

ASSAM ACT VII OF 1950

*THE ASSAM STAMP (AMENDMENT) ACT, 1950

[Published in the "Assam Gazette, Extraordinary", dated the 30th March 1950]

**An
Act**

to amend the Indian Stamp Act, 1899, in its application to Assam

Preamble.—Whereas it is expedient to increase temporarily the revenues of Assam and for that purposes to amend the Indian Stamp Act, 1899 (II of 1899), hereinafter called the principal Act, in its application to Assam, in the manner hereinafter appearing :

It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Stamp (Amendment) Act, 1950.

(2) It extends to the whole of Assam.

(3) It shall come into force on the first day of April 1950 and shall remain in force for a period of five years.

2. Amendment of section 3.—In section 3 of the principal Act,

(1) after clause (c) the following shall be inserted, namely :—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a), (b) or (c) of this section the amount indicated in Schedule I to this Act shall, subject to the exemptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument, mentioned in Schedule I as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Assam on or after the first day of April 1950 ; and

(bb) every instrument mentioned in Schedule I as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Assam on or after the first day of April 1950, and relates to any property situated, or to any matter or thing done or to be done in Assam, and is received in Assam,”

(2) after the word “provided” the word “also” shall be inserted.

3. Amendment of section 4(1).—In sub-section (1) of section 4 of the principal Act—

for the words “one rupee” the words “two rupees” shall be substituted.

4. Amendment of section 6.—In section 6 of the principal Act,—

In the proviso, for the words “one rupee” the words “two rupees” shall be substituted.

5. Amendment of section 28(4).—In the proviso to sub-section (4) of section 28 of the principal Act, for the words “one rupee” the words “two rupees” shall be substituted.

*For statement of Objects and Reasons see “Assam Gazette”, 1950, Part V, page 32.

6. **Amendment of section 32.**—In section 32 of the principal Act—
- (1) in clause (a) of the proviso, after the words “any instrument” the words “other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3” shall be inserted ;
 - (2) the word “or” at the end of clause (b) of the proviso shall be omitted ;
 - (3) after clause (c) of the proviso the following shall be inserted, namely :—
 “or
 (d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in Assam.”

7. **New Schedule IA.**—In Schedule I to the principal Act, for items Nos.1-12, 15-20, 22-26, 28-36, 38-46, 48, 50-51, 54-61 and 63-65, the following shall be substituted, namely—

‘SCHEDULE I

Stamp duty on certain Instruments under the Assam Stamp (Amendment) Act, 1950.

(See section 3 and first proviso)

Description of instrument

Proper stamp-duty

(1)

(2)

1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker’s pass-book) or on a separate piece of paper when such book or paper is left in the creditor’s possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. One anna.

2. **ADMINISTRATION-BOND** including a bond given under section 6 of the Government Savings Banks Act, 1873, (Act V of 1873), or section 291 or section 375 or section 376 of the Indian Succession Act, 1925 (Act XXXIX of 1925).

(a) Where the amount does not exceed Rs.1,000 The same duty as a Bond (No.15) for such amount.

(b) in any other case Ten rupees.

(Schedule I)

Description of instruction	Proper stamp-duty
(1)	(2)
3. ADOPTION-DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Twenty rupees.

ADVOCATE.—See Entry as an advocate (No.30).

4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Two rupees.
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Exemption

Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the the Indian Army Act, 1911 (Act VIII of 1911).
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) * * * * *
- (b) (i) if relating to the sale of a Government security ; Subject to a maximum of twenty rupees , two annas for every Rs.10,000 or part thereof, of the value of the security.
- (ii) if relating to the sale of a share in an incorporated company or other body corporate; Two annas for every Rs.5,000 or part thereof of the value of the share.
- (c) if not othrewise provided for ; One rupee. y

(Schedule I)

Description of instrument (1)	Proper stamp-duty (2)
(d) executed for service or for performance of work in any estate whether held by one person, or by more persons than one as co-owners, and whether in one or more blocks, and situated in Assam, where the advance given under such agreement does not exceed fifty rupees.	Four annas.

Exemptions

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No.43.
- (b) made in the form of tenders to the Government of India for, or relating to, any loan ;

AGREEMENT TO LEASE.—*See* lease (No.35).

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

- (a) if such loan or debt is repayable on demand or more than three months from the date of

(Schedule I)

Description of instrument (1) the instrument evidencing the agreement—	Proper stamp-duty (2)			
	Rs.	If drawn singly Rs. a. p.	If drawn in set of two, for each part of the set Rs. a. p.	If drawn on set of three for each part of the set Rs. a. p.
(i) when the amount of the loan or debt does not exceed	200	0 4 6	0 3 0	0 1 6
(ii) when it exceeds Rs.200 but does not exceed ..	400	0 9 0	0 4 6	0 3 0
Ditto 400 ditto	600	0 13 6	0 7 6	0 4 6
Ditto 600 ditto	800	1 2 0	0 9 0	0 6 0
Ditto 800 ditto	1,000	1 6 6	0 12 0	0 7 6
Ditto 1,000 ditto	1,200	1 11 0	0 13 6	0 9 0
Ditto 1,200 ditto	1,600	2 4 0	1 2 0	0 12 0
Ditto 1,600 ditto	2,500	3 6 0	1 11 0	1 2 0
Ditto 2,500 ditto	5,000	6 12 0	3 6 0	2 4 0
Ditto 5,000 ditto	7,500	10 0 0	5 1 0	3 6 0
Ditto 7,500 ditto	10,000	13 8 0	6 12 0	4 8 0
Ditto 10,000 ditto	15,000	20 4 0	10 2 0	6 12 0
Ditto 15,000 ditto	20,000	27 0 0	13 8 0	9 0 0
Ditto 20,000 ditto	25,000	33 12 0	16 14 0	11 4 0
Ditto 2,000 ditto	30,000	40 8 0	20 4 0	13 8 3
and for every additional Rs. 10,000 or part thereof in excess of Rs.30,000		13 8 0	6 12 0	4 8 0
(b) if such loan or debt is repayable not more than three months from the date of such instrument.		Half the duty payable on a loan or debt under clause (a) (i) of clause (a) (ii) for the amount secured.		
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, whether made by any writing not being a will.		Twenty-five rupees.		
8. APPRAISEMENT 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.		The same duty as a Bottomry Bond (No.16) for such amount.		
(b) in any other case.		Ten rupees.		

(Schedule I)

Description of instrument

Proper stamp-duty

(1)

(2)

Exemptions

(a) Appraisal or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

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).

Ten rupees.

Exemptions

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (Act XIX of 1850), or by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY---

(a) where the nominal share capital does not exceed one lakh of rupees;

Fifty rupees.

(b) where the nominal share capital exceeds one lakh.

One hundred rupees.

Exemptions

Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913 (Act VII of 1913). See also Memorandum of Association of a Company (No.39).

(Schedule I)

Description on instrument (1)	Proper stamp-duty (2)
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as clerk in order to his admission as an attorney in any High Court. <i>ASSIGNMENT—See Conveyance (No.23), Transfer (No.62) and Transfer of lease (No.63), as the case may be.</i> <i>ATTORNEY—See entry as an Attorney (No.30), and Power-of-attorney (No.48).</i> <i>AUTHORITY TO ADOPT—See Adoption-deed (No.3).</i>	Two hundred and fifty rupees.
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit— (a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs.1,000 ; (b) if it exceeds Rs.1,000 but does not exceed Rs.5,000 ; and for every additional Rs.1,000 or part thereof in excess of Rs.5,000.	The same duty as a Bond (No.15) for such amount. Ten rupees. Eight annas subject to a maximum of fifty rupees.

Exemptions

Award under the Bombay District Municipal Act, 1901 (Bombay Act III of 1901), Section 160, or the Bombay Hereditary Offices Act, 1874 (Bombay Act III of 1874), Section 18.

13. * * * * *

14. * * * * *

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 (Act VII of 1870)—

where the amount or value secured does not exceed Rs.10 ;	Two annas.
where it exceeds Rs.10 and does not exceed Rs.50 ;	Four annas.
where it exceeds Rs.50 and does not exceed Rs.100 ;	Eight annas.

(Schedule 1)

Description of instrument	Proper stamp-duty
(1)	(2)
where it exceeds Rs.100 and does not exceed Rs.200 ;	One rupee.
where it exceeds Rs.200 and does not exceed Rs. 300 ;	Two rupees four annas.
where it exceeds Rs.300 and does not exceed Rs.400 ;	Three rupees.
where it exceeds Rs.400 and does not exceed Rs.500 ;	Three rupees twelve annas.
where it exceeds Rs.500 and does not exceed Rs.600 ;	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs.700 ;	Five rupees four annas.
where it exceeds Rs.700 and does not exceed Rs.800 ;	Six rupees.
where it exceeds Rs.800 and does not exceeds Rs. 900 ;	Six rupees twelve annas.
where it exceeds Rs.900 and does not exceed Rs.1,000 ;	Seven rupees eight annas.
and for every Rs.500 or part thereof in excess of Rs.1,000.	Three rupees twelve annas.

See Administration-Bond (No.2), Bottomry Bond (No.16), Customs Bond (No.26), Indemnity Bond (No.34), Respondentia Bond (No.56), Security Bond (No.57).

Exemptions

Bond, when executed by—

(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Beng. Act III of 1876), Section 99, for the due performance of their duties under that Act ;

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

(Schedule I)

Description of instrument	Proper-stamp-duty
(1)	(2)
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
where the amount or value secured does not exceed Rs.10 ;	Three annas.
where it exceeds Rs.10 and does not exceed Rs.50 ;	Six annas.
where it exceeds Rs.50 and does not exceed Rs.100 ;	Twelve annas.
where it exceeds Rs.100 and does not exceed Rs.200 ;	One rupee eight annas.
where it exceeds Rs. 200 and does not exceed Rs.300 ;	Two rupees four annas.
where it exceeds Rs.300 and does not exceed Rs.400 ;	Three rupees.
where it exceeds Rs.400 and does not exceed Rs.500 ;	Three rupees twelve annas.
where it exceeds Rs.500 and does not exceed Rs.600 ;	Four rupees eight annas.
where it exceeds Rs.600 and does not exceed Rs.700 ;	Five rupees four annas.
where it exceeds Rs.700 and does not exceed Rs.800 ;	Six rupees.
where it exceeds Rs.800 and does not exceed Rs.900 ;	Six rupees twelve annas.
where it exceeds Rs.900 and does not exceed Rs.1,000 ;	Seven rupees eight annas.
and for every Rs.500 or part thereof in excess of Rs.1,000.	Three rupees twelve annas.
17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Seven rupees eight annas.
<i>See also</i> RELEASE (No.55), Revocation of Settlement (No.58-B), Surrender of Lease (No.61), Revocation of Trust (No.64-B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—	
(a) where the purchase-money does not exceed Rs.10 ;	Four annas.

Description of instrument

Proper stamp-duty

(1)

(2)

(b) where the purchase-money exceeds Rs.10, but does not exceed Rs.25 ;

Eight annas.

(c) in any other case

The same duty as a conveyance (No.23), for a consideration equal to the amount of the purchase money only.

Two annas.

19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.

See also LETTER OF ALLOTMENT OF SHARES (No.36).

20. CHARTER PARTY, that 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 let for the specified purposes of the charter, whether it includes a penalty clause or not.

Two rupees.

21. * * * *

Twenty rupees.

22. COMPOSITION-DEED, that 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's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.

23. CONVEYANCE [as defined by section 2(10)], not being a Transfer charged or exempted under No.62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs.50 ;

Twelve annas.

(Schedule I)

Description of instrument (1)	Proper stamp-duty (2)
where it exceeds Rs.50 but does not exceed Rs.100 ;	One rupee eight annas.
where it exceeds Rs.100 but does not exceed Rs.200 ;	Three rupees.
where it exceeds Rs.200 but does not exceed Rs.300 ;	Four rupees eight annas.
where it exceeds Rs.300 but does not exceed Rs.400 ;	Six rupees.
where it exceeds Rs.400 but does not exceed Rs.500 ;	Seven rupees eight annas.
where it exceeds Rs.500 but does not exceed Rs.600 ;	Nine rupees.
where it exceeds Rs.600 but does not exceed Rs.700 ;	Ten rupees eight annas.
where it exceeds Rs.700 but does not exceed Rs.800 ;	Twelve rupees.
where it exceeds Rs.800 but does not exceed Rs.900 ;	Thirteen rupees eight annas.
where it exceeds Rs.900 but does not exceed Rs.1,000 ;	Fifteen rupees.
and for every Rs.500 or part thereof in excess of Rs.1,000.	Seven rupees eight annas.

Exemptions

Assignment of copyright under the Indian Copyright Act, 1914 (Act III of 1914), section 5.

CO-PARTNERSHIP-DEED.—*See* Partnership (No.46).

24. COPY OR EXTRACT, certified to be a true copy or extract 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 one rupee ;

One rupee.

(ii) in any other case not falling within the provisions of section 6A.

Two rupees.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)

Exemptions

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the 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 provisions of section 6A.

The same duty as is payable on the original.

Two rupees.

Exemption

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BOND—

- (a) where the amount does not exceed Rs.1,000
- (b) in any other case

The same duty as a Bottomry Bond (No.16) for such amount.

Ten rupees.

27.

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28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

One anna.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
DEPOSIT OF TITLE-DEEDS— <i>See</i> Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No.6).	
DISSOLUTION OF PARTNERSHIP— <i>See</i> Partnership (No.46).	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Five rupees.
DOWER—Instrument of, <i>See</i> Settlement (No.58).	
DUPLICATE— <i>See</i> Counterpart (No.25).	
30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT, under the Indian Bar Councils Act, 1926 (Act XXXVIII of 1926), or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884(Act IX of 1884)—	
(a) in the case of an Advocate or Vakil ;	Seven hundred and fifty rupees.
(b) in the case of an Attorney	Five hundred rupees.
<i>Exemption</i>	
Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in a High Court.	
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a conveyance (No.23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT— <i>See</i> Copy (No.24).	
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) ;	The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
(b) when such mortgage is one of the description referred to in clause (b) of Article No.40 (that is, without 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 any further charge already made), less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given	The same duty as Bond (No.15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, not being a Settlement (No.58) or Will or Transfer (No.62).	The same duty as a conveyance (No.23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service, <i>See</i> Agreement (No.5).	
34. INDEMNITY BOND	The same duty as a security Bond (No.57) for the same amount.
INSPECTORSHIP DEED. <i>See</i> Composition-Deed (No.22).	
35. LEASE, including an underlease or sub-lease and any agreement to let or sublet—	
(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 ;	The same duty as a Bottomry Bond (No.16) 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 more than five years ;	The same duty as a Bottomry Bond (No.16) for the amount or 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 a conveyance (No.23) for a consideration equal to the amount or value of the average annual rent reserved.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;	The same duty as a conveyance (No.23) for a consideration 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 ;	The same duty as a conveyance (No.23) for a consideration 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 ;	The same duty as a conveyance (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;	The same duty as a conveyance (No.23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in 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.
(viii) where the lease does not purport to be for any definite term ;	The same duty as a conveyance (No.23) for a consideration 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.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;	The same duty as a conveyance (No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease granted for a fine or premium, or for money advanced in addition to rent reserved ;	The same duty as a conveyance (No.23) for a consideration 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 when an agreement to lease is stamped with the <i>advalorem</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 twelve annas.

(Schedule D)

Description of instrument	Proper stamp-duty
(1)	(2)

Exemption

- (a) Lease, executed in the case of a cultivator 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.

In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

- (b) Lease of fisheries granted under the Burma Fisheries Act, 1905 (Burma Act III, 1905), or the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

Explanation.—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates, or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.

Two annas.

See also CERTIFICATE OR OTHER DOCUMENT (No.19).

37. * * * * *

38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

Fifteen rupees.

(Schedule D)

Description of instrument (1)	Proper stamp-duty (2)
39. MEMORANDUM OF ASSOCIATION OF COMPANY—	
(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 (Act VII of 1913).	Thirty rupees.
(b) if not so accompanied—	
(i) where the nominal share capital does not exceed one lakh of rupees ;	Eighty rupees.
(ii) where the nominal share capital exceeds one lakh of rupees ;	One hundred and thirty rupees.

Exemption

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913 (Act VII of 1913).

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), Respondentia Bond (No.56), or Security Bond (No.57)—

- | | |
|--|---|
| (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 ; | The same duty as a conveyance (No.23) for a consideration equal to the amount secured by such deed. |
| (b) when possession is not given or agreed to be given as aforesaid ; | The same duty as a Bond (No.15) for the amount secured by such deed. |

Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article ;

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
(c) 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 sum secured not exceeding Rs.1,000 ;	Twelve annas.
and for every Rs.1,000 or part thereof secured in excess of Rs.1,000.	One rupee.

Exemptions

- (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Act XIX of 1883), or the Agriculturists Loans Act, 1884 (Act XII of 1884), or by their sureties as security for the repayment of such advances.
- (2) Letter of hypothecation accompanying a bill of exchange.

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 in existence at the time of the mortgage—

- (a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ; and for every Rs.200 or part thereof secured in excess of Rs.200 ;

Two annas.

Do.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
(b) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument—	
for every sum secured not exceeding Rs.100 ; and for every Rs.100 or part thereof secured in excess of Rs.100.	Four annas. Do.
42. NOTARIAL ACT, that is to say, any 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 a Notary Public.	Two rupees.
<i>See</i> also Protest of Bill or Note (No.50).	
43. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees ;	Four annas.
(b) of any stock or marketable security exceeding in value twenty rupees but not being a Government security ;	Two annas for every Rs.5,000 or part thereof of the value of the stock or security.
(c) of a Government security.	Subject to a maximum of twenty rupees, two annas for ever Rs.10,000 or part thereof of the value of the security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP— <i>See</i> also Protest by the Master of a ship (No.51).	One rupee.
ORDER FOR THE PAYMENT OF MONEY— <i>See</i> Bill of Exchange (No.13).	

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
45. PARTITION—Instrument of [as defined by section 2(15)].	The same duty as a Bond (No.15) for the amount of the value of the separated share or shares of property. <i>N.B.</i> —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 shares then one of such equal shares) shall be deemed to be that from which the other shares are separated : Provided always that— (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 the duty paid in respect of the first instrument, but shall not be less than one rupee ; (b) When 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 at not more than five times the annual revenue ; (c) When 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 the stamp required for an instrument of partition and an instrument of partition in pursuance of such order of award is subsequently executed the duty on such instrument shall not exceed one rupee.
46. PARTNERSHIP—	
A.—Instrument of—	
(a) where the capital of the partnership does not exceed Rs.500 ;	Five rupees.
(b) in any other case—	Twenty rupees.
B.—Dissolution of—	Ten rupees.
PAWN OR PLEDGE—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No.6).	
47.	* * * * *

(Schedule D)

Description of instrument	Proper stamp-duty
(1)	(2)
48. POWER-OF-ATTORNEY—[as defined by section 2 (21)], not being a proxy—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	One rupee.
(b) when required in suits or proceedings under the Presidency, Small Cause Courts Act, 1882 (Act XV of 1882).	One rupee
(c) when authorizing one person or more to act in a single transaction other than the case mention in clause (a);	Two rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Ten rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Twenty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property ;	The same duty as a conveyance (No.23) for the amount of the consideration.
(g) in any other case	Two rupees for each person authorised.

Explanation.—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

N.B.—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908 (Act XVI of 1908).

49. * * *
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 dishonour of a bill-of-exchange or promissory note.

* * *
Two rupees.

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(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
<p>51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or 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.</p>	Two rupees.
<p><i>See</i> also Note of Protest by the Master of a ship (No.44).</p>	
52.	* * *
53.	* * *
<p>54. RECONVEYANCE OF MORTGAGED PROPERTY—</p>	
<p>(a) if the consideration for which the property was mortgaged does not exceed Rs.1,000 ;</p>	The same duty as a conveyance (No.23) for the amount of such consideration as set forth in the reconveyance
<p>(b) in any other case.</p>	Fifteen rupees.
<p>55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property—</p>	
<p>(a) if the amount or value of the claim does not exceed Rs.1,000 ;</p>	The same duty as a Bond (No.15) for such amount or value as set forth in the release.
<p>(b) in any other case.</p>	Ten rupees.
<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>	The same duty as a Bottomry Bond (No.16) for the amount of the loan secured.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
<p>REVOCATION OF ANY TRUST ON SETTLEMENT—</p> <p><i>See</i> Settlement (No.58) ; Trust (No.64).</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 a surety to secure the due performance of a contract—</p>	
(a) when the amount secured does not exceed Rs.1,000 ;	The same duty as a Bond (No.15) for the amount secured.
(b) in any other case	... Ten rupees.

Exemptions

Bond or other instrument, when executed—

- (a) by head men nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Beng. Act III of 1876), section 99, for the due performance of their duties under that Act ;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ;
- (c) under No.3-A of the rules made by the Governor of Bombay in Council, under section 70 of the Bombay Irrigation Act, 1879 (Bom. Act VII of 1879).

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)
(d) executed by person taking advances under the Land Improvement Loans Act, 1883 (Act XIX of 1883) or the Agriculturists Loans Act, 1884 (Act XII of 1884), or by their sureties, as security for the repayment of such advances.	
(e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	

58. SETTLEMENT—

A.—Instrument of (including a deed of dower).

The same duty as a conveyance (No.23) for a sum equal to the amount or value of the property settled as set forth in such settlement:

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

Exemption

- (a) Deed of dower executed on the occasion of a marriage between Muhammedans.
- (b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs.10 has been paid.

(Schedule D)

Description of instrument	Proper stamp-duty
(1)	(2)
B.—Revocation of	The same duty as a conveyance (No.23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.

See also Trust (No.64.)

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913 (Act VII of 1913).

One-and-a-half times the duty payable on a conveyance (No.23 for a consideration equal to the nominal amount of the shares specified in the warrant.

Exemption

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913 (Act VII of 1913), section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

- (a) one-and-a-half per centum of the whole subscribed capital of the company ; or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.

One anna.

61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas ;

The duty with which such lease is chargeable.

- (b) in any other case

Seven rupees eight annas.

(Schedule I)

Description of instrument	Proper stamp-duty
(1)	(2)

Exemption

Surrender of lease, when such lease is exempted from duty.

62. * * * * *

63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease. The same duty as a conveyance (No.23) for a consideration equal to the amount of the consideration for the transfer.

Exemption

Transfer of any lease exempt from duty.

64. TRUST—

A.—DECLARATION OF—of, or concerning, any property when made by any writing not been a will. The same duty as a Bottomry Bond (No.16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas.

B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a will. The same duty as a Bottomry Bond (No.16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.

See also Settlement (No.58).

VALUATION. *See* Appraisement (No.8)

VAKIL. *See* Entry as a Vakil (No.30).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Eight annas.