

GUIDE TO FILL THE STATEMENT OF STAMP DUTY COMPOUNDED

- ◆ You are strongly advised to read this guide carefully before filling the Statement.
- ◆ You can submit the Statement either through e-services or manually.

Filing through e-Services

www.ird.gov.lk → e-Services → Access to e-Services.

Quick Guide on e-services is available in the IRD web portal for more information.

Use the e-Service and save time and the cost

If you are already an e- Service user, you may have to activate the Stamp Duty tax type for functioning the Stamp Duty activities. If not you may request a PIN to use the e-Services.

(<https://eservices.ird.gov.lk/Registration/PINRequest/ShowPINRequestDetail>)

Filing Manually –

Address to–

Commissioner General of Inland Revenue
Central Document Management Unit (CDMU),
Department of Inland Revenue,
Sir Chiththampalam A Gardiner Mawatha,
Colombo 02.

The barcode is unique for each statement for particular period. Therefore the **original statement** sent by IRD should be used for filing purpose. In the case of misplacement of the original Statement, please contact the Business Consultation Unit in IRD.

You are instructed to aware Taxpayer Specific Details and the Period on the first page.

- TIN
- Name and Address
- Period - Statement period Code
Ex: For quarter ended 31/03/2023 - 2310 (Submit on or before 15/04/2023)
For quarter ended 30/06/2023 - 2320 (Submit on or before 15/07/2023)
For quarter ended 31/09/2023 - 2330 (Submit on or before 15/10/2023)
For quarter ended 31/12/2023 - 2340 (Submit on or before 15/01/2024)
- Due date
- The system generated barcode number.

The Statement consist of four parts

1. Part 1 - Stamp Duty Liable Instruments.
2. Part 2 - Stamp Duty Exempted Instruments.
3. Part 3 - Payment related information.
4. Part 4- Declaration

Part 1 - Stamp Duty Liable Instruments

Refer the Extra Ordinance Gazette Notice No. 1465/19 with respective amendments for Stamp Duty liable instruments and applicable tax rates.

List of applicable Rates are in **ANNEXURE I** at the end of this Guide

Types of Specific Instruments are listed under the **Column 101** of the statement.

Enter details of all liable instruments that have been compounded as follows.

- i. Column 102 - Enter number of each Instrument issued in the relevant period
- ii. Column 103 - Enter the cumulative value of each liable instrument, under the respective instrument.
- iii. Column 104 - Enter the aggregate amount of Stamp Duty compounded for each type of instrument.
- iv. Cage 100 - Enter the total value of Stamp Duty compounded aggregated value of Column No. 104.

Part 2 - Stamp Duty Exempted Instruments

Refer the Extra Ordinance Gazette Notice No. 1465/20 with respective amendments for more information about exempted instruments.

List of available Exemptions are in **ANNEXURE II** at the end of this Guide

Types of Specific Instruments are listed under **Column 201** of the statement.

Enter the details of Exempted Instruments if any, in the following columns.

Column 202 – Enter number of each Exempted Instrument issued, under the respective instrument.

Column 203 – Enter cumulative value of each exempted instrument under the respective instrument.

Part 3 - Payment related information

Pay the Stamp Duty to the Bank of Ceylon to avoid the late payment and expiration of Cheques.

Use preprinted pay-in- slip that have been issued by IRD for specific quarter, to settle the Stamp Duty liability of that quarter. In the absence of preprinted pay-in-slips you are instructed to enter correct payment period code and the tax type code '60'.

Period Codes:- For quarter ended 31/03/2023 - 23030 (Pay on or before 15/04/2023)
For quarter ended 30/06/2023 - 23060 (Pay on or before 15/07/2023)
For quarter ended 31/09/2023 - 23090 (Pay on or before 15/10/2023)
For quarter ended 31/12/2023 - 23120 (Pay on or before 15/01/2024)

Compounding authority can also pay Stamp Duty through Online Tax Payment Platform (OTPP)

(For further information - visit www.ird.gov.lk to refer to the notice No. PN/PMT/2021-01 dated February 08, 2021, Notice No. PN/PMT/2021-04 dated June 08, 2021 and the Notice No. PN/PMT/2022-01 dated May 17, 2022)

Part 4 - Declaration.

Enter the requested details of the declarant clearly in the declaration at the end of the Statement, along with the signature and the official frank of the authorize officer.

Please note that in **absence of the Declarant's Signature** the Statement would be considered as Non-submission.

Note - Penalties may be imposed on any person, making an incorrect statement, not submitting a Statement on the due date or non-payment of taxes on due dates.

Note – Maintain separate schedules for liable instruments and exempted instruments for each period as follows:

Example:-

The company ABC limited has issued following instruments during the quarter ending 31.03.2023

1. Insurance policy

Serial no	Date	Name of the policy holder	Reference no of the instrument	Nature of the policy	Total value of the instrument Rs.	Stamp duty collected Rs.
1	20.01.2023	xxxx	G123	General policy for a car	750,000.00	750.00
*2	05.02.2023	CCC	G124	General policy for a machinery	125,000.00	-
3	05.02.2023	yyyy	G125	General policy for a cab	135,000.00	135.00
*4	09.03.2023	ZZZZ	L1001	life insurance for Mr. ZZZ	250,000.00	-
5	22.03.2023	KKKK Ltd	F2001	Fire insurance for KKKK Ltd	75,000.00	75.00
Total					1,210,000.00	960.00

*2, *4 – Exempted Insurance policies

2. Salary Receipt

Month of January

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/01/2023	1001	Aaaa	25,000.00	-
2	25/01/2023	1002	bbbb	35,000.00	25.00
*3	25/01/2023	1003	Cccc	15,000.00	-

Month of February

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/02/2023	1001	Aaaa	25,000.00	-
2	25/02/2023	1002	bbbb	35,000.00	25.00
*3	25/02/2023	1003	Cccc	15,000.00	-

Month of March

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/03/2023	1001	Aaaa	25,000.00	-
2	25/03/2023	1002	bbbb	35,000.00	25.00
*3	25/03/2023	1003	Cccc	15,000.00	-

*1, *3 – Exempted Salary Receipts.

Part 1 and Part 2 of the Statement to be filled as follows.

Part 1 - Stamp Duty liable instruments

101		103		No. of Instruments				Value									
Type of Specific Instrument		No. of Instruments		Value				Value									
				LKR			Cents	LKR			Cents						
A	Policies of Insurance		3		9	6	0	0	0	0			9	6	0	0	
B.i	Non foreign liquor Licenses																
B.ii	Foreign Liquor Licenses																
B.iii	Notary Licenses																
B.iv	Other Licenses																
C	Credit Card Transactions																
D	Salary Receipts		3		1	0	5	0	0	0			7	5	0	0	
E	Receipts & Discharges																
F	Bonds & Mortgages																
G	Promissory Notes																
H	Lease, Rent & Hire																
I	Other																
Total Stamp Duty													1	0	3	5	0

Part 2 - Stamp Duty Exempted Instruments

201		202		203												
Type of Specific Instrument		No. of Instruments		Value												
				LKR			Cents									
A	Policies of Insurance		2		3	7	5	0	0	0			3	7	5	0
B.i	Non foreign liquor Licenses															
B.ii	Foreign Liquor Licenses															
B.iii	Notary Licenses															
C	Credit Card Transactions															
D	Salary Receipts		6		1	2	0	0	0	0			1	2	0	0
E	Receipts & Discharges															
F	Bonds & Mortgages															
G	Promissory Notes															
H	Promissory Notes															
I	Other															

Annexure I

List of available Rates

Item No.	Instrument		Rate Rs.	Extraordinary Gazette No., Date and effective date	
01	Any Affidavit		50.00	1809/19 (2013.05.10) w.e.f. 2013.05.13	
02	Any Policy of insurance for every Rs.1,000 or part thereof of the aggregate of the premia payable on the policy		1.00	1789/9 (2012.12.17) w.e.f 2013.01.01	
03	A Warrant to act as a notary public		2,000.00	1789/9 (2012.12.17) w.e.f 2013.01.01	
04	(a)	Any license issued authorizing the holder to carry on any trade, business, profession or vocation, other than any trade or business for the sale of liquor, for any period (as specified in such license)	Rs.2,000 or 10% of license fee whichever is lower	2104/5 (2018.12.31) w.e.f. 01.01.2019	
	(b)	(i)	Any license issued authorizing the holder to carry on any trade or business for sale of liquor for any period (as specified in such license) other than arrack licenses AFL1, AFL2, AFL3, AFL4 which are issued together with foreign liquor (FL) licenses and license for the sale of bottled toddy.	20,000.00	2104/5 (2018.12.31) w.e.f. 01.01.2019
		(ii)	Arrack licenses AFL1, AFL2, AFL3, AFL4 which are issued together with foreign liquor (FL) licenses and license for the sale of bottled toddy	2,000.00 or 10% of license fee whichever is higher per each license	2104/5 (2018.12.31) w.e.f. 01.01.2019
05	Any claim, demand, or request presented for the payment of any sum of money, not including any finance or service charge, due in respect of every credit card transaction entered into during any period commencing on or after January 1, 2016, where the merchant country (the country in which the purchase of goods or service or the withdrawals of money taken place) thereof is a country other than Sri Lanka, irrespective of whether it was a card present or not present transaction in any currency For every Rs.1,000 or part thereof of such sum of money		25.00	1947/45 (2016.01.01) w.e.f. 01.01.2016	
06	Any share certificate issued consequent to the issue, transfer or assignment of any number of shares of any company. For every Rs.1,000 or part thereof, of the aggregate value of such shares being the value, which in the opinion of the Assessor/Assistant Commissioner/ deputy Commissioner/ Senior Deputy Commissioner, that such shares would have fetched in the open market on the date of such issue, transfer or assignment		5.00	1882/17 (2014.09.30) w.e.f. 30.09.2014	

Item No.	Instrument	Rate Rs.	Extraordinary Gazette No., Date and effective date
07	Any Bond or Mortgage for any definite and certain sum of money and affecting any property for every Rs.1,000 or part thereof	1.00	1933/14 (2015.09.21) w.e.f. 21.09.2015
08	Any promissory Note For every Rs.1,000 or part thereof	1.00	1465/19 (2006.10.05) w.e.f. 2006.10.05
09	Any instrument relating to the lease or hire of any property	10.00	1465/19 (2006.10.05) w.e.f. 2006.10.05
	(a) For every Rs.1,000 or part thereof of the aggregate lease or hire including any premium, payable for the whole term comprised in the lease or hire Agreement (other than a hire purchase agreement) Provided that where the term of the lease or hire exceeds twenty years, the aggregate hire or lease payable for the whole term comprised in the lease shall be deemed to be the aggregate of the hire or lease payable for the first twenty years of such term;		
	(b) For every Rs.1,000 or part thereof of the aggregate amount payable under a Hire Purchase Agreement entered into under the consumer Credit Act, No.29 of 1982	10.00	1465/19 (2006.10.05) w.e.f. 2006.10.05
10	Any receipt or discharge given for any money or property	Exempt	1530/13 (2008.01.01) w.e.f. 2008.01.01
	(a) Up to and including Rs.25,000.00		
	(b) Above Rs.25,000.00	25.00	1530/13 (2008.01.01) w.e.f. 2008.01.01

Annexure II

List of available Exemptions

Serial Number	Instrument		Extraordinary Gazette No., Date and effective date	
1.	Any affidavit made on the request of any public officer or in compliance with any requirement imposed by any written law;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
2.	Any bond or mortgage given by any public officer or his sureties for due execution of his office;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
3.	Any instrument executed by, or on behalf of, or in favour of the Government of any country; being a country in respect of which an Order under Section 67 (3) of Act, No.43 of 1982 is in force;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
4.	Any instrument for the mortgage of food crops or jewellery;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
5.	Any Share certificate issued in lieu of share certificate lost or destroyed, or new share certificate for a greater or less number of shares in lieu of existing share certificates but not exceeding in value of the existing share certificates;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
6.	Any Share certificate issued, consequent to the sale by one person and purchase by another, of any share, being a sale or purchase in relation to which Share Transaction Levy under Part II of the Finance Act, No.5 of 2005 has been charged;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
7.	Any share certificate issued in pursuance of the issue, transfer or assignment of any share in Credit Information Bureau of Sri Lanka established by Act, No.18 of 1990;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
7A.	Any instrument of transfer of stock, by any person to a margin trading account (slash account) or vice versa;		1789/15 (2012.12.18) w.e.f.2013.01.01	
8.	Any Instrument executed in pursuance of the provisions of the Farmers Pension and Social Security Benefit Scheme Act, No.12 of 1987;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
9.	Any Instrument executed by, or on behalf of, or in favour of, a registered co-operative society within the meaning of the Co-operative Societies Law, No.5 of 1972;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
10.	Any Instrument executed by a member of a registered co-operative society within the meaning of the Co-operative Societies law, No.5 of 1972 in favour of and relating to the business of such registered society;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
11.	Any Instrument in respect of supply of any good or service to a Diplomatic Mission of any State or any organization to which the provisions of the Diplomatic Privileges Act, No.9 of 1996, apply provided that reciprocal benefits are available to their counterparts from Sri Lanka;		1465/20 (2006.10.05) w.e.f. 2006.10.06	
12.	(A)	Any policy of life or medical insurance, or	2007/24 (2017.02.21) w.e.f. 2017.02.21	
	(B)	Any policy of insurance on		
		(i)		Plant, machinery or equipment used in the civil construction industry or agriculture; or
		(ii)		Any motor vehicle other than any car or dual purpose motor vehicle of Class B of classification of driving license for motor vehicles within the meaning of the Section 122 of the Motor Traffic Act, No. 14 of 1951 as amended by the Motor traffic (Amendment) Act, No. 8 of 2009.

Serial Number	Instrument	Extraordinary Gazette No., Date and effective date				
13.	Any deed of mortgage or lease affecting any air-craft registered under the Air Navigation Act (Chapter 365) or any ship registered under the Merchant Shipping Act, No. 52 of 1971;	1546/7 (2008.04.22) w.e.f. 2008.04.22 (gazette date)				
14.	<p>Any deed of mortgage executed in respect of any loan for Rs.3 million or less taken for the –</p> <table border="1" data-bbox="228 555 1235 658"> <tr> <td data-bbox="228 555 384 602">(a)</td> <td data-bbox="384 555 1235 602">Construction of a house ; or</td> </tr> <tr> <td data-bbox="228 602 384 658">(b)</td> <td data-bbox="384 602 1235 658">Purchase of a house, or of a site for the construction of a house</td> </tr> </table> <p>Where the mortgage is any commercial or specialized bank licensed by the Monetary Board under the Banking Act, No. 30 of 1988, any finance company registered under the Finance Company Act, No.78 of 1988, any institution registered under the Co-operative Societies law, No. 5 of 1972, any public corporation, any provident fund approved by the Commissioner General of Inland Revenue for the purposes of the Inland Revenue Act, No. 4 of 1963 or No. 28 of 1979 or No. 38 of 2000, or No. 10 of 2006, or any other institution approved by the Minister in charge of the subject of Housing ;</p>	(a)	Construction of a house ; or	(b)	Purchase of a house, or of a site for the construction of a house	1465/20 (2006.10.05) w.e.f. 2006.10.06
(a)	Construction of a house ; or					
(b)	Purchase of a house, or of a site for the construction of a house					
15.	Any instrument relating to any finance lease executed in respect of any property other than any such finance lease in respect of any car or dual purpose motor vehicle of Class B of classification of driving license for motor vehicles within the meaning of the Section 122 of the Motor Traffic Act, No. 14 of 1951 as amended by the Motor traffic (Amendment) Act, No. 8 of 2009;	2007/24 (2017.02.21) w.e.f. 2017.02.21				
16.	Any hire purchase agreement entered into under the Consumer Credit Act, No.29 of 1982 in respect of any moveable property other than any car or dual purpose motor vehicle of Class B of classification of driving license for motor vehicles within the meaning of the Section 122 of the Motor Traffic Act, No. 14 of 1951 as amended by the Motor traffic (Amendment) Act, No. 8 of 2009;	2007/24 (2017.02.21) w.e.f. 2017.02.21				
17.	Any instrument relating to the lease or rent of any building where such lease or rent payment does not exceed Rs.5,000 per month ;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
18.	Receipt or discharge given for remuneration amounting to not more than Rs.25,000 paid by any employer to any employee ; or for any money or other property amounting to not more than Rs.1,000 ;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
19.	A receipt given for monies deposited with or withdrawn from, any finance company registered under the Finance Company Act, No.78 of 1988, any commercial, or specialized bank licensed by the Monetary Board under Banking Act, No.30 of 1988 or any institution registered under the Co-operative Societies law,No.5 of 1972 ;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
20.	In Instrument executed by or on behalf of, or in favour of, the Government in any case where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
21.	Any receipt given by any person receiving payment, for any goods sold or services provided, immediately upon such sale or such provision;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
22.	Any receipt given by any person receiving any capital sum by way of death gratuity or as compensation for death or injury ;	1465/20 (2006.10.05) w.e.f. 2006.10.06				
23.	Any receipt given for acknowledging of the receipt of any pension ;	1465/20 (2006.10.05) w.e.f. 2006.10.06				

Serial Number	Instrument	Extraordinary Gazette No., Date and effective date																
24.	Any Commercial paper of Debenture ;	1465/20 (2006.10.05) w.e.f. 2006.10.06																
25.	Any deed of conveyance or transfer by the Government or by any person, for or on behalf of the Government ; where no consideration was received;	1465/20 (2006.10.05) w.e.f. 2006.10.06																
26.	<p>The following documents filed in legal proceedings :-</p> <table border="1" data-bbox="225 651 1225 1417"> <tbody> <tr> <td data-bbox="225 651 400 752">(a)</td> <td data-bbox="400 651 1225 752">Documents filed in any court, by public officers suing, or being sued or intervening, virtue official, in any proceedings in such court;</td> </tr> <tr> <td data-bbox="225 752 400 853">(b)</td> <td data-bbox="400 752 1225 853">Documents filed in any court, by a person duly admitted to sue, defend or intervene, as a pauper in any proceedings instituted in such court;</td> </tr> <tr> <td data-bbox="225 853 400 954">(c)</td> <td data-bbox="400 853 1225 954">Documents filed in any court, by a person applying to be declared an insolvent by such court;</td> </tr> <tr> <td data-bbox="225 954 400 1055">(d)</td> <td data-bbox="400 954 1225 1055">all documents filed in any court for the purposes of an application for an order in the nature of a writ of habeas corpus;</td> </tr> <tr> <td data-bbox="225 1055 400 1178">(e)</td> <td data-bbox="400 1055 1225 1178">all documents filed by or on behalf of any person, who is certified by a prescribed officer as suing, defending or intervening with legal aid provided under the Legal Aid Law, No.27 of 1978;</td> </tr> <tr> <td data-bbox="225 1178 400 1279">(f)</td> <td data-bbox="400 1178 1225 1279">all documents filed in any court by, or on behalf of any person claiming damages arising from death or damage caused by a motor vehicle;</td> </tr> <tr> <td data-bbox="225 1279 400 1357">(g)</td> <td data-bbox="400 1279 1225 1357">motions filed in any court;</td> </tr> <tr> <td data-bbox="225 1357 400 1417">(h)</td> <td data-bbox="400 1357 1225 1417">warrant issued by any court, whether on application or on its own motion;</td> </tr> </tbody> </table>	(a)	Documents filed in any court, by public officers suing, or being sued or intervening, virtue official, in any proceedings in such court;	(b)	Documents filed in any court, by a person duly admitted to sue, defend or intervene, as a pauper in any proceedings instituted in such court;	(c)	Documents filed in any court, by a person applying to be declared an insolvent by such court;	(d)	all documents filed in any court for the purposes of an application for an order in the nature of a writ of habeas corpus;	(e)	all documents filed by or on behalf of any person, who is certified by a prescribed officer as suing, defending or intervening with legal aid provided under the Legal Aid Law, No.27 of 1978;	(f)	all documents filed in any court by, or on behalf of any person claiming damages arising from death or damage caused by a motor vehicle;	(g)	motions filed in any court;	(h)	warrant issued by any court, whether on application or on its own motion;	1465/20 (2006.10.05) w.e.f. 2006.10.06
(a)	Documents filed in any court, by public officers suing, or being sued or intervening, virtue official, in any proceedings in such court;																	
(b)	Documents filed in any court, by a person duly admitted to sue, defend or intervene, as a pauper in any proceedings instituted in such court;																	
(c)	Documents filed in any court, by a person applying to be declared an insolvent by such court;																	
(d)	all documents filed in any court for the purposes of an application for an order in the nature of a writ of habeas corpus;																	
(e)	all documents filed by or on behalf of any person, who is certified by a prescribed officer as suing, defending or intervening with legal aid provided under the Legal Aid Law, No.27 of 1978;																	
(f)	all documents filed in any court by, or on behalf of any person claiming damages arising from death or damage caused by a motor vehicle;																	
(g)	motions filed in any court;																	
(h)	warrant issued by any court, whether on application or on its own motion;																	
27.	Any unit trust certificate issued in pursuance of the issue, transfer or assignment of any unit in the unit trust or mutual fund;	1478/7 (2007.01.01) w.e.f. 2007.01.01																
28.	Any instrument required or authorized to be made or executed by any Bank established under the Regional Development Banks Act No. 06 of 1997 or any instrument made or executed in connection with the business of such Bank by the Bank, and any instrument made or executed by any other person in favour of such Bank in respect of any security for a loan.	1478/7 (2007.01.01) w.e.f. 2007.01.01																
29.	Share certificate on the issue of any shares to the Government of Sri Lanka	1752/17 (2012.04.04) 1878/3 renumbering (2014.09.01) w.e.f. 2012.04.04																
30.	Share certificate on the transfer or assignment of any share belongs to the Government of Sri Lanka	1754/4 (2012.05.09) 1878/3 renumbering (2014.09.01) w.e.f. 2012.05.09																

Serial Number	Instrument	Extraordinary Gazette No., Date and effective date
31.	Share Certificate on the initial issue of any share by: <ul style="list-style-type: none"> <li data-bbox="248 405 1219 483">- A company to another company where both companies are owned by the Government of Sri Lanka; or <li data-bbox="248 506 1219 584">- A company which has entered into an agreement with the Board of Investment of Sri Lanka under the Strategic Development Project Act, No.14 of 2008 to a company by the Government of Sri Lanka 	1778/32 (2012.10.04) 1878/3 renumbering (2014.09.01)
32.	Any share certificate issued by an insurance company in complying with and/ or connection with the segregation of the long term insurance business and the general insurance business into two separate companies, as required by Section 53 of the Regulation of Insurance Industry (Amendment) Act, No. 3 of 2011;	1889/48 (2014.11.21) w.e.f. 2014.11.01 (Gazette date)
33.	Any share certificate issued consequent to the consolidation of any bank licensed under the Banking Act, No.30 of 1988, any finance company licensed under the Finance Business Act, No. 42 of 2011 or any leasing company registered under the Finance Leasing Act, No. 56 of 2000, by way of merger, acquisition or absorption, as approved by the Monetary Board under the Financial Sector Consolidation Process;	1889/48 (2014.11.21) w.e.f. 2014.11.01 (Gazette date)
34.	Any claim, demand, or request presented for the payment of any sum of money due in respect of every credit card transaction entered into during any period commencing on or after January 1, 2016, where the merchant country thereof is Sri Lanka (in which the purchase of goods or services or the withdrawals of money taken place), irrespective of whether it was a card present or not present transaction in any currency.	1947/46 (2016.01.01) w.e.f. 2016.01.01 (Gazette date)
35.	Any share certificate issued consequent to the issue, transfer or assignment of any number of shares of any company	1947/46 (2016.01.01) w.e.f. 2016.01.01 (Gazette date)
36.	Any instrument relating to a lease of any land by the government or by any person on behalf of the Government or by the Urban development Authority established under the Urban Development Authority Law, No.41 of 1978, where the lease premium and/or lease rent/consideration in respect of such lease is not payable in cash by the lessee to the Government of which the Government is a party.	2149/18 (2019.11.14) w.e.f. 2019.11.14 (Gazette date)

Contact Details

Please contact following numbers for more details.

Secretariat	0112135435 0112135434
Stamp Duty Unit	0112135179 0112135137 0112135139 0112135171