

Stamp Duty Rates for Leave & Licence Agreement

(In the District of Mumbai City & Mumbai Suburban District)

As per Article 36A (a)(i)(1) & (2) of the Schedule I of the Bombay Stamp Act, 1958.

(Rates W.E.F. 1st May, 2006 to 11th April, 2010 printed in smaller type)

(Revised rates W.E.F. 12th April, 2010 printed in bigger type)

LICENCE PERIOD	AAR* Upto Rs.2,50,000		AAR* from Rs.2,50,001 To Rs.5,00,000		AAR* from Rs.5,00,001 To Rs.20,00,000		AAR* above Rs.20,00,000	
	Resi.	Non-Resi.	Resi.	Non-Resi.	Resi.	Non-Resi.	Resi.	Non-Resi.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0-12 Months	750	1500	1500	3000	3000	6000	5000	10000
	600	1200	1200	2400	2000	4000	5000	10000
13-24 Months	1500	3000	3000	6000	6000	12000	10000	20000
	1200	2400	2400	4800	4000	8000	10000	20000
25-36 Months	2250	4500	4500	9000	9000	18000	15000	30000
	1800	3600	3600	7200	6000	12000	15000	30000
37-48 Months	3000	6000	6000	12000	12000	24000	20000	40000
	2400	4800	4800	9600	8000	16000	20000	40000
49-60 Months	3750	7500	7500	15000	15000	30000	25000	50000
	3000	6000	6000	12000	10000	20000	25000	50000

AAR* : Annual Average Rent means Average Rent for a period of 12 months, irrespective of period of leave & licence, and includes any Advance rent paid or to be paid and further includes any deposit made or to be made, with or without any interest. (Calculation of AAR is same whether licence period is for 1 month or for 60 months)