

**The Indian Stamp (Assam Amendment) Bill, 2021**

(1)

**A  
BILL**

further to amend the Indian Stamp Act, 1899, in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

**Central  
Act II of  
1899**

It is hereby enacted in the Seventy second Year of the Republic of India as follows :-

Short title,  
extent and  
commencement

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2021.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.


Amendment of  
Schedule -I of  
Act-II of 1899

2. In the principal Act, in Schedule - I, for the item nos. 1-12, 13(b) (c), 14-20, 22-65 the following shall be substituted namely: -

"Description of Instruments" (1)	"Proper Stamp Duty" (2)
1. Acknowledgment	Rs.100/-
2. Administrative Bond	Rs.1000/-
3. Adoption Deed	Rs.500/-
4. Affidavit including affirmation or declaration.	Rs.100/-
5. Agreement or memorandum of an Agreement. (a) Agreement for conveyance	Rs 100/- for agreement value up- to Rs 1,00,000/-  Rs. 1000/- for agreement value from Rs. 1,00,000/- to 10,00,000/-  Rs. 5,000/- for agreement value above Rs.10,00,000/-
(b) Development Agreement	Rs.5,000/-
(c) Other Agreement	Rs.100/-
6. Agreement relating to deposit of title-deeds, pawn or pledge,- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement,- (i) if the amount of loan does not exceed Rs. 1000;	Rs.10/-
(ii) if it exceeds Rs.1000 and does not exceed Rs. 10,000;	Rs.20/-
(iii) and for every Rs.10,000 or part thereof in excess of Rs.10,000	Rs.100/-
(b), if such loan or debt is repayable not more than three months from the date of such instrument	Same of the duty payable as

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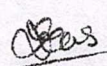
	No13(b)
7. Appointment in execution of a power,- (a) where the value of the property does not exceed Rs. 1000	Rs. 100/-
(b) in any other case	Rs.200/-
8.Appraisement or Valuation,- (a) where amount does not exceed Rs. 1000	The same duty as a Bond (No.15) for such amount
(b) in any other case	Rs.50/-
9. Apprenticeship Deed	Rs.100/-
10.Articale of Association of a company,- (a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500	Rs.150/-
(b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs.5000	Rs. 200/-
(c) where the nominal share capital exceeds Rs.500 but does not exceeds Rs.1,00,000	Rs.500/-
(d) where the nominal share capital exceeds Rs.1,00,000	Rs.750/-
11. Articles of Clerkship, or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court,- Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48). Authority to adopt, See Adoption-Deed (No.3)	Rs 250 /-
12. Award ,- (a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1,000/-	2% of the value set forth in the document
(b) if exceeds Rs.1000/- but does not exceed Rs.5,000/- and for every additional Rs.1,000/- or part thereof in excess of Rs. 5,000/-	2% of the value set forth in the document
13. (b) where payable otherwise than on demand- (i) where payable not more than three months after date or sight,- if the amount of the bill or note does not exceed Rs.500	Rs.2/-
if it exceed Rs.500 but does not exceed Rs. 1,000;	Rs.5/-
and for every additional Rs.1,000 or part thereof in excess of Rs.1,000	Rs 5/-

  
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
(ii) Where payable more than three months but not more than six months after date or sight,- if the amount of the bill or note does not exceed Rs.500	Rs.2/-
if it exceeds Rs.500 but does not exceed Rs. 1,000	Rs.4/-
and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000	Rs.4/-
(iii) Where payable more than six months but not more than nine months after date or sight,- if the amount of bill or note does not exceed Rs.500;	Rs.2/-
if it exceeds Rs.500 but does not exceed Rs. 1,000;	Rs.2/-
and for every additional Rs. 1,000 or part thereof if it exceeds of Rs.1,000;	Rs.4/-
(iv) where payable more than nine months but not more than one year after date or sight,- if the amount of the bill or note does not exceed Rs.500;	Rs.4/-
if it exceed Rs. 500 but does not exceed Rs 1,000	Rs.2/-
and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000;	Rs.4/-
(c) where payable at more than one year after date or sight,- if the amount of the bill or note does not exceed Rs.500;	Rs.2/-
if it exceed Rs.500 but does not exceed Rs.1,000;	Rs.5/-
and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000	Rs.10/-
14. BILL Of Landing ( including a through bill of landing)	Rs.10/-
15. Bond [[As defined by Section 2(5) of the Indian Stamp Act, 1899]	2% of the value set forth in the document
16. Bottomry Bond	The same duty as Bond (No. 15) for the same amount
17. Cancellation	Rs.1000/-
18. Certificate of Sale	(a) 1% of the value set in the document in favour of Women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male

	or other juridical person
19. Certificate or other document evidencing the right or title	Rs.500/-
20. Charter- Party	Rs.50/-
22. Composition Deed	Rs.100/-
23. Sale (Conveyance) Conveyance (as defined by section 2(10) not being a transfer, charged or exempted under No.62	(a) 1% of the value set in the document in favour of women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male or other juridical person
24. Certified Copy	Rs.50/-
25. Counterpart or a duplicate of any instrument	Rs.500/-
26. Customs Bond	
(a) where the amount does not exceed Rs. 1,000/-	The same duty as Bond (No.15) for such amount
(b) in any other case	Rs.1000/-
27. Debenture,-	
(a) by endorsement or by a separate instrument of transfer,- where the amount or value does not exceed Rs.10;	Rs.1/-
10-50	Rs.1/-
50-100	Rs.1/-
100-200	Rs.1/-
200-300	Rs.2/-
300-400	Rs.2/-
400-500	Rs.2/-
500-600	Rs.3/-
600-700	Rs.3/-
700-800	Rs.3/-
800-900	Rs.3/-
900-1,000	Rs.3/-
and for every Rs.500 or part thereof excess of Rs.1,000	Rs.1/-
(b) By Delivery,-	
(i) where the amount or value of the consideration for such debenture as set forth therein does not exceed	

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
  
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Rs.50;	Rs 1/-
(ii) where it exceeds Rs. 50 but does not exceed Rs.100	Rs.1/-
100-200	Rs.2/-
200-300	Rs.2/-
300-400	Rs.3/-
400-500	Rs.4/-
500-600	Rs.5/-
600-700	Rs.6/-
700-800	Rs.6/-
800-900	Rs.7/-
900-1,000	Rs.7/-
and for every Rs.500 or part thereof in excess of Rs.1,000	Rs.4/-
28. Delivery- Order in respect of Goods	Rs.10/-
29.Divorce	Rs.200/-
30.Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] –	
(a) in any case of an Advocate or Vakil;	Five Hundred rupees
(b) in any case of an Attorney.	Two hundred and fifty rupees.
<u>Exemptions</u>	
Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court [Omitted]	
31.Exchange of property	(a) 1% of the value set in the document in favour of Women solely  (b) 2% of the value set in the document in case of joint registration with women,  (c) 3% of the value set in the document in favour of a male or other juridical person
32. Further Charge,-	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 ( That is, with possession)	The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument
(b) when such mortgage is one of the description referred to in clause (b) of the Article No. 40 ( that is, without	


  
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possession),-	
(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;	The same duty as a Conveyance (No.23) for a consideration equal to the total amount of the charge (including the original mortgage and further charge)
(ii) if the possession is not so given	The same duty as a Bond ( No.15) for the amount of the further charge secured by such instrument.
33. Gift	(a) 1% for Women solely, ( b) 2% for joint registration with women, (c) 3% if the property is registered exclusively in the male or other juridical person (d) 0.5% in case of person nearest blood related person ( Blood related)
34. Indemnity Bond	Rs.1,000/-
35. Lease, including an under-lease or sub -- lease and any agreement to let or sub- let ,-	
(a) where by such lease the rent is fixed and no premium is paid or delivered – (i) where the lease purports to be for a term of less than one year;	Same duty as Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not less than one year but not more than five years;	The same duty as Bond (No. 15) for the amount o value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years, and not exceeding ten years;	The same duty as Conveyance (No. 23) for a market value equal to the amount or value of average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;	Same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;	Same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;	Same duty as a Conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved.


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<p>(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity;</p>	<p>The same duty a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agriculture purposes to one- tenth and in any other case to one- sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p>
<p>(viii) where the lease does not purport to be for any definite term;</p>	<p>The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent which should be paid or delivered for the first ten years if the lease continues so long .</p>
<p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;</p>	<p>The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease.</p>
<p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p>	<p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered. Provided that, in any case where an agreement to lease is stumped with the <i>ad - valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees two hundred.</p>
<p><i>Exemptions</i></p> <p>Lease, executed in the case of cultivation and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purpose of cultivation</p>	

  
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shall include a lease of lands for cultivation together with a homestead or tank.  Explanation : When lease undertakes to pay any recurring charges, such as Government revenue, landlords share or cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.	
36. Letter of Allotment of Shares	Rs.200/-
37. Letter of Credit	Rs.10/-
38. Letter of license	Rs.50/-
39. Memorandum or Association of a Company,- (a) if accompanied by articles of association under Sec. 26,27 & 28 of the Companies Act, 1956;	Rs.500/-
(b) if not so accompanied	Rs.750/-
40(a) Mortgage ( with possession)	(a) 1% of the mortgage amount for women solely,  ( b) 2% of the mortgage amount for joint registration with women,  (c) 3% of the mortgage amount if the property is registered exclusively in the male or other juridical person
(b) Mortgage (without possession Equitable Mortgage) when possession is not given or agreed to be given as aforesaid	0.5% of the mortgage amount ( maximum Rs.10,000/- )
41. Mortgage of a Crop,-  (a) when the loan is repayable not more than three months from the date of the instrument –  For every sum secured not exceeding Rs.500	Rs.1/-
and for every Rs. 200 or part thereof secured in excess of Rs. 200	Rs.1/-
(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument-  for every sum secured not exceeding Rs.100	Rs.2/-
and for every Rs.100 or part thereof secured in excess of Rs.100	Rs.2/-
42. Notarial Act	Rs 50/-

  
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43. Note or Memorandum,-	
(a) of any goods exceeding in value twenty rupees	Rs.10/-
(b) of any stock or marketable security exceeding in value twenty rupees	Rs.10/-
44.Note of protest by the Master of a ship	Rs.20/-
45.Partition	0.5% of amount of the value of the separated share/ shares of the property
46.(A) Partnership -	Rs. 1000/-
(B) Dissolution of Partnership	Rs.500/-
47. Policy of Insurance	
A- Sea Insurance-	
(1) For or upon any voyage ,-	
(i) where the premium or consideration does not exceed the rate of on-eight per centum of the amount insured by the policy;	Rs.1/-                  Rs.1/-
(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;	Rs.1/-                  Rs.1/-
(2) For time,-	Rs 1/-                  Rs1/-
(iii) in respect of every full sum of one thousand hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;	
Where the insurance shall be made for any time not exceeding six months;	Rs 1/-                  Rs 1/-
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months	Rs 1/-                  Rs 1/-
B. Fire- insurance and other classes of insurance, not elsewhere including in this article, covering goods, merchandise, personal effects, crops and other property against loss or damage-	
(1) in respect of an original policy,-	
(i) when the sum insured does not exceed Rs. 5,000	Rs 2/-
(ii) in any other case	Rs 4/-
(2) in respect of each receipt for any payment of a premium on any renewal of an original policy	One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53

C- Accident and Sickness insurance –	
(a) against railway accident, valid for a single journey only	Rs 2/-
(b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1000 and such amount exceeds Rs.1,000 for every Rs.1,000 or part thereof	Rs 2/-
CC- Insurance by way of indemnity	Rs 5/-
E-Life insurance or group insurance or other insurance not specifically provided for, except such a re-insurance, as is described in Division E of this article, –	
(i) for every sum insured not exceeding Rs.250	Rs 2/-      Rs 1/-
(ii) 250-500	Rs 2/-      Rs 1/-
(iii) 500 – 1000 and also for every Rs. 1000 or part thereof in excess of Rs 1,000	Rs 2/-      Rs 1/-
F- Re-insurance by an insurance company	One quarter of the duty payable in respect of the original insurance but not less than Rs 1/- or more than Rs 5/-
48(a) Special Power of Attorney	Rs.500/-
(b) General Power of Attorney	Rs.1000/-
49.Promissory Note	
(a)when payable on demand,-	
(i)when the amount or value does not exceed Rs.250/-	Rs.5/-
(ii)250/-1,000/-	Rs.30/-
(iii)in any other case	Rs.50/-
(b) when payable otherwise than or demand	The same duty as a Bill of Exchange (No.13) for the same amount payable otherwise than on demand
50.Protest of bill or Note	Rs.50/-
51.Protest by the master of Ship	Rs.50/-
52.Proxy	Rs.5/-
53. Receipt	Rs 5/-
54.Reconveyance,-	
(a)if the consideration for which the property was mortgaged does not exceed Rs.1000/-	Rs.200/-

  
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(b)in any other case	Rs 400/-
55.Release Relinquishment of right,- (a)if the amount or value of the claim does not exceed Rs.1000/-	Rs.200/-
(b)in any other case	Rs 300/-
56.RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. REVOCATION OF ANY TRUST OR SETTLEMENT - See settlement (No. 580; TRUST (No. 64).	The same duty as a bond (No. 15) for the amount of the loan secured.
57.Security Bond  Security Bond or Mortgaged Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract,-  (a)when the amount secured does not exceed Rs.1,000/-	2% of value set in the document (Maximum of Rs.5000/-)
(b)in any other case	2% of value set in the document (Maximum of Rs.5000/-)
58.Settlement  A-Instrument of (including a deed of dower)  B-Revocation of	The same duty as a Conveyance (No.23) for a sum equal to the amount of value of the property concerned as set forth in the Instrument of Revocation
59.Share Warrants	One and a half times the duty payable on a Consideration equal to the nominal amount of the shares specified in the Warrant
60.Shipping Order	Rs.50/-
61.Surrender of Lease,-  (a)when the duty with which the lease is chargeable does not exceed Rs.10/-	Rs.200/-
(b) in any other case	Rs. 300/-
62.Transfer,-  (a) of shares in incorporated company or other body corporate;	Rs.1/-
(b) of debentures, being marketable securities, whether the debentures is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a conveyance(No.23)for a consideration equal to the debentures.

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**ON 3.8.2024**

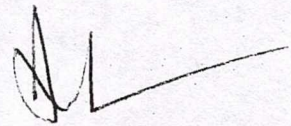
(c) of any interest secured by a bond, mortgage- deed or policy of insurance,-  (i) if the duty on such bond , mortgage-deed or policy does not exceed five rupees;	The duty with which such bond , mortgage-deed or policy of insurance is chargeable
(ii) in any other case	Rs.10/-
(d) of any property under the Administrator Generals Act 1874(2 of 1874), section 31;	Rs.20/-
(e) of any trust- property without consideration from one trustee to another trustee or from a trustee to a beneficiary	Rs. 10/-
63.Transfer of Lease(Transfer of Lease by way of assignment and by way of under lease)	(a) 1%for women solely , (b) 2% for joint registration with women, (c) 3% if the property is registered in the name of a male or other juridical person
64.Trust  A- Declaration of, or concerning , any property when made by any writing not being a Will	2% of value set in the name document (Maximum of Rs.10,000/-)
B- Revocation of -- or concerning any property when made by any instrument other than a will.	The same duty as Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees.
65.Warrant for Goods	Rs. 10/- "

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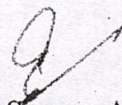
## STATEMENT OF OBJECTS AND REASONS

The object of the proposed 'The Indian Stamp (Assam Amendment) Bill, 2021' is to rationalize the existing Stamp Duty in the State of Assam so as to enhance the revenue collection for the State. The present rates of Stamp duty for registration of various deeds / instruments as described under Schedule - I of the Indian Stamp Act, 1899 have not been changed for a long time. The last Notification issued for fixing stamp duty for sale / transfer of immovable properties was issued in the year 2013.

Now, it is expected that the proposed amendment of the Act through the 'The Indian Stamp (Assam Amendment) Bill, 2021' will enhance the revenue collection from the State of Assam. Moreover, the descriptions of the instruments under Schedule -I of the above Act are also simplified so as to make it comprehensible to everyone.



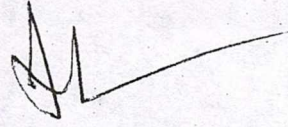
(Jogen Mohan)  
Minister  
Revenue & D M



(S. K. Sarma, AJS )  
Secretary  
Assam Legislative Assembly

FINANCIAL MEMORANDUM

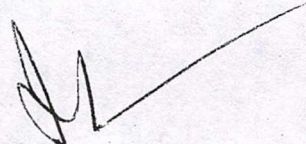
The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force.



(Jogen Mohan)  
Minister  
Revenue & D M

MEMORANDUM OF DELEGATED LEGISLATION

There is no delegation of legislative powers proposed in the Bill.



(Jogen Mohan)  
Minister  
Revenue & D M



months from the date of such instrument.  <i>Exemption</i> : [Instrument of pawn or pledge of goods if unattested]	
7. Appointment in Execution of a Power, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Fifteen Rupees.
8.Appraisalment or Valuation, made otherwise than under an order of the Court in the course of a suit – (a) where the amount does not exceed Rs, 1,000;  (b) in any other case.	The same duty as a Bond (No. 15) for such amount.  Five Rupees.
9.Apprenticeship Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11)	Five Rupees.
10.Articles of Association of a Company	Twenty – five rupees.
11. Articles of Clerkship, or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48). Authority to adopt, See Adoption-Deed(No.3)	Two hundred and fifty rupees.
12. Award (a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1000  (b) If it exceeds Rs 1,000 but does not exceed Rs.5,000  And for every additional Rs 1000 or part thereof in excess of Rs. 5000/-	(a) The same duty as Bond for such amount  (b) Twenty rupees .  Two rupees subject to a maximum of one hundred and thirteen rupees
13.Bill of Exchange, [as defined by Section 2(2)], not being a Bond, bank –note or currency note – [(a) Omitted] [(b) Where payable otherwise than on demand – (i) where payable not more than three months after date or sight – If the amount of the bill or note does not exceed Rs 500; If it exceeds Rs 500 but does not exceed Rs 1,000;  And for every additional Rs 1,000 or part thereof in excess of Rs 1,000;  (ii) Where payable more than three months but not more than six months after date or sight- If the amount of the bill or note does not exceed Rs 500; If it exceeds Rs 500 but does not exceed Rs. 1,000; And for every additional Rs 1,000 or part thereof in exceeds Rs 1,000;  (iii) where payable more than six months but not more than nine months after date or sight- If the amount of the bill or note does not exceed Rs 500; If it exceed Rs 500 but does not exceed Rs 1,000 And for every additional Rs 1,000 or part thereof in exceeds of Rs 1,000; And for every additional rupees 1,000 or part thereof in exceed of Rs 1,000;	Thirty paise Sixty paise  Sixty paise  Sixty paise One rupee twenty paise One rupee twenty paise  Ninety paise One rupee eighty paise One rupee eighty paise  Two rupees fifty paise



<p>© where payable at more than one year after date or sight-          If the amount of the bill or note does not exceed Rs 500;          If it exceed Rs 500 but does not exceed Rs 1,000;</p> <p>And for every additional Rs 1,000 or part thereof in excess Rs 1,000</p>	<p>Two rupees fifty paise          Five rupees</p> <p>Five rupees</p>
<p>14. Bill of Lading (including a through bill of lading)          (a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 (10 of 1889) and are to be delivered at another place within the limits of the same port.  <u>Exemptions</u>          (b) Bill of lading when executed out of India and relating to property to be delivered in India.</p>	<p>[one rupees]</p>
<p>15. Bond [( AS defined by Section 2(5) ] not being a debenture ( no-27) and not being otherwise provided for by this Act or by the Court Fees Act 1870</p> <p>Where the amount of the value secured does not exceed Rs.100</p> <p>Where it exceeds Rs.500 and does not exceed Rs.1000</p> <p>And for every Rs.500 or part thereof in excess of Rs.1000</p>	<p>Ten rupees</p> <p>Twenty-Five rupees</p> <p>Fifteen rupees</p>
<p>16. Bottomry Bond that is to say any instrument whereby the master of sea going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p>	<p>The same duty as Bond (no 15) for such amount</p>
<p>17.Cancellation instrument of ( including any instrument by which any previously executed is cancelled) if attested and not otherwise provided for</p>	<p>Thirty rupees</p>
<p>18. Certificate of sale ( in respect of each property put up as separate lot and sold) granted to the purchaser of any property sold by public auction by a civil or Collector or Revenue Officer.</p>	<p>Same duty as on conveyance (No.23) for a market value of equal to the amount of the purchase money only.</p>
<p>19.Certificate or other document evidencing the right or title of the holder thereof or any other person either to any shares, script or stock in or of any incorporated company or other body corporate or to become proprietor of shares, script or stock in or of any such company or body.</p>	<p>Five rupees</p>
<p>20.Charter Party the is to say, any instrument( except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is left for the specified purposes of the Charter whether it includes a penalty clause or not</p>	<p>Fifteen rupees</p>
<p>22.Composition deed the is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor business, under the supervision of inspector or under letters of license, for the benefit of his creditors</p>	<p>Seventy five rupees</p>
<p>23. Conveyance ( As defined by Section 2(10) not being a transfer charged or exempted under no.62</p>	<p>Two percent of the market value of the property for such conveyance made in favour of women solely or jointly with others and three percent for others.</p>

24. Copy or Extract certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court fees (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees.  (ii) in any other case not falling within the provision of Section 6-A	Five rupees  Ten rupees
25. Counterpart or duplicate of any instrument chargeable with duty and in respect of which proper duty has been paid. (a) If the duty with which the original instrument is chargeable does not exceed two rupees. (b) in any other case not falling within the provision of Sec 6-A	The same duty as is payable on the original  Ten rupees
26. Customs Bonds- (a) Where the amount does not exceed Rs 1,000 (b) In any other case	The same duty as bond for such amount  Fifty rupees
27. Debenture, (whether a mortgage debenture or not), being a marketable security transferable- (a) by endorsement or by a separate instrument of transfer;  (b) by delivery	0.05 % per year of the face value of the debenture, subject to the maximum of 0.25% or rupees twenty – five lakhs whichever is lower.
28. Delivery order in respect of goods	Five rupees
29. Divorce instrument of that is to say any instrument by which any person effects the dissolution of his marriage	Fifty rupees
30. Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] – a) in any case of an Advocate or Vakil;  b) in any case of an Attorney.  <u>Exemptions</u>  Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court  [Omitted]	Five Hundred rupees  Two hundred and fifty rupees.
31. Exchange of property, instrument of	The same duty as conveyance (no.23) for market value of the property of greatest value as set forth in such instrument.
32. Further Charge – Instrument of, that is to say, any instrument imposing a further charge on mortgaged property – (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40( that is, with possession);  (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40[ that is, without possession]-	The same duty as a conveyance [No. 23] for a consideration equal to the amount of the further by such instrument.

<p>(i) If at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;</p> <p>(ii) If possession is not so given.</p>	<p>The same duty as a Conveyance(No. 23) for a consideration equal to the total amount of the charge(including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p> <p>The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.</p>
<p>33. Gift instrument of not being a settlement ( No. 58) or will or transfer (No.62)</p>	<p>The same duty as conveyance (no.23) for market value of the property of greatest value as set forth in such instrument.</p>
<p>34.Indemnity Bond</p>	<p>The same duty as security bond for the same amount.</p>
<p>35. Lease- including as under-lease or sub lease and any agreement to let or sub let:-</p> <p>(a) Whereby such lease the rent is fixed and no premium is paid or delivered:</p> <p>(i) where the lease purports to be for a term of less than one year</p> <p>(ii) Where the lease purports to be for a term of not less than one year but not more than five years</p> <p>(iii) Where the lease purports to be for a term exceeding five years and not exceeding ten years.</p> <p>(iv) where the lease purpose to be for a term of exceeding twenty years</p> <p>(v) Where the lease purpose to be for a term exceeding twenty years but not exceeding thirty years.</p> <p>(vi) Where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years.</p> <p>(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity</p> <p>(viii) Where the lease does not purports to be for any definite term</p>	<p>The same duty as bond (No-15) for the whole amount payable or deliverable under such lease</p> <p>The same duty as bond (No-15) for the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to twice the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal to three times the amount or value of the average annual rent reserved</p> <p>The same duty as a conveyance (No-23) for a market value equal to four times the amount or value of the average annual rent reserved.</p> <p>The same duty as a conveyance (No-23) for a market value equal in the case of a lease granted solely for agricultural purpose to one tenth and in any other case to one sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a conveyance (No-23) for a market value equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of such fine or premium or advance as set forth in lease.</p> <p>The same duty as a conveyance (No-23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that, in any case where an agreement to lease is stamped with the advalorem stamp</p>

<p>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p> <p>(c) Where the lease is granted for a fine or premium or for the money advanced in addition to rent reserved.</p> <p><b>EXAEMPTION</b>  Lease executed in the case of a cultivator and for the purpose of cultivation ( including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year or where the average annual rent reserved does not exceed one hundred rupees.  In this exemption a lease for the purpose of cultivation shall including a lease of lands for cultivation together with a homestead or tank;  Explanation: When lease undertake to pay any recurring charge, such as Government revenue landlords 'share of cess or owners' share of municipal rates or taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall deemed to be part of the rent.</p>	<p>required for a lease and a lease is pursuance of such agreement is subsequently executed the duty on such lease shall not exceed two rupees.</p>
<p>36. Letter of a allotment of shares in any company or proposed company or in raised by any company or proposed company</p>	<p>Five rupees</p>
<p>37. Letter of Credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.</p>	<p>One rupee</p>
<p>38. Letter or license that is to say any agreement between a debtor and his creditors that the letter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.</p>	<p>Fifty rupees</p>
<p>39. Memorandum of Association of a Company.  (a) If accompanied by articles of association under section 26,27 and 28 of the Companies Act 1958  (b) If not so accompanied.</p>	<p>Two hundred rupees   Five hundred rupees</p>
<p>40. Mortgage Deed not being an agreement relating to deposit of title deeds pawn or pledge (No.6) Bottomry Bond ( No 16), Mortgage of a crop ( No. 41), Respdentia Bond ( No. 56) or security Bond ( No. 57)</p> <p>(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p> <p>(b) When possession is not given or agreed to be given as aforesaid.  Explanation: A mortgage who gives to the mortgagee a power of attorney to collect rents or lease of the property mortgaged or part thereof is deemed within the meaning of this article;</p> <p>(c) (i) When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every secured not exceeding Rs 1000  (ii) For every Rs 1000 or part thereof secured in excess of Rs 1000</p> <p>Exemptions  (1) Instruments executed by persons taking advance under the Land Improvement Loans Act 1983 or the Agriculturists'</p>	<p>The same duty as a conveyance (No.23) for a market value equal to the amount secured by such deed.</p> <p>The same duty as bond ( No.15) for the amount secured by such deed.</p> <p>Three rupees</p> <p>Four rupees</p> <p>Act XIX of 1883</p>

<p>Loans Act 1884 or by their sureties as security for repayment of such advances.</p> <p>(2) Letter of hypothecation accompanying a bill of exchange .</p>	<p>Act XII of 1884</p> <p>Act XIX of 1883 Act XII of 1884</p>
<p>41. Mortgage of a Crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not existence at the time of the mortgage-</p> <p>(a) when the loan is repayable not more than months from the date of the instrument- For very sum secured not exceeding Rs 200; And for every Rs 200 or part thereof secured in excess of Rs 200,</p> <p>(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument- For every sum secured not exceeding Rs 100; and for every Rs 100 or part thereof secured in excess of Rs 100.</p>	<p>One anna One anna</p> <p>Two annas Two annas</p>
<p>42. Notarial Act that is to say instrument , endorsement, note attestation certificate or entry not being a protest (No 50 ) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as notary public.</p>	<p>Fifteen rupees</p>
<p>43.Note or Memorandum sent by a Broker or Agent to this principal intimation the purchase or sale on account of such principal</p> <p>a)of any goods exceeding in value twenty rupees. b)of any stock or marketable security exceeding in value twenty rupees</p>	<p>Five rupees Five rupees for every Rs .10,000 or part thereof of the value of the stock or security</p>
<p>44.Note of protest by the Master of a ship</p>	<p>Ten rupees.</p>
<p>45.Partitions -instrument of {As defined by Section 2(15)}</p> <p>N.B: The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share then one of such equal share) shall be deemed to be that from which the other shares are separated:</p> <p>Provided always that -</p> <p>(a)When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument .but shall not be less than three rupees and thirty paise;</p> <p>(b)Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment , the value for the purpose of duty shall be calculated a not more than fifty times the annual revenue ;</p> <p>(c) Where a final order for effecting a partition passed by any revenue authority or any civil court or an award by an arbitrator directing a partition is stamped with stamp required for an instrument of partition in pursuance of such order of award is subsequently executed the duty in such instrument shall not exceed three rupees and thirty paise.</p>	<p>The same duty as a bond (No 15) for the amount or the value of the separated share or shares of the property</p>
<p>46. Partnership</p> <p>A-Instrument of-</p> <p>(a) where the capital of the partnership does not exceed Rs 1000 (b)In any other case</p> <p>B- Dissolution of - Power or pledge -see Agreement relating to deposit of title</p>	<p>The same as the Bond (No-15)</p> <p>Rupees one hundred</p> <p>fifty rupees.</p>

deeds power or pledge (No 6)		
47. Policy of Insurance – [A- See Insurance (See Sec 7)	If drawn Singly	If drawn in duplicate, for each part,
(1) For or upon any voyage –		
(i) Where the premium or consideration does not exceed the rate of one eight per centum of the amount insured by the policy;	Five paise	Five paise
(ii) In any other case, in respect of every full sum of [one thousand five hundred rupees] and also any fractional part of [one thousand five hundred rupees] insured by the policy;	Five paise	Five paise
(2) For time –		
(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy –		
Where the insurance shall be made for any time exceeding six months;	Ten paise	Ten paise
Where the insurances shall be made for any time exceeding six months and not exceeding six months and not exceeding twelve months.	Ten paise	Ten paise
<b>B. FIRE INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CORPS AND OTHER PROPERTY AGAINST LOSS or DAMAGE]-</b>		
(1) in respect of an original policy-		
(i) when the sum insured does not exceed Rs. 5,000;	Twenty five paise	
(ii) in any other case; and	Fifty paise	
(2) in respect of each receipt for any payment of an original policy.	One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53	
<b>C- ACCIDENT AND SICKNESS INSURANCE –</b>		
(a) against railway accident, valid for a single journey.		
<b>Exemption</b>		
When issued to a passenger travelling by the intermediate or the third class in any railway;		
(b) in any other case – for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs 1,000 for every Rs 1,000 or part thereof	Five Paise	
<b>CC- INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account accident to workmen employed by or under the insurer or against liability to pay compensation Act, 1932 (8 of 1923), for every Rs 100 or part thereof payable as premium</b>	Ten paise	Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs 2.50 per Rs 1,000, the duty on such instrument shall be five paise for every Rs 1,000 or part thereof the maximum amount which may become payable under it.
<b>[D- LIFE INSURANCE [OR GROUP INSURANCE OR OTHER INSURANCE] NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE, as is described in Division E of this article-</b>		
(i) for every sum insured not exceeding Rs 250		
(ii) for every sum insured exceeding Rs 250 but not exceeding Rs 500;		
(iii) for every sum insured exceeding Rs 500 but not		

<p>exceeding Rs 1, 000 or part thereof in excess of Rs 1,000.</p> <p><b>Exemption</b> Policies of life- insurance granted by the Director General of Post-Offices in accordance with rules for Postal life Insurance issued under the authority of the Central Government]</p> <p>E – RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY [of the nature specified in Division A or Division B of this Article] with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p> <p style="text-align: center;"><b>General Exemption</b></p> <p>Letter of cover or engagement to issue a policy of insurance:</p> <p>Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p>	<p>Five paise</p> <p>If drawn            if drawn in Singly                duplicate,                               for each                               part</p> <p>Ten paise        Five paise</p> <p>Ten paise        Five paise</p> <p>Twenty paise    Ten paise</p> <p>[N.B. – If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp – duty has been paid, the proper stamp must be borne on the excess sum so insured.]</p> <p>One quarter of the duty payable in respect of the original insurance but not less than [five paise] or more than [fifty paise]: provided that if the total amount of the duty payable is not multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.</p>
<p>48. Power of Attorney (As defined by Sec 2(21), not being proxy -</p> <p>(a) when executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents.</p> <p>(b) When required in suits or proceedings under Presidency Small Cause Courts Act 1882</p> <p>(c) When authorising one person or more act in a single transaction other than the case mentioned in clause (a)</p> <p>(d) when authorising not more than five person to act jointly and severally in more than one transaction or generally.</p>	<p>Fifteen rupees</p> <p>Fifty rupees</p> <p>One hundred rupees</p> <p>Two hundred rupees</p>
<p>49.PROMISSORY NOTE [AS DEFINED BY Section 2(22)]-</p> <p>(a) when payable on demand – (i)when the amount or value does not exceed Rs 250; (ii) when the amount or value exceeds Rs 250 but does not exceed Rs 1, 000; (iii) in any other case.</p> <p>(b) where payable otherwise than on demand</p>	<p>Five paise Ten paise</p> <p>Fifteen paise</p> <p>One fifth of the duty as applicable to Bill of Exchange (No. 13 of Schedule I) for the same amount payable otherwise on demand</p>
<p>50.PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonor of a Bill</p>	<p>One rupee</p>

of Exchange or promissory note.	
51.PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars or her voyage drawn up by him with a view to the adjustment of losses of the calculation of averages, and every declaration in writing made by him against the characters of the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	One rupee
52.PROXY, empowering any person to vote at any one election of the members of a district or local board or of a body of meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	Fifteen paise
<p>53.RECEIPT, [as defined by Section 2(23) for any money or other property the amount or value of which exceeds five thousand rupees]</p> <p><b>Exemptions</b></p> <ul style="list-style-type: none"> <li>(a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to Section 3 (instrument executed on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money. Interest or annuity or other periodical payment thereby secured;</li> <li>(b) for any payment of money without consideration;</li> <li>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue , in the State of Madras, Bombay and Andhra as they existed immediately before the 1<sup>st</sup> November, 1956 or Inam lands;</li> <li>(d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of Indian military, naval or air forces when serving in such capacity, or by mounted police constables;</li> <li>(e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman, of any of the said forces, and serving in such capacity;</li> <li>(f) for pensions or allowances by persons, receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airman, and not serving the Government in any other capacity;</li> <li>(g) given by a headman or lambardar for land revenue or taxes collected by him;</li> <li>(h) given for money or securities for money deposited in the hands of any banker to be accounted for:</li> </ul> <p style="padding-left: 2em;">Provided that the same duty is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:</p> <p style="padding-left: 2em;">Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.</p> <p>[See also POLICY OF INSURANCE(No. 47B(2).]</p>	One rupee



<p>54. RECOVERYANCE OF MORTGAGED PROPERTY-</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs 1000.</p> <p>(b)in any other case</p>	<p>The same duty as a conveyance (No-23) for the amount of the market value as set forth in the conveyance.</p> <p>Sixty rupees.</p>
<p>55. Release</p> <p>(a) if the amount or value of the claim does not exceed Rs 1000</p> <p>(b) in any other case</p>	<p>The same duty as a Bond for such amount or value as set forth in the release.</p> <p>Fifty rupees</p>
<p>56.RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p>REVOCATION OF ANY TRUST OR SETTLEMENT –See settlement (No. 580; TRUST (No. 64).</p>	<p>The same duty as a bond (No. 15) for the amount of the loan secured.</p>
<p>57. Security Bond or Mortgage Deed , executed by way of security for the due execution of an office , or to account for money or other property received by virtue thereof or executed by surety to secure the due performance of a contract</p> <p>(a) When the amount secured does not exceed Rs 1000</p> <p>(b) in any other case</p>	<p>The same duty as a Bond (No-15) for the amount secured</p> <p>Fifty rupees</p>
<p>58. Settlement-</p> <p>A. Instrument of (including a deed of dower)</p> <p>B. Revocation of -</p>	<p>The same duty as conveyance(No.23)</p>
<p>59.SHARE WARRENTS, to bearer issued under the Indian Companies Act, 1882 (6 of 1882)</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882 (6 of 1882), Section 30, to have effect only upon payment, as composition for that duty, to the Collector f Stamp – revenue, of</p> <p>(a) One and a half percentum of the whole subscribed capital of the company, or</p> <p>(b) If any company which has paid the said duty or composition in full, subsequently issues an additional capital –one and half per centum of the additional capital so issued.</p>	<p>One and a half times the duty payable on a consideration equal to the nominal amount of the shares specified in the Warrant.</p>
<p>60. Shipping order</p>	<p>Five rupees</p>
<p>61. Surrender of Lease</p> <p>(a) When the duty with which the lease is chargeable , does not exceed ten rupees.</p> <p>(b)In any other case</p>	<p>The duty with which such lease chargeable</p> <p>Fifty Rupees</p>
<p>62.TRANSFER (whether with or without consideration)-</p> <p>(a) of share in an incorporated company or other body corporate;</p> <p>(b)of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by Sec. 8;</p> <p>© of any interest secured by a bond, mortgage – deed or policy of insurance,-</p>	<p>Twenty-five paise for every hundred rupees of part thereof of the value of the share.</p> <p>One – mhalf of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debentures.</p> <p>The duty with which such bond, mortgage-deed or policy does not exceed five rupees;</p>

<p>(i) If the duty on such bond, mortgage-deed or policy does not exceed five rupees;</p> <p>(ii) In any other case;</p> <p>(d) of any property under the Administrator General's Act, 1874 (2 of 1874), Sec 31;</p> <p>(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Transfer by endorsement-</p> <p>(a) Of a bill of exchange, cheque or promissory note;</p> <p>(b) Of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(c) Of policy of insurance;</p> <p>(d) Of securities of Central Government . See also Section 8</p>	<p>Five rupees.</p> <p>Ten rupees.</p> <p>Five rupees or such smaller amount as may be chargeable under clause (a) to (c) of this Article.</p>
<p>63. Transfer or lease by way of assignment and not by way of under lease.</p> <p><i>Exemptions</i> Transfer of any lease exempt from duty.</p>	<p>The same duty as conveyance (No 23) for a market value for the transfer</p>
<p>64. Trust</p> <p>A- Declaration of – or concerning any property when made by any writing not being a will</p> <p>B- Revocation of – or concerning any property when made by any instrument other than a will.</p>	<p>The same duty as a Bond for a sum equal to the amount of value of the property concerned as set forth in the instrument</p> <p>The same duty as Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees.</p>
<p>65. Warrant for Goods</p>	<p>Five rupees</p>