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பதிவாளர் நாயகம் திணைக்களம்
REGISTRAR GENERAL'S DEPARTMENT



මගේ අංකය }
எனது இல. }
My No. } RG/NB/01/Circular

ප්‍රධාන කාර්යාලය
தலைமை அலுவலகம்
HEAD OFFICE

තැ. පෙ. අංකය }
த. பெ. இல. } 565
P. O. Box No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

234/A3, ඩෙන්සිල් කොබ්බෑකඩුව මාවත, බත්තරමුල්ල.
234/A3, டென்சில் கொப்பேகடுவ மாவத்தை, பத்தரமுல்லை.
234/A3, Denzil Kobbakaduwa Mawatha, Battaramulla.

දිනය } 2022.08.18
திகதி }
Date }

Internal Circular No: 12/2022

To All Land Registrars,

Payment of Stamp Duties for Instruments Submitted for Registration

I hereby cancel the Circular 03/ 2021 dated 25.02.2021 and Circular 01/2022 dated 03/01/2022 issued previously by me on the above matter and the provisions mentioned below on the said matter will be effective from 16.08.2022.

02. In accordance with the Section 22 of Stamp Duty Act No.43 of 1982 and Sections 31(6) & (7) of Notaries Ordinance, prescribed stamp duty shall be paid for the instruments attested by a Notary Public. As depicted under the Section 36(2) of Registration of Documents Ordinance, a Land Registrar shall refuse to register an instrument if it is liable to stamp duty, unless duly stamped.

03. Although the legal provisions have been imposed in respect of payment of stamp duties, I have been informed that some Notaries Public do not pay the stamp duties duly for the duplicate copy of instrument attested by them. It has been an issue in the deliverance of certified copies of said instruments to the public and incurs a loss of income which should be receivable to the government.

04. Accordingly, I inform you to take following actions to lessen this situation.

I . Registration of Deeds of Transfers and Deeds of Gifts

When Deeds of Transfers and Deeds of Gifts are produced for registration, acceptance of a copy of receipt which stamp duty is paid on the second copy and a photocopy of receipt attested as a true copy by relevant Notary Public and enclosed to the original copy.

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தொலைபேசி இல. }
Telephone No. } 2889488
2889489

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தொலைநகல் }
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විද්‍යුත් තැපෑල }
மின்னஞ்சல் }
E-mail } rgd@slt.net.lk
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II. Payment of Stamp Duties for Deeds of Lease & Deeds of Mortgage

a) When stamp duty is payable on legal instrument crediting to the account of Commissioner General of Inland Revenue, acceptance of a copy of receipt which stamp duty is paid on the second copy and a photocopy of receipt attested as a true copy by relevant Notary Public and enclosed to the original copy.

b) When duplicate copy has stamps on it for prescribed stamp duty, a photocopy of receipt attested as a true copy by relevant Notary Public, should be produced for registration with the original copy.

05. Please be informed that you shall act accordingly as per the Section 36(2) of Registration of Documents Ordinance if the above mentioned documents do not meet the requirements.



P.S.P Abeywardhane
Registrar General

Copies: 01. Additional Registrar General

02. Chief Accountant

03. Chief Internal Auditor

04. Deputy/Assistant Registrar Generals in charge of all Zones

05. Assistant Registrar Generals in charge of all Districts

06. All Staff Officers of the Head Office

07. Secretary, Sri Lanka Bar Association

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For your
kind

information/

For necessary
actions

to inform the
Members