

S. No.	State	Rate of Stamp Duty (Lease)	Registration Fees
1	Punjab	< 1 year - 4% of Annual Rent	1% of AAR
		1 to 5 years - 8% of Annual Rent	1% of AAR
		5 to 10 years - 3% of Annual Rent	1% of AAR
		10 to 20 years - 3% of AAR x 2	1% of AAR x 2
		20 to 30 years - 3% of AAR x 3	1% of AAR x 3
		30 to 99 years - 3% of AAR x 4	1% of AAR x 4
2	Himachal Pradesh	5% of Market Value of Leased Property or whole lease amount payable, whichever is higher	Rs. 5 to 25,000/- (max.)
3	Rajasthan	< 1 year - 0.2% of Market Value	1%
		1 to 5 years - 0.1% of Market Value	
		5 to 10 years - 0.5% of Market Value	
		10 to 15 years - 1% of Market Value	
		15 to 20 years - 2% of Market Value	
		20 to 30 years - 4% of Market Value	
		> 30 years 6% on the market value	
4	Chandigarh	1 to 5 year - 1.5% of AAR	1%
		1 to 10 years - 3% of AAR	
		> 20 years - 6% of AAR	
5	Haryana	<5 year - 1.5% of AAR 5 to 10 years - 5% of AAR 10 to 20 years - 5% on AAR X 2 20 to 30 years - 5% on AAR X 3 30 to 100 years - 5% on AAR X 4 > 100 years or in perpetuity: 5% on 1/6th of the whole amount of rent for 1st 50 years of lease	Property value linked registration charges subject to maximum of Rs. 50,000/-
6	Delhi	<5 year - 2% of AAR 5 to 10 years - 6% of AAR 10 to 20 years - 6% on AAR X 2 20 to 30 years - 6% on AAR X 3 30 to 100 years - 6% on AAR X 4 > 100 years or in perpetuity: 6% on Circle Rate Not for any definite term: 6% on three times the amount of AAR on 1st 10 years' rent	Rs. 1,000/- per instrument
7	Uttar Pradesh	< 1 year - 4% of AAR	1% of value on which stamp duty is charged
		1 to 5 years - 4% on AAR X 3	
		5 to 10 years - 4% of AAR X 4	
		10 to 20 years - 4% on AAR X 5	
		20 to 30 years - 4% on AAR X 6	

		<30 years or in perpetuity or does not purport to be for any definite term – 4% on Market Value	
8	Maharashtra	Upto 5 years - 10% of MV	
		5 to 10 years - 25% of MV	
		10 to 29 years - 50% of MV	
		> 29 years - 90% of MV	
		Leave and License Agreement	
		60% - 0.25% of total sum of License Fees , Non refundable deposit + interest @ 10% p.a. of refundable SD	
9	Karnataka	Upto 1 year - 0.5% of AAR + Advance + Premium + Fine	
		1 to 10 years- 1% of AAR + Advance + Premium + Fine	
		10 to 20 years- 2% of AAR + Advance + Premium + Fine	
		20 to 30 years- 3% of AAR + Advance + Premium + Fine	
		> 30 years- 5% of AAR + Advance + Premium + Fine	