रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-18092026-276325
CG-DL-E-18092026-276325

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 41] नई दिल्ली, शुक्रवार, सितम्बर 18, 2026/भाद्र 27, 1948 (शक)
No. 41] NEW DELHI, FRIDAY, SEPTEMBER 18, 2026/BHADRA 27, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 18th September, 2026/*Bhadra 27*, 1948 *(Saka)*

THE INDIAN STAMP (ANDAMAN AND NICOBAR ISLANDS AMENDMENT) REGULATION, 2026

NO. 13 OF 2026

Promulgated by the President in the Seventy-seventh Year of the Republic of India.

A Regulation further to amend the Indian Stamp Act, 1899, in its application to the Union territory of Andaman and Nicobar Islands.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

Short title, extent and commencement.

1. (*1*) This Regulation may be called the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026.

(*2*) It extends to the whole of the Union territory of Andaman and Nicobar Islands.

(*3*) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

Construction of reference of certain expressions by certain other expressions.

2. In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), for the word and letter "Schedule I", wherever they occur, the words "the Schedule" shall be substituted. 2 of 1899.

Amendment of section 3.

3. In section 3 of the principal Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that except as otherwise expressly provided in this Act and notwithstanding anything contained in clause (*a*), clause (*b*), clause (*c*) or the Schedule as so substituted by the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, the amount indicated in the Schedule shall be the duty chargeable on the following instruments, namely:—

(*1*) every instrument mentioned in the Schedule as chargeable with duty mentioned therein which, not having been previously executed by any person, is executed in the Union territory;

(*2*) every instrument mentioned in Schedule as chargeable with duty mentioned therein which, not having been previously executed by any person, is executed out of the Union territory,

on or after the date of commencement of the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, and relates to any property situated or to any matter or thing done in the Union territory.".

Amendment of section 11.

4. In section 11 of the principal Act, in clause (*a*), for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 31.

5. In section 31 of the principal Act, in sub-section (*1*), for the words "fifty naye paise", the words "one rupee" shall be substituted.

Amendment of section 32.

6. In section 32 of the principal Act, in sub-section (*3*), in clause (*c*) of the proviso, for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 34.

7. In section 34 of the principal Act, for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 40.

8. In section 40 of the principal Act, in sub-section (*1*), for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 41.

9. In section 41 of the principal Act, for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 47.

10. In section 47 of the principal Act, for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 53.

11. In section 53 of the principal Act, in clause (*c*), for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 54.

12. In section 54 of the principal Act, for the words "ten naye paise", the words "one rupee" shall be substituted.

Amendment of section 69.

13. In section 69 of the principal Act, in clause (*b*), for the words "ten naye paise or five naye paise", the words "one rupee" shall be substituted.

Amendment of section 74.

14. In section 74 of the principal Act, in the proviso, for the words "ten naye paise or five naye paise", the words "one rupee" shall be substituted.

15. After section 75 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 75A.

"75A. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal, or other authority, or in the provisions of this Act,— Validation of notification, rules and duties.

(*i*) anything done or any duty performed or any action taken or purported to have been taken or done under section 75, as it stood prior to its amendment by the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, shall be deemed to have been validly done or performed or taken;

(*ii*) any notification or rule issued under section 75 for appointing or assigning functions to any officer shall be deemed to have been validly issued for all purposes, as if the provisions of this Act, as amended by the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, had been in force at all material times;

(*iii*) for the purposes of this section and section 3 of this Act, as amended by the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, shall have and shall always be deemed to have effect for all purposes as if the provisions of this Act, as amended by the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 2026, had been in force at all material times.".

16. In section 78 of the principal Act, for the words "twenty-five naye paise", the words "one rupee" shall be substituted. Amendment of section 78.

17. After section 78 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 78A.

"78A. If the total amount of duty payable, or of allowance to be made, under this Regulation is not a multiple of one rupee, the total amount shall be rounded off to the next higher multiple of one rupee.". Duty or allowance to be rounded off to next higher multiple of one rupee.

18. For Schedule I of the principal Act, the following Schedule shall be substituted, namely:— Substitution of Schedule I.

"THE SCHEDULE

(*See* section 3)

Sl. No.	Description of instrument	Proper stamp duty
(1)	(2)	(3)
1.	**ACKNOWLEDGEMENT** of a debt exceeding five thousand 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:	

(1)	(2)	(3)
	Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property,	
	where the amount or value of such debt—	
	(*a*) exceeds five thousand rupees but does not exceed ten thousand rupees;	Ten rupees.
	(*b*) exceeds ten thousand rupees but is less than ten lakh rupees; and	Thirty rupees.
	(*c*) is ten lakh rupees and above.	Fifty rupees.
2.	**ADMINISTRATION-BOND,** including a bond given under the Government Savings Promotion Act, 1873 (5 of 1873), the Guardians and Wards Act, 1890 (8 of 1890), the Indian Succession Act, 1925 (39 of 1925) or the Administrator-Generals Act, 1963 (45 of 1963)—	
	(*a*) where the amount does not exceed two thousand rupees;	Two hundred rupees.
	(*b*) in any other case.	Two hundred rupees.
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.	Two hundred and fifty rupees.
4.	**AFFIDAVIT,** including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Twenty rupees.
	Exemptions	
	Affidavit or declaration in writing when made—	
	(*a*) as a condition of enrolment under the Indian Army Act, 1911 (8 of 1911) or the Indian Air Force Act, 1932 (14 of 1932);	
	(*b*) for the immediate purpose of being filed or used in any court or before the officer of any court; or	

(1)	(2)	(3)
	(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5.	**AGREEMENT OR MEMORANDUM OF AGREEMENT**.—	
	(*a*) if relating to the sale or a bill of exchange;	Rupee one for every ten thousand rupees or part thereof.
	(*b*) if relating to the purchase or sale of Government security or share in an incorporated company or other body corporate;	Rupee one for every ten thousand rupees or part thereof of value of the share property.
	(*c*) if relating to an agreement for the sale of an immovable property;	Two per cent. of the market value of the immovable property, subject to a minimum of one hundred rupees and rounded up to the nearest hundred in its multiples thereof.
	(*d*) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property;	The same duty as is leviable on a conveyance under clause (*b*), or (*c*), as the case may be, of Article 22, on the market value of the property: Provided that, if the proper stamp duty is paid under clause (*g*) of Article 47 on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this Article shall be five hundred rupees.
	(*e*) if not otherwise provided for.	Two hundred rupees.
	Exemptions	
	I. Agreement or memorandum of agreement—	
	(*a*) for or relating to the sale of goods or merchandise exclusively not being a NOTE of MEMORANDUM chargeable (No. 42);	
	(*b*) made in the form of tenders to the Central Government for or relating to any loan.	
	II. Agreement to Lease (No. 33).	

(1)	(2)	(3)
6.	**DEPOSIT OF THE TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION**, that is to say, any instrument evidencing an agreement relating to—	
	(*1*) The deposit of the title deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit 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 the amount secured by such deed does not exceed five lakh rupees;	0.1 % of the amount secured by such deed subject to the minimum of one hundred rupees.
	(*b*) in any other case.	0.2 % of the amount secured by such deed subject to the maximum of ten lakh rupees.
	(*2*) The pawn, pledge or hypothecation of movable property, where such pawn, pledge or hypothecation has been made by way of security for their repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
	(*a*) if the amount secured by such deed does not exceed five lakh rupees;	0.1 % of the amount secured by such deed subject to the minimum of one hundred rupees.
	(*b*) in any other case.	0.2 % of the amount secured by such deed subject to the maximum of ten lakh rupees.
	Explanation I.—For the purposes of clause (*1*) of this Article, notwithstanding anything contained in any judgment, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected, and whether it is in respect of the security for the first loan or any additional	

(1)	(2)	(3)
	loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.	
	Explanation II.—For the purposes of this Article, any new instrument executed for additional loan or extension of previous loan shall be treated as a fresh instrument and chargeable with the duty to the extent of additional amount being secured or disbursed or sanctioned.	
	Exemption	
	Letter of hypothecation accompanying a bill of exchange.	
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.	Three hundred rupees.
8.	**APPRAISEMENT OR VALUATION** made otherwise than under the order of the Court in the course of a suit.	One hundred rupees.
	Exemptions	
	(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between the parties either by agreement or operation of law for the time being in force;	
	(*b*) Appraisement 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).	One hundred rupees.

(1)	(2)	(3)
	Exemption	
	Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (52 of 1961) or by which a person is apprenticed by, or at the charge of any public charity.	
10.	**ARTICLES OF ASSOCIATION OF A COMPANY**.—When the Company has no share capital or nominal share capital or increased share capital.	0.2% on share or increased share capital, as the case may be, subject to a maximum of fifty lakh rupees.
	Exemption	
	Articles of any association not formed for profit and registered under section 8 of the Companies Act, 2013 (18 of 2013).	
	See MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 38).	
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.	Three hundred rupees.
	(*i*) **ASSIGNMENT**.	
	See CONVEYANCE (No. 22), TRANSFER (No. 62), TRANSFER OF LEASE (No. 63), as the case may be;	
	(*ii*) **ATTORNEY**.	
	See POWER OF ATTORNEY (No. 47);	
	(*iii*) **AUTHORITY TO ADOPT**.	
	See ADOPTION DEED (No. 3).	
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.	Three hundred rupees.
13.	**BILL OF EXCHANGE** [as defined in sub-section (*2*) of section 2], not being a BOND, bank-note or currency-note.	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).

(1)	(2)	(3)
14.	**BILL OF LADING.**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
15.	**BOND** not being a DEBENTURE and not being otherwise provided for any provisions of this Act (whether or not such provisions relate to any particular types of Bonds), or by the Court Fees Act, 1870 (VII of 1870).	0.5 % of amount of Bond, subject to a minimum of one hundred rupees.
	Exemption	
	Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions or a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
16.	**BOTTOMRY BOND**, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	0.5 % of amount of Bond, subject to a minimum of one hundred rupees.
17.	**CANCELLATION—**	
	Any instrument previously executed is cancelled, if attested and not otherwise provided for.	One hundred rupees.
	See also RELEASE (No. 55), REVOCATION OF SETTLEMENT, (No. 58), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64).	
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 or any other officer empowered by law to sell property by public auction.	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22 on the market value of the property.
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 any incorporated company or other body corporate, or to become proprietor of charges, scrip or stock in or of any such company or body.	0.1% of the value of the shares, scrip or stock.

(1)	(2)	(3)
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 left for the specified purposes of charterer, whether it includes penalty clauses or not.	One hundred rupees.
21.	**COMPOSITION-DEED**, that is to say, any instrument executed by debtor except an agreement, 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 licence, for the benefit of his creditors.	Two hundred rupees.
22.	**CONVEYANCE**, (not being a TRANSFER charged or exempted under No. 64)—	
	On the true market value of the property, which is the subject matter of conveyance—	
	(*a*) if relating to movable property;	Two per cent. of the market value of the property or consideration whichever is higher.
	(*b*) if relating to immovable property—	
	(*i*) purchased by a female;	Four per cent. of the market value of the property or consideration whichever is higher.
	(*ii*) purchased jointly by female and male;	Five per cent. of the market value of the property or consideration whichever is higher.
	(*iii*) in any other case.	Six per cent. of the market value of the property or consideration whichever is higher.
	(*c*) if relating to both movable and immovable property;	The same duty as is payable under clauses (*a*) and (*b*).

(1)	(2)	(3)
	(*d*) so far as it relates to the scheme, for reconstruction of the company or companies involving merger or the amalgamation of any two or more companies by an order of the National Company Law Tribunal under section 232 of the Companies Act, 2013 (18 of 2013) or for amalgamation or dissolution of Banking Companies by an order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 (10 of 1949).	Two per cent. of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid for such amalgamation: Provided that, the amount of duty chargeable under this clause shall not exceed an amount equal to two per cent. of the true market value: Provided further that, the amount of duty chargeable under this clause shall not exceed— (*i*) an amount equal to two per cent. of the true market value of the immovable property located within the Union territory of Andaman and Nicobar Islands the transferor company; or (*ii*) an amount equal to two per cent. of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid, for such amalgamation, whichever is higher: Provided also that, in case of reconstruction or demerger the duty chargeable shall not exceed—

(1)	(2)	(3)
		(*i*) an amount equal to two per cent. of the true market value of the immovable property located within the Union territory of Andaman and Nicobar Islands transferred by the Demerging Company to the Resulting Company; or (*ii*) an amount equal to 0.6 % of the aggregate of the market value of the shares issued or allotted to the Resulting Company and the amount of consideration paid for such demerger, whichever is higher.
	Exemption Assignment of copyright under the Copyright Act, 1957 (14 of 1957). *Explanation* I.—For the purposes of this Article, where in the case of agreement to sell an immovable property, the possession of any immovable property is transferred or agreed to be transferred to the purchaser before the execution, or at the time of execution, or after the execution of such agreement, then such agreement to sell shall be deemed to be a conveyance and stamp duty thereon shall be leviable accordingly: Provided that, where subsequently a conveyance is executed in pursuance of such agreement of sale, the stamp duty, if any already paid and recovered on the agreement of sale which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance: Provided further that, where proper stamp duty is paid on a registered agreement to sell an immovable property, treating it as a deemed conveyance and subsequently a conveyance deed is executed without any modification then such a conveyance shall be treated as other instrument under section 4 and the duty of one hundred rupees shall be charged.	

(1)	(2)	(3)
	Explanation II.—For the purposes of clause (*d*), the market value of shares—	
	(*a*) in relation to the transferee company, whose shares are listed and quoted for trading on a stock exchange, means the market value of shares as on the appointed day mentioned in the scheme of amalgamation or when appointed day is not so fixed, the date of order of the National Company Law Tribunal or, the order of the Reserve Bank of India;	
	(*b*) in relation to the transferee company, whose shares are not listed or listed but not quoted for trading on a stock exchange, means the market value of the share issued or allotted with reference to the market value of the shares of the transferor company;	
	(*c*) where the transferee company and transferor company, whose shares are not listed or listed but not quoted for trading on stock exchange means the face value of the share issued or allotted with reference to the face value of share of the transferee company.	
23.	**COPY OR EXTRACT** certified to be a true copy or extract, by or by order of any public officer under section 75 of the Bharatiya Sakshya Adhiniyam, 2023 (47 of 2023), and not chargeable under the law for the time being in force relating to court-fees.	Ten rupees.
	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 a public purpose;	
	(*b*) copy of, or extract from, any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials;	

(1)	(2)	(3)
	(*c*) copy of any instrument the original of which is not chargeable to duty.	
24.	**COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid.	The same duty as is payable on the original, subject to a maximum of one hundred rupees.
25.	**CUSTOMS BOND OR EXCISE BOND—**Any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Custom or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto.	Two hundred rupees.
26.	**DEBENTURE**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
27.	**DELIVERY ORDER IN RESPECT OF GOODS,** that is to say, any instrument entitling any person therein named, or his assignees 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 on transfer of the property therein, when such goods exceed in value of two hundred rupees.	One rupee or every one thousand rupees or part thereof on the value of such goods.
	DEPOSIT OF TITLE-DEED.	
	See Agreement relating to deposit of Title Deeds, Pawn or Pledge (No. 6).	
	DISSOLUTION OF PARTNERSHIP.	
	See Partnership (No. 45).	
28.	**DIVORCE**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One hundred rupees.

(1)	(2)	(3)
29.	**EXCHANGE OF PROPERTY**— *Explanation*.—For the purposes of this Article, notwithstanding anything contained hereinabove, the highest duty on either of the property exchanged shall be chargeable.	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on the market value of the property of the greatest value.
30.	**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 descriptions referred to in clause (*a*) of Article 39 (that is, with possession);	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, for the amount of the further charge secured by such instrument.
	(*b*) when such mortgage is one of the descriptions referred to in clause (*b*) of Article 39 (that is, without possession)—	
	(*i*) if at the time of execution of the instrument of further charge possession of the property is given, under such instrument;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, for 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.	0.5% of the amount of further charge secured by such instrument subject to minimum of one hundred rupees and the maximum of ten lakh rupees.
31.	**GIFT**.—Instrument of, not being a SETTLEMENT (No. 58) or WILL or TRANSFER (No. 62).	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on the market value of the property which is the subject matter of the gift:

(1)	(2)	(3)
		Provided that, if the property is gifted to a family member being the husband, wife, brother or sister of the donor or any lineal ascendant or descendant of the donor, then the amount of duty chargeable shall be at the rate of 1.5% on the market value of the property which is the subject matter of the gift:
		Provided further that, if residential and agricultural property is gifted to husband, wife, son, daughter, grandson, granddaughter, wife of deceased son, the amount of duty chargeable shall be two hundred rupees.
	HIRING AGREEMENT or agreement for service.	*See* Agreement (No. 5).
32.	**INDEMNITY-BOND**	The same duty as a Security Bond (No. 57) for the same amount.
	INSPECTORSHIP–DEED	*See* COMPOSITION-DEED (No. 21).
	INSURANCE.	*See* POLICY OF INSURANCE (No. 46).
33.	**LEASE**, including under-lease or sub-lease and any agreement to let or sub-let or any renewal of lease—	
	Where such lease purports to be—	
	(*i*) for a period not exceeding five years;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on ten per cent. of the market value of the property.
	(*ii*) for a period exceeding five years but not exceeding ten years, with a renewal clause contingent or otherwise;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on twenty-five per cent. of the market value of the property.

(1)	(2)	(3)
	(*iii*) for a period exceeding ten years but not exceeding twenty-nine years with a renewal clause contingent or otherwise;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on fifty per cent. of the market value of the property.
	(*iv*) for a period exceeding twenty-nine years or in perpetuity, or does not purport for any definite period, or for lease for a period exceeding twenty-nine years, with a renewal clause contingent or otherwise;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on ninety per cent. of the market value of the property.
	(*v*) Public-Private Partnership projects, including ports, airports, tourism and infrastructure.	0.10% of the total estimated concession fee/lease rent/revenue share over the entire concession period, subject to minimum five thousand rupees and maximum twenty-five lakh rupees.
	Explanation I.—Any consideration in the form of premium or money advanced or to be advanced or security deposit by whatever name called shall, for the purpose of market value, be treated as consideration passed on.	
	Explanation II.—The renewal period, if specifically mentioned, shall be treated as part of the present lease.	
	Explanation III.—For the purpose of "PPP/Concession Agreement" includes agreements where possession, development rights, or revenue rights over Government land or asset are transferred for a specified period under a contractual framework, irrespective of nomenclature.	
34.	**LEASE AND LICENCE AGREEMENT**.—	
	(*a*) where the lease and licence agreement purports to be for a term not exceeding sixty months with or without renewal clause;	0.25% of the total sum of,— (*i*) the licence fees or rent payable under the agreement; (*ii*) the amount of non-refundable deposit or money advanced or to be advanced or premium, by whatever name called;

(1)	(2)	(3)
		(*iii*) the interest calculated at the rate of ten per cent. per annum on the refundable security deposit or money advanced or to be advanced, by whatever name called.
	(*b*) where such lease and licence agreement purports to be for a period exceeding sixty months with or without renewal clause.	The same duty as is leviable on lease under clause (*ii*), (*iii*) or (*iv*), as the case may be, of Article 33.
35.	**LETTER OF ALLOTMENT** in respect of any loan to be raised by any company or proposed company.	One rupee.
	See certificate or other document (No. 19).	
36.	**LETTER OF CREDIT**, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	LETTER OF GUARANTEE	*See*, Agreement (No. 5).
37.	**LETTER OF LICENCE**, 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.	One hundred rupees.
38.	**MEMORANDUM OF ASSOCIATION OF A COMPANY**—	
	(*a*) if accompanied by articles of association under section 10 of the Companies Act, 2013 (18 of 2013);	Five hundred rupees.
	(*b*) if not so accompanied.	0.1% according to the share capital of the company, subject to minimum of one thousand rupees and maximum of fifty lakh rupees.
	Exemption Memorandum of any association not formed for profit and registered under section 8 of the Companies Act, 2013 (18 of 2013).	
39.	**MORTGAGE-DEED**, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge or Hypothecation (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 40), Respondentia Bond (No. 56) or Security Bond of Mortgage Deed (No. 57)—	

(1)	(2)	(3)
	(*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 is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, for the amount secured by such deed.
	(*b*) when possession is not given or agreed to be given as aforesaid.	0.3% of the amount secured by such deed, subject to minimum of one thousand rupees and maximum of twenty lakh rupees.
	Explanation I.—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.	
	Explanation II.—Where in the case of an agreement to mortgage the amount or part thereof sought to be secured by such an agreement is advanced or disbursed to the mortgagor without execution of a mortgage-deed, then such an agreement to mortgage shall, notwithstanding anything contained in clause (*6*) of section 2, become chargeable under this Article as mortgage-deed on the date of making of such advance or disbursement either in part or in whole;	
	(*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.	Five hundred rupees.
	Explanation.—For the purpose of this clause, "the principal or primary security" shall mean, the security created under clause (*a*) or (*b*).	
	Exemptions	
	(*1*) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturists' Loans Act, 1884 (12 of 1884) or by their sureties as security for the repayments of such advances.	

(1)	(2)	(3)
	(*2*) Letter of hypothecation accompanying a bill of exchange.	
40.	**MORTGAGE OF A CROP**, including any instruments 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—	
	(*i*) for every sum secured not exceeding two hundred rupees;	One rupee.
	(*ii*) for every two hundred rupees or part thereof secured in excess of two hundred rupees;	One rupee.
	(*b*) when the loan is repayable more than three months, but more than eighteen months, from the date of the instrument—	
	(*i*) for every sum secured not exceeding one hundred rupees;	One rupee.
	(*ii*) for every one hundred rupees or part thereof secured in excess of one hundred rupees.	One rupee.
41.	**NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate of 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.	Twenty rupees.
	PROTEST OF BILL OR NOTE (No. 49).	
42.	**NOTE OF MEMORANDUM** sent by a Broker Agent to his principal intimating the purchase or sale on account of such principal—	
	(*a*) of any goods, exceeding in value of twenty rupees;	One rupee.

(1)	(2)	(3)
	(*b*) of any stock or marketable security exceeding in value of twenty rupees.	Subject to a maximum of fifty rupees, one rupee for every ten thousand rupees or part thereof of the value of the stock or security.
43.	**NOTE OF PROTEST BY THE MASTER OF A SHIP**. *See* also PROTEST BY THE MASTER OF A SHIP (No. 50).	Fifty rupees.
	ORDER FOR THE PAYMENT OF MONEY.	*See* Bill of Exchange (No. 13).
44.	**PARTITION**—Instrument of partition [as defined under clause (*15*) of section 2] of the Indian Stamp Act, 1899 (2 of 1899).	The same duty as Bond (No.15) of the amount or the market value of the separated share or shares of the property. Note.—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 duty paid in respect of the first instrument but shall not be less than five rupees; (*b*) where the instrument relates to the partition of agricultural land, the rate of duty applicable shall be one hundred rupees;

(1)	(2)	(3)
		(*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 the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ten rupees.
45.	**PARTNERSHIP—**	
	(*1*) Instrument of any partnership inclusive of, Limited Liability Partnership and joint venture to run a business, earn profits and to share profits, whether in cash or in kind—	
	(*a*) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed fifty thousand rupees;	Five hundred rupees.
	(*b*) where such share contribution brought in by way of cash is in excess of fifty thousand rupees;	One per cent. of the amount of share contribution subject to maximum of fifteen thousand rupees.
	(*c*) where such share contribution is brought in by way of property, excluding cash.	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on the market value of such property.
	(*2*) Dissolution of partnership or retirement of partner inclusive of, Limited Liability Partnership and joint venture to run a business, earn profits and to share profits, whether in cash or in kind—	
	(*a*) where on dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership;	The same duty as is leviable on a conveyance under clause (*a*), (*b*) or (*c*), as the case may be, of Article 22, on the market value of such property, subject to a minimum of one hundred rupees;
	(*b*) in any other case.	Five hundred rupees.

(1)	(2)	(3)
46.	**POLICY OF INSURANCE**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
47.	**POWER OF ATTORNEY**, 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;	Two hundred rupees.
	(*b*) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882);	Two hundred rupees.
	(*c*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*);	Two hundred rupees.
	(*d*) when authorising one person to act in more than one transaction or generally;	Two hundred rupees.
	(*e*) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally;	Two hundred rupees.
	(*f*)(*i*) when given for consideration and authorising to sell an immovable property;	The same duty as is leviable on a conveyance under clause (*a*), (*b*), or (*c*), as the case may be, of Article 22, on the market value of the property.
	(*ii*) when authorising to sell or transfer immovable property without consideration or without showing any consideration, as the case may be—	
	(*a*) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, granddaughter or father, mother, brother or sister of the spouse; and	Two hundred rupees.
	(*b*) in any other case;	The same duty as is leviable on a conveyance under clause (*b*), or (*c*), as the case may be, of Article 22, on the market value of the property.
	(*g*) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property.	The same duty as is leviable on a conveyance under clause (*b*), or (*c*), as the case may be, of Article 22, on the market value of the property:

(1)	(2)	(3)
		Provided that when proper stamp duty is paid under clause (*d*) of Article 5 on an agreement, or records thereof or memorandum of an agreement executed between the same parties and in respect of the same property, the duty chargeable under this clause shall be one hundred rupees only.
	(*h*) in any other case.	Two hundred rupees.
	Explanation I.—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
	Explanation II.—The term "registration" includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).	
	Explanation III.—Where under clause (*f*), duty has been paid on the power of attorney, and the conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney.	
48.	**PROMISSORY NOTE**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
49.	**PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public bill or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note.	Fifty rupees.
50.	**PROTEST BY THE MASTER OF 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.	Fifty rupees.

(1)	(2)	(3)
51.	**PROXY**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
52.	**RECEIPTS**	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
53.	**RECONVEYANCE OF MORTGAGE PROPERTY**	Two hundred rupees only.
54.	**RECORD OF TRANSACTION** (Electronics or otherwise) effected by a trading member through a stock exchange—	
	(*a*) if relating to sale or purchase of Government securities;	0.005% of the value of security.
	(*b*) if relating to purchase or sale of securities, other than those falling under item (*a*)—	
	(*i*) in case of delivery	0.005 % of the value of security.
	(*ii*) in case of non-delivery	0.005 % of the value of security.
	(*c*) if relating to futures and options trading;	0.005 % of the futures and options trading.
	(*d*) if relating to forward contracts of commodities traded through an association or otherwise.	0.005% of the value of the forward contract.
	Explanation.—For the purpose of clause (*b*), "securities" means the securities as defined in clause (*h*) of section 2 of the Securities Contract (Regulation) Act, 1956 (42 of 1956).	
55.	**RELEASE**, that is to say, any instrument (not being an instrument as is provided by section 23A) whereby a person renounces a claim upon other person or against any specified property—	
	(*a*) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's parents) or son or daughter or son of pre-deceased son or daughter of pre-deceased son or father or mother or spouse of the renouncer or the legal heirs of the above relations;	Two hundred rupees.
	(*b*) in any other case.	The same duty as is leviable on a conveyance under clause (*a*) or (*b*), as the case may be, of Article 22, on the market value of the share, interest, part or claim renounced.

(1)	(2)	(3)
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.	0.5 % of the amount of the loan secured, subject to a minimum of one hundred rupees.
	REVOCATION OF ANY TRUST OR SETTLEMENT.	
	See SETTLEMENT (No.58);	
	TRUST (No. 64).	
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 by a surety to secure the due performance of a contract, or in pursuance of an order of the court or a public officer, not being otherwise provided for by the Court Fees Act, 1870 (7 of 1870).	0.3% for the amount secured by such deed subject to the maximum of twenty lakh rupees: Provided that where on an instrument executed by a person for whom a person stands surety and executes security bond or a mortgage deed, duty has been paid under Article 40, then the duty payable shall be one hundred rupees.
	Exemptions	
	Bond or other instrument, when executed,—	
	(*a*) 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;	
	(*b*) by person taking advances under the Land Improvement Loans Act, 1882 (19 of 1883), or the Agriculturists Loans Act, 1884 (12 of 1884), or by their sureties as security for the repayment of such advances;	
	(*c*) by officers of the Government or their sureties to secure the due execution of an office or due accounting for money or other property received by virtue thereof.	
58.	**SETTLEMENT—**	
	A. Instrument of (including a deed of dower).—	

(1)	(2)	(3)
	(*i*) where the settlement is made for a religious or charitable purpose;	The same duty levied as Bond (No.15) on the amount settled or the market value of the property settled.
	(*ii*) in any other case.	The same duty as is leviable on a conveyance under clause (*a*), (*b*), or (*c*), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled: 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 ten rupees: Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or the value of the property settled shall, for the purposes of duty, be determined, as if no such provisions were contained in the instrument.
	Exemption	
	Deed of dower executed on the occasion of, or in connection with, marriage between Muhammadans, whether executed before or after the marriage.	
	B. Revocation of—	
	(*i*) in respect of settlement described in sub-clause (*i*) of clause A;	Five hundred rupees.
	(*ii*) in respect of settlement described in sub-clause (*ii*) of clause A.	Five hundred rupees.
59.	**SHARE WARRANTS** to bearer issued under the Companies Act, 2013(18 of 2013).	The same duty as Bond (No. 15) for the same amount.

(1)	(2)	(3)
	Exemptions	
	Share warrant when issued by a Company in pursuance of the provisions of the Companies Act, 2013 (18 of 2013), to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of—	
	(*a*) one-and-a-half per cent. 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 cent. of the additional capital so issued.	
	SCRIP. *See* CERTIFICATE (No. 18).	
60.	**SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel.	Ten rupees.
61.	**SURRENDER OF LEASE**—including an agreement for surrender of lease—	
	(*a*) without any consideration;	Two hundred rupees.
	(*b*) with consideration.	The same duty as is leviable under clause (*a*), (*b*), or (*c*) of Article 22 on the amount of consideration.
	Explanation.—For the purposes of this Article, return of money paid as advance, on security deposit by lessee to the lessor shall not be treated as consideration for the surrender.	
62.	**TRANSFER** (whether with or without consideration)—	
	(*a*) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 of the Indian Stamp Act, 1899 (2 of 1899).	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	Explanation.—For the purposes of this clause, the term 'debenture' includes debenture stock;	
	(*b*) of any interest secured by bond, mortgage-deed or policy of insurance;	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	(*c*) of any property under section 22 of the Administrator's General Act, 1963 (45 of 1963);	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).

(1)	(2)	(3)
	(*d*) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	Exemptions	
	Transfers by endorsement—	
	(*a*) of a bill of exchange, cheque or promissory note;	
	(*b*) of a bill of lading, delivery order, warrant for goods or other mercantile document or title to goods;	
	(*c*) of a policy of insurance;	
	(*d*) of securities of the Central Government.	
63.	**TRANSFER OF LEASE** by way of assignment and not by way of underlease or by way of decree or final order passed by any Civil Court or any Revenue Officer.	The same duty as is leviable on lease under clause (*i*), (*ii*), (*iii*) or (*iv*), as the case may be, of Article 33, for the remaining period of Lease.
64.	**TRUST**—	
	A.—DECLARATION OF—or concerning, any property when made by any writing not being a WILL—	
	(*a*) where there is disposition of property—	
	(*i*) where the Trust is made for a religious or charitable purpose;	One thousand rupees.
	(*ii*) in any other case;	The same duty as is leviable on a conveyance under clause (*a*), (*b*), or (*c*), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled.
	(*b*) where there is no disposition of property—	
	(*i*) where the trust is made for religious or charitable purpose;	Five hundred rupees.
	(*ii*) in any other case;	Five hundred rupees.
	B.—REVOCATION OF—or concerning, any property when made by any instrument, other than a WILL.	Five hundred rupees.
	See Settlement (No. 58).	

(1)	(2)	(3)
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.	Ten rupees.
66.	**WORKS CONTRACT**, that is to say, a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract—	
	(*a*) where the amount or value set forth in such contract does not exceed ten lakh rupees;	Five hundred rupees.
	(*b*) where it exceeds ten lakh rupees.	Five hundred rupees plus 0.1 % of the amount above ten lakh rupees subject to maximum of twenty-five lakh.".

———

DROUPADI MURMU,
President.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

MGIPMRND—714 GI—18.09.2026