

## SD Opinion

Written by Revenuedept

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### Assessor's opinion

According to Finance Statute No.07 of 1990 of the Southern Provincial Council, when transferring of immovable properties situated within the Southern Province, stamp duty must be paid according to the market value of the subjected property.

But, it has been observed that, in majority of instruments executed are not duly stamped on market value of the property.

In consideration according to the provisions of section 62 of the aforesaid Financial Statute, it is noticed with pleasure that arrangements are made to provide the Assessor's opinion regarding the stamp duty payable with effect from 01-01-2012, either it is ;

1. Executed or unexecuted
2. Stamp duties paid or unpaid

Accordingly when the duplicate copy of the instrument is submitted to the department after payment of stamp duties, instrument will be certified by placing a seal "Stamp duty duly paid" and these instruments will not be recall for examination of the market value.

A fee of Rs. 250/= will be charged for this purpose and following documents should be forwarded.

- A copy of the deed attested or a copy the deed intended to be so signed.
- A copy of the original deed of property transferred.
- Photo copies of Survey Plan
- Photo copies of Building plan(if any)
  
- [Application](#)