being a transfer charged or exempted under NO.55 of immovable property situated.,--</p> <p>(i) Within the Municipalities/Townships/ Cantonments other than Corporations.</p>	<p>Eight (w.e.f.18/07/2016) rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.</p>
	<p>(ii) Conveyance as stated in (i) above in respect of the whole or portion of the property involved in the previous conveyance, when executed with in a period of three months from the date of registration of such previous conveyance.</p>	<p>Two times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above whichever is higher.</p>
	<p>(iii) Conveyance as stated in (i) above, in respect of the whole or portion of the property involved in the previous conveyance, when executed with in a period of three months and before six months from the date of from the date of registration of such previous conveyance</p>	<p>One and half a times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above whichever is higher.</p>
	<p>(iv) Within the Municipal Corporations.</p>	<p>Eight (w.e.f.18/07/2016) rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, which is higher.</p>

	<p>(v) Conveyance as stated in (iv) above, in respect of the whole or portion of the property involved in the previous conveyance, when executed with in a period of three months from the date of from the date of registration of previous conveyance</p>	<p>Two times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (iv) above whichever is higher.</p>
	<p>(vi) Conveyance as stated in (iv) above, in respect of the whole or portion of the property involved in the previous conveyance, when executed with in a period of three months and before six months from the date of from the date of registration of such previous conveyance</p>	<p>One and half a times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (iv) above whichever is higher</p>
<p>Provided that if the conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building, including flat or apartment or room etc., the value of such building or such part of the building shall also be included in such consideration, and the stamp duty in any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.</p> <p>Explanation:-The amount of two times the stamp duty or one and half times the stamp duty, as the case may be, payable with respect to a portion or portions of the whole property involved in the conveyance shall be calculated proportionate to the stamp duty paid in the previous conveyance deed.</p>		

22A	Conveyance as defined in item (ii) and (iii) of section 2 (d) not being a transfer charged or exempted under No.55	Five rupees for every 100 rupees or part thereof of the fair value of the land and the value of other immovable properties of the transferor company which is the subject matter of the conveyance; or the aggregate of the market value of shares or other marketable securities, which is the subject matter of the conveyance issued or allotted in exchange or otherwise; or the amount of consideration paid for such amalgamation whichever is higher.
23	<p>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-</p> <p>(i) If the original was not chargeable with duty or the duty with which it was chargeable does not exceed one rupee:</p> <p>(ii) In any other case</p> <p>Exemptions: 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</p>	<p>Fifty rupees</p> <p>Fifty rupees</p>
24	<p>Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid-</p> <p>(i) if the duty with which the original instrument was chargeable does not exceed Five hundred rupees</p>	The same duty as is payable on the original
	<p>(ii) in any other case:</p>	Five hundred rupees wef 1-4-2015.

25	<p>Customs Bond or Central Excise Bond-</p> <p>(a) Where the amount does not exceed Rs.1000</p> <p>(b) In any other case:</p>	<p>Rupees five for every Rs.100 or part thereof of the amount</p> <p>Five hundred rupees wef 1-4-2015.</p>
26	<p>Delivery order in respect of goods, that is to say any instrument entitling any person therein named or his assigns or the holder thereof to the delivery of any goods lying any dock or port or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on 'behalf of the owner of such goods upon the sale or transfer of the property therein where such goods exceed in value twenty rupees:</p>	<p>Thirty Paise</p>
27	<p>Divorce instrument of, that is to say, any instrument by which any person affects the dissolution of his marriage:</p>	<p>Five hundred rupees</p>
28	<p>Certificate of enrollment in the roll of advocates prepared and Maintained by the State Bar Council under the Advocate Act 1961 (Central Act of 25 of 1961)</p>	<p>One thousand rupees.wef 1-4-2015.</p>
29	<p>Exchange of property; -instrument of;</p>	<p>The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher, of the property of the greater value as set forth in such instrument.</p>

30	<p>Further Charge- Instrument of that is to say any instrument imposing a further charge on mortgaged property-</p> <p>(a) When the original mortgage is one of the descriptions referred to in clause (a) of article 37 i.e., with possession.</p> <p>(b) When such mortgage is one of the description referred to in clause (b) or article 37 (i.e. without possession. -</p> <p>(i) If at the time of execution of the instrument of further charge, possession of property is given or agreed to be given under such instrument.</p> <p>(ii) If possession is not so 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 of the further charge secured by such instrument.</p> <p>The same duty as conveyance (No.21 or 22, as the case may be) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p> <p>The same duty as a Bottomry Bond (No.14) for the amount of further charge secured by such instrument.</p>
31	<p>Gift- instrument of not being a settlement of will or transfer:</p> <p>(a) Where the gift is favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grandchildren of a person and if—</p> <p>(i) the extent of land involved in the property transferred by the instrument is five acres or less</p> <p>(ii) the extent of land involved in the property transferred by the instrument is above five acres</p>	<p>Two rupees for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher subject to the maximum of rupees 1000/-</p> <p>Two rupees for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher</p>

	(b) in any other case	The same duty as a conveyance (No.21 or 22, as the case may be)
32	Indemnity Bond:	The same duty as a security Bond (No. 50) for the same amount
33	Lease- including an under lease or sub-lease and any agreement to let or sublet- (a) Where by such lease the rent is fixed and no premium is paid or delivered- (i) Where the lease purports to be for a term of less than one year	The same duty as a Bottomry Bond (No.14) for the whole amount payable or deliverable under such lease.
	(ii) Where the lease purports to be for a term of less than one year but not more than 5 years not	The same duty as a Bottomry bond (No.14) for the amount or value of the average annual rent reserved.
	(iii) Where the lease purports to be for a term exceeding 5 years but not exceeding 10 years	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 the average annual rent reserved.

	<p>iv. Where the lease purports to be for a term exceeding 10 years but not exceeding 20 years</p>	<p>The same duty as a conveyance (No. 21 or 22 as the case may be) for a consideration equal to twice the amount or value of the average annual rent reserved.</p>
	<p>v. Where the lease purports to be for a term exceeding 20 years but not exceeding 30 years</p> <p>(vi) Where the lease purports to be for a term exceeding 30 years but not exceeding 100 years</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 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>(vii) Where the lease purports to be for a term exceeding 100 years or in perpetuity</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 rents) which would be paid or delivered in respect of the first fifty years of the lease</p>

	<p>(viii) Where the lease does not purport to be for any definite term</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>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved</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>(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 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.</p>

Explanation: - When a lessee undertakes to pay any recurring charges, 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 agree to be paid by the lessee shall be deemed to be part of the rent.

Provided that in any case where an agreement to lease is stamped with advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee ninety five paise.

34	Letter of allotment of shares in any company or proposed company or in respect of any loan to be raised by any company or proposed company	One rupee
35	35A. Licence to let Including any agreement to let or subject for rent or fee	The same duty as a lease (No.33)
36	Memorandum of association of a company (a) If accompanied by articles of association Under the Companies Act, 1956 (Central Act 1 of 1956) (b) if not so accompanied	One thousand rupees The same duty as Articles of Association (No.10) according to the authorized capital of the company.
36A	Memorandum of association of rules and regulations of a charitable society under the Travancore Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (Act XII of 1955)	Five hundred rupees.
37	Mortgage deed, not being an agreement relating to deposit of title deeds, pawn or pledge (No.6) Bottomry bond (No.14) Mortgage of a crop (No.38), Respondentia Bond (No.49) or security Bond (No..50) (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 (b) When possession is not given or agreed to be given as aforesaid (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 duty stamped, for every sum secured not exceeding Rs.1000:	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. The same duty as a Bottomry Bond (No.14) for the amount secured by such deed Five rupees

	<p>and for every Rs. 1000 or part thereof secured in excess of Rs.1000</p> <p>(d) when executed in favour of commercial banks for securing loans</p> <p>Exemption:</p> <p>1. Instruments executed by persons taking advances from Government for agricultural purposes or by their sureties For the repayment of such advances.</p> <p>2. Instruments executed for securing agricultural and educational loans granted by commercial banks</p> <p>Explanation:- A mortgagor who gives or has given to the mortgagee a power of attorney to collect rent or gives or has given to the mortgagee a lease of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article.</p>	<p>Five rupees</p> <p>0.5 percent for the amount secured subject to a maximum of rupees 20000/-</p>
38	<p>Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop whether the crop is or not in existence at the time of the mortgage.-</p> <p>(a) When the loan is repayable not more than 3 months from the date of the instrument for every sum secured not exceeding Rs.200</p> <p>For every Rs. 200 or part thereof secured in excess of Rs.200</p> <p>(b) When the loan is repayable more than 3 months but not more than 8 months from the date of the instrument-</p> <p>For every sum secured not exceeding Rs.100</p> <p>For every Rs.100 or part thereof secured in excess of Rs.100</p>	<p>Fifty paise</p> <p>Fifty paise</p> <p>Seventy five paise</p> <p>Seventy five paise</p>

39.	Notarial Act, that that is to say any instrument endorsement, note, attestation certificate, or Entry not being a Protest (No.45) made or signed by a notary public in the execution of the duties of his Office or by any other person – law fully acting as a Notary Public:	One hundred rupees w.e.f.18/07/2016.
40	<p>“Note or memorandum, electronically or otherwise, sent by a broker or agent to his principal, intimating the purchase or sale on account of such principal, -</p> <p>(a) if relating to sale or purchase of Government securities.</p> <p>(b) if relating to purchase or sale of goods or stock or securities, other than those falling under item (a) above,</p> <p>(i) in case of delivery</p> <p>(ii) in case of non-delivery</p> <p>© if relating to future and options trading</p> <p>(d) if relating to forward contracts of commodities traded</p>	<p>Fifty rupees for every rupees one crore or part thereof of the value of security</p> <p>One rupee for every 10,000 rupees or part thereof</p> <p>One rupee for every 50,000 rupees or part thereof</p> <p>One rupee for every 50,000 rupees or part thereof</p> <p>One rupee for every 100,000 rupees or part thereof</p>
41.	Note pr protest by the Master of a ship:	Five rupees

42	<p>Partition- instrument of (as defined by section 2(k):</p> <p>(a) Where the partition is among all or some of the members of the family and if –</p> <p>(i) the extent of land involved in the property devided by the instrument is five acres or less</p>	<p>One rupee for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties in such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher subject to the maximum of rupees 1000/- wef 13-11-16.</p>
	<p>(i) the extent of land involved in the property devided by the instrument is above five acres.</p>	<p>One rupee for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties in such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher wef 13-11-16.</p>
	<p>(i) in any other case (a)</p>	<p>Six rupees for every rupees 100 or part thereof of the amount of the value or fair value of the separated share or shares of the property whichever is higher.</p>

	<p>“Explanation: - Family means father, mother, grandfather, grandmother, husband, wife, son, daughter, grand children, brother, sister and the legal heirs of the deceased children, if any, as the case may be.”</p> <p>N.B. The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares; then one of such equal shares) shall be deemed to be that from which the other shares are separated.</p> <p>Provided always that-</p> <p>(b) When an instrument of partition containing an agreement to divide property in severalty is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall</p>	
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	<p>(c) not be less than two rupees thirty paise:</p> <p>(d) Where a land is held on revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at twenty five times the annual revenue:</p> <p>(e) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed two rupees thirty paise.</p>	
43	Partnership	
	A. Instrument of Partnership deed B.	Five thousand rupees
	C. Dissolution of:	One thousand rupees

44	<p>Power of attorney (as defined by section 2 (p), not being a proxy)-</p> <p>(a) When executed for the sole purpose of procuring the registration for one or more documents in relation to a single transaction or for admitting execution of one of more such documents:</p> <p>(b) When authorizing one person or more to act in a single transaction other than the case mentioned in the clause</p> <p>(c) When authorizing not more than 5 persons to act jointly and severally in more than one transaction or generally.</p> <p>(d) When authorizing not more than 5 but not more than 10 persons to act jointly and severally in more than one transaction or generally:</p> <p>(e) When given for consideration and authorizing the attorney to sell any immovable property.</p> <p>(f) when authorizing a person other than his father, mother, wife, husband, son, daughter, brother or sister to sell immovable property or giving authority or power to a promoter or a developer, by whatsoever name called, to make constructions or develop, sell or transfer (in any manner whatsoever) any immovable property situated in Kerala.</p> <p>(g) in any other case:</p> <p>Explanation: - For the purpose of this article, more</p>	<p>Fifty rupees</p> <p>One hundred rupees</p> <p>Three hundred rupees</p> <p>One thousand rupees</p> <p>The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher.</p> <p>The same duty as a conveyance (No.21 or 22, as the case may be) for the fair value of land or for the amount of the consideration, whichever is higher or the estimated cost as certified by a chartered Engineer of proposed construction or development of such property, as the case may be.</p> <p>Rupees three hundred for each person authorized</p>
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	persons than one when belonging to the same firm shall be deemed to be one person.	
45	Protest of bill or note , that is to say, any declaration in writing made by a notary public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note:	Five rupees
46	Protest by Master of a ship , that is to say, any declaration of particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the characters or the consigners for not loading or unloading the ship, when such declaration is attested or certified by a notary public or other person lawfully acting as such:	Five rupees
47	<p>Re-conveyance of mortgaged property—</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1000</p> <p>(b) in any other case:</p>	<p>The same duty as a conveyance (No.21 or 22, as the case may be) for the amount of such consideration as set forth in the conveyance.</p> <p>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.</p>
48	<p>Release, that is to say, any instrument (not being such a release as is provided for by section 24) whereby a person renounces a claim upon another person or against any specified property-</p> <p>(a) When such release operates in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister, grandchildren or legal heirs of the deceased children of a person and if –</p> <p>(i) the extent of land involved in the property transferred by the instrument is five acres or less</p> <p>(ii) the extent of land involved in the property transferred by the instrument is above five acres.</p>	<p>One rupees w.e.f.13/11/2016 for every rupees 100 or part thereof of the amount of the fair value of the land and the value of other properties or claims of which the right is relinquished in proportion to the right relinquished or the value of all the properties or claims of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher subject to a maximum of Rupees 1000/-</p> <p>One rupees w.e.f.13/11/2016 for every rupees 100 or part thereof of</p>

		the amount of the fair value of the land and the value of other properties or claims of which the right is relinquished in proportion to the right relinquished or the value of all the properties or claims of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.
	(b) in any other case:	The same duty as conveyance (No.21 or 22, as the case may be) for such amount or value of the property or claim or fair value of the land of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.
49	Respondentia Bond , that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination	(Five rupees for every Rs. 100 or part thereof of the amount of the loan secured)
50	Security Bond or mortgage deed, executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance by a contract- (a) When the amount secured does not exceed Rs.1000: (b) in any other case:	(Five rupees for every Rs.100 or part thereof of the amount secured) Five hundred rupees wef 1-4-2015.
	Exemptions Bond or other instruments, when executed- (a) By any person for the purpose of guaranteeing that the	

	<p>local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.</p> <p>(b) Executed by person taking advances from Government for agricultural purposes or by their sureties as security for the repayment of such advances:</p> <p>(c) Executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof:</p>	
51.	<p>Settlement-</p> <p>A. Instrument of (including a deed of dower),</p> <p>(i) Where the settlement is in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grandchildren of a person and if –</p> <p>(i)the extent of land involved in the property settled by the instrument is five acres or less</p>	<p>Two rupees w.e.f.13/11/2016 for every rupees 100 or part thereof of the fair value of the land and the value set forth in the instruments or the value of all properties set forth in such instrument, whichever is higher . 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 such instrument or fair value of the land, whichever is higher subject to a maximum of rupees 1000/-</p>
	<p>(i)the extent of land involved in the property settled by the instrument is above five acres.</p>	<p>Two rupees w.e.f.13/11/2016 for every rupees 100 or part thereof of the fair value of the land and the value set forth in the instruments or the value of all properties set forth in such instrument, whichever is higher .</p>
	<p>(h) in any other case</p>	<p>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 such instrument or fair value of the land, whichever is higher.</p>

	B Revocation of	The same duty as Bottomry Bond (No.14) but not exceeding five hundred rupees
	Exemption Deed of dower executed on the occasion of a marriage between Muhammadans	Where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees
52	Share warrants to bearer issued under the Companies Act, 1956 (Central Act 1 of 1956)	Ten rupees for every rupees 100 or part thereof of the nominal amount of the share specified in the warrant.
53	Shipping order for relating to the conveyance of goods on board of any vessel:	One rupee
54	Surrender of lease- (a) When the duty with which the lease is chargeable does not exceed one hundred rupees (b) In any other case:	The duty with such lease is chargeable

		Two hundred and fifty rupees.
55	<p>Transfer (whether with or without consideration)-</p> <p>(a) Of debentures, being marketable securities, whether the debenture is liable to duty or not</p> <p>(b) of debenture stocks:</p> <p>(c) of any interest secured by a bond, mortgage deed or policy of insurance-</p> <p style="padding-left: 40px;">(i) if the duty on such bond, mortgage deed or policy does not exceed (fifty rupees)</p> <p style="padding-left: 40px;">(ii) In any other case:</p> <p>(d) of any property under the Administrators General Act, 1963 (Central Act 45 of 1963), section 22,</p> <p>(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary:</p> <p>Exemptions.</p> <p>Transfer by endorsement.-</p> <p>(a) of a bill of exchange, Cheque or promissory note:</p> <p>(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods:</p> <p>(c) of a policy of a insurance</p> <p>(d) of securities of the Central Government</p>	<p>1 (fifty paise for every one hundred rupees or part thereof of the face amount of debenture</p> <p>One rupees for every one hundred rupees or part thereof of the face amount of the debenture stock</p> <p>The duty with which such bond, mortgage deed or policy of insurance is chargeable</p> <p>One fifty rupees</p> <p>Forty rupees.</p> <p>Fifty rupees or such smaller amount as may be charged under clause (a) to (c) of this article.</p>

56.	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.
57.	Trust— 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 Or 22, as the case May be) The same duty as A conveyance (No. 21 or 22 as the case may be)
58.	Warrant for goods, that is to say, any instrument evidencing The title of any person therein named or his assigns or The holder thereof the property in any goods lying in or upon any dock. Warehouse or wharf, such instrument Being signed or certified by or on behalf of the person In whose custody such good may be.	One rupee fifty paise.