

The specific provisions regarding stamp duty leviable on 65 types of instruments are in Schedule I-A to the Indian Stamp Act, 1899. Rates of stamp duty on main Instruments are as under:-

Description of Instruments	Rates of Stamp duty
Conveyance Deed/ Sale Deed/ Certificate of Sale.	5% (in rural areas). 7% (including 2% Municipality duty) in Urban areas. (2% exemption of S.D. on instruments of sale executed in favour of women in rural/urban)
Gift Deed, Mortgage Deed with Possession, Further charge for Mortgage deed with further charge.	3% (in rural areas) & 5% (in urban areas)
Mortgage Deed without Possession, Further Charge for mortgage deed without possession, Settlement Deed, Partition Deed etc.	1.5%
Special Power of Attorney	Rs 100/-
General Power of Attorney	Rs 300/-
Exchange of Property	5% (in rural area) and 7% (in urban area) of the value of the property of the greatest value.
Affidavit	10/-
Security Bond, Cancellation of instrument, Indemnity Bond, Release of Ancestral Property, Surrender of lease.	15/-
Partnership Deed	22.50/-
Trust Deed	45/-
Adoption Deed	37.50/-
Equitable Mortgage/deposit of title deed, pawn or pledge	0.2445% if such loan is repayable on demand or in more than three months. 0.12225% if such loan is repayable in not more than three month.
Divorce	30/-
Lease Deed (as per article 35 of Schedule 1-A)	@1.5% of one year avg. rent, if below 5 years @3% of one year avg. rent, if more than 5 but not exceeding 10 years @3% for consideration equal to twice the amount or value of the avg. annual rent reserved-if more than 10 but not exceeding 20 years @3% for consideration equal to three times the amount or value of the avg. annual rent reserved-if more than 20 but not exceeding 30

years

@3% for consideration equal to four times the amount or value of the avg. annual rent reserved-if more than 30 but not exceeding 100 years

@3% for consideration equal in the case of lease granted solely for agriculture purposes to $1/10^{\text{th}}$ and in any other case to $1/6^{\text{th}}$ of the whole amount or rent which would be paid in respect of the first 50 years of lease (+2% Municiple duty in urban areas)- if more than 100 years in perpetuity.