

SCHEDULE I-B

[See section 3]

STAMP-DUTY ON INSTRUMENTS UNDER THE INDIAN STAMP ACT, 1899 AS AMENDED UPTO DATE IN ITS APPLICATION TO UTTAR PRADESH.

NOTE- The Articles in Schedule I-B are numbered so as to correspond with similar Articles in Schedule I of Act no.2 of 1899.

Description of instrument	Proper stamp duty
1. ACKNOWLEDGEMENT of a debt exceeding, one thousand rupees in amount or value, writ ten 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 creditors possession: 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.	ten rupees
2. ADMINISTRATION-BOND, including a bond given under section 291, 375 and 376 of the Indian Succession Act, 1925 or section 6 of the Government Savings Banks Act, 1873(5 of 1873)	Subject to a maximum of two hundred rupees the same duty as Bond (No.15)
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. ADVOCATE, See ENTRY AS AN ADVOCATE (No. 30)	One hundred rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Exemptions Affidavit or declaration in writing when made – (a) as a condition of enrolment under the Indian Army Act, 1950, the Indian Air Force Act, 1950 or the Navy Act, 1957, or (b) for the sole purpose of enabling any persons to receive any pension or charitable allowance.	Ten rupee.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT, (a) if relating to the sale of a bill of exchange;	ten rupees
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	Subject to a maximum of one thousand rupees,; ten rupees for every Rs. 20,000 or part thereof of the value of the security or share.

(b-1) if relating to the sale of an immovable property where possession is not admitted to have been delivered nor is agreed to be delivered without executing the conveyance; Provided that when Conveyance in pursuance of such agreement is executed, the duty paid under this clause in excess of the duty payable under clause (c) shall be adjusted towards the total duty payable on the conveyance.	The same duty as on Conveyance (No.23 clause (a)) on one half of the amount of consideration as set forth in the agreement.
(b-2) if relating to the construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction, such building shall be held jointly or severally by that other person and the owner or lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.	The same duty as on Conveyance (No.23 clause (a)) for a consideration equal to the amount or value of the land..
Explanations: For the purposes of this clause: (1) The expression “land” shall include things attached to the earth, or permanently fastened to anything attached to the earth. (2) The expression “Lessee” shall mean a holder of a lease in perpetuity or for a period of thirty years or more. (3) The expression “building” shall mean a building having more than one flat or office accommodation or both and the expression “Flat” shall have the meaning assigned to it in the Uttar Pradesh Ownership of Flats Act, 1975.	
(c) if not otherwise provided for.	One hundred rupees.
Exemption Agreement or memorandum of agreement - (a) Deleted. (b) made in the form of tenders to the Central Government 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 the instrument evidencing the agreement; for every rupees one thousand or part thereof of the amount of loan or debt Explanation- For the purposes of clause (1) of this Article, any letter, note or memorandum or writing, relating to the deposit of title deeds, whether written or made before, or at the time of, or after, the deposit of title deeds is effected, and whether it is in respect of the first loan or any subsequent loan, such loan, such letter, note, memorandum or writing shall, in the absence of any separate agreement relating to deposit of title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.	twenty rupees
(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) for the amount secured.
Exemption Instrument of pawn or pledge of agriculture produce, if unattested.	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will- (a) where the value of the property does not exceed rupees one thousand, (b) in any other case	Fifty rupees. One hundred 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. (b) in any other case. Exemptions (a) Appraisalment 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.	The same duty as a Bond (No. 15) for such amount. The same duty as a Bond (No. 15) for rupees one thousand.

(b) Appraisalment 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) Exemption Instruments of apprenticeship executed by a magistrate under the Apprentices Act, 1850 (19 of 1850), or by which a person is apprenticed by or at the charge of any public charity.	Twenty rupees.
10. ARTICLES OF ASSOCIATION OF A COMPANY. Exemption Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913). See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	Five hundred rupees.
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be. ATTORNEY. See ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48). AUTHORITY TO ADOPT. See ADOPTION DEED (No. 3).	Four hundred 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.1000: For every additional Rs.1000 or part thereof (c) where the subject matter of award is incapable of valuation. Exemption Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay	The same duty as a bond (No. 15) for such amount. Ten rupees. The same duty as a bond (No. 15) for rupees one thousand.

Hereditary Offices Act, 1874 (Bombay Act 3 of 1874), section 18 or the UP Municipalities Act, 1916, section 324(1) or the UP District Boards Act, 1922, section 191.	
12-A BANK GUARANTEE, guarantee deed executed by a bank as a surety to secure the due performance of a contract or the due discharge of a liability, for every rupees one thousand or part thereof.	Fifty rupees
13. Bill of Exchange- See Schedule I.	
14. BILL OF LADING See Schedule I.	
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 (7 of 1870) - where the amount, or value secured does not exceed Rs. 100; where it exceeds Rs.100 and does not exceed Rs. 1000 and for every additional Rs. 1000 or part thereof in excess of Rs.1,000. 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 (Bengal Act 3 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.	ten rupees seventy rupees seventy rupees
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.	The same duty as a Bond (No. 15) for a sum equal to the amount or value secured.
17. CANCELLATION - Instrument of (including any instrument by which any instrument, previously executed is cancelled), if attested and not otherwise provided for. See also RELEASE (NO. 55), REVOCATION OF SETTLEMENT (NO. 58B), SURRENDER	One hundred rupees.

OF LEASE (NO. 61), REVOCATION OF TRUST (NO. 64B).	
17A-CERTIFICATE OF ENROLMENT UNDER SECTION 22 OF THE ADVOCATES ACT, 1961, issued by the State Bar Council of Uttar Pradesh,	Five hundred rupees.
17B-CERTIFICATE OF PRACTICE AS NOTARY under sub-section (1) of section 5 of the Notaries Act, 1952 or endorsement of renewal of such certificate under sub-section (2) of the said section. Notwithstanding the amendment of Article 30 of Schedule I-B of the principal Act by section 3 of this Act any stamp duty purporting to have been charged or recovered under the said Article as it stood immediately before the date of commencement of this Act shall be deemed to have been validly charged or recovered under the said Article as hereby amended, and nothing in section 13 to 17 of the principal Act shall be enrolled to apply to certificate of enrolment referred to in the said Article, (as hereby amended) and executed before the said date.	Two hundred rupees
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 Court, by an officer, authority or body empowered under any law for the time being in force to sell such property by public auction and to grant such certificate,	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the amount of the purchase money only.
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)	One rupee.
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 charterer, whether it includes a penalty clause or not.	Ten rupee.
21. ** ** **	
22. COMPOSITION-DEED, that is, to say, any	Fifty rupees.

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, - (a) if relating to immovable property where the amount or value of the consideration for such Conveyance as set forth therein or the market value of the immovable property which is the subject of such Conveyance, whichever is greater, does not exceed Rs.500. Where it exceeds Rs. 500 but does not exceed Rs. 1000. and for every Rs. 1000 or part thereof in excess of Rs.1,000.	Sixty rupees One hundred and twenty five rupees One hundred and twenty five rupees; Provided that the duty payable shall be rounded of to the next multiple of ten rupees.
(b) if relating to movable property where the amount or value of the consideration of such Conveyance as set forth therein does not exceed rupees one thousand and for every rupees one thousand or part thereof in excess of rupees one thousand ,	twenty rupees twenty rupees
Exemption Assignment of copyright in musical works by resident of, or first published in India. Explanation For the purposes of this Act, in the case of an agreement to sell an immovable property, where possession is delivered before the execution or at the time of execution, or is agreed to be delivered without executing the conveyance, the agreement shall be deemed to be a Conveyance and stamp duty thereon shall be payable accordingly; Provided that the provisions of section 47A shall mutatis mutandis apply to such agreement; Provided further that when Conveyance in pursuance of such agreement is executed, the stamp duty paid on the agreement shall be adjusted towards the total duty payable on the Conveyance. CO-PARTNERSHIP DEED. See Partnership (No.46).	

[23A. CONVEYANCE IN THE NATURE OF PART PERFORMANCE - Contracts for the transfer of immovable property in the nature of part performance in any Union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).	Ninety per cent of the duty as a Conveyance (No. 23)]
24. COPY OR EXTRACT certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees - (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed ten rupee; (ii) in any other case not falling within the provisions of section 6A, 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.	Ten rupee. Ten rupee
25. COUNTERPART OF 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 fifty rupees; (b) in any other case not falling within the provisions of section 6A, Exemption Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	The same duty as is payable on the original. Fifty rupees.
25A. Omitted.	
26. CUSTOMS-BOND -	Subject to a maximum of one hundred fifty rupees the same duty as on a Bond (No. 15).
27. See Schedule I-A.	
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	Ten rupees.

property therein, when such goods exceed in value one thousand rupees. DEPOSIT OF TITLE-DEEDS. See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6). DISSOLUTION OF PARTNERSHIP. See PARTNERSHIP (No. 46).	
29. DIVORCE – Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. DOWER-Instrument of. See SETTLEMENT (No. 58). DUPLICATE. See COUNTERPART (No. 25).	Fifty rupee.
30. Deleted vide Uttar Pradesh Taxation Laws (Amendment) Act, 1978. (UP Act no. II of 1978) w.e.f.1.1.1978.	
31. EXCHANGE OF PROPERTY- Instrument of . EXTRACT. See COPY (No. 24).	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
32. FURTHER CHARGE- Instrument of, that is to say, any instrument imposing a further charge on mortgaged property - (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of 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 clause (a)) 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 a 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). HIRING AGREEMENTS or agreement for service. See AGREEMENT (No. 5).	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the value of the property.
34. INDEMNITY-BOND INSPECTORSHIP - DEED. See COMPOSITION DEED (No. 22) INSURANCE. See POLICY OF INSURANCE (No.47).	The same duty as a Security-Bond (No. 57) for the same amount.
34A. INSTRUMENT correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty	Ten rupees

has been paid.	
35. LEASE, including an under-lease or sub lease and any agreement to let or sub-let - (a) where by such lease the rent is fixed and no premium is paid or delivered - (i) where the lease purports to be for a term not exceeding one year;	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not exceeding five years;	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to three times the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years;	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to four times the amount or value of the average annual rent reserved.
(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 clause (a)) for a consideration equal to five times 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 clause (a)) for a consideration equal to six times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for any definite term;	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the market value of the property which is the subject of the lease.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved; (i) where the lease purports to be for a term not exceeding thirty years;	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(ii) where the lease purports to be for a term exceeding thirty years,	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the market value of the property which is the subject of the lease.
(c) where the lease is granted for a fine or premium or for money advanced in addition-to rent reserved. (i) where the lease purports to be for a term not exceeding thirty years;	The same duty as a Conveyance (No. 23 clause (a)) 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 a case when an agreement to

	lease is stamped with the ad valorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty rupees.
(ii) where the lease purports to be for a term exceeding thirty years,	The same duty as a Conveyance (No. 23 clause (a)) for a consideration equal to the market value of the property which is the subject of the lease.
Exemption 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 purposes of cultivation shall include a lease of land for cultivation together with a homestead or tanks.	
Explanations (1) 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. (2) A lease from month to month or year to year without any fixed period or one for a fixed period with a provision allowing the lessee to hold over thereafter for an indefinite term, shall be deemed for the purposes of this Article to be a lease not purporting to be for any definite term. (3) Rent paid in advance shall be deemed to be money advanced within the meaning of this Article unless it is specifically provided in the lease that rent paid in advance shall be set off towards the last installment or installments of rent. (4) The aggregate amount at which tolls are let, whether payable in lump sum or in installments shall be deemed to be premium for the purposes of this Article.	
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. See also CERTIFICATE OR OTHER	One rupee.

DOCUMENT (No. 19).	
37. LETTER OF CREDIT, See Schedule I	
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.	Thirty rupees.
38A. License relating to arms or ammunitions that is to say, document evidencing the license or renewal of license relating to arms or ammunitions under the provisions of the Arms Act, 1959 (Act no.54 of 1959), (A) License relating to following arms; (i) Revolvers or pistols	Two thousand rupees.
(ii) Rifles	One thousand five hundred rupees
(iii) DBBL Weapons	One thousand rupees
(iv) SBBL Weapons	One thousand rupees.
(v) ML Weapons	Two hundred rupees.
(B) License relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962; (i) Form XI	Ten thousand rupees
(ii) Form XII	Ten thousand rupees
(iii) Form XIII	Five thousand rupees
(iv) Form XIV	Three thousand rupees
(C) Renewal of license relating to following arms; (i) Revolvers or pistols	One thousand rupees
(ii) Rifles	Seven hundred fifty rupees
(iii) DBBL Weapons	Five hundred rupees
(iv) SBBL Weapons	Five hundred rupees
(v) ML Weapons	One hundred rupees
(D) Renewal of license relating of arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962; (i) Form XI	Three thousand rupees
(ii) Form XII	Three thousand rupees
(iii) Form XIII	Two thousand rupees
(iv) Form XIV	One thousand rupees
39. MEMORANDUM OF ASSOCIATION OF A COMPANY - (a) if accompanied by articles of association under section 26 of the Indian Companies Act, 1956 ;	Five hundred rupees
(b) if not so accompanied.	One thousand rupees.
Exemption Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1956.	

40. MORTGAGE-DEED, not being AN AGREEMENT RELATING TO DEPOSIT OF TITLED EEDS, 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 clause (a)) 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.	
(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;	Ten rupees
and for every Rs.1,000 or part thereof secured in excess of Rs.1,000.	Ten rupees.
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 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.6000; and for every Rs.6000 or part thereof secured in excess of Rs.6000;	Ten rupees Ten rupees
(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument - for every sum secured not exceeding Rs.3000;	Twenty rupees
and for every Rs.100 or part thereof secured in excess of Rs.3000.	Twenty rupees

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. See also PROTEST OF BILL OR NOTE (NO. 50).	Ten rupee.
43. NOTE OF 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 of two hundred rupees;	Ten rupees
(b) of any stock or marketable security exceeding in value two hundred rupees.	Subject to a maximum of one thousand rupees; ten rupees for every Rs.20,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP. See also PROTEST BY THE MASTER OF A SHIP (NO. 51), ORDER FOR THE PAYMENT OF MONEY. See BILL OF EXCHANGE (NO. 13).	Ten rupees.
45. PARTITION- Instrument of -as defined by section 2(15) N.B.- The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other 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 or upon the instrument recording, by way of declaration or otherwise, the terms of such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ten rupees; (b) where land is held on Revenue Settlement , the value for the purposes of this Article shall be deemed to be –	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

(i) twenty times the annual revenue, and (ii) ten times the net profit that has arisen from the land during the year next before the date of partition, where the land is wholly or partly exempt from payment of revenue; (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.	
46. PARTNERSHIP -	
A. INSTRUMENT OF -	
(a) where the capital of the partnership does not exceed Rs.10000;	Twenty two rupees and fifty naye paise
(b) in any other case	The same duty as a Bond (No.15) for rupees ten thousand.
B. DISSOLUTION OF PAWN OR PLEDGE. See AGREEMENT RELATING TO DEPOSIT OF TITLEDEEDS, PAWN OR PLEDGE (NO. 6)	One hundred rupees.
47. See Schedule I	
48. POWER OF ATTORNEY as defined by section 2(21), not being a PROXY (NO. 52)	
(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;	Ten rupees
(b) when authorizing one person or more to act in single transaction other than the case mentioned in clause (a);	Twenty rupees
(c) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Fifty rupees.
(d) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	One hundred rupees.
(e) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a Conveyance (No. 23 clause (a)) for the amount of the consideration.
(ee) when irrevocable authority is given to the attorney to sell immovable property,	The same duty as a Conveyance (No. 23 clause (a)) on the market value of the property forming subject of such authority.
(f) when authorizing more than ten persons to	Ten rupees for each person authorized.

act jointly and severally in more than one transaction or generally	
N.B-The term “registration” includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908). Explanation For the purposes of this Article, more persons than one when belonging to the same firm shall be deemed to be one person.	
49. See Schedule I	
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonor of a Bill of Exchange or promissory note.	Ten rupees.
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 characters 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. See also NOTE OF PROTEST BY THE MASTER OF A SHIP (NO. 44).	Ten rupees.
52. See Schedule I	
53. See Schedule I.	
54. RE-CONVEYANCE Of MORTGAGED PROPERTY- (a) if the consideration for which the property was mortgaged does not exceed Rs.1,000; (b) in any other case.	The same duty as a Conveyance (No. 23clause (a)) for the amount of such consideration as set forth in the Re-conveyance. The same duty as a Conveyance (No. 23clause (a)) for rupees one thousand.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property-	
(a) if the amount or value of the claim does not exceed Rs.2500;	The same duty as a Bond (No.15) for such amount or value as set forth in the Release.
(b) in any other case.	The same duty as a Bond (No. 15) for rupees three thousand.
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	The same duty as a Bond (No. 15) for the amount of the loan secured.

making repayment contingent on the arrival of the cargo at the port of destination. 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 executed by a surety to secure the due performance of a contract or the due discharge of a liability- (a) when the amount secured does not exceed Rs.1,00	Ten rupees
(b) in any other case	One hundred rupees.
Exemptions Bond or other instrument, when executed- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Bengal Act 3 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. 3A of the rules made by the State Government under section 70 of the Bombay Irrigation Act, 1879 (Bombay Act 5 of 1879); (d) 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 repayment of such advances; (e) executed by officers of the 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 Bond No. 15) for a sum equal to the amount or value of the property settled: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settle ment, and an instrument of settlement in pursuance of such agreement is

Exemption Deed of dower executed on the occasion of a marriage between Muhammadans ** ** B. REVOCATION OF- See also TRUST (No. 64).	subsequently executed, the duty on such instrument shall not exceed ten rupees. The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding fifty rupees.
59. SHARE WARRANTS, to bearer issued under the Indian Companies Act, 1913). Exemptions Share warrant when issued by a company in pursuance of the Indian Companies Act, 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. SCRIP. See CERTIFICATE (NO. 19)	The same duty as a debenture transferable by delivery (No.27b) for a face amount equal to the nominal amount of the shares specified in the warrant.
60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	Ten rupees.
61. SURRENDER OF LEASE- Exemption Surrender of lease, when such lease is exempted from duty.	The duty as a Bond (No.15) for a consideration of rupees one thousand or the duty with which such lease is chargeable whichever is less; Provided that the duty payable shall be rounded off to the next multiple of ten rupees.
62. TRANSFER (whether with or without consideration)- (a) See Schedule I-A	
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by Section 8; When the value of the share or the face amount of the debenture does not exceed rupees five	Ten rupees

hundred,	
Where it exceeds rupees five hundred but does not exceed rupees one thousand	Twenty rupees
and for every rupees five hundred for part thereof in excess of rupees one thousand	Ten rupees
(c) of any interest secured by a bond mortgage deed or policy of insurance- (i) if the duty on such bond, mortgage deed or policy does not exceed one hundred rupees;	The duty with which such Bond, mortgage deed or Policy is chargeable; Provided that the duty payable shall be rounded off to the next multiple of ten rupees.
(ii) in any -other case	One hundred rupees; Provided that if by any one instrument the interest secured by several bonds, mortgage deeds or policies of insurance is transferred, the duty payable in respect of such instrument shall be the aggregate of the duties which would have been payable if separate instruments of transfer were executed in respect of each such bonds, mortgage deed or policy of insurance; Provided further that the duty payable shall be rounded off to the next multiple of ten rupees.
(d) of any property under the Administrator General's Act, 1913, section 26;	One hundred rupees.
(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Seventy rupees.
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 of title to goods; (c) of a policy of insurance; (d) of securities of the Central Government or the State Government. See also section 8.	
63. TRANSFER OF LEASE by -way of assignment and not by way of under-lease. Exemption Transfer of any lease exempt from duty.	The same duty as Conveyance (No. 23 clause (a)) for a consideration equal to the amount of the consideration for the transfer.
64. TRUST- A.- DECLARATION OF- of, or concerning any property when made by any writing not being a WILL-	

(a) where the amount or value does not exceed rupees ten thousand,	The same duty as on a Bond (No.15)
(b) where such amount exceeds rupees ten thousand, for every additional rupees one thousand or part thereof	On ten thousand rupees, the duty payable under clause (a) and on the remainder, ten rupees for every additional one thousand rupees or part thereof.
B- REVOCATION OF- or, concerning any property when made by any instrument other than a WILL. See also SETTLEMENT (NO. 58) VALUATION. See APPRAISEMENT (NO. 8). VAKIL. See ENTRY AS A VAKIL (NO. 30).	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned but not exceeding the duty payable on a Bond (No.15) for rupees two thousand.
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.