

**പതിനാലാം കേരള നിയമസഭ
പതിനൊന്നാം സമ്മേളനം**

നക്ഷത്ര ചിഹ്നമിടാത്ത
ചോദ്യം നമ്പർ 2709

18.06.2018-ൽ
മറുപടിക്ക്

സ്റ്റാമ്പ് ഡ്യൂട്ടി

ചോദ്യം

ഉത്തരം

ശ്രീ.രാജു എബ്രഹാം

ശ്രീ.ജി.സുധാകരൻ

(പൊതുമരാമത്തും രജിസ്ട്രേഷനും വകുപ്പു മന്ത്രി)

എ) ഈ സർക്കാർ വന്നതിനുശേഷം എ) വസ്തുക്കളുടെ രജിസ്ട്രേഷനുമായി ബന്ധപ്പെട്ട് സ്റ്റാമ്പ് ഡ്യൂട്ടി ഇനത്തിൽ എത്ര തുക വീതമാണ് ലഭിച്ചത് എന്ന് വർഷം തിരിച്ച് വ്യക്തമാക്കാമോ;

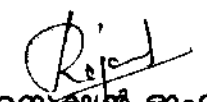
വർഷം	തുക (കോടി രൂപയിൽ)
2016-17	1624.61 (2016 ജൂൺ മാസം മുതൽ)
2017-18	2278.79

ബി) ഇപ്പോൾ വസ്തു പ്രമാണം ചെയ്യുന്നതുമായി ബന്ധപ്പെട്ട സ്റ്റാമ്പ് ഡ്യൂട്ടിയുടെ നിരക്ക് എത്രയാണ്; എന്ന് മുതലാണ് ഈ നിരക്ക് ബാധകമാക്കിയിട്ടുള്ളത്; ഇതിന് മുമ്പ് എത്ര ശതമാനം തുക ആയിരുന്നു;

ബി) വിലയാധാരങ്ങളുടെ മുദ്രവില നിരക്ക് ഓരോ 100 രൂപയ്ക്കും 8 രൂപയാണ്. ഇത് അവസാനമായി പുതുക്കിയത് 2016-ലെ ഫിനാൻസ് ആക്ട് പ്രകാരം 18.07.2016 മുതലാണ്. ഇതിന് മുമ്പ് 6% ആയിരുന്നു നിരക്ക്. കുടുംബാംഗങ്ങൾ തമ്മിലുള്ള ദാനം, ധനനിശ്ചയം, റിലീഫ് എന്നിവയ്ക്ക് 01.04.2018 മുതൽ ഏറ്റവും കുറഞ്ഞത് 1000 രൂപ എന്ന നിബന്ധനയ്ക്ക് വിധേയമായി പ്രതിഫലത്തിന്റെ ഓരോ 1000 രൂപയ്ക്കും 2 രൂപയാണ്. അല്ലാത്ത സന്ദർഭങ്ങളിൽ വില/പ്രതിഫലത്തിന്റെ 5% ആണ് സ്റ്റാമ്പ് ഡ്യൂട്ടി. കുടുംബാംഗങ്ങൾ തമ്മിലുള്ള ഭാഗപത്രത്തിന് 01.04.2018 മുതൽ ഏറ്റവും കുറഞ്ഞത് 1000 രൂപ എന്ന നിബന്ധനയ്ക്ക് വിധേയമായി വില/പ്രതിഫലത്തിന്റെ ഓരോ 10000 രൂപയ്ക്കും 15 രൂപയും അല്ലാത്ത സന്ദർഭങ്ങളിൽ 6% ആയും മുദ്രവില നിരക്ക് പരിഷ്കരിച്ചിട്ടുണ്ട്. വിശദമായ ഷെഡ്യൂൾ അനുബന്ധമായി ചേർക്കുന്നു.

സി) സംസ്ഥാനത്തെ ഭൂമി കൈമാറ്റം കുറഞ്ഞിട്ടുള്ളതായി ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ടോ; എന്തുകൊണ്ടാണ് ഇങ്ങനെ സംഭവിച്ചത് എന്ന് വ്യക്തമാക്കാമോ ?

സി) ശ്രദ്ധയിൽപ്പെട്ടിട്ടില്ല.


മുഖ്യമന്ത്രി ഓഫീസർ

EXISTING RATES OF STAMP DUTY AND REGISTRATION FEES FOR READY REFERENCE

(Amendments up to 31st March, 2018 on Stamp Duty and Registration fees are incorporated)

Section 2(fb):- "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
Adoption deed	3	Rs.250/-
Agreement or memorandum of an agreement (to giving authority or power to a promoter or developer, by whatsoever name called for construction, development or sale or transfer of any immovable property)	5 (c)	The same duty as a conveyance (Sl. No. 21 or 22) on the value or the estimated cost of construction.
Agreement or memorandum of an agreement (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)	Rs.100/- in respect of each depositor
Agreement or memorandum of an agreement (If relating to advertisement on mass media)	5 (e)	Rupees 500 per contract
Agreement or memorandum of an agreement (If relating to public works or service level agreements)	5 (f)	One rupee for every rupees 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
Agreement or memorandum of an agreement (if not otherwise provided for)	5 (g)	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
Agreement relating to deposit of title deeds, pawn or Pledge, If the amount secured exceeds 5 lakhs up to 20 Lakhs	6 (1), (2), (ii)	0.5% of the amount, subjected to maximum Rs 5000/-
Agreement relating to deposit of title deeds, pawn or Pledge, If the amount secured exceeds 20 lakhs up to 50 Lakhs	6 (1), (2), (iii)	0.5% of the amount, subjected to maximum Rs 10000/-
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/-
Release, discharge or cancellation of agreements relating to deposit of title deeds, pawn or pledge	6 (3)	The same duty with which such agreement [clause (1) or (2), as the case maybe] is chargeable
Bond	13	5 rupees for every Rs.100 or part thereof of the amount secured
Bottomry bond	14	5 rupees for every Rs.100 or part thereof of the amount secured

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Cancellation deed of a previously executed deed (if attested and not otherwise provided for)	15	Five hundred rupees
Certificate of sale – granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or by the Govt., Collector or other Revenue Officer	16	The same duty as a conveyance (Sl. No. 21 or 22) for consideration equal to purchase money.
Filing chitty agreement (Variola)	19	Rs.50/- for every Rs.1000/- or part of the total amount subscribed
Conveyance 21 (SALE DEED) - (property situated within panchayath area)	21 (i)	8 rupees for every Rs.100 or part thereof of the fair value or value of 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.
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.
Conveyance - 22 (SALE DEED) (property situated within the areas of Municipalities/Townships/Cantonments)	22(i)	8 rupees for every Rs.100 or part thereof of the fair value or value of consideration whichever is higher
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.
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.
Conveyance -22- (property situated within Corporation Area)	22(iv)	8 rupees for every Rs.100 or part thereof of the fair value or value of consideration whichever is higher
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.
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.
Conveyance - 22 A- as defined in section 2d (ii), (iii) not being a transfer charged or exempted under No.55	22A	5 rupees for every Rs.100 or part thereof 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
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
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
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/-
Divorce deed	27	Rs.500/-
Exchange (SD & Fee computed for the property of highest value)	29	The same duty as a conveyance (Sl. No. 21 or 22) of the fair value or consideration whichever is higher of the property of the greater value.
Gift 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.
Gift in favour of a non-family person	31(b)	8 rupees for every Rs.100 or part thereof of the fair value or value of consideration whichever is higher
Indemnity Bond	32	Same duty as Security bond (No. 50) (5% of amount secured / Maximum Rs. 500/-)
Lease – where rent is fixed and no premium or advance is paid or delivered	33(a)	
Lease - (less than 1 year)	33a(i)	Same duty as Bottomry Bond of whole amount payable
Lease (above 1 year but not more than 5 years)	33a(ii)	Same duty as Bottomry Bond for Average Annual Rent (AAR) reserved
Lease (above 5 year but not more than 10 years)	33a(iii)	The same duty as conveyance (No.21 or 22) for AAR reserved
Lease (above 10 year but not more than 20 years)	33a(iv)	The same duty as conveyance (No.21 or 22) for twice the AAR reserved
Lease (above 20 year but not more than 30 years)	33a(v)	The same duty as conveyance (No.21 or 22) for thrice AAR reserved
Lease (above 30 year but not more than 100 years)	33a(vi)	The same duty as conveyance (No.21 or 22) for four times AAR reserved
Lease (more than 100 years)	33a(vii)	The same duty as conveyance (No.21 or 22) for consideration equal to one-sixth of the whole amount of rents which would be paid for the first fifty years of the lease
Lease (does not purport to be for any definite term)	33a(viii)	The same duty as conveyance (No.21 or 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

LEASE - where the lease is granted for a fine or premium or advance and where no rent is reserved	33(b)	The same duty as conveyance (No.21 or 22) for consideration equal to the amount of such fine or premium or advance set forth in lease
LEASE - where the lease is granted for a fine or premium or advance in addition to the rent reserved	33(c)	The same duty as conveyance (No.21 or 22) for consideration equal to the amount of such fine or premium or advance in addition to the duty payable under 33(a)
Licence to Let - including agreement to let or sublet	35 A	Same as Lease (No 33)
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/-
Mortgage (possession of property is given or agreed to be given)	37(a)	The same duty as conveyance (No.21 or 22) for the amount secured
Mortgage (possession of property is not given or not agreed to be given)	37(b)	The same as Bottomry Bond (5% 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. 20,000/-
Partition - 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.
Partition - in any other case	42 b	6% of Separated Share
Partnership instrument of partnership deed	43(a)	Rs.5000/-
Dissolution of a partnership deed	43(b)	Rs.1000/-
Power of Attorney for sole purpose of Registration	44 (a)	Rs 50/-
Power of Attorney authorizing one or more person to act in a single transaction	44 (b)	Rs 100/-
Power of Attorney authorizing not more than 5 person to act in general	44 (c)	Rs 600/-
Power of Attorney authorizing more than 5 but not more than 10 person to act in general	44 (d)	Rs 1000/-
Power of attorney when given for consideration and authorized to sell any immovable property	44(e)	The same duty as conveyance (No.21 or 22) for the fair value or consideration whichever is higher
Power to give authority to sell (other than family)	44 (f)	The same duty as conveyance (No.21 or 22) for fair value or consideration whichever is higher
Power to give authority to sell (among father, mother, wife, husband, son, daughter, brother, sister)	44 (g)	Rs 600/- for each person authorized
Re conveyance if the consideration does not exceed Rs. 1000/-	47(a)	The same duty as conveyance (No.21 or 22)
Re conveyance in other case	47(b)	Rs. 200/- (municipal or corporation area); Rs 150/- (panchayath area)
Release 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.

Release - in any other case	48 (b)	The same duty as conveyance (No.21 or 22)
Security Bond (when the amount secured does not exceed Rs 1000/-	50(a)	5% of the amount secured
Security Bond (in any other case)	50(b)	Rs 500/-
Settlement - 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.
Settlement in any other case	51 A (b)	Same duty as BOTTOMRY BOND(SI No 14), i.e.(5% of fair value or market value)
Revocation of settlement	51 B	Same duty as BOTTOMRY BOND(SI No 14), i.e.(5% of fair value or market value) subject to maximum Rs.500/-
Surrender of Lease - when lease is surrendered before the expiry of lease period	54 (a)	1000
Surrender of lease - in any other case	54 (b)	Rs. 500/-
Transfer of lease	56	Same as conveyance rate (SI No 21/22)
Trust - Declaration of - or concerning any property when made by any writing	57 A	Same as conveyance rate (SI No 21/22)
Trust - Revocation of -- or concerning any property when made by any writing	57 B	Same as conveyance rate (SI No 21/22)
Ratification (Sale, settlement and mortgage)	Sec 4	Rs 500/-
Will registration / opening a sealed cover		Nil
cancellation of will		Nil
Deposit of sealed cover / withdrawal of sealed cover		Nil
Rectification (if no material change is occur)		Nil
Receipt -		Nil
Duplicate	24	Rs.1/- (revenue stamp) Rs 500/-
Sale	21 / 22	Same as conveyance (SI No 21/22) as the case may be for fair value or consideration whichever is higher
Un valued agreement	5 (e)	Rs 200/-
Valued agreement	5 (e)	Rs. 200/-
Copying fee for certified copy	23	Rs.50/-

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