

Karnataka - Rule Based AUTO Calculation of SD Amount			
SR NO	ARTICLENO	ARTICLE_NAME	SAC_RULE_DESC
1	1(i)(a)	Acknowledge of a Debt - upto Rs.5000/-	Fixed Stamp Duty Amount of Rs. 2
2	2(B)	Administration Bond - In any other case	Fixed Stamp Duty Amount of Rs. 100
3	3	Adoption Deed	Fixed Stamp Duty Amount of Rs.1000
4	4	Affidavit	Fixed Stamp Duty Amount of Rs.100
5	1(i)(b)	Acknowledge of a Debt - more than 5000/-	Rs.2 + Rs.2 for every thousand or part thereof subject to maximum ofRs0.1000/-
6	1(ii)	Acknowledgement of Letter, Article, Package, Parcel	Re.1 for every Rs.100/- or part thereof of the amount charged therefore
7	5(a)	Sale of Bill Exchange	Re.1 for every Rs.10000/- or part thereof
8	5(b)	Purchase or Sale of Government Security	Re.1 for every Rs.10000/- or part thereof of the value of the securityatthe time of its purchase or sale
9	5(c)(i)	Sale or Purchase of Shares, Stocks Bonds, Debenture Stock or other marketable security between members of Stock Exchange	Re.1 for every Rs.10000/- or part thereof of the value of the securityatthe time of its purchase or sale as the case may be
10	5(c)(ii)	Agreement or its records or MOA - In any other case	Re.1 for every Rs.10000/- or part thereof or the value of the Securityatthe time of its purchase or sale as the case may be
11	5(e)(ii)	Agreement or its records or MOA - Sale of immovable property wherein part performance of the contract, possession of the contract, possession of the property is not delivered	50 paise for every Rs.100 or part thereof on the market value or consideration subject to minimum of Rs.500
12	5(g)(i)	Agreement or its records or MOA - Sale of moveable property, possession of the property is delivered	3% of the consideration or market value whichever is higher
13	5(g)(ii)	Agreement or its records or MOA - Sale of moveable property, possession of the property is not delivered	0.1% on the market value equal to the amount of Consideration subject maximum of Rs.20000/- but not less than Rs.500
14	5(i)	Agreement relating to contract between Depository Participant and Client for opening Demat A/c	Fixed Stamp Duty Amount of Rs. 50
15	5(i-a)	Agreement relating to Contract between Stock Broker or Sub Broker (agent) and client for Stock Market Operations	Fixed Stamp Duty Amount of Rs. 50

16	5(i-b)	Agreement relating to Advertisement or telecasting or broadcasting of programs	0.1% on the amount but not less than Rs.200
17	5(i-c)	Agreement relating to assignment or transfer of intellectual property rights, patent rights, copy rights or trade market rights	0.1% on the amount or consideration but not less than Rs.200
18	5(i-d)(i)	Agreement relating to building works or labour or services - Upto Rs.10 lakhs	Fixed Stamp Duty Amount of Rs. 500
19	5(i-d)(ii)	Agreement or its records or MOA - Agreement relating to building works or labour or services Above Rs.10 lakhs	Rs.500/- and in addition Rs.500 for every Rs.10 lakhs or part thereof in excess of Rs.10 lakhs subject to maximum of Rs.10 lakhs
20	5(i-e)(i)	Chit Agreement - Where the value of the chit does not exceed Rs.1 lakh	Fixed Stamp Duty Amount of Rs.500
21	5(i-e)(ii)	Chit Agreement - Where the value of the chit exceeds Rs.1 lakh	Rs.500 plus Rs.100 for every 1 lakh rupees or part thereof,exceeding 1lakh
22	5(J)	Agreement (in any other cases)	Fixed Stamp Duty Amount of Rs.500
23	6(1)(i)	Agreement relating to DTD - Loan amount does not exceed Rs.10 lakhs	0.5% on the loan or debt amount subject to a minimum of Rs.500
24	6(1)(ii)	Agreement relating to DTD - Loan amount exceeding Rs.10 lakhs	0.5% on the loan or debt amount
25	6(2)(i)	Pawn or Pledge of Movable Property - Loan amount above Rs.1 lakh and upto Rs.10 lakh	0.5% on the loan or debt amount
26	6(2)(ii)	Pawn or Pledge of Movable Property - Loan amount above Rs.10 lakhs	0.5% on the loan or debt amount
27	7	Appointment in execution of a power	Fixed Stamp Duty Amount of Rs. 1000
28	8(a)	Appraisalment or Valuation - Upto Rs.1000	2% on Consideration price subject to minimum Rs.100/-
29	8(b)	Appraisalment or Valuation - In any other case	Fixed Stamp Duty Amount of Rs.200
30	9	Apprenticeship Deed	Fixed Stamp Duty Amount of Rs. 100
31	10	Articles of Association of a Company	Rs.5000 for every Rs.10 lakhs or part thereof subject or maximum of1 Crore
32	12(a)	Bond - Amount secured does not exceed Rs.1000	Rs.2 for every Rs.100 or part thereof subject to minimum ofRs.100
33	12(b)	Bond - Amount exceeding Rs.1000	Rs.2 for every Rs.100 or part thereof subject to minimum ofRs.100
34	13	Bottomry Bond	2% on consideration price subject to minimum of Rs.100
35	15(a)	Certificate of Sale - Purchase money does not exceed Rs.10	Fixed Stamp Duty Amount of Rs. 1
36	15(b)	Certificate of Sale - Purchase money does not exceed Rs.25	Fixed Stamp Duty Amount of Rs.2
37	15(c)	Certificate of Sale - In any other case	5% for market value equal to the amount of purchase money

38	16	Certificate evidencing right or title of the holder thereof, or any other person, either to any share, scrip or stock in or of any incorporated company	0.1% of the value of the share, scrip or stock
39	17	Certificate of Enrolment as Advocate	Fixed Stamp Duty Amount of Rs.2000
40	18	Charter Party	Fixed Stamp Duty Amount of Rs. 100
41	19	Composition Deed	Fixed Stamp Duty Amount of Rs.500
42	21	Copy of Extract	Fixed Stamp Duty Amount of Rs.50
43	22	Counter part or Duplicate	Fixed Stamp Duty Amount of Rs.1000
44	23	Customs Bond or Excise Bond Art 23(b)	Fixed Stamp Duty Amount of Rs. 100
45	24	Delivery order in respect of Goods	0.1% on the consideration price
46	25	Divorce	Fixed Stamp Duty Amount of Rs.500
47	27(b)(iii)	Further charges Hypothecation of Movable property loan upto 10 Lakhs 34(d)(i)	0.5% on the consideration price
48	27(b)(iii)	Further charges Loan exceeding 10 Lakhs 34(d)(ii)	0.5% subject to maximum of 10 lakhs
49	29	Indemnity Bond (As per Article 47)	2% on the consideration price subject to maximum of Rs.500
50	30(1)(i)	Lease of Immovable Property - Not exceeding 1 year in case of Residential property	0.5% on average annual rent fine premium subject to maximum of Rs.500
51	30(1)(ii)	Lease of Immovable Property - Not exceeding 1 year in case of commercial industrial property	0.5% on AAR, fine, premium, advance
52	30(2)	Lease of Movable Property - Lease of movable property rent fixed, no premium 30(2)(a)(i) upto 10 years	1% on consideration price subject to maximum of 2 lakh rupees
53	30(2)(a)(ii)	Lease of Movable Property - Above 10 years	1.5% on consideration price subject to maximum of 2 lakh rupees
54	30(2)(b)	Lease of Movable Property - Lease granted for fine or premium but no rent	1.5% on amount or fine or premium subject to maximum of 2 lakh rupees
55	30(2)(c)	Lease of Movable Property - Lease for fine premium and also rent	1.5% on consideration price subject to maximum of 2 lakh rupees
56	31	Letter of Allotment	Fixed Stamp Duty Amount of Rs.10
57	32-A (i)	Letter of License - Not more than 1 year in case of residential property	0.5% on the total amount or value of average annual rent, premium, fine, money advance subjected to maximum of Rs.500
58	32-A(ii)	Letter of License - Not more than 1 year in case of commercial industrial property	0.5% on the total amount or value of average annual rent, premium, fine, money advance subjected to minimum of Rs.50
59	32-A(iii)	Letter of License - 1 year to 10 year	1% on the Consideration price
60	32-A(iv)	Letter of License - 10 year to 20 year	2% on the Consideration price

61	32-A(v)	Letter of License - 20 to 30 year	3% on the Consideration price
62	33	Memorandum of Association of a company	Fixed Stamp Duty Amount of Rs.5000
63	34(d)(i)	Mortgage Deed - Hypothecation of movable property loan upto Rs.10 lakh	Rs.50 for every Rs.10,000 or part thereof
64	34(d)(ii)	Mortgage Deed - loan exceeding 10 lakhs	Rs.50 for every Rs.10,000 or part thereof
65	37(a)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange of any goods or commodities	0.003% on value of goods or commodities
66	37(b)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange of any share, scrip, stock, bond, debenture (other than Government Security)	0.003% on value of goods or commodities
67	37(c)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange of a Government Securities	0.003% on value of goods or commodities
68	37(d)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange other Securities	0.003% on value of goods or commodities
69	37(e)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange of futures and options trading of securities	0.003% on value of goods or commodities
70	37(f)	Note or memorandum of record sent by broker to his principal intimating the purchase or sale through stock exchange of forward contracts commodities	0.003% on value of goods or commodities
71	38	Note of Protest by the Master of a ship	Fixed Stamp Duty Amount of Rs. 50
72	39(a)(1)	Partition - Non Agricultural property in BBMP, UDA, BMRDA, Municipal Councils or Town Panchayats	Rs.5000 for each share.
73	39(a)(2)	Partition - Other Areas	Rs.3000 for each share.
74	39(b)	Partition - Agricultural Land	Rs.1000 for each share.
75	39(c)	Partition - Movable Property	Rs.1000 for each share.
76	39(d)	Partition - Combination of all above	Rs.5000 for each share.
77	40 (A)	Partnership - Constitution of Partnership	Fixed Stamp Duty Amount of Rs. 2000
78	40(B)(b)	Partnership - Reconstitution	Fixed Stamp Duty Amount of Rs.2000

79	40(C)	Partnership - Dissolution	5% on a market value or consideration price
80	40A(a)	Limited Liability Partnership - Capital Upto Rs.10 lakhs	Fixed Stamp Duty Amount of Rs.5000
81	40A(b)	Limited Liability Partnership - Capital more than Rs.10 lakhs	Rs.5000 plus Rs.1000 for every Rs.5 lakhs or part thereof,exceedingRs0.10 lakhs capital amount, subject to a maximum of Rs.25 lakhs
82	40B	Limited Liability Partnership - Reconstruction or Amalgamation	5% on consideration or market value of the property whichever is higher
83	41(d)	Power of Attorney - authorizing more than 5 to 10 persons to act jointly in more than one transaction or generally	Fixed Stamp Duty Amount of Rs.1000
84	41(e)	Power of Attorney - Authorizing to sell property	5% on market value of property
85	41(eb)	Power of Attorney - when sale power given to other than family members	5% on market value of property
86	41(f)	Power of Attorney - when given for trading operation	Fixed Stamp Duty Amount of Rs.100
87	41(g)	Power of Attorney - when given for depository participant	Fixed Stamp Duty Amount of Rs.100
88	41(h)	Power of Attorney - in any other case	Fixed Stamp Duty Amount of Rs.500
89	42	Protest of Bill / Note	Fixed Stamp Duty Amount of Rs. 10
90	43	Protest by the Master of a Ship	Fixed Stamp Duty Amount of Rs. 50
91	44	Re-Conveyance of mortgaged property	Fixed Stamp Duty Amount of Rs.200
92	12(a)	Respondentia Bond - Amount Secured does not exceed Rs.1000	Rs.2 for every Rs.100 or part thereof subject to minimum ofRs.100
93	12(b)	Respondentia Bond - Amount exceeding Rs.1000	Rs.2 for every Rs.100 or part thereof subject to minimum ofRs.100
94	47	Security Bond or Mortgage Deed	Fixed Stamp Duty Amount of Rs.500
95	49	Share Warrants	One and half times the duty payable on conveyance, 7.5% onconsiderationprice
96	50	Shipping	Fixed Stamp Duty Amount of Rs. 2
97	51	Surrender of Lease (Art 40b)	Fixed Stamp Duty Amount of Rs.200
98	52(a)	Transfer of debentures	0.5% on consideration subject to maximum of Rs.1000
99	52(b)	Transfer any interest secured by bond or policy of insurance	Fixed Stamp Duty Amount of Rs.200
100	53A	Transfer of License	5% on Market Value
101	54(i)	Trust made for public religious and charitable purpose	Fixed Stamp Duty Amount of Rs.2000
102	54(ii)	Trust made for management and custody of property where there is no transfer / disposition of property	Fixed Stamp Duty Amount of Rs.2000
103	55	Warrants of Goods	Fixed Stamp Duty Amount of Rs. 50

104	2(a)	Administration Bond - Upto Rs.1000/-	2% on consideration price subject to minimum of Rs.100
105	41(a)	Power of Attorney - for admitting executing of document	Fixed Stamp Duty Amount of Rs.500
106	20(5)(i)	Conveyance - Industrial machinery treated as movable	3% on market value or consideration
107	41(b)	Power of Attorney - for authorising one or more person to act in a single transaction	Fixed Stamp Duty Amount of Rs.500
108	41(c)	Power of Attorney - for authorising more than 5 person to act jointly	Fixed Stamp Duty Amount of Rs.500
109	52(c)	Transfer - property under section 25 of administrator generals act 1963.	Fixed Stamp Duty Amount of Rs.200
110	18A(1)	Purchase or Sale of Government Securities - 5(b)	Re.1 for every Rs.10000/- or part thereof of the value of the securityatthe time of its purchase or sale, as the case may be, subject to maximum of Rs.1000/-
111	18A(1)	Purchase or Sale of Government Securities - 37(c)	0.3% on the Consideration price
112	18A(2)	Securities of incorporated company of other body corporate submitted to clearing house office stock exchange recognized under the Securities Contract (regulation) Act, 1956. - 5(c)(i)	Re.1 for every Rs.10000/- or part thereof of the value of the securityatthe time of its purchase or sale as the case may be
113	18A(2)	Securities of incorporated company of other body corporate submitted to clearing house office stock exchange recognized under the Securities Contract (regulation) Act, 1956. - 37(b)	0.3% on the Consideration price
114	18A(3)	Securities of incorporated company or other body corporate submitted to clearing house office stock exchange not recognized under the securities contract (regulation) Act, 1956. - 5(c)(i)	Re.1 for every Rs.10000/- or part thereof of the value of the securityatthe time of its purchase or sale as the case may be
115	18A(3)	Securities of incorporated company or other body corporate submitted to clearing house office stock exchange not recognized under the securities contract (regulation) Act, 1956. - 37(b)	0.3% on the Consideration price
116	40(C)(b)	Partnership - Dissolution - Immovable properties	Fixed Stamp Duty Amount of Rs.2000
117	32	Letter of licence	Fixed Stamp Duty Amount of Rs. 100
118	56(i)	Bank Guarantee - If related to paper bank guarantee	Fixed Stamp Duty Amount of Rs. 300
119	56(ii)	Bank Guarantee - If relating to e-bank guarantee	Fixed Stamp Duty Amount of Rs. 200