

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, অক্টোবর ২৭, ২০১৪

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
আইন, বিচার ও সংসদ বিষয়ক মন্ত্রণালয়
আইন ও বিচার বিভাগ

NOTIFICATION

তারিখ, ১১ কার্তিক, ১৪২১ বঙ্গাব্দ/ ২৬ অক্টোবর, ২০১৪ খ্রিস্টাব্দ

S. R. O. No. 254-Law/2014 In pursuance of the provision of section 78 of the Registration Act, 1908 (XVI of 1908), the following Table of Fees, prepared by the Law and Justice Division of the Ministry of Law, Justice and Parliamentary Affairs, is hereby published for general information. This Table of Fees shall come into force with effect from the 16th November, 2014 and supersede the Table of Fees at present in force with effect from the said date.

I - ORDINARY FEES.

A(1) The fees payable for the registration of the *** documents described below shall be calculated on the following ad valorem scale according to the value of the right, title and interest effected when such value is expressed in the document :-

- | | |
|--|--|
| (a) When the value of a document [other than the documents specified at (c) below] does not exceed taka 5,000/-. | 2% ad valorem, subject to a minimum of taka 100/-; |
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- (b) When the value of a document [other than the documents specified at (c) below] exceeds taka 5,000/- 2%.
- (c)(1) Under section 78A(a) of the Registration Act, 1908, registration fee payable for registration of a contract for sale of any immovable property shall be-
- (i) five hundred taka, where valuation of the property is not more than five lakh taka;
- (ii) one thousand taka, where valuation of the property is above five lakh taka and not more than fifty lakh taka; and
- (iii) two thousand taka, where valuation of the property is above fifty lakh taka;
- (2) Under section 78A(b) of the Registration Act, 1908, registration fee payable for registration of a declaration of heba of any immovable property under the Muslim Personal Law (Shariat) shall be one hundred taka irrespective of the value of the property, if such heba is made between spouses, parents and children, grand-parents and grand children, full brothers, full sisters and, full brothers and full sisters;
- (3) Under section 78A(bb) of the Registration Act, 1908, registration fee payable for registration of a declaration of gift of any immovable property made under the Hindu, Christian and Buddhist Personal Law, if such gift is permitted by their Personal Law, shall be one hundred taka irrespective of the value of the property, provided such gift is made between spouses, parents and children, grand-parents and grand children, full brothers, full sisters and, full brothers and full sisters;
- (4) Under section 78A(c) of the Registration Act, 1908, registration fee payable for registration of an instrument of mortgage referred to in section 59 of the Transfer of Property Act, 1882 shall be as follows-
- (i) where the amount of money to be secured does not exceed five lakh taka- 1% (one per centum) of the amount of money to be secured, but not less than two hundred taka and not more than five hundred taka;

- (ii) where the amount of money to be secured is above five lakh taka but does not exceed twenty lakh taka- 0.25% (zero point two five per centum) of the amount of money to be secured, but not less than fifteen hundred taka and not more than two thousand taka; and
- (iii) where the amount of money to be secured is above twenty lakh taka- 0.10% (zero point one zero per centum) of the amount of money to be secured, but not less than three thousand taka and not more than five thousand taka.

Note : In the case of any mortgage other than specified in (4) or (4a), the amount secured by it shall be the value of the deed and fees payable thereon shall be at the rate specified in clauses A(1)(a) or (1)(b) above.

- (5) Under section 78B of the Registration Act, 1908, registration fee payable for instrument of partition shall be-
- (i) five hundred taka, where valuation of the property is not more than three lakh taka;
- (ii) seven hundred taka, where valuation of the property is above three lakh taka and not more than ten lakh taka;
- (iii) twelve hundred taka, where valuation of the property is above ten lakh taka and not more than thirty lakh taka;
- (iv) eighteen hundred taka, where valuation of the property is above thirty lakh taka and not more than fifty lakh taka;
- (v) two thousand taka, where valuation of the property is above fifty lakh taka.
- (6) Registration fees for Trust deeds will be payable as below:-
- (i) When the value of the deed is below taka 4000/- 2% ad valorem, subject to a minimum of taka 100/-;
- (ii) When the value of the deed is above taka 4000/- Taka 2500/-.

****Description of documents*

Conveyance and bills of sale, contract for sale, deeds of gift or dower settlements, deeds of declaration of gift, deeds of partition, trust, leases, deeds of mortgage or instruments of further charge, bonds of all kinds except indemnity or security bonds, assignments of any interest secured by a bond or mortgage or mortgage deed, policies of insurance, bills of exchange and promissory notes and generally all other documents of a similar character.

The following classes of documents are also included:

An Acknowledgement or an ordinary Receipt for money received, Certificates of Sale, Releases whereby a person renounces a claim against any specified property, not being the subject of previous registered mortgage, Award directing a partition, Declaration of Trust of the nature of Settlement, Deeds for exchange of property, Transfer of lease for a consideration, Assignment by a partner of his share and interest to his Co-partners on the dissolution of partnership for a consideration.

A(2) When the value of the right, title and interest affected, is not expressed in such documents, a fees of taka 100/- shall be payable.

Explanation:

(i) In cases of conveyances and bills of sale where any consideration is expressed, such consideration;

in the case of a deed of gift, the value of the property thereby disposed of;

in cases of deeds of dower and settlement, the amount of dower and the value of the property settled;

in the case of a document securing periodical payments, other than a lease, the amount payable for one such period in addition to any amount other than such periodical payments, paid or payable as consideration for such document; and

in the case of bonds, mortgages and instruments of further charge, the amount thereby secured;

shall be taken to be the value of the right, title and interest affected within the meaning of this article.

(ii) In the case of leases as classified below, the amounts specified against each class shall be taken to be the value of the right, title and interest affected within the meaning of this article:

Classes of lease

(a) A lease by which the rent is fixed, but in respect of which no premium or fine is paid or delivered and no money is advanced, and which is granted.	Amount representing the value or right, title and interest affected.
(1) for a period of less than one year; or	The total sum payable under the lease.
(2) for a specified period of one year or more, but not exceeding ten years ; or	An amount to the average annual rental.
(3) for a period exceeding ten years or for an indefinite period, or in perpetuity.	An amount equal to two years rent.
(b) A lease which is granted for a fine or premium of for money advanced, and by which no rent is reserved.	The amount of the fine, premium or money advanced.
(c) A lease which is granted for a fine or premium or for money advanced in addition to rent reserved.	The total of (i) the amount of the fine, premium or advance, and (ii) the amount which would be calculated under clause (a) if no fine, premium or advance had been paid or delivered.

(iii) In the case of partition deeds the value of the share or shares on which stamp duty is payable under article 45 in Schedule I to the Stamp Act, 1899, shall be taken to be the value of the right, title and interest affected within the meaning of this article:

Provided that:-

(a) If a patta or lease* given to any raiyat, and the kabuliyat or counterpart of such lease executed by such raiyat, be presented for registration at the same time, the fee payable for the registration of the patta shall be half of what would have been payable if the patta alone had been presented, and the fee payable for registration of the kabuliyat shall be equal to that payable for the registration of the patta;

(b) An instrument so framed as to come within two or more descriptions of the documents enumerated above shall, when the fees chargeable thereunder are different, be charged with the highest of such fees;

(c) The fee on any instrument comprising or relating to several distinct matters shall be the aggregate of fees with which separate instruments, each comprising or relating to one of such matters, would be chargeable;

(d) When a document which has been executed by only some of the parties to it, is presented for registration, the other parties or any of them may attend and execute the document and admit execution thereof without the payment of any further fee, so long as a certificate of registration has not been endorsed thereon and duly signed, sealed and dated under section 60, but if the registration of the document has been completed, it shall be presented afresh for registration and a second fee shall be payable;

(e) The fee leviable for the registration of a document purporting to give collateral or auxiliary or additional or substituted security, or security by way of further assurance, where the principal or the primary mortgage is proved to the satisfaction of the Registering officer to have been duly registered, shall be the same as for the principal or primary mortgage, if the same does not exceed taka 100, but shall in no case be more than taka 100/-; and

(f) If a lease is executed in duplicate and both the principal and duplicate are presented for registration at the same time, the fee payable for the registration of the principal shall be equal to that payable for the registration of the lease and the fee payable for registration of the duplicate shall be taka 500/-.

*The following instructions shall be followed in calculating two year's rent:-

(1) In the case of leases for a period exceeding ten years, the total amount payable for the period mentioned in the leases should be calculated and then divided by the number which represents half the said period. Thus, if the lease be for twenty years, the two years, rent would be the total rent of twenty years divided by ten.

(2) In the case of leases for an indefinite period, the amount payable for the first ten years should be calculated and one-fifth of the said amount should give the two years rent.

(3) In the case of leases in perpetuity, the rent payable for the first fifty years should be calculated and then divided by twenty-five. This would give the two year's rent.

(3A) Lease should be prima facie raiyati-leasee, that is a lease granted to a raiyat for purpose of cultivation, to entitle it to the benefit of the article.

A(3) For irrevocable power of attorney with consideration of any value. 2% ad valorem, subject to a minimum of taka 100/- but shall not exceed taka 40,000/-

B. The fee for the registration of a separate instrument acknowledging in the receipt or payment of any sum of money, whether consideration on account of any deed of sale, or mortgage, or rent on account of any lease or other value expressed in any document, shall be calculated, according to the amount received, on the ad valorem scale fixed under article A:

Provided that if any instrument referring to the same transaction has already been registered¹ such fee shall not exceed taka 100/-.

¹Note : An instrument acknowledging the receipt of payment of any sum of money by way of consideration, rent or otherwise should be charged with registration fees on the *ad valorem* scale fixed under article 'A'. Where such an acknowledgement or receipt is a separate or subsidiary instrument referring to the same transaction, then if the principal document has not been registered, the provision of paragraph I of article 'B' should apply, i. e., fee on the ad valorem scale under article 'A' should be charged for the separate or subsidiary receipt. But if the principal document has been registered, then the fee should be calculated according to the proviso to the article 'B', i. e., on the ad valorem scale in article A subject to a maximum of taka 100/-.

C. In the case of wills, fees shall be paid as follows :-

- | | | |
|------|--|------------|
| (i) | For the deposit or withdrawal of sealed cover containing a will | Taka 100/- |
| (ii) | For opening such cover (in addition to the fee for copying the contents which shall be charged according to the scale laid down in article G for the granting of certified copies) | Taka 100/- |

(iii) For the registration of a will or authority to adopt or an instrument revoking or cancelling a will Taka 200/-

- D.** The fee for the registration of an agreement for personal service shall be Taka 100/- only.
- E.** The fee for the registration of any document* not mentioned or described in any of the foregoing articles shall be taka 100/-.

[Provisos (c) and (d) to article 'A' will also apply to articles 'B', 'D' and 'E'].

* The following classes of documents should be charged "E" fees:

Release whereby the property, which had previously been the subject of a registered mortgage, is restored; Surrender of a Lease; Revocation of Trust and Settlement; Deeds of Partnership and Reconveyance; Dissolution of Partnership and deed of cancellation (other than cancellation of will) (*vide* I.G.R.'s Circular No. 9 Dt. 25-2-1915).

The following classes of documents are also should be charged "E" fees:

(1) General Power of Attorney, (2) Irrevocable power of attorney in favour of a bank or a financial institution in respect of a loan and (3) Irrevocable power of attorney in favour of a bank or a financial institution without any loan (*vide* I.G.R.'s Circular No. 11012 Dt. 1-7-2013).

- F.** Fees payable for searching the Indexes and inspecting the registers, etc., shall be as follows:-

(1) Search- For each entry of the name of person or property contained in and in respect of each document for which search of the Indexes of specified office is made.

(i) for one year Taka 20/-;

(ii) for more than one year- for the first year .. Taka 20/-;

and

(iii) for every additional year Taka 15/-.

- (2) Inspection- of copy of each specified document in Register Book 1, 3 or 4 of each a entry in any other Register or Book or of any specified document or of a paper in a file. Taka 10/-

Provided that-

- (a) no fee for the search of Indexes of any one office in respect of any one name of person or property shall exceed taka 150/-;
- (b) if any person applying for a particular entry of a particular year takes more notes than he is entitled to in terms of his application he shall pay taka 150/- less the fee already paid thereon;
- (c) no fee for search of Index shall be payable if the application for a copy of a document is accompanied by the original registered document or by a certified copy of it, or where the application for copy is made at the time of registration of a document;
- (d) only one fee under article F(2) shall be charged on an application for the inspection of all or any of the papers in one record of a case under section 72, 73 and 74.

- (3) (i) Every application for the inspection of a registered document shall be preceded by the payment of the prescribed fee for search of Indexes.
- (ii) Every application for a certified copy of a registered document shall, subject to proviso (c) above, be preceded by the payment of the prescribed fee for search of the Index and inspection of Register Book.
- (iii) Every application for copy of any other document, entry, or paper shall be preceded by the prescribed fee for inspection of the document, entry or paper.

- G.** (a) The fee for making or granting copies of reasons, entries or documents, shall be as follows:-
- (i) for every 100 words or part thereof in the vernacular character ... Taka 10/-;
- (ii) for every 100 words or part thereof in the English character ... Taka 15/-.

- (b) If an applicant requires a copy to be taken up in preference to other copying work in the office, an extra fee of taka 50/-, or if the copy exceeds four pages of 300 words each, an extra fee of taka 15/- for each pages shall be paid.

Note : -

(1) When an applicant presents a printed or typed copy of a document already registered and applies to have it certified as a true copy of the same, the fee for comparing the same shall be half the amount leviable under this article ;

(2) All applications for copies except those exempted from payment of fees shall be chargeable with a court-fee of taka 20/- only under the Court Fees Act, 1870 (VII of 1870).

II. EXTRA OR ADDITIONAL FEES

H. Not applicable.

I. Not applicable.

J. (1) The fee for the attendance, under section 31, of an officer at a private residence for acceptance for registration of any document or for acceptance of any document and recording admission of execution, or for acceptance for deposit of any will, shall be taka 300/-;

(2) In addition to such fee travelling allowance¹ shall be paid to the Registering officer at the Rate of taka 10/- a kilometer, but not less than taka 100/- and to the peon accompanying him at the rate of taka 6/- a kilometer, but not less than taka 60/-, for the actual distance to be travelled if the place to be visited is more than one kilometer from the registration office:

Provided that, in Municipal towns where carriages or other conveyances are available on hire, the Registering officer shall be paid to hire for such conveyances at the rate prevalent in the locality in lieu of travelling allowance, whether the distance travelled be greater or less than one kilometer. The rate should be defined by Inspector-General of Registration.

with the approval of the Government.

K. (1) Before the issue of a commission or before the Registering officer or Magistrate personally proceeds to any private residence or jail to obtain evidence as to the voluntary nature of the execution of a power of attorney under sub-section (3) of section 33, and before the issue of a commission or before the Registering officer personally proceeds to any private residence or jail for examination of any person under sub-section (2) of section 38, the following fees shall be paid on account of persons exempted from appearance :-

(a) for every person exempted on account of bodily infirmity, or for every person confined in jail, and for every pardanashin woman exempted by law from personal appearance in Court, Taka 200/-;

and

(b) for every person other than a pardanashin woman who is exempted by law from personal appearance in Court, Taka 100/-.

(2) In addition to such fees, travelling allowance or conveyance charge shall be paid to the person to whom the commission is issued or to the Registering officer or the Magistrate and to the peon at the same rates as for a journey under article J(2) and in its a proviso.

N. B:

1. "Travelling allowance" mentioned in articles J(2) and K(2) should be levied from Co-operative Societies, their officers or members in respect of documents registered. (*vide* I.G.R's Circular No. 10 dated the 3rd September, 1914).

2. The temporary rates of carriage hire are as follows:

- (i) Taka 500/- for Metropolitan Cities;
- (ii) Taka 400/- for Divisional Towns;
- (iii) Taka 300/- for District town areas; and
- (iv) Taka 200/- for other Municipal areas of the country.

Notes referring to articles H, I, J and K.-

- (i) Articles 'H' and 'I' remained ineffective due to the promulgation of the Registration (Amendment) Act, 1985 vide Ordinance No. L of 1985 since 7th October, 1985.

(ii) When two or more copies of a document executed by the same parties are presented for registration at the same time, an ordinary fee shall be payable for each copy but any extra or additional fee which is payable under article J or K shall be charged as for one document only, no matter how many copies of that document may be presented for registration.

(iii) Where two or more persons who execute the same document or documents relating to the same transaction present it or copies thereof for registration at one and the same time and at a private residence under section 31 or where the Registering officer or Magistrate examines or issue a commission for the examination of two or more such persons at one and the same time under section 33 or section 38, as the case may be, only one fee under article J for the attendance of the Registering officer or one fee under K for the attendance of the Registering officer or the Magistrate or for the issue of the commission, as the case may be, shall be charged, so far as those persons are concerned.

L. The fees chargeable for authenticating or attesting execution of a power-of-attorney shall be as follows:-

(i) For a special power Taka 100/-;

(ii) For a general power Taka 200/-.

Note:

(1) A single fee shall be levied for the attestation of a power-of-attorney whatever may be the number of signatories to it, provided that all of them appear simultaneously for examination. Where they do not so appear, a separate fee shall be levied for each set of persons appearing at the same time.

(2) The duplicate or the triplicate of a power-of-attorney presented for authentication shall be treated as a separate power and a separate attestation fee shall be levied therein.

M. For every (a) memorandum or (b) copy of a document to be forwarded to another office under section 64 or 65, there shall be paid an extra fee equivalent to that payable under article A, B or E : Provided that the fee under article M(a) shall not exceed taka 100/- and that under article M(b) shall not exceed taka 500/-.

- N.** Besides the fees payable under article A, B, C, D and E, there shall be paid for the registration of every document of such length as to occupy more than two pages of the register, an extra copying fee at the rate of taka 40/- for every page or part thereof in excess of the first two pages.

Note - On the presentation of a document an approximate calculation of the number of words contained therein shall be made and assuming 300 words to a page, the fee, if any chargeable under this article, shall be realised along with other fees. In case the fees realised on the day of presentation falls short of the amount chargeable, the deficit amount shall be noted on the back of the document and shall be realised before the document is returned.

- O.** When a document or a power-of-attorney remains unclaimed for more than one month after completion of registration or authentication in case of a power-of-attorney, a fee of taka 5/- shall be charged for every month or part of a month beyond the first month after such completion or authentication. The total amount of such fees shall not exceed taka 100/-.

- P.** When a document remains unclaimed for more than one month after refusal of registration, a fee of taka 5/- shall be charged for every month or part of a month beyond the first month after such refusal. The total amount of such fees shall not exceed taka 100/- in any case.

Note referring to article O and P:

A Registrar is empowered to remit, in whole or in part, the fee chargeable under articles O and P in any case in which it appears to him that the realisation of such fees would be clearly productive of injustice or hardship.

EXEMPTIONS.

- 1.** The following classes of documents and operations are exempted from payment of fees under any of the articles enumerated above so far as applicable in each case-

(i) Documents executed by or on behalf of or in favour of the Government on which, as such, no stamp duty is leviable under the law for the time being in force vide section 3, proviso (1) of the Stamp Act, 1899;

(ii) Security bond and penalty bonds executed in favour of the Government by servants of the Government of all classes, and their sureties;

(iii) Bonds executed by non-gazetted or menial officers of the Government for the due performance of their duties and bonds or mortgage deeds executed by private parties as security for the performance of their duties by such officers;

(iv) Mortgage bonds executed by officers of the Government in favour of the Government as security for building advances;

(v) Reconveyance executed by or on behalf of the Government in favour of officers of the Government on repayment of the loan taken for house building purposes;

(vi) Instruments executed by persons taking advances under the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances;

(vii) Mortgage deeds executed by officers of the Government for securing the repayment of advances received by them from the Government for the purchase of a motor car, a motor boat, a motor cycle, a horse, a cycle, or a type-writer;

(viii) Copies of entries, documents or maps required by officers of the Government for bonafide public purposes;

(ix) Search of indexes and inspection of Register books in registration offices in respect of a property to be mortgaged to the Government in connection with the grant of house building advances to a servant of the Government;

(x) Awards, orders and certificates made or granted under the Bengal Agricultural Debtor's Act, 1935 (Bengal Act VII of 1936), by a Debt Settlement Board established under section 3 of that Act;

(xi) Search of indexes and inspection of Register books in registration offices in respect of property to be mortgaged relating to the advancement of loans for agricultural purposes to any branch of Bangladesh Krishi Bank, established under the Bangladesh Krishi Bank Order, 1973;

(xii) House Building loan bonds for disbursement of house building loans to the refugees coming from Akhaura now under rehabilitation in Debnagar mouza of Daulatpur P.S. and also registration of agreement bonds by the refugees of Rahimnagar Refugee Colony, Khulna;

(xiii) Mortgage deeds to be executed by the loanees against loans granted by the nationalised and other scheduled banks of Bangladesh for agricultural purposes.

(xiv) Instruments of agreement and mortgage deeds to be executed in favour of Government by the parties purchasing on hire purchase basis, the launches constructed by Government under the Schemes, namely (1) Pilot Scheme of Transport for fish in the district of Sylhet and (2) Mechanisation of Fishing Boats in Bangladesh.

(xv) The documents of gift in favour of Nationalised Colleges executed by the Governing Body/Managing Committee of the said Nationalised Colleges.

(xvi) The documents of gift in favour of Nationalised Schools executed by the Governing Body/Managing Committee of the said Nationalised Schools.

(xvii) Further Mortgage deeds executed by the loanees for the same property in favour of House Building Finance Corporation (hereinafter called the said Corporation) in respect of subsequent loan granted by the Nationalised Commercial Banks with the permission of the said Corporation and subsequently taken over by the said Corporation.

(xviii) Deed of lease of agricultural khas land executed by the Government in favour of landless farmers.

(xix) Sale Certificate issued by any Court under Artho Rin Adalat Ain, 2003 [অর্থ ঋণ আদালত আইন, ২০০৩ (২০০৩ সনের ৮ নং আইন),].

(xx) Mortgage deeds executed by the members, i.e., loanee of any Co-operative Land Mortgage Bank.

(xxi) Documents, which are arisen from pre-emption cases under section 96 of the State Acquisition and Tenancy Act, 1950.

2. All instruments executed by or on behalf of any co-operative society registered under the [সমবায় সমিতি আইন, ২০০১ (২০০১ সনের ৪৭নং আইন),] or by any officer or member of such society and relating to the business thereof may be exempted from the payment of fees under any articles enumerated above, if such exemption is permitted by the Government notification in the official Gazette.

REFUNDABLE FEES

Registering officers are authorised to refund fees in the following cases, namely:

- (1) All fees levied under any of the articles enumerated above on a document, the registration of which is refused.
- (2) Amounts levied in excess of the proper amounts which may be levied under the Registration Act, 1908 on a document which is registered.
- (3) Fees for visit or commissions, if the application for the visit or commission be withdrawn before the visit is paid or the commission is executed.
- (4) Searching or inspection fee or both for searches or inspection not made, if the application for refund of such fee is made within 30 days from the date of application for the search or inspection.
- (5) The fee for a copy, if the application for the copy is withdrawn before the work of preparing the copy is taken up.

রাষ্ট্রপতির আদেশক্রমে

মোঃ আকবর আলী শেখ

উপ-সচিব (রেজিঃ)।