

RATES/FEE OF TAX RECEIPTS 2010-11

S.N.	ITEMS	RATES Rs.	LAST REVISION	REMARKS
1-	PROFESSIONAL TAX		30.06.2000	
	1- All person engaged in any profession, trade, calling or employment other than those mentioned hereinafter and assessed to income tax in the proceeding financial year.	Rs. 150/-		
	2- All limited companies, modarbas, mutual funds and any other body corporate with paid-up capital or paid-up share capital and reserves in the proceeding year which ever is more: - i. Not exceeding Rs. 10.0 million ii. Exceeding Rs.10 million but not exceeding Rs. 25 million iii. Exceeding Rs. 25 million but not exceeding Rs. 50 million iv. Exceeding Rs. 50 million but not exceeding Rs. 100 million v. Exceeding Rs. 100 million but not exceeding Rs. 200 million vi. Above 200 million	Rs. 10,000/- Rs. 15,000/- Rs. 20,000/- Rs. 50,000/- Rs. 75,000/- Rs. 100,000/-		
	3- Holders of import or export licence, owners of industries, factories and commercial establishment contractors engaged in construction work or supplying good or providing services or labour; all whole sellers and agents, stokists, agency holdres engaged in selling or buying goods or services for others as owners or on commission basis, medical and legal practitionars, auditors, accountants, architects, car dealers, real estate agents, video shops and any other persons providing professional services and shops assessed to income tax in the proceeding year with turn over: - i. Upto 0.5 million ii. Exceeding Rs. 0.5 million but not exceeding Rs. 5 million iii. Exceeding Rs. 5 million but not exceeding Rs. 25 million iv. Exceeding Rs. 25 million but not exceeding Rs. 100 million v. Exceeding Rs. 100 million but not exceeding Rs. 500 million vi. Exceeding Rs. 500 million but not exceeding Rs. 1000 million vii. Above 1000 million	Rs. 500/- Rs. 1,500/- Rs. 2,500/- Rs. 5,000/- Rs. 10,000/- Rs. 30,000/- Rs. 100,000/-		
	4- All factories, shops or establishment including video shops, real estate shops / agencies, land, car dealers not annual to income tax in the proceeding financial year.	Rs. 500/-		
	5- All Petrol Pumps	Rs. 2,500/-	01.07.2004	
2-	ELECTRICITY DUTY		01.07.2009	
1.	In case of energy supplied by a licensee to the consumer of the following catagories: i. Domestic	1.5% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff.		

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	ii. Office or Commercial iii. Industrial undertaking iv. Tube wells, Irrigation & Agricultural Machinery	2% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff. 1.5% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff. 1% Electricity Duty on the amount of the variable charges or the supply charges worked out according to electricity tariff.		
3-	MOTOR VEHICLE TAX		01.07.2000	
1-	i. Motor Cycle / Scooter not already registered.	Rs.1000/- once at the time of registration with extra tax of Rs.200/- if the vehicle is fitted with trailer or cabin.	"	
	ii. Motor Cycle / Scooter already registered and since first registration, the Vehicle		"	
	(a) Has not completed 5 years.	Rs. 600/- once for all or Rs. 80/- per annum	"	
	(b) Has completed 5 years but not completed 10 years.	Rs.300/- once for all or Rs. 80/- per annum	"	
	(c) Has completed 10 years but has not completed 15 years.	Rs. 100/- once for all or Rs 80/- per annum	"	
	iii. One-time Luxury Tax on an imported and locally manufactured or assembled motor cars of a specified category registered in sindh.		01.07.2008	
	S.No Category of Motor Car	Rate of Tax		
	(a) Imported motor cars with engine capacity from 3000 CC and above	Rs. 100,000	"	
	(b) Imported motor cars with engine capacity from 2000 cc to 2999 cc	Rs. 50,000	"	
	(c) imported motor cars with engine capacity from 1500 cc to 1999 cc	5,000	"	
	(d) Locally manufactured or assembled motor cars with engine capacity from 1500cc and above.	5,000	"	

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	<i>Penalty in default of registration: - if any owner of a motor vehicle, imported into the country or purchased from any authorised manufacturer in the country, fails to register it within sixty days of its import, or purchase, as the case may be, he shall, besides the registration fee prescribed under the rules, be liable to a penalty with effect from 1st day of August, 2009 at the following rates: -</i>		01.07.2009	
	i Where the default does not exceed six months;	5,000/-		
	ii Where the default exceeds six months but does not exceed one year;	10,000/-		
	iii. Where the default exceeds one year but does not exceed two years;	20000/-		
	iv. Where the default exceeds two years but does not exceed three years;	30000/-		
	v Where the default exceeds three years but does not exceed four years;	40000/-		
	vi Where the default exceeds four years but does not exceed five years;	50000/-		
	vii Where the default exceeds more than five years.	100000/-		
	2- Motor vehicle not exceeding 250 kgs in unladen weight adopted and used for invalids.	No Tax	1.07.2000	
	3- Vehicles (trucks/trailers/delivery vans/pickups and cranes) used for the transport or haulage of goods or materials.		01.07.2006	
	(a) Pickups upto 4060 Kgs. (laden weight)	Rs. 800/-	"	
	(b) Mini Trucks upto 8120 Kgs. (laden weight)	Rs. 2000/-	"	
	(c) Trucks or Trailors: (i) 8121 Kg to 16000 Kg (laden weight) (ii) exceeding 16001 Kg to 29999 Kg.	6,000/- 8,000/-	1.7.2007	
	(d) Crane upto 8120 Kgs. (laden weights)	Rs. 2000/-	"	
	4- Vehicles plying for hire and ordinary used for the transport of passengers (taxies and buses)		01.07.2000	
	i. Tricycle propelled by mechanical power (Rickshaw cabs) with seating capacity of not more than 3 persons.	Rs. 400/-	"	
	ii. Motor vehicles with a seating capacity of more than 20 persons plying for hire exclusively within the limit of a corporation, Municipality or Cantonment or partly within and partly outside such limits with 60% of the total length of the route falling within the limit of a Corporation, Municipality or Cantonment.	Rs. 100/- per seat.	"	
	iii. Mini buses with a seating capacity of more than 6 and less than 20 persons plying for hire exclusively within the limits of a corporation, municipality or cantonment.	Rs. 160/- per seat	"	
	iv. Other vehicles with a seating capacity of:			
	(a) Not more than four persons.	Rs. 520/-	"	
	(b) More than four but not more than six persons.	Rs. 660/-	"	
	(c) More than six persons.			
	I) Air-conditioned.	Rs. 150/- for every extra seat.	"	
	II) Non-Air-Conditioned.	Rs. 100/- for every extra seat.	"	

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	5- Motor vehicle (motor cars/jeeps) other than those mentioned above and having:		01.07.2006	
	(a) Seating capacity of not more than three persons.	Rs. 500/-	"	
	(b) Seating capacity of more than three but not more than six persons.		"	
	(i) With engine power not exceeding 1000 CC	Rs. 1000/-	"	
	(ii) With engine power exceeding 1001 CC but not 1300 CC	Rs. 1500/-	"	
	(iii) With engine power exceeding 1301 CC but not 1600 CC	Rs. 3000/-	"	
	(iv) With engine power exceeding 1601 CC but not 2000 CC	Rs. 3200/-	"	
	(v) With engine power exceeding 2001 CC but not 2500 CC	Rs. 3500/-	"	
	(vi) With engine power exceeding 2501 CC and above	Rs. 5000/-	"	
	(c). Seating capacity for more than six persons.	Rs. 200/- per seat	"	
	6- (a) Tractor without trailer.	Rs. 200/-	01.07.2000	
	(b) If trailer is attached with tractor:	Rs. 300/-	"	
4-	STAMP DUTY.			
	1- Acknowledgement			
	(a) Where such amount upto two thousand Rupees.	Rs. 2/-		
	(b) Where such amount exceeds two thousand Rupees	Rs. 5/-		
	2- Affidavit	Rs. 20/-		
	3- Agreement or memorandum of an agreement.			
	(a) if relating to the sale or transfer of a registered motor vehicle.	Rs. 200/-		
	(b) if relating to the sale of an immovable property	Rs. 200/-		
	(c) if relating to the reconveyance of mortgaged property	Rs. 100/-		
	(d) if relating to the instrument of partnership or dissolution of partnership	Rs. 1,000/-		
	(e) if not otherwise provided for.	Rs. 100/-		
	4- Allotment order or transfer of allotment order		01.07.2006	
	i. in respect of residential open plots			
	a) upto 399 sq. yards	10/ per sq. yard		
	b) 400 sq. yards or above	20/ per sq. yard		
	ii. in respect of commercial open plots	30/ per sq. yard		
	iii. in respect of industrial open plots	5/ per sq. yard		
	6- Bank Guarantee	Rs. 50/- for every lac rupee of the amount of the guarantee		
	7- Bill of Entry including goods declaration or any documents relating to goods declaration for the purpose of custom clearance.	Rs. 500/-		
	8- Bill of Exchange.			
	where payable otherwise than on demand, for every one thousand Rupees or part thereof of the amount of the bill.	Rs 1.50/-		

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S.N.	ITEMS	RATES Rs.	LAST REVISION	REMARKS
	9- Bill of Lading	Rs. 10/- for every one lac or part thereof the value of bill subject to minimum Rs. 100		
	10- Bond (a) Indemnity Bond, Security Bond or Mortgage Deed. (b) Customs Bond (c) Debenture including a Participation Term Certificate, Term Finance Certificate and commercial papers (whether a mortgage debenture or not), being a marketable security transferable.. (d) Bottmory Bond (e) Respondentia Bond (f) Any Bond not otherwise provided for	Rs. 200/- Rs. 500/- on first issue of 0.15% of the amount and 0.1% on subsequent transfer 4.5% of amount of Bond 4.5% of amount of Bond 4.5% of amount of Bond		
	11- Certificate of sale	3% of amount of purchase money.		
	12- Certificate or other document	0.50% of the face value of shares mentioned in the certificate subject to a minimum Rs.1		
	13- Charter party	Rs. 100/- for one lac rupees or part thereof the value of charter party.		
	15- a) Contract Instrument in the nature of Memorandum or Agreement	Rs. 0.30 for every hundred rupees or part thereof the amount of the contract.		
	b) Purchase Order To supply or to undertake cartage of stroes and materials	Rs. 0.20 for every hundered Rupees or part thereof of the amount of the Purchase Order.		
	16- Conveyance as defined by section2(10) not being a Transfer charged or exempted under Article 31. Transfer of lease by way of assignment.	3% of the value of the property. 3% of the amount of consideration for such transfer.		
	17- Counterpart or duplicate.	Rs. 200/-		

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	18- Exchange of property.	the same duty as leviable on conveyance for a consideration equal to the value of the property of greater value as set forth in such instrument.		
	19- Financing document i. Up to .50 million ii. Not exceeding Rs. 1.0 million iii. Exceeding Rs.1.0 million but not exceeding Rs. 10 million iv. Exceeding Rs. 10 million but not exceeding Rs. 50 million v Exceeding Rs. 50 million but not exceeding Rs. 100 million vi. Exceeding Rs. 100 million but not exceeding Rs. 300 million vii. Exceeding Rs. 300 million but not exceeding Rs. 500 million viii. above 500.00 milion (rates revised with effect from 08.10.2002).	0.2%(Advalorem) Rs. 1,000/- Rs. 2,500/- Rs. 10,000/- Rs. 25,000/- Rs. 35,000/- Rs. 50,000/- Rs. 100,000/-		
	20- (a) (i) Gift Instrument of not being settlement (No 30) or will or transfer (NO. 31). (ii) Affidavit or declaration in writing to confirm an oral gift made in favour of a person other than a legal heir. (b) Affidavit or declaration in writing to confirm an oral gift made in favour of a legal heir.	3% of the value of the property as determined in accordance with the valuation table. One tenth of the duty leviable on conveyance determined in accordance with the valuation table		
	21- LEASE i) where the lease relates to flats, shops, offices, town, houses and bangalows, together with the right in the divided share or otherwise of the plot where the value thereof determined in accordance with the valuation table under Section 27-A. (a) If does not exceed ten lac rupees (b) If exceeds ten lac Rupees. ii) Surrender including lease or sub-lease and pre-lease in respect of built-up property in urban areas Under Section 27-A (except in case when surrender to KDA, DHA or any other Government Agency).	0.5% as per valuation table. 1.0% as per valuation table. 3% of such value determined in accordance with the valuation table.		

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	iii) in any other case.	1.5% of the total amount of the rent payable and under the lease including advance rent if any payable under the lease and two percent on the amount of premium if any.		
	22- Letter of Credit (a) If the amount of letter of credit does not exceed Rs. 50,000/- (b) If amount exceeds Rs 50000 but does not exceeds Rs. 5 lac. (c) For any amount exceeding Rs. 5.0 lac.	Rs. 100/- Rs. 200/- Rs. 500/-		
	23- Mortgage deed or a deed of further charge. (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor agreed to be given. (b) when possession is not given or agreed to be given as aforesaid. (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for even sum secured not exceeding Rs 1000 And for every Rs. 1000 or part thereof secured in excess of Rs. 1000. (d) Hypothecation of moveable property not based on interest	3% of the amount secured by such deed 2% of the amount secured by such deed Rs. 15/- 0.2% of the amount of the loan or finance mentioned in the document		
	23- A) Mortgage deed or any other financing instrument	1% of the entire amount of Loan advanced		
	24- Notarial Act	Rs. 5/-		
	25- Partition	1% of the value of the separated share or shares of the property.		
	26- Policy of Insurance. A- Sea Insurance and Policy by Air (1) for each voyage. (i) where the premium or consideration does not exceed the rate of 1/8 percent of the amount insured by the policy for every full sum of Rs. 5,000/- and also any fractional part thereof insured by the policy.	if drawn singly Rs. 0.30/- if drawn duplicate Rs.0.15/-		

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	(ii) in any other case, in respect of every full sum of Rs. 2,000/- and also any fractional part thereof insured by the policy. (2) For time in respect of every full sum of Rs. 2,000/- or part thereof insured by the policy. (i) where the insurance shall be made for any time not exceeding six months. (ii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months B- Fire Insurance and Others (1) in respect of an original policy. i) when the sum insured does not exceed Rs. 5,000/- ii) in any other case (2) in respect of each receipt for any payment of a premium on any renewal of an original policy. (C) Accident and Sickness Insurance. a) Against railway accident valid for a single journey only b) in any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 2,000/- and also where such amount exceeds Rs. 2,000/- for every Rs. 2000/- or part thereof. (D) Insurance by way of Indemnity. (E) Life Insurance or other insurance not specially provided for except such reinsurance as is described in Division of this article. (i) for every sum insured not exceeding Rs. 250/- (ii) for every sum insured exceeding Rs. 250/- but not exceeding Rs.500/- (iii) for every sum insured exceeding Rs.500/- but not exceeding Rs.1000/- or part thereof in excess of Rs. 1,000/-	Rs. 0.50/- Rs.0.25/- Rs. 0.90/- Rs.0.45/- Rs. 1.80/- Rs.0.90/- Rs. 1.50/- Rs. 20/- one half of the duty payable. Rs. 0.15/- Rs. 0.75/- provided that in case of a policy of insurance against death by accident when the annual premium payable. 0.15/- if drawn if drawn singly duplicate for each part Rs.0.30/- Rs. 0.15/- Rs. 0.60/- Rs. 0.30/- Rs. 1.20/- Rs. 0.60/-		
	27- Power of Attorney (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or admitting execution of one or more such documents. (b) when authorizing one person or more to act in a single transaction other than the case mentioned in clauses (a), (e) and (ee).	Rs. 25/- Rs. 100/-		

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	<p>(c) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally, other than the case mentioned clauses (a), (e) and (ee).</p> <p>(d) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally other than the case mentioned in clauses (a), (e) and (ee).</p> <p>(e) when given for consideration and authorizing the Attorney to sell any immovable property.</p> <p>(ee) when given not for consideration and authorizing the Attorney to sell any immovable properties.</p> <p>(f) in any other case.</p>	<p>Rs. 200/-</p> <p>Rs. 500/-</p> <p>3% of the value in accordance with the valuation table or amount of consideration which ever is higher.</p> <p>Rs. 3000/-</p> <p>Rs. 10/- for each person authorized</p>		
	<p>28- Promissory notes as defined by section 2(22)</p> <p>a) when payable on demand</p> <p>(i) when the amount or value does not exceed 250,000/-</p> <p>(ii) when the amount exceeds 250,000/-</p> <p>b) when payable other wise than on demand.</p>	<p>Rs. 100/-</p> <p>Rs. 200/-</p> <p>0.2% of the amount payable otherwise than on demand</p>		
	<p>29- Release, that is to say any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property.</p>	<p>1% of the value of property determined in accordance with the valuation table</p>		
	<p>30- Settlement</p> <p>A- Instrument of (including a deed of dower)</p> <p>i. where the settlement is mad for a religious or charitable purpose.</p> <p>ii. in any other case.</p>	<p>4.5% of the value of property settled</p> <p>2% of the value in accordance with the valuation table under Section 27-A and 27-B</p>		

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	<p>31- Transfer (whether with or without consideration)</p> <p>(a) of shares in an incorporated company or other body corporate</p> <p>(b) of debentures being marketable securities whether the debenture is liable to duty or not except debentures provided by section 8</p> <p>(c) of any interest secured by a bond mortgage-deed or policy of insurance.</p> <p>(i) if the duty on such bond, mortgage-deed or policy does not exceed Rs. 20/-</p> <p>(ii) in any other case.</p> <p>(d) of any property under the Administration General's Act. 1913, Section 31.</p> <p>(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary.</p>	<p>i) 1.5% of the face value of shares subject to a minimum of one rupee on physical and on withdrawal from the Central Depository Company.</p> <p>ii) 0.10% of the face value of shares deposited to the Central Depository Company.</p> <p>3% of the face value of debentures subject to a minimum of two rupees.</p> <p>The duty with which such bond, mortgage deed or policy of insurance is chargeable.</p> <p>Rs. 30/-</p> <p>Rs. 30/-</p> <p>Rs. 20/- or such smaller amount as may be chargeable under clause (a) to (c) of this Article.</p>		
5-	<p>AGRICULTURE INCOME TAX</p> <p>1- Irrigated Area</p> <p>i. Cotton</p> <p>ii. Sugar cane</p> <p>iii. Wheat/Rice</p> <p>iv. Fodder.</p> <p>v. Vegetable.</p> <p>vi. Matured Gardens, Orchards, Banana and Betel leaf.</p> <p>vii. All other crops.</p>	<p>Rs. 175/- per acre</p> <p>Rs. 200/- per acre</p> <p>Rs. 100/- per acre</p> <p>Rs. 100/- per acre</p> <p>Rs. 200/- per acre</p> <p>Rs. 500/- per acre</p> <p>Rs. 100/- per acre</p>	<p>17.05.2000</p> <p>2002</p>	<p>Levied on 4th October 1994</p>
	<p>2- Un-Irrigated Area</p> <p>i. Cotton</p> <p>ii. Sugar cane</p> <p>iii. Wheat/Rice</p> <p>iv. Fodder.</p>	<p>Rs. 90/- per acre</p> <p>Rs. 100/- per acre</p> <p>Rs. 50/- per acre</p> <p>Rs. 50/- per acre</p>	<p>17.05.2000</p>	

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	v. Vegetable. vi. Matured Gardens, Orchards, Banana and Betel leaf. vii. All other crops. Note: Up to 16 Acre (irrigated) and 32 Acres (un-irrigated) are exempted	Rs. 100/- per acre Rs. 250/- per acre Rs. 50/- per acre	2002	
6-	HOTEL TAX Hotel tax on advolarem basis at the rate of seven and half percent of room rent per lodging unit per day as specified below: - <hr/> a) In the case of hotel, charging room rent, one hundred rupees or above but not exceeding one thousand rupees b) In the case of hotel, charging room rent, exceeding one thousand rupees.	On forty percent of the total number of lodging units On sixty percent of the total number of lodging units	1.7.2009	
7-	SINDH DEVELOPMENT AND MAINTENANCE OF INFRASTRUCTURE CESS 1- i. On goods entering the province form outside the country Net weight of goods a) Upto 1250 Kg b) Exceeding 1250 Kg but not Exceeding 2030 Kg c) Exceeding 2030 Kg but not Exceeding 4060 Kg d) Exceeding 4060 Kg but not Exceeding 8120 Kg e) Exceeding 8120 Kg but not Exceeding 16000 Kg f) Exceeding 16000 Kg	Rate of Cess alongwith Distance 0.80% of total value of goods as assessed by the Custom Authorities plus one paisa per Km 0.81% of total value of goods as assessed by the Custom Authorities plus one paisa per Km 0.82% of total value of goods as assessed by the Custom Authorities plus one paisa per Km 0.83% of total value of goods as assessed by the Custom Authorities plus one paisa per Km 0.84% of total value of goods as assessed by the Custom Authorities plus one paisa per Km 0.85% of total value of goods as assessed by the Custom Authorities plus one paisa per Km	01.07.2008	

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	ii. On Gold	0.125% of the total value assessed by the Custom Authorities	1.7.2003	
8-	PROVINCIAL EXCISE DUTY			
	1- Annual Licence Fee			
	i. Trade & Import of Portable Liquor Licence. (Whole sale)	Rs. 600,000 per annum	01.07.2008	
	ii. Retail off liquor Licence.	Rs. 350,000 per annum	"	
	2- Excise Duty on PMFL and Beer	Rs. 2160/- per LPG and Rs. 76/- per Litre respectively	09.01.2006	vide E&T Department Notification Dated: 09-01-2006
	3 Permit Fee			
	i. Permit fee for Non-Muslim foreigner (P.R.II).	Rs. 25/- per month		
	ii. Permit fee for Non-Muslim Citizen of Pakistan (P.R.III)	Rs. 500/- per month (for 5 years renewal for every year)		
	iii. Renewal fee of (P.R.III) recovered by retail "Off Licence"	Rs. 100/- per annum		
	iv. Permit fee on P.R.III recovered by retail "Off licence"	Rs. 30/- per permit per month.		
9-	COTTON FEE			
	1- Licence fee for installation of new cotton ginning or processing factory.	Rs. 10 per 100 KG	2004	
10-	LICENSE FEE FOR		01.07.2004	
	1- License for installation of a new cotton ginning or pressing factory.	Rs. 1,000/- Per Roller		
	2- License for alteration or extension of an existing cotton ginning or processing factory.	Rs. 2,000/-		
	3- License for installation of a new or alteration or an extension of an existing cotton seed oil factory.	Rs. 2,000/-		
11-	REGISTRATION			
	1- Conveyance and arrangement of residential immovable property.	1%	2000	
	2- Power of Attorney with sale consideration.	1%		
	3- Exemption from payment of registration fee in case of mortgage deed for obtaining loans for residential housing property.	1%		