



රෙජිස්ට්‍රාර් ජනරාල් දෙපාර්තමේන්තුව
பதிவாளர் நாயகம் திணைக்களம்
REGISTRAR GENERAL'S DEPARTMENT



මගේ අංකය }
எனது இல. }
My No. }

RG/NB/01/Circular

ප්‍රධාන කාර්යාලය
தலைமை அலுவலகம்
HEAD OFFICE

ත. ප. අංකය }
த. பெ. இல. } 565
P. O. Box No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

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

දිනය }
திகதி } 2022.01.03.....
Date }

Internal Circular : 01/2022

To all Land Registrars,

Payment of stamp duty on lease and mortgage deeds

under the Section 22 of the Stamp Duties Act No. 43 of 1982 and Section 31 (6), (7) of the Notarial Orders Act, documents to be written and certified by a Notary are subject to the prescribed stamp duty. Section 36(2) of the Registration of Documents Ordinance provides that a land registrar shall refuse to register a document subject to stamp duty if the actual stamp duty has not been paid.

02. It has been reported to me that although legal arrangements have been made regarding the payment of stamp duty for documents, some Notaries do not pay stamp duty on the second copy of the documents they certify. This is a loss of revenue to the government and our Department has a problem in issuing accompanying copies of those documents to the public.

03. I have previously issued circular No. 03/2021 to mitigate this situation. In case of payment of stamp duty on legal documents to be credited to the account of Commissioner General of Inland Revenue, please note that when submitting the document for registration, a copy of the stamp duty paid receipt for the second copy or a photocopy of the said receipt certified as a true copy by the concerned notary public should be attached to the original copy for acceptance.

04. In case the second copy is stamped for the prescribed stamp duty, a copy of the said second copy shall be certified as a true copy by the Notary and submitted for registration along with the original copy.

05. Regarding the documents that do not fulfill those requirements, I would also kindly inform you to proceed as per the Section 36 (2) of the Document Registration Ordinance.

W.M.M.B Weerasekera
Registrar General

Copies:

01. Additional Registrar General

please

02. Chief Internal Auditor

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

04. Assistant Registrar Generals in charge of all Districts

05. All Staff Officers of Head Office *

06. Secretary, Bar Association of Sri Lanka - To inform the membership

For your information and
necessary actions