	SCHEDULE I **STAMP DUTY ON INSTRUMENTS IN THE STATE OF TAMIL NADU** ***(Corrected upto Tamil Nadu Act 9 of 2001 Effective from 11-7-2001)***	
	Description of Instrument	**Proper Stamp Duty**
1.	Acknowledgement 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 :	One rupee
	Provided that such acknowledge ment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	
2.	Administration - Bond including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or section 6 of the Government Savings Banks Act, 1873 (Central Act V of 1873).	The same duty as a Bond (No. 15) for the same amount.
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.	[1] One hundred rupees
4.	Affidavit, including an affirma tion of declaration in the case of persons by law allowed to affirm or declare instead of swearing.	[2] Twenty rupees
	Exemptions	
	Affidavit of declaration in writing when made:-	
	(a) as a condition of enlistment under the Army Act, 1950 (Central Act XLVI of 1950);	
	(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)	If relating to the sale of a bill of exchange;	One rupee
(b)	If relating to the purchase or sale of a Government security;	Subject to a maxi mum of fifty rupees, thirty paise, for every Rs.10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
(c)	relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate, -	
	(i) When such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956);	Fifteen paise for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
	(ii) In other cases;	Fifty paise for every Rs. 2,500 or part thereof of the value of the secu rity at the time of its purchase or sale, as the case may be.
(d)	If relating to the purchase or sale of cotton including pods or kapas (unginned cotton);	Thirty paise for every unit of transaction or part thereof. N.B.- The term 'unit of transaction' means the quantity of cotton weighing approximately 4,500 kilograms.
(e)	If relating to the purchase or sale of bullion or specie;	(i) Ten paise for every unit of kilo grams of silver or part thereof, (ii) Fifty paise for every unit of one kilogram of gold or part thereof, (iii) One rupee for every unit of 250 sovereigns or part thereof.
(f)	If relating to the purchase or sale of oil seeds: (i) Groundnuts ; (ii) Linseed ;	Fifty paise for every unit of 25 metric tonnes or part thereof.

	(iii) Castor seed ; (iv) Cotton seed ;	
(g)	If relating to the purchase or sale of yarn of any kind; non-mineral oils or spices of any kind;	Ten paise for every Rs.2,500 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind.
(h)	If relating to the purchase or sale of Hydro-sulphite of Soda;	Ten paise for every Rs.2,500 or part thereof of the value of Hydro-sulphite of Soda.
(i)	If relating to construction of a house or building including the multi-unit house or building by the vendor on land sold by such vendor and containing stipulation that such land together with such house or building or multi-unit house or building so constructed shall be held either individually or jointly by the vendee of such land, -	
	(i) When the land is situated within the cities of Chennai, Madurai and Coimbatore and Municipal Towns of Salem and Tiru-chirapalli;	[8] [Eight Rupees] for every Rs.100 or part thereof of the cost of the pro posed construction of house or building or of any flat or apartment with- in such multi-unit house or building, which is the subject matter of the agreement.
	(ii) When the land is situated in any other area.	[9] [Eight Rupees] for every Rs.100 or part thereof of the cost of the pro posed construction of house or building or any flat or apartment within such multi-unit house or building, which is the subject-matter of the agreement :
	Explanation,- For the purpose of this clause.- (i) "multi-unit house or building" shall mean only block or building having not less than five floors, flats or apartments as the case may be. (ii) "cost of the proposed construction" means the cost as mentioned in the agreement or the cost as adopted for the purpose of estimation by the Public Works Department of the Government for the area concerned, whichever is higher and for this purpose a certificate from the Assistant Engineer of the Public Works department of the Government of the area concerned regarding the cost of the proposed	

	construction shall be attached along with the agreement for the purpose of execution. Such certificate shall be conclusive proof of the cost of the proposed construction.	
(j)	2(j) If not otherwise provided for;	Twenty rupees
	Exemptions:- Agreement or memorandum of agreement.- (a) for or relating to the purchase or sale of goods or merchandise exclusively not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g), or clause (h) of this article or a note or memorandum chargeable under No. 43; (b) made in the form of tenders to the Central Government for, or relating to any loan.	
[3] **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 instrument evidencing the agreement.	[39][Five rupees per every Rs. 1,000 or part thereof of the value of the loan or debt.]
	(b) if such loan or debt is repayable within three months from the date of such instrument.	Two rupees and fifty paise for every Rs. 1,000 or part thereof of the value of the loan or debt.
	[6] [Explanation - For the purpose of this Article, notwithstanding anything contained in any judgment, decree or order of any court or order or 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 deposit of title deeds is effected, and if it is in respect of the security for any loan, such letter, note, memorandum or writing shall be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.]	
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.	One hundred rupees
	Explanation- [For the purpose of this Article, notwithstanding anything contained in any judgment, decree or order of any court or order or 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 deposit of title deeds is effected, and if it is in respect of the security for any loan, such letter, note, memorandum or writing shall be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.]	
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	Forty Rupees
	Exemptions	
	(a) Appraisement or valuation made for the information or one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
	(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 of tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade or employment.	Twenty rupees
	Exemption	
	Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (Central 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	Three hundred rupees
	Exemption	
	Articles of any association not formed for profit and registered under the Companies Act, 1956 (Central Act 1 of 1956).	
11.	Articles of clerkship Omitted by T.N. Act 24 of 1975	
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 of the value of the property to which the award relates, as set forth in such award, does not exceed Rs.1,000;	The same duty as a Bottomry Bond (No. 16) for such amount.
(b)	If it exceeds Rs.1,000 but does not exceed Rs.5,000;	Fifty rupees
	and for every additional Rs.1,000 or part thereof in excess of Rs.5,000.	Two rupees subject to a maximum of one hundred and fifty rupees
13.	Bill of exchange, as defined by S.2 (2) not being a bond, bank note or currency-note.	
(a)	Omitted	
(b)	where payable otherwise than on demand -	
	(i) where payable not more than three months after date or sight-if the amount of the bill or note does not exceed Rs.500;	[10] [Thirty paise]
	if it exceed Rs.500 but does not exceed Rs. 1,000;	[11] [Sixty paise]
	and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000.	[11] [Sixty paise].
	(ii) Where payable more than three months but not more than six months after date or sight -	
	if the amount of the bill or note does not exceed Rs.500;	[11] [Sixty paise].

	if it exceeds Rs.500 but does not exceed Rs.1,000;	[12] [One rupee twenty paise].
	and for every additional Rs.1,000 Or part thereof in excess of Rs.1,000;	[12] [One rupee twenty paise].
	(iii) where payable more than six months but not more than nine months after date or sight -	
	if the amount of the bill or note does not exceed Rs.500;	[13] [Ninty paise].
	if it exceeds Rs.500 but does not exceed 'Rs.1,000;	[14] [One rupee eighty paise].
	and for every additional Rs.1,000 or part thereof in excess of Rs.1,000;	[14] [One rupee eighty paise].
	(iv) where payable more than nine months but not more than one year after date or sight -	
	if the amount of the bill or note does not exceed Rs.500;	[One rupee twenty five paise]..
	if it exceed Rs.500 but does not exceed Rs.1,000;	[15] [Two rupees fifty paise].
	and for every additional Rs.1,000 or part thereof in excess of Rs.1,000;	[15] [Two rupees fifty paise].
(c)	where payable at more than one year after date or sight -	
	if the amount of the bill or note does not exceed Rs.500;	[15] [Two rupees fifty paise].
	if it exceeds Rs.500 but does not exceed Rs.1,000;	[17] [Five rupees].
	And for every additional Rs.1,000 or part thereof in excess of Rs.1,000	[16] [Five rupees].
	[40] [Provided that the rates of stamp-duty specified in column (2) on Bills of Exchange for items (b) and (c) in Article 13 and on promissory note for item (b) of Article 49 shall not apply to usance bills of exchange or	

	promissory notes drawn or made for securing finance from Reserve Bank of India , Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Commercial Banks and Cooperative Banks for (a) bona fide commercial or trade transactions , (b) seasonal agricultural operations or the marketing of crops, or (c) production or marketing activities of cottage and small scale industries and such instruments shall bear the rate of stamp duty at one-fifth of the rate mentioned against items (b) and (c) in Article 13 and item (b) in Article 49 of Schedule I of the Stamp Act, 1899 (2 of 1899). Explanation 1- For the purposes of the proviso - (a) the expression 'agricultural operations' includes animal husbandry and allied activities jointly undertaken with the agricultural operations; (b) "crops" include products of agricultural operations; (c) the expression "marketing of crops" includes the processing of crops prior to marketing by agricultural producers or any organization of such producers. Explanation 2- The duty chargeable shall, wherever necessary, be rounded off to the next five paise.]	
14.	Bill of Lading (including a through bill of lading)	[17] [One rupee].
	N.B.- If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.	

	Exemption	
	(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889; and are to be delivered at another place within the limits of the same port.	
	(b) Bill of lading when executed out of India and relating to property to be delivered in India.	
15.	Bond as defined by section 2(5) not being a debenture and not being otherwise provided for by this Act, or by the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955)-	
	where the amount or value secured does not exceed Rs. 10;	Fifty paise
	where it exceeds Rs. 10 and does not exceed Rs. 50;	One rupee
	where it exceeds Rs. 50 and does not exceed Rs. 100;	Two rupees
	where it exceeds Rs. 100 and does not exceed Rs. 200;	Four rupees
	where it exceeds Rs. 200 and does not exceed Rs. 300;	Six rupees
	where it exceeds Rs. 300 and does not exceed Rs. 400;	Eight rupees
	where it exceed Rs. 400 and does not exceed Rs. 500;	Ten* rupees
	where it exceeds Rs. 500 and does not exceed Rs. 600;	Fifteen rupees
	where it exceeds Rs. 600 and does not exceed Rs. 700;	Seventeen rupees
	where it exceeds Rs. 700 and does not exceed Rs. 800;	Twenty rupees
	where it exceeds Rs. 800 and does not exceed Rs. 900;	Twenty two rupees and fifty paise

	where it exceeds Rs. 900 and does not exceeds Rs. 1,000;	Twenty five rupees
	and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Twelve rupees.
	Exemption	
	Bond, when executed 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	
16.	Bottomry Bond that is to say, any instrument whereby master of a seagoing ship, borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	Four rupees for every Rs.100/- or part thereof uptoRs.1000 and twenty rupees for every Rs.500 or part thereof in excess of Rs. 1000.
17.	Cancellation - Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Fifty 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 a Civil or Revenue Court or Collector or other Revenue Officer -	
(a)	where the purchase money does not exceed Rs.10;	One rupee
(b)	where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;	Two rupees
(bb)	where the purchase money exceeds Rs. 25 but does not exceed Rs. 50;	Three rupees
(c)	In any other case.	The same duty as a Conveyance (No. 23) for a market value 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,	One rupee.

	scrip or stock in or of any such company or body.	
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.	Ten rupees
20-A.	Chit Agreement, that is an agreement relating to a chit as defined in clause (3) of section 2 of the Tamil Nadu Chit Funds Act, 1961, if either such agreement is executed or the chit is conducted in the State of Tamil Nadu.	[4] Ten rupees.
21.	Cheque Omitted by T.N. Act 5 of 1927,	
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 licence, for the benefit of his creditors.	Sixty rupees.
23.	Conveyance, (as defined by section 2(10)), not being a Transfer charged or exempted under No. 62-	
(a)	of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchira-palli and the City of Tirunelveli.	[18] [Six rupees] for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of conveyance;
(b)	of any other property,	[19] [Six rupees] for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance.

	Explanation.-In the case of an instrument chargeable with the same duty as a conveyance under this schedule, such instrument shall be charged with duty;- (a) at the rate specified in clause (a) of this Article, if such instrument relates to immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelvel and (b) at the rate specified in clause (b) of this article, if such instrument relates to any other property.	
	Exemption	
	Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957) section 18.	
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 the duty with which it was chargeable does not exceed one rupee:	Five rupees
	(ii) in any other case.	[2] Twenty 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 any public purpose.	
	(b) Copy of, or extract from any register relating to births, baptisms, naming, 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 five rupees.	The same duty as is payable on the original.
(b)	in any other case.	[5] Twenty 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;	The same duty as a Bottomry Bond (No. 16) for such amount.
(b)	in any other case	Forty rupees.
27.	Debenture (whether a mortgage debenture or not), being a marketable security transferable-	
(a)	by endorsement or by a separate instrument of transfer -	
	where the amount or value does not exceed Rs. 10.	[20] [ten paise].
	where it exceeds Rs. 10 and does not exceed Rs. 50.	[21] [Twenty paise].
	where it exceeds Rs. 50 and does not exceed Rs. 100	[22] [Thirty five paise]
	where it exceeds Rs. 100 and does not exceed Rs. 200	[23] [Seventy Five paise]
	where it exceeds Rs. 200 and does not exceed Rs. 300	[24] [One rupee ten paise].
	where it exceeds Rs. 300 and does not exceed Rs. 400	[25] [One rupee fifty paise].
	where it exceeds Rs. 400 and does not exceed Rs. 500	[26] [One rupee eighty five paise].
	where it exceeds Rs. 500 and does not exceed Rs. 600	[27] [Two rupees twenty five paise].
	where it exceeds Rs. 600 and does not exceed Rs. 700	[28] [Two rupees sixty paise].
	where it exceeds Rs. 700 and does not exceed Rs. 800	[29] [Three rupees].
	where it exceeds Rs. 800 and does not exceed Rs. 900	[30] [Three rupees forty paise].

	where it exceeds Rs. 900 and does not exceed Rs. 1000	[31] [Three rupees seventy five paise].
	and for every Rs. 500 or part thereof in excess of Rs. 1,000	[One rupee eighty five paise].
(b)	By delivery -	
	where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50	[32] [Thirty five paise].
	where it exceeds Rs. 50 but does not exceed Rs. 100	[Seventy five paise].
	where it exceeds Rs. 100 but does not exceed Rs. 200	[One rupee fifty paise].
	where it exceeds Rs. 200 but does not exceed Rs. 300	[Two rupees twenty five paise].
	where it exceeds Rs. 300 but does not exceed Rs. 400	[Three rupees].
	where it exceeds Rs. 400 but does not exceed Rs. 500	[Three rupees seventy five paise].
	where it exceeds Rs. 500 but does not exceed Rs. 600	[33] [Four rupees fifty paise].
	where it exceeds Rs. 600 but does not exceed Rs. 700	[34] [Five rupees twenty five paise].
	where it exceeds Rs. 700 but does not exceed Rs. 800	[35] [Six rupees].
	where it exceeds Rs. 800 but does not exceed Rs. 900	[36] [Six rupees seventy five paise].
	where it exceeds Rs. 900 but does not exceed Rs. 1000	[37] [Seven rupees fifty paise].
	and for every Rs. 500 or part thereof in excess of Rs. 1,000.	[38] [Three rupees seventy five paise].

	Explanation- The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
	Exemption	
	A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed, duly stamped in respect of the full amount of debenture to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders: Provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed.	
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 rupee.
29.	Divorce - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Twenty five rupees
30.	Entry as an Advocate, or Attorney on the Roll of the Madras High Court, under the Indian Bar Councils Act, 1926, or in exercise of power conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1879,-	
(a)	in the case of an Advocate;	Six hundred and twenty five rupees or if previously enrolled as an Attorney in the same or any other High Court, three hundred and

		twelve rupees, fifty paise.
(b)	in the case of an Attorney.	Three hundred and twelve rupees fifty paise.
	Exemption	
	(a) Entry as an Advocate on the roll of the Madras High Court when he has been previously enrolled as a Vakil in the same High Court or as an Advocate or Vakil in any other High Court.	
	(b) Entry as an Attorney on the roll of the Madras High Court when he has been previously enrolled as an Advocate or Vakil in the same High Court or as an Advocate, Vakil or Attorney in any other High Court.	
31.	Exchange of Property - Instrument of	The same duty as a Conveyance (No. 23) for a market value equal to the market value of the property of greater value which is the subject matter of exchange.
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 40 (that is with possession)	The same duty as a Conveyance (No. 23) for a market value equal to the amount of the fur ther charge secured by such instrument.
(b)	when such mortgage is one of the description referred to in clause (b) of Article 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 market value equal to the amount of the charge (including the original mort gage and any fur ther 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 Bottomry Bond (No. 16) for the amount of the fur ther 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 market value equal to the market value of the property which is the subject matter of gift.
34	Indemnity - Bond	The same duty as Security Bond (No. 57) for

		the same amount.
[7][35.	Lease, including an under lease or sub-lease and any agreement to let or sub-let-	
(a)	where the period of lease is below thirty years.	
(b)	where the period of lease is thirty years and above and upto ninety-nine years.	
(c)	where the period of lease is above ninety-nine years.	
	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 the 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.	
	Exemption	
	Lease executed in the case of 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 dies not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.	
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.	One rupee
37.	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.	[47] [One rupee]
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.	Sixty rupees
39.	Memorandum of Association of a Company -	
(a)	if accompanied by Articles of Association under the Companies Act, 1956 (Central Act 1 of 1956);	Two hundred rupees

(b)	if not so accompanied	Five hundred rupees.
	Exemption	
	Memorandum of any association not formed for profit and registered under the Companies Act, 1956 (Central Act 1 of 1956).	
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;	[48] [Three rupees for every Rs. 100/- or part thereof of the amount secured by such deed]
(b)	when possession is not given or agreed to be given as aforesaid;	[49] [One rupee for every Rs. 100/- or part thereof of the amount secured by such deed subject to the maximum of Rs. 20,000.]
	Exemption	
	A mortgagor who gives or has given to the mortgagee a power-of-attorney to collect rents, or gives or has given to the mortgagee a lease of the property mortgaged or part thereof, is deemed to give possession thereof 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/-.	Two rupees fifty paise
	and for every Rs.1,000/- or part thereof secured in excess of Rs. 1,000/-	Two rupees fifty paise
	Exemptions	
	(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883) or the Agriculturists Loans Act, 1884 (Central 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 re-payment 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;	Fifty paise.
	and for every Rs. 200 or part thereof secured in excess of Rs.200	Fifty paise.
(b)	When the loan is repayable more than three months, but not more than eighteen months from the date of the instrument -	
	for every sum secured not exceeding Rs. 100;	One rupee.
	and for every Rs. 100 or part thereof secured in excess of Rs. 100.	One rupee.
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.	Ten rupees
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;	One rupee
(b)	of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of fifty rupees, forty paise for every Rs.10,000 or part thereof of the value of the stock or security.
44.	Note of Protest by the Master of a ship	Five rupees.
[42]**[45**	Partition-Instrument of [as defined by Section 2(15)]. (a) if the instrument of partition is among family members. (b) in any other case	One rupee for every Rs. 100 or part thereof of the market value of the property which is under partition, subject to the maximum of Rs.10,000 per share; The same duty as a Bottomry Bond (No. 16) for the amount of the value of the separated share

		or shares of the property: Provided 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 twenty rupees; (b) where the land is held on Revenue settlement and paying the full assessment or is an Inam land assessed under the Tamil Nadu Inams (Assessment) Act, 1956 (Tamil Nadu Act XL of 1956) the value for the purpose of duty shall be calculated at twenty five times the annual 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 twenty rupees.
	Explanation - or the purpose of this Article, the Word "Family" shall have the same meaning a defined in the Explanation to Article 58.]	
46.	Partnership -	
A.	Instrument of-	
	(a) where the capital of the partner ship does not exceed Rs- 500;	Fifty rupees.
	(b) in any other case	[41] Three hundred rupees
B.	Dissolution of-	

	(i) when such dissolution involves partition of immovable properties of a firm among the partners, who are not family members;	(a) [50] [Eight rupees for every Rs.100/-or part thereof of the market value of the immovable property dealt with in such deed of dissolution, when such property is situated within the Chennai Metropoli tan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. (b) Twelve rupees for every Rs.100/-or part thereof the market value of the immovable pro perty dealt with in such deed of dissolution when such property is situated in other areas.	
	(ii) when such dissolution involves partition of immovable properties of the firm among the partners who are family members or when such dissolution involves partition of movable properties.	[46] [One rupee for every rupees hundred or part thereof of the market value of the property which is under partition, subject to the maximum of Rs 10,000 per share.]	
	Explanation- For the purpose of this Article, the word "family" shali have the same meaning as defined in the Explanation to Article 58.		
	(iii) in any other case	One hundred rupees.	
47.	Policy of Insurance -		
A.	Sea-Insurance (See section 7)	If drawn singly	if drawn in duplicate for each part
	(1) for or upon any voyage -		
	(i) where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy;	[51] [Five paise]	Five paise
	(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy	[51] [Five paise]	Five paise
	(2) for time -		

	(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy -		
	where the insurance shall be made any time not exceeding six months.	[52] [Ten paise	Five paise]
	where the insurance shall be made any time not exceeding six months and not exceeding twelve months.	[53] [Ten paise	Five paise].
B.	Fire Insurance and other classes of Insurance, not elsewhere included in this article covering goods, merchandise, personal effects, crops and other property against loss or damage -		
	(1) in respect of an original policy -		
	(i) when the sum insured does not exceed Rs. 5,000;	[54] [Twenty-Five paise]	
	(ii) in any other case.	[55] [Fifty paise]	
	(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No.53.	
C.	Accident and Sickness Insurance-		
	(a) against railway accident, valid for a single journey only.	[Five Paise]	
	Exemption		
	When issued to a passenger travelling by the intermediate or the third class in any railway.		
	(b) in any other case - for the maximum amount which may becom'e payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs. 1,00C for every Rs. 1,000 or part thereof.	[57] [Ten paise:]	
		Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs.1,000, the duty on such instrument shall be ten paise for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.	
CC.	Insurance by way of indemnity against liability	[Five paise].	

	to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Rs. 100 or part thereof payable as premium.		
D.	Life Insurance or Group Insurance or other insurance not specifically provided for, except such re-insurance as is described in Division E of this article -	If drawn singly	If drawn in duplicate for each part
	(i) for every sum insured not exceeding Rs. 250;	[Ten paise	Five paise]
	(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;	[58] [Ten paise	Five paise]
	(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1.000.	[59] [Twenty paise Ten paise]	
		N.B. - If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp duty has been paid, the proper stamp must be borne on the excess sum so insured.	
	Exemption		
	Policies of life-insurance granted by the Director -General of Post Offices in accordance with rules for Postal Life Insurance issued under the authority of the Central Government.		
E.	Re-insurance by an Insurance Company, which has granted a policy of the nature specified in Division A or Division B of this Article, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the original insurance but not less than [five paise] or more than [fifty paise]: Provided that if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.	
	General Exemption		
	Letter of cover or engagement to issue of policy of insurance: Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor, shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.		
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 of more documents in relation to a single transaction or for admitting execution of one or more such documents;	Five rupees
(b)	when authorising one person or more to act in single transaction other than the case mentioned in clause(a);	Fifteen rupees
(c)	when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	One hundred rupees
(d)	when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	One hundred and seventy five rupees
(e)	when given for consideration and authorising the attorney to sell any immovable property;	[60] [Four rupees for every Rs. 100 or part thereof to the amount of consideration].
(f)	in any other case.	Twenty rupees for each person authorised.
	Note:-The term "registration" includes every operation incidental to registration under the Registration Act, 1908 (Central Act XVI of 190d).	
	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.	Promissory Note as defined by section 2(22)-	
(a)	When payable on demand -	
	(i) When the amount or value does not exceed Rs. 250;	[Five paise].
	(ii) When the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000;	[Ten paise].
	(iii) in any other case;	[61] [Fifteen paise].
(b)	when payable otherwise than on demand.	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.

	[66] [Provided that the rates of stamp-duty specified in column (2) on Bills of Exchange for items (b) and (c) in Article 13 and on promissory note for item (b) of Article 49 shall not apply to usance bills of exchange or promissory notes drawn or made for securing finance from Reserve Bank of India , Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Commercial Banks and Cooperative Banks for (a) bona fide commercial or trade transactions , (b) seasonal agricultural operations or the marketing of crops, or (c) production or marketing activities of cottage and small scale industries and such instruments shall bear the rate of stamp duty at one-fifth of the rate mentioned against items (b) and (c) in Article 13 and item (b) in Article 49 of Schedule I of the Stamp Act, 1899 (2 of 1899). **Explanation 1**- For the purposes of the proviso - (a) the expression 'agricultural operations' includes animal husbandry and allied activities jointly undertaken with the agricultural operations; (b) "crops" include products of agricultural operations; (c) the expression "marketing of crops" includes the processing of crops prior to marketing by agricultural producers or any organization of such producers. **Explanation 2**- The duty chargeable shall, wherever necessary, be rounded off to the next five paise.]	

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.	Ten rupees
51.	Protest by the Master of a Ship, that is to say, any declaration of the particulars of her voyage drawn 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 charte rers 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.	Ten rupees
52.	Proxy, empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of; (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	[62] [Fifteen paise]
53.	Receipt, as defined by section 2(23) for any money or other property, the amount or value of which exceeds [63] [five thousand rupees.]	One rupee
	Exemptions	
	Receipt-	
	(a) endorsed on or contained in any instrument duly stamped, or any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money: interest or annuity or other periodical payment thereby secured;	
	(b) for any payment of money without consideration;	
	(c) for any payment of rent by a cultivator on account of land assessed to Government revenue,	

	or in the States of Tamil Nadu, Bombay and Andhra as they exited immediately before the 1st November, 1956 of Inam Lands;	
	(d) for pay or allowances, by non-commissioned or petty officers, soldiers, sailors or airmen of the Indian military, Naval or Air Forces, when serving in such capacity or by mounted police-constables;	
	(e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non commissioned or petty officer, soldier, sailor, or airmen of any of the said force, and serving in such capacity;	
	(f) for pensions for allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airmen and not serving the Government in any other capacity;	
	(g) given by a headman or lambardar for land revenue or taxes collected by him;	
	(h) given for money or securities for money deposited in the hands of any banker, to be accounted for: Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip of share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	
54.	Reconveyance of Mortgaged Property -	
(a)	if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (No. 23) for a market value equal to the amount of such con sideration as set forth in the reconveyance.
(b)	in any other case. -	
	(i) if the reconveyance relates to immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiru-chirapalli and the City of Tirunelveli;	Eighty rupees.
	(ii) if the reconveyance relates to any other property.	Seventy rupees.
55.	A. Release, that is to say any instrument (not being such a release as is provided for by section 23-A) or a release referred to in	[One rupee for every Rs. 100 or part thereof of the market value of the property which is under release , subject to the maximum of Rs

	clauses B, C and D of this Article whereby a person renounces a claim upon another person or against any specified property	10,000]. The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.
	B. Release of Benami Right, in favour of real owner -	
	(a) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coim-batore, Salem and Tiruchirapalli and the City of Tirunelveli.	[64] [Eight rupees] for every Rs.100/- or part thereof of the market value of the property which is the subject matter of release.
	(b) of immovable property situated in any other area;	[65] [Eight rupees] for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of release.
	(c) of any other property	Seven rupees for every Rs.100 or part thereof of the market value of the property which is the subject matter of release.
	C. Release of Right in favour of Co-owner, that is to say, any instrument whereby a co-owner of a property renounces his claim in favour of [43] [another co-owner who is not a family member] on any specified property over which they have common right:-	
	(i) if it relates to immovable property situated with the Ghennai Metropolitan Planning Area or the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli.	[Eight rupees] for every Rs. 100/- or part thereof of tbe market value of the property which is the subject matter of release-
	(ii) if it relates to immovable property situated in any other area.	[Eight rupees] for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of releases.
	(iii) if it relates to any other property.	Seven rupees for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of release.
	D. Release of right in favour of partner	

	(i) A release of right by a partner or partners in favour of other partners relinquishing his or their rights over the immovable property when the release is between family members who constitute the partnership or when the property is movable property.	Three rupees for every Rs. 100/- or part thereof of the market value of the immovable pro perty which is the subject matter of release.
	(ii) when such release is between partners who are not family members.	(a) [Eight rupees] for every Rs. 100/- or part there of of the market value of the immovable property which is the sub ject matter of release when such property is situated within the Chennai Metropolitan Planning Area and the Urban agglome ration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. (b) [Eight rupees] for every Rs. 100/-or part thereof of the market value of the immovable property which is the subject matter of release, when such property is situated in other areas.
	Explanation:- For the purpose of this Article, the word "family" shall have the same meaning as defined in the Explanation to Article 58.	
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.	The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.
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 -	
(a)	when the amount secured, does not exceed Rs.1,000;	The same duty as a Bottomry Bond (No. 16) for the amount secured.
(b)	in any other case.	[42] Eighty rupees
	Exemptions	
	Bond or other instruments, 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 mensum;	
	(b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883), or the Agriculturists Loans Act, 1884 (Central Act XII of 1884), or by their sureties, as security for the repayment of such advances;	
	(c) 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 a dower) - (i) if the instrument of settlement is in favour of a member or members of a family; Explanation:- For the purpose of this Article, the word "family" means father, mother, husband, wife, son, daughter, grand child. In the case of any one whose personal law permits adoption, "father" shall include an adoptive father "mother" an adoptive mother, "son" an adopted son and "daughter" an adopted daughter. (ii) in any other case-	[44] [One rupee for every Rs. 100 or part thereof of the market value of the property which is under settlement, subject to the maximum of Rs. 10,000 : Provided, that where an agreement to settle is 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. [45] [twenty rupees]
	(A) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coim-batore, Salem and Tiruchirapalli and the City of Tirunelveli.	[31] [Eight rupees] for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of settlement.
	(B) of immovable Property situated in other areas;	[32] [Eight rupees] for every Rs. 100 or part thereof of the market value of the property which is the subject matter of settlement.
	(C) of any other property.	Seven rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of settlement.
	Exemption	
	Deed of dower executed on the occasion of a marriage between Muhammadans.	
	(b) Revocation of -	The same duty as Bottomry Bond (No. 16) for a sum equal to the amount of value of the property con cerned as set forth in the

		instrument of Revocation but not exceeding eighty rupees.
	Note : Article 58 was substituted by T.N. Act 42 of 1981.	
59.	Share Warrants to bearer issued under the Companies Act, 1956 (Central Act I of 1956).	Nine rupees for every Rs. 100 or part thereof of the nominal amount of the shares specified in the warrant.
	Exemption	
	Share warrant when issued by a company in pursuance of the Companies Act, 1956 (Central Act 1 of . 1956), 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 rupee
61.	Surrender of lease -	
(a)	when the duty with which the lease is chargeable does not exceed thirty rupees;	The duty with which such lease is chargeable.
(b)	in any other case.	Forty rupees.
	Exemption	
	Surrender of lease, when lease is exempted from duty.	
62.	Transfer whether with or without consideration -	
(a)	of shares in an incorporated company or other body corporate;	[Twenty five paise] for every hundred rupees or part thereof of the value of the share.
(b)	of debentures, being marketable securities whether the debenture is liable to duty, or not except debentures provided for by section 8;	One rupee, for every hundred rupees or part thereof for a consi deration equal to the face amount of the debenture.
(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 forty rupees;	The duty with which bond, mort gage deed or policy of insurance is chargeable.
	(ii) in any other case;	Forty rupees.
(d)	of any property under the Administrator General's Act, 1913 (Central Act III of 1913), section 25;	Fifty rupees.

(e)	of any trust property from one trustee to another trustee or from a trustee to a beneficiary.	Thirty rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this article.
	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. See also section 8.	
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 market value 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 being a Will;	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of property concerned, as set forth in the instrument but notexceeding one hundred and eighty rupees.
(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 one hundred and twenty rupees.
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.	Five rupees

	Schedule 1-A:- Stamp duty on certain instruments under the Madras Stamp (Amendment) Act, 1922 omitted by section 16 of the Indian Stamp (Madras Amendment) Act, 1958 (Madras Act XIV of 1958).	
	Schedule II:- (Enactments repealed) Repealed by section 3 and Schedule II of the Repealing and Amending Act, 1914 (X of 1914).	

Footnotes:

1. words "one hundred rupees" were substituted for the words "fifty rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001

2. The words "Twenty rupees" were substituted for the words "Ten rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001.

3. Article 6 was substituted by T.N. Act 9 of 2001, w.e.f. 11.7.2001.

4. The words "Ten rupees" were substituted for the words "Five rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001.

5. Substituted for the words "Ten rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001.

6. Explanation added by Act 31 of 2004, w.e.f. 16.12.2004

7. Substituted by Act 31 of 2004, w.e.f. 16.12.204

8. Stamp duty was reduced u/s 9(1)(a) by G.O. Ms.No. 177/CT. Dept/ dt. 20.11.2003 published in TNGG Extra., Pt. II, S. 2 dt21.11.2003 w.e.f. 21.11.2003. The earlier stamp duty was "ThirteenRupees".

9. Stamp duty was reduced u/s 9(1)(a)by G.O. Ms. No. 177/CT. Dept/ dt. 20.11.2003 published in TNGG Extra., Pt. II,S. 2 dt 21.11.2003 w.e.f. 21.11.2003. The earlier stamp duty was "TwelveRupees".

10.Stamp duty was reduced from"Onerupee twenty-five paise " u/s 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, ExtraPt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

11. Stamp duty was reduced from"Tworupees fifty paise " u/s9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz.of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

12. Stamp duty was reduced from"Five rupees " u/s 9(1)(a) by Govt. of India Order No. S. O.130(E), dt. 28.1.2004, Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt.28.1.2004 w.e.f. 1.3.2004.

13.Stamp duty was reduced from"Threerupees seventy five Paise " u/s 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, ExtraPt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

14. Stamp duty was reduced from"Sevenrupees fifty paise " u/s9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz.of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

15.Stamp duty was reduced from"Tenrupees " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

16. Stamp duty was reduced from"Twentyrupees " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

17.Stamp duty was reduced from"Tworupees " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

18. Stamp duty was reduced u/s9(1)(a) by G.O. Ms. No. 177/CT. Dept/ dt. 20.11.2003 published in TNGG Extra.,Pt. II, S. 2 dt 21.11.2003 w.e.f. 21.11.2003. The earlier stamp duty was "Eight rupees".

19.Stamp duty was reduced u/s9(1)(a) by G.O. Ms. No. 177/CT. Dept/ dt. 20.11.2003 published in TNGG Extra.,Pt. II, S. 2 dt 21.11.2003 w.e.f. 21.11.2003. The earlier stamp duty was "Seven rupees".

20.Stamp duty was reduced from"Twentypaise " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

21.Stamp duty was reduced from"Fortypaise " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

22.Stamp duty was reduced from"Seventyfive paise " u/s 9(1)(a) byGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

23. These words were substitutedfor the words " One rupee fifty paise "by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub.in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

24.These words were substitutedfor the words " Two rupees twenty five paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004,Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

25. These words were substitutedfor the words " Three rupees " by sec.9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz.of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

26. These words were substitutedfor the words " Three rupees seventy five paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004,Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

27.These words were substituted for the words " Four rupees fifty paise " by sec. 9(1)(a) by Govt. of India Order No.S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt.28.1.2004 w.e.f. 1.3.2004.

28. These words were substitutedfor the words " Five rupees twenty-five paise " by sec. 9(1)(a) by Govt. of India Order No.S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt.28.1.2004 w.e.f. 1.3.2004.

29.These words were substitutedfor the words " Six rupees " by sec.9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. ofIndia, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

30.These words were substitutedfor the words " Six rupees seventy-five paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004,Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

31. Thesewords were substitutedfor the words " Seven rupees fifty paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004,Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

32. These words were substitutedfor the words " Seventy five paise " bysec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. inGaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

33. These words were substituted for the words" Ninerupees " by sec. 9(1)(a) by Govt.of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, ExtraPt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

34. These words were substitutedfor the words " Ten rupees fifty paise "by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub.in Gaz. of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

35.These words were substituted for the words " Twelve rupees " by sec. 9(1)(a) by Govt. of India Order No.S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt.28.1.2004 w.e.f. 1.3.2004.

36.These words were substituted for the words " Thirteen rupees fiftypaise " by sec. 9(1)(a) by Govt.of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, ExtraPt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

37.These words were substituted forthe words " Fifteen rupees " by sec.9(1)(a) by Govt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz.of India, Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

38. These words weresubstituted for the words " Seven rupees fifty paise " by sec. 9(1)(a) by Govt. of India Order No.S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India, Extra Pt.II, S.3(ii), dt.28.1.2004 w.e.f. 1.3.2004.

39. Maximum stamp duty wasprescribed to "Rs 5000(five thousand) in respect of agreement relating todeposit of title deeds described under article 6(1)(a)" u/s 9(1)(a)) byG.O. Ms. No. 47/CT. Dept/dt. 12.2.2004. wef 12.2.2004.

40. These words were added by theGovt. of India Order No. S. O. 130(E), dt. 28.1.2004, Pub. in Gaz. of India,Extra Pt.II, S.3(ii), dt. 28.1.2004 w.e.f. 1.3.2004.

41. The words "Three hundred rupees" were substituted for the words "One hundred and fifty rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001

42. Substituted for "Forty rupees" by T.N. Act 9 of 2001, w.e.f. 11.7.2001.

43. Substituted for the expression "another co-owner"by Act 31 of 2004, w.e.f. 16.12.2004

44. Substituted for the expression "the same as bottomry bond (no. 16) for such amount or value as set forth in the settlement"by Act 31 of 2004, w.e.f. 16.12.2004

45. Substituted for the expression "Two hundred and fifty paise"by Act 31 of 2004, w.e.f. 16.12.2004

46. Substituted for "three rupees for every Rs 100 or part thereof of the value of the separated share" by Act 31 of 2004, w.e.f. 16.12.2004

47. Substituted for "Two rupees" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

48. These words were substituted for the words "The same duty as a Conveyance (No. 23) for a market value equal to the amount secured by such deed" u/s 9(1)(a) by G.O. ms. No. 47/CT. Dept/dt. 12.2.2004 published in TNGG, Extra., Pt.II, S.2, dt. 12.2.2004 w.e.f. 12.2.2004.

49. These words were substituted for the words " The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed " u/s 9(1)(a) by G.O. ms. No. 47/CT. Dept/dt. 12.2.2004 published in TNGG, Extra., Pt.II, S.2, dt. 12.2.2004 w.e.f. 12.2.2004.

50. These words were substituted for the words "Thirteen Rupees" by G. O. Ms. No. 177/CT Dept./dt. 20.11.2003 published in TNGG, Extra., Pt. II, S.2 dt. 21.11.2003 wef 21.11.2003.

51. Substituted for "Ten paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

52. Substituted for "Fifteen paise, Ten paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

53. Substituted for "Twenty-five paise,Fifteen paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

54. Substituted for "Fifty paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

55. Substituted for "One rupee" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

57. Substituted for "Fifteen paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

58. Substituted for "Twenty paise, Fifteen paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

59. Substituted for "Forty paise, Twenty paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

60. Substituted for the words " The same duty as a Conveyance (No. 23) for the market value equal to the amount of the consideration" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

61. Substituted for the words " Twenty Five paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

62. Substituted for the words " Thirty paise" by sec. 9(1)(a) by Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

63. Substituted for "five hundred rupees " by Central Act 23 of 2004, w.e.f. 10.9.2004.

64. These words were substituted for "thirteen rupees" u/s 9(1)(a) by G. O. Ms. No. 177/CT Dept./dt. 20.11.2003 published in TNGG, Extra., Pt. II, S.2 dt. 21.11.2003 w. e. f. 21.11.2003.

65. T3hese words were substituted for "twelve rupees" u/s 9(1)(a) by G. O. Ms. No. 177/CT Dept./dt. 20.11.2003 published in TNGG, Extra., Pt. II, S.2 dt. 21.11.2003 w. e. f. 21.11.2003.

66. These words were added by the Govt. of India Order No. S. O. 130(E) dt. 28.1.2004 Published in the Gazette of India , Extra Pt. II, S. 3(ii) dt. 28.1.2004.wef 1.3.2004.

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