

# **STRATA TRANSACTION GUIDELINE 2021**

National Land Commission Secretariat

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## FOREWORD

In view of the limited or absence of provisions pertaining to strata ownership, administration, management, and conveyances in the Land Act 2007, Land Rules and Regulations 2009, Bhutan Building Rules 2002, and other related legal frameworks and policies, the Strata Transaction Guidelines 2018 (STG 2018) was formulated. The STG, 2018 was formulated pursuant to Section 10 (h) of the Land Act 2007 aiming to better facilitate, administer and manage the transfer of flat/s and part of a building and to determine the Proportional Land Rights (PLR) by devising scientific formulae. The STG, 2018 was very informative and helpful in facilitating the transfer of flats or part of a building and in determining the PLR. However, based on the learning experiences gained and with the changing needs, revision to the existing guidelines was felt necessary.

The second edition of the STG represents a revision of the formulae to determine the PLR of each flat or part of a building and the new design of the Lagthram for flat ownership. With the revised formulae, the PLR calculation will be done by the Local Government offices based on the PLR sample agreement form endorsed by all the co-owners. The revised STG shall be called “Strata Transaction Guidelines 2021 (STG 2021)”.

It is therefore hoped that the STG 2021 will be extremely useful and make the best use of it in improving and further enhancing the service delivery in terms of strata transactions.



**Secretary**

**National Land Commission Secretariat**

## ACRONYMS

MoWHS	Ministry of Works and Human Settlement
PLR	Proportionate Land Right
PPPC	Policy, Planning and Performance Committee
STG	Strata Transaction Guidelines
SMC	Strata Management Committee
TWG	Technical Working Group

# 1 Introduction

Bhutan is experiencing unprecedented socio-economic development over the recent decades and it will continue to progress further for all times to come. Socio-economic development is inevitable and unexpected complications often emerge as a result of unforeseen policies. The rapid pace of socio-economic growth along with the demographic dynamics exert immense pressure on the housing sector. This is also due to an escalation of the land price corresponding to ever-increasing demand and aspiration to own houses. Multi-storeyed ownership flats in urban areas have come to stay because of dire necessity and manifold reasons including the ever-growing need of an urban community, lack of land availability in urban areas, rise in the cost of construction, and other reasons.

Consequently, the selling and buying of houses and flats both in urban and rural areas are on the rise. The flat transactions were undertaken in absence of the required legal frameworks and scientific guidelines before 2018, entailing both foreseen and unforeseen legal complications and consequences. Moreover, a flat, being a part of the larger building, the ownership and enjoyment of such flats is subject to conditions aimed at ensuring peaceful possession and enjoyment by other flat owners sharing common amenities and having an undivided interest in land occupied by the building.

Thus, with a series of consultations amongst the relevant stakeholders, the STG 2018 was formulated in pursuance of Section 10 (h) of the Land Act 2007. The STG 2018 consists of critical components such as strata ownership and rights with empirically derived proportional land rights formula, land right determination, procedures for the flat transaction, processing and securing Lagthram for flat ownership, prohibition on strata transaction, property tax, fees, dispute resolution, etc.

However, based on the learning experiences and with the changing needs, revision to the existing guidelines was felt necessary, and thus the guideline was revised and updated to STG 2021. The revision also includes suggestions from the Land Administration and Management training conducted in Tsirang, 2021 for the 20 Dzongkhag, Thromde, and HQ officials.

The main elements of the Revised Guidelines include:

- i. **Addition of a new formula** to calculate the Proportional Land Rights (PLR) and revised PLR calculation templates for convenience and to ease the work of the Local Authority.
- ii. **PLR agreement form** to record the individual flat area which shall be endorsed by the co-owners.
- iii. **Reduction of the Turnaround Time (TAT)** for registration of the flats and issuance of Lagthram from 30 days to 15 working days.
- iv. **Modification of the flat ownership Lagthram** to display the flat information like flat numbers, PLR on the Lagthram page, and the QR Code.
- v. **The amendment in the property ownership transfer tax** from 5% to 3% following the rules on Property Ownership Transfer Tax Act of Bhutan 2020.

The revised elements shall provide better facilitation in administering and managing the transfer of flat and building ownership.

## 2 Rationale

- 2.1 Non-existence of legal and scientific guidelines for strata transactions.
- 2.2 Lack of clarity on rights, responsibilities, and restrictions of flat sellers, buyers, owners, and the regulating authorities.
- 2.3 The absence or limited legal and scientific formulae to determine PLR for flat sellers, buyers, owners, and accompanying parties result in many legal predicaments, property taxations, and other related complications.

## 3 Objective

The Guideline is formulated with the following objectives:

- 3.1 To better facilitate, administer and manage selling, buying, and ownership transfer of flat and building with a legal and scientific guideline.

- 3.2 To determine PLR by devising arithmetic formulae for flat and building.
- 3.3 To define and ensure common property right within and outside a building.
- 3.4 To determine land tax payment, proportionate to land rights.

## **4 Guiding Principles**

- 4.1 Right to own property as per Article 7 (9) of the Constitution of the Kingdom of Bhutan.
- 4.2 Equal access and right to own common property.
- 4.3 Responsible for national property taxation.
- 4.4 Just, harmonious and vibrant society.

## **5 Strata Ownership and Rights**

- 5.1 A registered owner shall have the absolute ownership of a flat and shall jointly own land with PLR as per Section 6.1 of this guideline.
- 5.2 Absolute ownership of flat shall be bounded by the ceiling, floor, and the exterior wall of flat including use right of the other parts of the structure or spaces if any.
- 5.3 The flat ownership may be registered in the name of a juristic person as defined under Sections 58 and 59 of the Land Act of Bhutan 2007.
- 5.4 If an owner(s) so desires, a flat within a building may be owned under individual, joint, or family ownership. However, the plot where the building stands shall be registered under joint ownership amongst all the flat owners of the building as per calculated or mutually agreed PLR.
- 5.5 In accordance with Sections 64 and 66 of the Land Act 2007, a person may own more than one flat so long as the total land holding within a unique household does not exceed the land ceiling as per the provisions of the relevant laws.

- 5.6 A person may opt to have separate LagThrams for each different flats in a building.
- 5.7 In accordance with Section 6.1 of this guideline, a flat owner shall have PLR over a plot on which the building stands.
- 5.8 An original owner shall relinquish ownership of land, if all flats within the approved limit of a building, constructed on the minimum plot size or less than two minimum plots size, are transacted and no other permanent structures are available for ownership right. However, this section shall not be applicable to an incomplete structure as per the approval of a building, and to the Real Estates, having other common property structures.
- 5.9 Thromdes and Dzongkhags shall develop and maintain a database on building and flat information conforming to a standard format as adopted by the Ministry of Works and Human Settlement (MoWHS) to facilitate strata ownership, management and transaction. Every transacted flat shall be assigned a specific number as per the numbering system adopted by the Local Authority.
- 5.10 The minimum flat size permissible for the transaction shall be based on the building classification adopted by the concerned authority.
- 5.11 Strata transactions for a traditional Bhutanese house with defined flats shall be allowed. However, structures, where it is technically unfeasible to define independent flats, shall be either transacted as a floor or maintained under joint ownership.
- 5.12 A flat owner shall have the right to transact, mortgage, lease, or authorize other people to use the flat as collateral for a mortgage without the consent of other co-owners of the building.
- 5.13 The right of ownership and enjoyment over common property shall be as decided by the Strata Management Committee if exists, otherwise, it may be regulated based on written consensus among the flat owners.



- 5.14 Upon the demise of a flat owner, the flat shall be transacted in favour of a legal heir or the legal transferee.
- 5.15 Attics and Jamthos regularized as an independent flat shall enjoy all rights and responsibilities as any other flats.
- 5.16 Attics and Jamthos which are not regularised as an independent flat if any may be considered as part of the flat, with only use rights assigned to a particular flat that can be transacted along.
- 5.17 Basement used as car parking space shall be considered as common property and no land rights shall be assigned to any individual flat owner. However, parking space allotted to individual flats may be considered as part of a flat and the use right of the parking space may be transacted along.
- 5.18 Basement regularized by Thromde as store, residential, commercial, etc. is considered as a legal entity and shall be considered as a flat for registration and transactions in accordance with Section 5.7 and 5.12 of this guideline.
- 5.19 When the flat or part of the building is mortgaged with the Financial Institutions or an authorised private lender, only the land area equal to the area registered as PLR of the flat or part of the building shall be considered as mortgaged and not the solid plot.
- 5.20 The ground floor or any floor in the building where it is not feasible to consider as an independent flat due to its structural design shall be transacted as a full floor under the joint ownership of the parties.
- 5.21 Exclusive use rights of common properties such are parking, Jamtho, etc, if allotted to a specific flat shall be recorded in the Lagthram and Chhazhag Sathram.

## 6 Land Right Determination

- 6.1 If a building is occupying the minimum plot size without scope for subdivision or additional structure as per the Development Control Regulations, land rights for individual flats shall be calculated based on the plot area.
- 6.2 PLR of the flats may be calculated (Refer Annexure VI for detailed workout) using any of the following formulas, if applicable as per the building design. However, if all the flat owners desire to allocate the land rights in accordance to their own calculation or understanding which may not be proportionate to the flat sizes, they may do so by submitting the document of undertaking the risks of future implications.

### Formula 1: Proportional Land Right (PLR) calculation for a building having all identical flats

Formula	$PLR_x = A_p / n_f$	<i>i.e. PLR of each flat is equal to the net area of the plot divided by no of flats</i>
	<b>PLRx = Area of the plot / No of flats</b>	

### Formula 2: Proportional Land Right (PLR) calculation for a building having all non-identical flats.

Formula	$PLR_x = (A_f / A_t) * A_p$
	<b>PLRx = (Flat area / Total area of all flats) * Area of plot</b>

**Formula 3: Proportional Land Right (PLR) calculation for a building having non-identical flats but having identical flats in the same vertical line**

Symbol	Meaning	Remarks
$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$		
<b>Ap</b>	Plot Size	Net area of the plot
<b>Acpo</b>	Area of Common Property outside the building (Plot size - Plinth size)	Plot area - Plinth area
<b>Acpi</b>	Area of Common Property inside the building	Area of Common Property inside the building like the staircase
<b>nf</b>	Total number of flats in the building	
<b>Af</b>	The carpet area of the ground floor flat	This could be the area of the ground floor or the Average area of flat area in the same vertical line
<b>nvf</b>	No. of flats vertically above/below of that flat, including itself.	

**Note:** Formula 3 is further segregated as Type 1 and Type 2 depending on the consideration of data in the formula.

- 6.3 If the net area can be fragmented, first the plot shall be sub-divided to create a separate plot for the portion containing the structure, and land rights shall be calculated as in Section 6.1 of this guideline.
- 6.4 If the net area can be fragmented into two standard plots but cannot be sub-divided due to the location of the structure, the whole area should be considered as a single plot and land rights shall be calculated as in Section 6.1 of this guideline.
- 6.5 If the structures like bungalow or duplex exist, regularised by Local Authority, in a plot then the land right shall be calculated considering it as building or flat depending on the storey of the building and size of the flat.
- 6.6 The minimum plot size shall depend upon the Planning and Development Regulation of the concerned Local Authority.
- 6.7 In terms of Real Estate, the plots may be sub-divided wherever possible before the calculation of land rights. The PLR may be calculated in accordance with Sections 6.1 to 6.4 of this guideline.
- 6.8 If the formulae from Sections 6.1 to 6.6 do not fit certain situations due to the design of a building, the Local Authority shall assist in computing the PLR as per the design.
- 6.9 The property mentioned in the internal agreement and declared as common property in the Strata transaction form shall be registered under joint ownership amongst all the flat owners.
- 6.10 The Real Estate Company may retain common property such as convenience and recreational structures in the name of the company. However, the Real Estate shall not develop and disrupt the use of common property without the consensus of all the flat owners.
- 6.11 Land rights for all flats transacted before 2018 shall be redefined as per the guideline wherever possible otherwise status quo shall be maintained.

- 6.12 Horizontal and vertical extensions agreed upon by all the flat owners and approved by the Local Authority that qualifies as independent flats shall be assigned PLR. The land right of other flats existing on the same plot may be re-determined and the agreements executed amongst the flat owners may be revised accordingly.

## **7 Procedures for Flat Transaction**

- 7.1 The parties entering into a flat transaction shall follow the prevailing land transaction procedures.
- 7.2 The agreement shall contain details as specified in Annexure I. In addition, the flat owners shall submit the PLR agreement form which will be endorsed by all co-owners (Annexure V).
- 7.3 If the flat is owned under family or joint ownership, the No Objection Certificate shall be obtained to transact the flat from family members and co-owners respectively.
- 7.4 The Local Authority shall verify the land and flat records involved in the transaction and authenticate the internal agreement and other relevant documents.
- 7.5 If the internal agreement drawn between the parties does not contain the requirements specified in Annexure I, it shall be deemed to be incomplete and the parties shall be informed accordingly.
- 7.6 If the proposed transaction fulfils the requirements as specified in Annexure I, the Local Authority shall accept and register the transaction.
- 7.7 In accordance with Section 161 of the Land Act of Bhutan 2007, the Local Authority shall post a notice of the transaction for public viewing for 30 days. However, it is not applicable for building/flat transactions directed through competent authorities and Court's enforcement order.

- 7.8 In the event of any objection to the transaction within 30 days of a public notice, the Local Authority shall evaluate the nature of the objection. In accordance with Section 162 of the Land Act of Bhutan 2007, if the objection is deemed legitimate, the Local Authority shall return the transaction documents to the parties within 15 working days.
- 7.9 If there is no objection, the Local Authority shall verify and validate the transaction and submit it to the Secretariat for further processing.
- 7.10 Upon receipt of the transaction documents, the Secretariat shall complete the registration of the flat within 10 working days and send the updated Lag Thram and Chhazhag Sathram to the Local Authority for updating record and issuance of Lag Thram
- 7.11 The Local Authority shall notify the landowners on completion of the transaction.

## **8 Lagthram and Chhazhag Sathram for Flat Ownership**

- 8.1 After the first flat transaction is processed, the existing Lagthram for land/plot will be surrendered and thereafter owners shall be provided with flat-wise Lagthrams.
- 8.2 A Lagthram shall be issued to the flat owners in the format as prescribed under Annexures IV which may be revised by the National Land Commission Secretariat (NLCS) from time to time.
- 8.3 The building's co-owner's name shall not be reflected in the Lagthram. However, any individual flat owner shall have the right to information on the names of co-owners in the building from the Secretariat or the concerned Local Authority.
- 8.4 For every Thram, Chazhag Sathram shall be maintained at the NLCS for records and copies may be made available to LG offices if required.

## **9 Prohibition on Strata Transaction**

- 9.1 In accordance with Section 83 of the Land Act of Bhutan 2007, a flat transaction in the name of a minor shall be prohibited. However, subject to Section 84 of the Land Act of Bhutan 2007, a flat may be registered in the name of the minor.
- 9.2 In accordance with Section 85 of the Land Act of Bhutan 2007, no transaction and mortgaging of flat registered in the name of minor shall be allowed.
- 9.3 The flats of a building constructed on Kidu land shall not be permissible for sale within 10 years from the date of Kasho.
- 9.4 If a flat is mortgaged, it shall not be transacted in the absence of clearance from the concerned Financial Institution.
- 9.5 If a flat or the plot on which a flat rest is restricted by the competent authority, it shall not be transacted until the restriction is lifted.

## **10 Property Tax and Fees**

- 10.1 Flats are liable for land tax based on their PLR. Land and sales tax for flats shall be based on prevailing taxation policy.
- 10.2 The valuation of a flat for the property transfer tax shall include the value of a flat or structure and the proportionate land value as per PLR.
- 10.3 The property transfer tax shall be in accordance with the Rules on the Property Ownership Transfer Tax Act of Bhutan 2020.
- 10.4 The transaction fees shall be levied as follows and subject to revision:
  - Class A Thromdes (Thimphu, Phuntsholing, Gelephu and Samdrupjongkhar): Nu. 1000
  - Other Dzongkhag & Yenlag Thromdes: Nu. 700
  - Rural: Nu. 400

- 10.5 Lagthram fees shall be charged at the rate approved by the Commission.
- 10.6 Valuation of building for taxation shall be as per the standard valuation methods prescribed by the competent authority.

## **11 Disputes Resolution**

- 11.1 Any dispute arising between the flat owners or any other entity shall be referred to Strata Management Committee, if exists, for amicable settlement. If the dispute cannot be resolved through amicable settlement, it shall be referred to the Dispute Settlement Committee instituted in the Local Authority. Any party that is not satisfied with the decision of the Dispute Settlement Committee at the Local Authority may appeal to the NLCS. The decision of the Dispute Settlement Committee at the NLCS may be appealed to the court of competent jurisdiction within 30 days from the date of delivery of the decision.
- 11.2 The Secretariat and the Local Authority shall only entertain disputes other than inheritance, sale-purchase and easement which may be appealed to the court.



## 12 Definition

12.1 In this guideline, unless the context requires otherwise, the term:

- a) **Attic:** shall mean the space within the confines of the roof structure, above the ceiling of the top floor.
- b) **Basement:** shall mean the floor below the ground level.
- c) **Building:** Composition of flats including common property within a structure.
- d) **Common property:** The space and infrastructures both inside and outside the building used by all flat owners, which do not have the exclusive right of individual flat owners.
  - **Common property inside:** Stairs, corridors, etc
  - **Common property outside:** Setback, parking, etc
- e) **Co-owner:** The other flat owners within the same building.
- f) **Family flat ownership:** Flat belonging to family members registered in the name of any family member registered under the same unique household number.
- g) **Flat:** An independent self-contained housing unit that occupies a space within a building generally measured from the exterior wall.
- h) **Floor/ storey:** All the rooms are set on the horizontal level of the building. The term floor/ storey is used to define the level of the flat.
- i) **He/His:** In this guideline shall refer to both genders.
- j) **Individual flat ownership:** Flat registered in the name of a person.
- k) **Jamtho:** Shall mean the part of the building which extends above the ridge of the main building roof.
- l) **Joint flat ownership:** Collective ownership over the flat by more than one person and does not include a family.
- m) **Land:** Means the soil including buildings or other structures erected on the land, and all vegetation, but does not include any minerals underneath.
- n) **Net Area:** The area of the plot after land pooling.

- o) **Set back:** Shall mean the distance measured between the outermost wall of the building and the parcel boundary.
- p) **Strata:** Refers to the landed property being on different floors of the building/structure.
- q) **Strata Management Committee:** The committee comprising of all flat owners or the committee members elected through bylaws by the flat owners for administration and management of the building.
- r) **Temporary structure:** Any structure that is not attached to a permanent foundation and can be easily dismantled.
- s) **Traditional Bhutanese House:** A structure generally constructed using indigenous materials and incorporating Traditional Bhutanese architectural designs.

## ANNEXURE I

### CHECKLIST FOR FLAT TRANSACTION

Sl.no	Documents required	Details/Remarks
1	Sale Deed	Transferor and Transferee's name and CID no.
		Transferor and Transferee's witness name and CID no.
		Thram number and plot no.
		Building number and flat no.
		Total number of flats in the building
		Nature of Transaction
		Sale value of the transacting flat (s)
		Specific common property allocated to the transferee
		Common Property Declaration Form (Other available
		Common properties in the plot)
2	No Objection Certificate from family members of the transferor	Only for family ownership type
3	No Objection Certificate from co-owners	Only for joint ownership of the flat
4	Death certificate	In the case of deceased Thram holder
5	Recommendation of a guardian for minor	Recommendation from Local Authority
6	Mortgage Declaration Form	
7	Clearance from financial institutions (If the property is mortgaged)	
8	List of Strata management committee members (if any)	As of the date of the agreement
9	Valid Occupancy Certificate	
10	Original Lag Thram	
11	Architectural Drawing of the structure or Photograph or the Sketch of the flat	To be validated by Thomde
12	PLR Agreement Form	
13	Other relevant documents if any	

# ANNEXURE II

Date:

## COMMON PROPERTY DECLARATION FORM

The common property comprises of but not limited to:

Property	Yes	No
Roof		
Staircase		
Corridor		
Boundary wall		
Security gate		
Parking		
Terrace		
Columns, Beams, and Supports		
Easement in general		
Pipeline		
Cable wire		
Duct or drain		
Fire hazard preventive system		
Air ventilation		
Air-conditioning		
Wastewater treatment or refuse and waste disposal		
Office of the condominium juristic person		
Others (specify below in note)		

Note:

.....  
 .....

**Thump impression (Transferor)**  
 Name:  
 CID No.:

**Thump impression (Transferee)**  
 Name:  
 CID No.:

# ANNEXURE III

## SAMPLE FOR CHHAZHAG SATHRAM

### Chhazhag Sathram

#### Flat Ownership Details

Name of the owner	CID No	Structure details			Land Right (sq.ft)	Permanent address (Dzongkhag, Gewog, Thram no, House no and unique household no)	Remarks
		Building No	Flat No	Flat ownership type			

#### Land Details

D/Khag	Thromde	Location (Thromde village/Ciwog)	LAP	Land Precinct	Plot details (Area in sq.ft)					Kasho area	Kasho date
					Thram No	Plot No	Gross area	Land pooling (%)	Net area		

Secretary

Date

# ANNEXURE IV.

## SAMPLE FOR FLAT OWNERSHIP LAGTHRAM

### Lagthram

Photo	Thram holder		QR Code
	CID No		
	Thromde		
	Thram No		
	Land ownership type		

### Flat Ownership Details

Building No	Flat No	Land Right in sqft	Flat Ownership Type	Remarks

### Land Details

Location (Thromde village/Chiwog)	LAP	Plot Id	Land Precinct	Plot area (sqft)	No. of flats in the building

### Location Map

MAP	Index Map
	Coordinates

Issuing Date

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# ANNEXURE V

## PLR AGREEMENT FORM

### Agreement for flat area

We, the following owners of building no. ....located on plot no ..... registered under Thram no. .... located at ..... agree to the individual flat area as mentioned below;

We understand that the respective flat areas are submitted for calculation and allocation of proportional Land Rights (PLR) by the LG office.

SI.	Name of the Owner	CID	Flat No.	Flat Area (sq.ft)	Thumb Impression
<b>TOTAL</b>					

Note: Flat areas need not be submitted if the owner's desires to allocate PLR through other means of mutually agreed calculation techniques.

Total no of flats/units (must be in accordance to Occupancy Certificate).....

Total no of floors including basement if any : .....  
(must be in accordance to Occupancy Certificate)

Area of common property (inside) if necessary:.....

Area of common property (outside) if necessary:.....

# ANNEXURE VI

## Examples of PLR Calculation

The following illustrated formula may not be applicable in all situations. In such situations, the parties with assistance from the Thromde (if needed) can compute as per the design.

### Formula 1:

#### Proportional Land Right (PLR) calculation for a building having all identical flats

<b>Formula</b>	$PLR_x = A_p / n_f$	<i>i.e. PLR of each flat is equal to the net area of the plot divided by no of flats</i>
	<b>PLRx = Area of the plot / No of flats</b>	

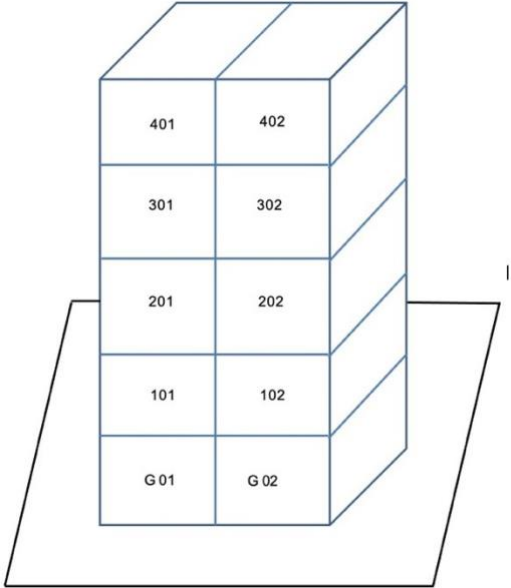
#### Example (Auto calculation in MS Excel):

Step1: Enter the Net area of the Plot ( $A_p$ ) in the 1st row - 3rd column in the table below.

Step2: Enter the No of flats in the building ( $n_f$ ) in the 2nd row - 3rd column in the table below.

Step3: PLR of respective flats are calculated in 3rd row - 3rd column in the table below.

**Note:** This method distributes the land right equally amongst all the flats. All areas like Common property inside, outside, and the area beneath the building are taken care of.



<b><math>A_p</math></b>	Area of the Plot (Net area in case of the land pooled plot)	<b>4000</b>
<b><math>n_f</math></b>	Total Number of flats in the building	<b>10</b>
<b><math>PLR_x = (A_p / n_f)</math></b>	Proportional Land Right of each flat	<b>400</b>

#### Note

- If  $A_p$  is in Sqft then calculated PLR will also be in Sqft.
- If  $A_p$  is in acre the calculated PLR will also be in acre.



**Formula 2:**

**Proportional Land Right (PLR) calculation for a building having all non-identical flats.**

<b>Formula</b>	$PLR_x = (A_f / A_t) * A_p$
	<b>PLRx = (Flat area / Total area of all flats) * Area of plot</b>

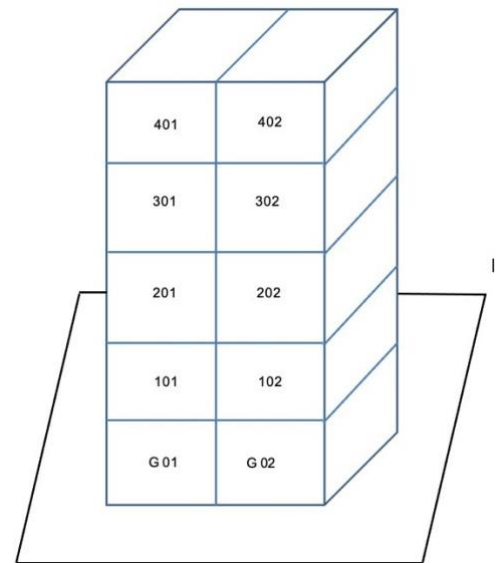
**Example (Auto calculation in MS Excel):**

Step1: Enter the Net area of the Plot.

Step2: Enter the Carpet area of each flat in the 2nd column in the table below.

Step3: PLR of respective flats are calculated in the 3rd Column.

**Note:** This method distributes the land right exactly proportional to their respective Carpet area. All areas like Common property inside, outside, and the area beneath the building are taken care of.



<b>Net area of the Plot</b>	<b>4000</b>	<i>Unit of the area can be in both Sqft or Acre</i>
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<b>Flat No</b>	<b>The carpet area of the flat (Sqft or Acre)</b>	$PLR_x = (A_f / A_t) * A_p$	<b>Remarks</b>
G 01	1150	354	Excel Automation (B8/B\$20) *C\$5
G 02	1200	369	
101	1400	431	

Flat No	The carpet area of the flat (Sqft or Acre)	$PLR_x = (A_f / A_t) * A_p$	Remarks
102	1350	415	
201	1150	354	
202	2000	615	
301	1150	354	
302	1100	338	
401	1000	308	
402	1500	462	
Total:	13000	4000	

**Formula 3 (Type 1):**

**Proportional Land Right (PLR) calculation for a building having non-identical flats but having identical flats in the same vertical line (Type 1)**

$$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$$

Symbol	Meaning	Remarks
<b>Ap</b>	Total Plot Size	Net area of the plot
<b>Acpo</b>	Area of Common Property area outside the building (Plot size - Plinth size)	Total common property (Acpo + Acpi) is calculated together by subtracting the total area of the ground floor flats from Net area of the Plot. Example: Total Common Property area = Net area of the Plot - (Carpet area of flat# G01 + Carpet area of flat# G02)
<b>Acpi</b>	Area of Common Property inside the building	
<b>nf</b>	Total number of flats in the building	
<b>Af</b>	The carpet area of the ground floor flat	This could be area of the ground floor or the Average area of flat area in the same vertical line
<b>nvf</b>	No. of flats vertically above/below of that flat, including itself (No. of floors)	
<b>PLRx</b>	Proportional Land right of flat no x	$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$

**Example (Auto calculation in MS Excel):**

Step 1: Enter the Net area of the Plot (2nd Row-2nd Column in the table below).

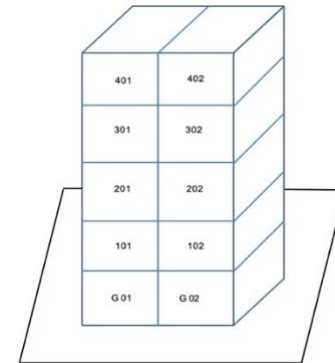
Step 2: Enter the Carpet area of each ground floor flats (3rd Row - 3rd and 4th Column in the table below).

Step 3: Enter the Enter No of vertical flats in the same line of the building (4th Row - 3rd and 4th Column in the table below)

Step 4: PLR of respective flats are calculated in the 3rd Column.

**Note:**

1. Enter the values in the yellow cell.
2. Red cells are calculated by formula.
3. In this example only 2 vertical lines of flats are considered.
4. The flats in the same vertical line are considered to be identical.



Flat Nos:		G01	101	201	301	401	G02	102	202	302	402
Net area of the Plot		5000									
Af	The carpet area of one-side ground floor flat	950					1150				
nvf	No. of flats vertically above/below of that flat, including itself (No. of floors)	5					5				
Acpo +Acpi	Area of Common Property both outside and inside together (i.e., Area of the plot - the sum of carpet area of all ground floor flats)	2900									
nf	Total number of flats in the building	10									
PLRx	Proportional Land right of flat No x	480	480	480	480	480	520	520	520	520	520
Total PLR = Net area of the plot		5000									

**Formula 3 (Type 2):**

**Proportional Land Right (PLR) calculation for a building having non-identical flats but having identical flats in the same vertical line (Type 2)**

$$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$$

Symbol	Meaning	Remarks
<b>Ap</b>	Plot Size	Net area of the plot
<b>Acpo</b>	Area of Common Property area outside the building (Plot size - Plinth size)	Plot area - Plinth area
<b>Acpi</b>	Area of Common Property inside the building	Area of Common Property inside the building like the staircase
<b>nf</b>	Total number of flats in the building	
<b>Af</b>	The carpet area of the ground floor flat	This could be area of the ground floor or the Average area of flat area in the same vertical line
<b>nvf</b>	No. of flats vertically above/below of that flat, including itself (No. of floors)	
<b>PLRx</b>	Proportional Land Right of flat No x	$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$

**Example (Auto calculation in MS Excel):**

Step 1: Enter the Net area of the plot (2nd Row - 2nd Column in the table below).

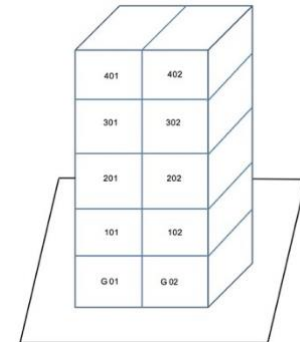
Step 2; Enter the Plinth area of the building (length \* breadth of the exterior wall of the building).

Step 3: Enter the Carpet area of each flat in the 2nd column below.

Step 4: PLR of respective flats are calculated in the 3rd Column.

**Note:**

1. Enter the values in the yellow cell.
2. Red cells are calculated by formula.
3. Difference between Formula 3 in (Type1) and Formula 4 (Type 2) are as follows:
  - In this example, only 2 vertical lines of flats are considered
  - The flats in the same vertical line are considered to be identical.



Flat Nos:		G01	101	201	301	401	G02	102	202	302	402
Net area of the Plot		5000									
Af	The carpet area of one-side ground floor flat	900					1050				
nvf	No. of flat vertically above/below of that flat, including itself (No. of floors)	5					5				
Total Plinth size (i.e., length * breadth of the exterior wall, if the building shape is square or rectangle, otherwise calculate the area as per the design)		2000									
Acpo	Area of Common Property area outside the building (Plot area - Plinth size)	3000									
Acpi	Area of Common Property inside the building like the staircase	50									
nf	Total number of flats in the building	10									
PLRx	Proportional Land right of flat no. x	485	485	485	485	485	515	515	515	515	515
Total PLR = Net area of the plot		5000									



དཀར་ཆུག

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11.  $\text{---}a\text{---}b\text{---}c\text{---}d\text{---}e\text{---}f\text{---}g\text{---}h\text{---}i\text{---}j\text{---}k\text{---}l\text{---}m\text{---}n\text{---}o\text{---}p\text{---}q\text{---}r\text{---}s\text{---}t\text{---}u\text{---}v\text{---}w\text{---}x\text{---}y\text{---}z$   $\text{---}K\text{---}L\text{---}M\text{---}N\text{---}O\text{---}P\text{---}Q\text{---}R\text{---}S\text{---}T\text{---}U\text{---}V\text{---}W\text{---}X\text{---}Y\text{---}Z$   $\text{---}4\text{---}5\text{---}6\text{---}7\text{---}8\text{---}9\text{---}0$   $\text{---}a\text{---}b\text{---}c\text{---}d\text{---}e\text{---}f\text{---}g\text{---}h\text{---}i\text{---}j\text{---}k\text{---}l\text{---}m\text{---}n\text{---}o\text{---}p\text{---}q\text{---}r\text{---}s\text{---}t\text{---}u\text{---}v\text{---}w\text{---}x\text{---}y\text{---}z$   $\text{---}6$

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လင်္ကာ \$D\$ ရှိသော အက္ခရာ

အက္ခရာ	အက္ခရာ၏ အဓိပ္ပာယ်	အဓိပ္ပာယ်
၅	U နှင့် K ချိတ်	\$D\$ ရှိသော \$U\$ နှင့် \$K\$ ချိတ်
		\$D\$ ရှိသော \$U\$ နှင့် \$K\$ ချိတ်
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		\$D\$ ရှိသော \$4\$
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၇	\$D\$ ရှိသော \$P\$	\$D\$ ရှိသော \$P\$
၈	\$D\$ ရှိသော \$P\$	\$D\$ ရှိသော \$P\$
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ཇར་ཤོག་ལ།

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GཇHམམང་།	ཁང་ཚན་མང་།	མཚ3མའི་དབང་(56-fལར་YZ9ལ་: )	ཁང་ཚན་བདག་དབང་པོ་ལ།	Eནལལ།

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### Examples of PLR Calculation

The following illustrated formula may not be applicable in all the situations. In such situations, the parties with assistance from the Thromde (if needed) can compute as per the design.

#### Formula 1:

#### Proportional Land Right (PLR) calculation for a building having all identical flats

Formula	$PLR_x = A_p / n_f$	<i>i.e. PLR of each Flat is equal to the Net area of the Plot divide by No of Flats</i>
	<b>PLRx = Area of the Plot / No of Flats</b>	

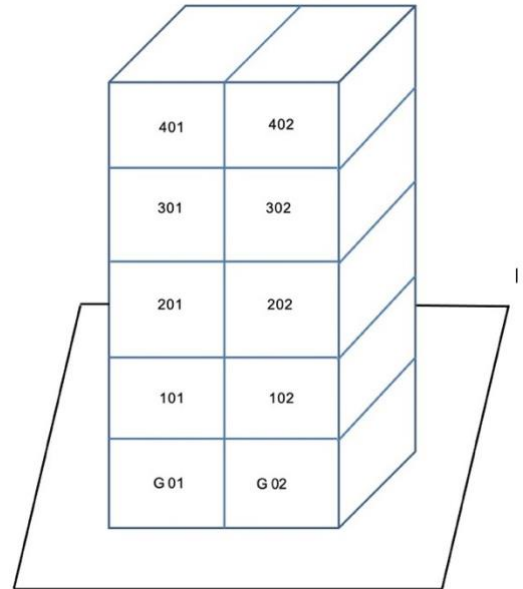
#### Example (Auto calculation in MS Excel):

Step1: Enter the Net area of the Plot ( $A_p$ ) in the 1st row - 3rd column in the table below.

Step2: Enter the No of Flat in building ( $n_f$ ) in the 2nd row - 3rd column in the table below.

Step3: PLR of respective Flats are calculated in 3rd row - 3rd column in the table below.

**Note:** This method distributes the land right equally amongst all the Flats. All areas like Common property inside, outside, and the area beneath the building are taken care of.



<b><math>A_p</math></b>	Area of the Plot (Net area in case of the land pooled plot)	<b>4000</b>
<b><math>n_f</math></b>	Total Number of flats in the building	<b>10</b>
<b><math>PLR_x = (A_p / n_f)</math></b>	Proportional Land Right of each Flat	<b>400</b>

#### Note

- If  $A_p$  is in Sqft then calculated PLR will also be in Sqft.
- If  $A_p$  is in acre the calculated PLR will also be in acre.

**Formula 2:**

**Proportional Land Right (PLR) calculation for a building having all non-identical flats.**

<b>Formula</b>	$PLR_x = (A_f / A_t) * A_p$
	<b>PLRx = (Flat area / Total area of all Flats) * Area of Plot</b>

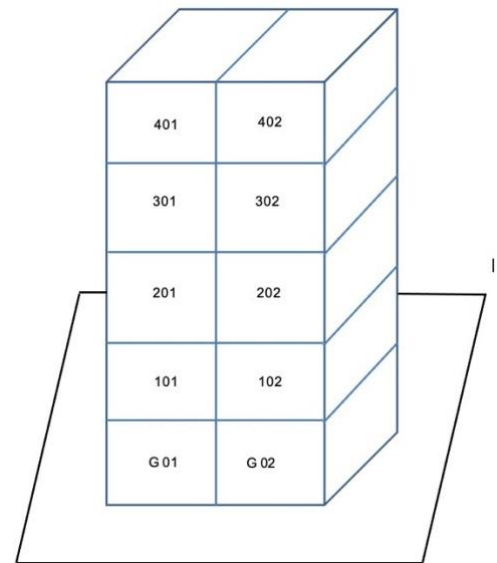
**Example (Auto calculation in MS Excel):**

Step1: Enter the Net area of the Plot.

Step2: Enter the Carpet area of each Flat in the 2nd column in the table below.

Step3: PLR of respective Flats are calculated in 3rd Column.

**Note:** This method distributes the land right exactly proportional to their respective Carpet area. All areas like Common property inside, outside, and the area beneath the building are taken care of.



<b>Net area of the Plot</b>	<b>4000</b>	<i>Unit of area can be in both Sqft or Acre</i>
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<b>Flat No</b>	<b>The carpet area of the Flat (Sqft or Acre)</b>	$PLR_x = (A_f / A_t) * A_p$	<b>Remarks</b>
G 01	1150	354	Excel Automation (B8/B\$20) *C\$5
G 02	1200	369	
101	1400	431	
102	1350	415	

Flat No	The carpet area of the Flat (Sqft or Acre)	$PLR_x = (A_f / A_t) * A_p$	Remarks
201	1150	354	
202	2000	615	
301	1150	354	
302	1100	338	
401	1000	308	
402	1500	462	
Total:	13000	4000	

**Formula 3 (Type 1):**

**Proportional Land Right (PLR) calculation for a building having non-identical flats but having identical flats in the same vertical line (Type 1)**

$$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$$

Symbol	Meaning	Remarks
<b>Ap</b>	Total Plot Size	Net area of the plot
<b>Acpo</b>	Area of Common Property area outside the building (Plot size - Plinth size)	Total common property (Acpo + Acpi) is calculated together by subtracting the total area of the ground floor Flats from Net area of the Plot. Example: Total Common Property area = Net area of the Plot - (Carpet area of Flat# G01 + Carpet area of Flat# G02)
<b>Acpi</b>	Area of Common Property inside the building	
<b>nf</b>	Total number of flats in the building	

<b>Af</b>	The carpet area of the ground floor flat	This could be area of the ground floor or the Average area of flat area in the same verticle line
<b>nvf</b>	No. of flats vertically above/below of that flat, including itself (No. of Floors)	
<b>PLRx</b>	Proportional Land right of flat no x	$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$

**Example (Auto calculation in MS Excel):**

Step 1: Enter the Net area of the Plot (2nd Row-2nd Column in the table below).

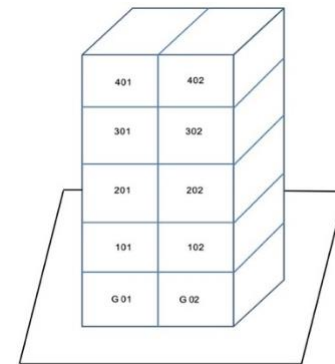
Step 2: Enter the Carpet area of each ground floor Flats (3rd Row - 3rd and 4th Column in the table below).

Step 3: Enter the Enter No of vertical Flats in the same line of the building (4th Row - 3rd and 4th Column in the table below)

Step 4: PLR of respective Flats are calculated in 3rd Column

**Note:**

1. Enter the values in the yellow cell.
2. Red cells are calculated by formula.
3. In this example only 2 vertical lines of Flats are considered.
4. The Flats in same vertical line are considered to be identical.



Flat Nos:		G01	101	201	301	401	G02	102	202	302	402
Net area of the Plot		5000									
Af	The carpet area of one-side ground floor Flat	950					1150				
nvf	No. of flats vertically above/below of that flat, including itself (No. of Floors)	5					5				
Acpo +Acpi	Area of Common Property both outside and inside together (i.e., Area of the plot - the sum of carpet area of all ground floor flats)	2900									
nf	Total number of flats in the building	10									
PLRx	Proportional Land right of Flat No x	480	480	480	480	480	520	520	520	520	520
Total PLR = Net area of the Plot		5000									

**Formula 3 (Type 2):**

**Proportional Land Right (PLR) calculation for a building having non-identical flats but having identical flats in the same vertical line (Type 2)**

$$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$$

Symbol	Meaning	Remarks
<b>Ap</b>	Plot Size	Net area of the plot
<b>Acpo</b>	Area of Common Property area outside the building (Plot size - Plinth size)	Plot area - Plinth area
<b>Acpi</b>	Area of Common Property inside the building	Area of Common Property inside the building like the staircase
<b>nf</b>	Total number of flats in the building	
<b>Af</b>	The carpet area of the ground floor flat	This could be area of the ground floor or the Average area of flat area in the same vertical line
<b>nvf</b>	No. of flats vertically above/below of that flat, including itself (No. of Floors)	
<b>PLRx</b>	Proportional Land Right of Flat No x	$PLR_{of\ any\ one\ flat} = \frac{A_{cpo} + A_{cpi}}{n_f} + \frac{A_f}{n_{vf}}$

**Example (Auto calculation in MS Excel):**

Step 1: Enter the Net area of the Plot (2nd Row - 2nd Column in the table below).

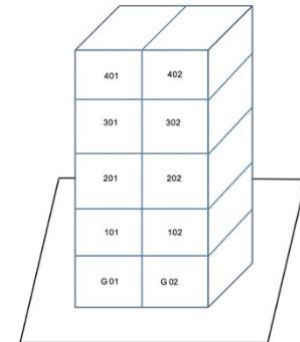
Step 2; Enter the Plinth area of the building (length \* breadth of the exterior wall of the building).

Step 3: Enter the Carpet area of each Flat in the 2nd column below.

Step 4: PLR of respective Flats are calculated in 3rd Column.

**Note:**

1. Enter the values in the yellow cell.
2. Red cells are calculated by formula.
3. Difference between Formula 3 in (Type1) and Formula 4 (Type 2) are as follows:
  - In this example, only 2 vertical lines of Flats are considered
  - The Flats in same vertical line are considered to be identical.



Flat Nos:		G01	101	201	301	401	G02	102	202	302	402
Net area of the Plot		5000									
Af	The carpet area of one-side ground floor Flat	900					1050				
nvf	No. of flat vertically above/below of that flat, including itself (No. of Floors)	5					5				
Total Plinth size (i.e., length * breadth of the exterior wall, if the building shape is square or rectangle, otherwise calculate the area as per the design)		2000									
Acpo	Area of Common Property area outside the building (Plot area - Plinth size)	3000									
Acpi	Area of Common Property inside the building like the staircase	50									
nf	Total number of flats in the building	10									
PLRx	Proportional Land right of flat no. x	485	485	485	485	485	515	515	515	515	515
Total PLR = Net area of the Plot		5000									