

## OTHER NOTES

### Stamp Duty-(Maharashtra)

Conveyance deed/ Agreement for sale, sale deed , transfer deed	Of Immovable property 5% +1% of reckoner market value & additional stamp duty of 1%. Registration 1% of Market value.
Payable on its execution	If situated in Gram Panchayat it is 4% of market value.
Development Agreement	If situated in Gram Panchayat it is 4% of market value.
TDR purchase	3% of consideration, registration not compulsory
Flats given to property owners/ SRA residents	Rs 100- Registration Rs 100 Compulsory
Gift deed	-Immovable property 3%+1% - Registration 1%
Gifted to relatives	3% of MV
Release deed to relatives	Rs 200- Registration 1000 to others as per conveyance deed rates
Exchange of property	As per Conveyance deed rates
Leave and licence agreement	-Not exceeding 60 mths -0.25% of license amounts of -registration Rs 1000 -L/C> 60mths -Rate is as per lease agreement
Lease Deed	-upto 5yrs -6% of 10% of mkt value - registration max 30000 -Renewal period if mentioned in deed treated as parts of present lease.
Power of Attorney(POA)	Rs 500 -Registration Rs 100. If POA gives power to sell an immovable property and given for consideration-6% of Mkt Value. -If POA to sell without consideration to relatives-Rs 500 - to others-6% of MV -POA to developer/ promoter for construction/development Rs 500
Will	-Exempt for Duty -Registration Rs 100/-
Partnership Deed	-partners contribution to capital < Rs.50000-

	Rs500/- - for every Rs50000 excess- 1% of share contribution- Max Rs 5000/-
Dissolution /Retirement Deed	-contribute to capital < Rs.50000- Rs500/- - for every Rs50000 excess- 1% of share contribution- Max Rs 5000/-
Affidavit / declaration	Rs 100- Registration not compulsory
Indemnity Bond	Rs 500 Registration not compulsory
Deed of Confirmation	Rs 100 Registration not compulsory