SCHEDULE-1

STAMP DUTY ON INSTRUMENTS AS APPLICABLE IN THE STATE OF GUJARAT

(See Section 3)

[As amended by Guj. Act. No. 19 of 2001w.e.f.1-9-2001]

Sl.No.	Description of Instrument	Proper Stamp-duty
(1)	**(2)**	**(3)**
1.	[12][***]	
2.	ADMINISTRATION -BOND, including a bond given under the Indian Succession Act, 1925 (XXXIX of1925) or section 6 of the Government Saving Banks Act,1873, (v of 1873)	[11][One hundred Rupees]
3.	ADOPTION -DEED, that is to say any instrument (other than a will) recording an adoption or conferring of purporting to confer an authority to adopt.	[11][One hundred Rupees]
4.	AFFIDAVIT, including an affirmation of declaration in the case of persons by law allowed to affirm or declare instead of swearing. **Exemptions:** Affidavit to declaration in writing when made – (a) as a condition of enrolment under the Army Act, 1950 (XLVI of1950) or the Air Force Act, 1950; (XLV of 1950) (b) for the immediate purpose of being field 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	Twenty Rupees
5.	AGREEMENT OR MEMORANDUM OF AN AGREEMENT' OR ITS RECORDS (a) if relating to the sale of a bill of exchange; (b) if relating to the purchase or sale of a Government security;	 Nil One rupee for every ten thousand rupees or part thereof of the values of the security at the time of its purchase or, as the case may be, sale.

	(c) if relating to the purchase or sale of shares, strips, stocks, bonds, debentures, 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 recognised under the Securities Contracts (Regulation) Act, 1956; (XLII of 1956.)	In the case of forward contracts relating to the purchase or sale of securities, one rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.
	(ii) in other cases;	One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.
	(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton).	One rupee for every ten thousand rupees or part thereof of the value of the cotton at the time of its purchase or, as the case may be, sale.
	(e) if relating to the purchase or sale of bullion or specie;	One rupee for every ten thousand rupees or part thereof of the value of silver, gold or, as the case may be, sovereigns.
	(f) if relating to purchase or sale of oil seeds;	One rupee for every ten thousand rupees or part thereof of the value of the oil seeds at the time of its purchase or, as the case may be, sale.
	(g) if relating to the purchase or sale of yarn or any kind, non - mineral oils or spices;	One rupee for every ten thousand rupees or part thereof of the value of such yarn, groundnut oil, other non-mineral oil or, as the case may be, spices
	(ga) if relating to giving authority or power to a promoter or a developer; by whatever name called, for construction on; or development of, or sale or transfer (in any manner whatsoever) of, any immovable property.	One rupee for every hundred rupees or part thereof of the market value of the property which is the subject matter of such agreement;

	PROVIDED that the provisions of section 32A shall, mutatis mutandis, apply to such agreement, memorandum or records thereof or as they apply to an instrument under that section: PROVIDED further that if the proper stamp duty is paid under clause (g) of article 45 on a power of attorney executed between the same parties in respect of the same property, then the stamp duty under this article shall be one hundred rupees. Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof on the amount of consideration of specified in such agreement.]	
	(gb) if relating to advertisement on radio, television, cinema, cable network or any media other than newspapers.	One hundred rupees.
	(h) if not otherwise provided for **Exemption:** Agreement or Memorandum of Agreement, or its records (a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this Article or a note or memorandum chargeable under Article 40; (b) made in the from of tenders to the Central Government for or relating to any loan. AGREEMENT TO LEASE :- (See Lease No. 30)]	

[14]6	AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION, that is to say any instrument evidencing an agreement or memorandum of 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), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt -	
	(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement -	Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.
	(i) where the amount of loan or debt does not exceed Rs.10,00,00,000	Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof
	(ii) where it exceeds Rs. 15,00,000	
	(b) if such loan or debt is repayable not more than three months form the date of such instrument	Half the duty payable under sub-clause (a).
	(2) the pawn Or pledge or hypothecation of movable property, where such pawn, pledge or hypothecation 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	
	(i) where the amount of loan or debt does not exceed Rs.10,00,00,000	Subject to maximum of three lakh rupees, twenty-fifty paise for every hundred rupees or part thereof.
	(ii) where it exceeds Rs.10,00,00,000	Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.]
7.	ALTERATION OF ARTICLES OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956, (1 of 1956) in consequence of increase of the company's share capital Instrument of –	A sum equal to the duty that would have been leviable under Article 12 as though the company's nominal share capital had been when the company was formed, equal to the total share capital so increased, less

	Exemption: Instrument of alteration of article of any association not formed for profit and registered under section 25 of the Companies Act, 1956. (1 of1956).	the sum already paid under Article 12.
8.	ALTERATION OF MEMORANDUM OF ASSOCIATION of Company, under section 97 of the Companies Act,1956, (1 of 1956.) in consequence of increase of company's share capital, Installment of – (a) if the memorandum of association has been accompanied under section 26 of the Companies Act, 1956 (1 of 1956) by articles of association on the alteration of which duty is paid under article 7; (b) if the memorandum of association has not been so accompanied and the duty is not so paid; **Exemption:** Instrument of alteration of memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1956).	Nil The same duty as is leviable on the memorandum of association under clause (b) of Article 35 as though the company's share capital, when the company was formed, had been equal to the total share capital so increased, less the sum already paid under the said clause (b).
9.	APPOINTMENT IN EXECUTION OF A POWER; where made by any writing not being a will – (a) of trustees (b) of property movable or immovable	One hundred rupees. [15][One hundred rupees.]
10.	APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit. **Exemptions:** (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory	[16][One hundred rupees.]

	between parties either by agreement or operation of law. (b) Appraisement of crops for purpose of ascertaining the amount to be given to a landlord as rent.	
11.	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. **Exemption:** Instrument of apprenticeship by which a person is apprenticed by or at the charge of any public charity.	[17][One hundred rupees.]
12.	ARTICLES OF ASSOCIATION OF A COMPANY – (i) where the company has no capital or the nominal share capital.	Subject to a minimum of one thousand rupees and a maximum of five lakhs, fifteen paise for every hundred rupees or part thereof. [Clauses (a) to (g) up to 31-7-98]
	(a) where the company has no capital or the nominal share capital does not exceed Rs. 1,00,000.	Five hundred rupees
	(b) Where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000.	Two thousand rupees
	(c) Where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 15,00,000.	Five Thousand rupees.
	(d) Where the nominal share capital exceeds Rs. 15,00,000 but does not exceed Rs. 30,00,000.	Nine thousand rupees.
	(e) Where the nominal share capital exceeds Rs. 30,00,000 but does not exceed Rs. 50,00,000.	Fifteen thousand rupees.
	(f) Where the nominal capital exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000.	Twenty thousand rupees.
	(g) Where the nominal share capital exceeds Rs. 1,00,00,000	Thirty thousand rupees.
	clauses (a) to (g).	
	Where the company has no share capital or nominal share capital	[18][Subject to minimum of five lakhs rupees, fifty paise for every

	Exemptions: Articles of Association of any company not formed for profit and registered under section 25 of the companies Act, 1956. (1 of 1956). See : also Memorandum of Association (No. 35). From 1-8-98 following substituted Where the Company has no share capital or nominal share capital.	hundred rupees or part thereof.]
	Amount of share capital Rupees where nominal share capital is:	**Amount of Stamp Duty (Rupees)**
	Rs 5,00,000/-	1,000
	Rs 6,00,000/-	1,000
	Rs 10,00,000/-	1,000
	Rs 15,00,000/-	1,500
	Rs 16,00,000/-	2,250
	Rs 20,00,000/-	2,400
	Rs 30,00,000/-	3,000
	Rs 31,00,000/-	4,500
	Rs 40,00,000/-	4,650
	Rs 50,00,000/-	6,000
	Rs 51,00,000/-	7,500
	Rs 75,00,000/-	7,650
	Rs 1,00,00,000/-	11,250
	where nominal share capital exceeds Rs. 1,00,00,000 say –	15,000
	Rs 2,00,00,000/-	30,000

	Rs 3,00,00,000/- Rs 10,00,00,000/- Rs 20,00,00,000/- Rs 30,00,00,000/- Rs 35,00,00,,000/- (maximum) **Exceptions:** Articles of Association of any company not formed for profit and registered under section 25 of the companies Act, 1956. (1 of 1956). See : also Memorandum of Association (No. 35) ASSIGNMENT See Conveyance (No. 20), Transfer (No. 56) and Transferor Lease (No. 57) as the case may be. ATTORNEY, See Power of Attorney (No. 45). AUTHORITY TO ADOPT, See Adoption Deed (No. 3).	45,000 1,50,000 3,00,000 4,50,000 5,00,000
13.	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 **Exemption:** Award under the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964) section 268 or the Bombay Hereditary Offices Act, 1874, (Bom. III of 1874.) section 18.	[19][One hundred rupees.]
14.	BOND as defined by section 2(c) not being a debenture and not being otherwise provided for by this Act, or by the Bombay Court fees Act, 2004, (Guj. 4 of 2004) if the amount or value secured by the bond (i) does not exceed Rs. 10,00,00,000 (ii) where it exceeds Rs. 10,00,00,000	Six rupees for every Rs. 100 or pail thereof of the amount or value secured by the bond. Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof. Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.

	See Administration Bond (No.2), Bottomry Bond (No. 15) Customs Bond or Excise Bond (No. 23), Indemnity Bond (No.29) Respondentia Bond (No.50), Security Bond (No.51), **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 mensurn.]	
15.	BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea - going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 14) for the same amount.
16.	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.49), Revocation of Settlement (No52-B), Surrender of Lease (No.55), Revocation of Trust (No. 58-B	[21][One Hundred Rupees]
17.	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 Ra venue Court or Collector or other Revenue Officer or by an officer, of Customs :-	The same duly as is leviable oh a conveyance under Article 20 for a market value equal to the amount of she purchase money.
18.	CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person either to any share, scrip or stock in or 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. 31). Remission Order No. 53 in Annex. 'H'.	
18A	(1) CLEARANCE LIST, - relating to the transactions for the purchase or sate of Government securities submitted to the clearing house of a stock exchange. (2) CLEARANCE LIST, - relating to the transactions for the purchase or sale of a share, script, stock, bond, debenture, debenture - stock or other marketable security of a like nature in or of an incorporated company or other body	The sum of duties payable under Article 5 (b) or 39 (g), as the case may be in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be. The sum of duties payable under Article 5 (c) (i) or 39 (f), as the ease may be, in respect of each of the entries in such list on the

	corporate submitted to the clearing house of a stock exchange whether recognized or not under the Securities Contracts (Regulation) Act, 1956 XLII of 1956	value of the securities calculated at the making up price or the contract price, as the case may be.
18B	CLEARANCE LIST, - relating to transactions for the purchase or sale of cotton submitted to the clearing house of a Cotton Association.	The sum of duties payable under Article 5 (d) or 39 (a), as the case may be in respect of each of the entries in such list on the units of transaction or part thereof.
18C	CLEARANCE LIST, - relating to the transactions for the purchase or sale of bullion or species submitted to the clearing house of a Bullion Association.	The sum of duties payable under Article 5 (e) or 39 (b), as the case may be, in respect of the entries in such list on the units of transaction or part thereof.
18D	CLEARANCE LIST, - relating to the transactions for the purchase or sale of oil seeds submitted to the clearing house of oil seed Association.	The sum of duties payable under Article 5 (f) or 39 (c), as the case may be, in respect of the entries in such list on the units of transaction or part thereof.
18E	CLEARANCE LIST, - relating to the transactions for the purchase or sale of yarn of any kind, non mineral oil or spices of any kind.	The sum of duties payable under Article 5 (g) or 39 (d), as the case may be, in respect of the entries in such list on the units of transaction or part thereof.)
19.	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 where by provison 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.	

[24]20	(a) CONVEYANCE, not being a transfer charged or exempted [4][under Article No. 56. relating to immovable property.] **Exemption:** Assignment of copy-right by entry made under the Copyright Act, 1957.(XIV of 1957.)	[23][Three rupees and fifty paise] for every Rs. 100 or part thereof of the amount of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such conveyance whichever is greater
	[3] [(aa) CONVEYANCE, not being a transfer charged or exempted under article 56, relating to movable property.	Two rupees for every hundred rupees or part thereof of the amount of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such conveyance whichever is greater.]
	[24][(b)] CONVEYANCE (not being a transfer charged or exempted under Article No.56) so far as it relates to premises of a co-operative society registered or deemed to have been registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962) by such society in favour of its member (whether in consequence of purchase of. its shares or not) or by such member in favour of another member (whether in consequence of transfer of his shares to another member or not)	[23][Three rupees and fifty paise] for every Rs. 100 or part thereof of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such conveyance whichever is greater.
	[24][(c)] CONVEYANCE (not being a transfer charged or exempted under Article No.56) of the property which is subject matter of the conveyance so far it relates to premises – (i) of a Corporation formed and registered under the Bombay Non-Trading Corporation Act, 1959; (Bom. xxvi of 1959); or (ii) of a Board constituted under the Gujarat Housing Board Act, 1961, (Guj . xviii of 1961) or the Gujarat Rural Housing Board Act, 1972; (Guj.22 of 1972); or (iii) to which provisions of the Gujarat Ownership Flats Act,	The same duty as is leviable under article 20 (b);

	1973 apply by such Corporation, Board, Society, Company or, as the case may be, Association in favour of its member or as the case may be, allottee (whether in consequence of purchase of his share or not) or by, such member or, as the case may be allottee in favour of another member or allottee (whether in consequence of transfer of his share to another member or as the case may be, allottee or not	
	[6][(cc) CONVEYANCE, (not being a transfer charged or exempted under article No. 56) if relating to both movable and immovable property.	The stamp duty is payable under clause (a) or (aa), as the case may be."]
	[5][(d) CONVEYANCE, so far as it relates to reconstruction or amalgamation of companies by an order of the High Court under section 394 of the Companies Act,1956(1 of 1956)	Subject to maximum of ten crores rupees (i) an amount equal to [25][One per cent], of the aggregate amount comprising of the market value of share issued or allotted in exchange of or otherwise, or the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, or (ii) an amount equal to [25][One per cent], of the true market value of the immovable property situated in the State of Gujarat of the transferor company. Whichever is higher.
	Explanation I: For the purpose of this Article, an agreements to sell an immovable property or an irrevocable power of attorney shall, in case of transfer of the possession of such property before, at the time of, or after the execution of such agreement or power of attorney, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly Provided that the provisions of section 32 - A shall apply mutatis mutandis to such agreement or power of attorney as arc applicable to a conveyance : Provided further that where subsequently a conveyance is	

	executed in pursuance of such agreement of sale, or an irrevocable power of Attorney, the stamp duty, if any, already paid and recovered on the agreement of sale or an irrevocable power of Attorney which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance. **Explanation II** For the purposes of this Article, the expression "premises" means any land or building or part of a building including any flat, apartment, tenement, shop or warehouse therein and includes ;- (i) gardens, grounds and out houses, if any, apertaining to such building or part of a building, and (ii) any fittings affixed to such building or part of a building for the more beneficial enjoyment thereof. **Explanation III** for the purpose of clause (d), the market value of share – (a) in relation of the transferee company whose shares are listed and quoted for trading on a stock exchange, means the market value of share as on the appointed date mentioned in the scheme of amalgamation or when appointed date is not so fixed, the date of order of the High court. (b) In relation to the transferee company, whose shares are not listed or listed but not quoted for trading on a stock exchange means the market value of the share issued or allotted with reference to the market value of share of the transferor company, (c) Where the transferee company and transferor company, whose shares are not list or not listed but not quoted for trading on stock exchange means the face value of the share issued or allotted with reference to the face value of share of the transferee company.	
21.	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. **Exemptions:**	[26][One hundred rupees]

	(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.	
22	COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid. **Exemption:** Counterpart of any lease granted to cultivator when such lease is exempted from duty.	[27][One hundred rupees]
23.	CUSTOMS BOND OR EXCISE BOND, that is to say, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Customs or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto. DECLARATION OF ANY TRUST, See Trust (No. 58)	[28][One hundred rupees]
24.	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, 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 [30][when such goods exceed in value one hundred rupees]. DEPOSIT OF TITLE - DEEDS – See Agreement relating to Deposit of Title Deeds, Pawn or pledge (No.6) DISSOLUTION OF PARTNER-SHIP- See Partnership (No. 44)	
25.	DIVORCE, Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	[31][One hundred rupees]
26.	EXCHANGE OF PROPERTY -Installment of – EXCISE BOND, See Customs Bond or Excise Bond (No. 23) (a) When the original mortgage is one of the description	The same duty as is leviable on a conveyance under article 20 on the market value of the property of the greatest value. The same duty as is leviable on a

	referred to in clause (a) of Article 36 (that is, with possession). (b) when such mortgage is one of the description referred to in clause (b) of Article 36 (that is, without possession)- (i) if at the time of execution of the instrument of further charge possession of the property is given under such instrument. [7] [(ii) if possession is not so given. [36][***]	conveyance under Article 20 (a) for the amount of further charge secured by such instrument. [32][Three rupees and fifty paise] for every Rs. 100 or part thereof for the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge. [33][(a)Where the amount of further charge secured by such instrument does not exceed Rs. 10,00,00,000/- subject to maximum of one lakh rupees, twenty-five paise for every hundred or part thereof; (b) Where the amount of further charge secured by cash instrument exceeds Rs. 10,00,00,000/- subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.]
28.	GIFT-Instrument of not being a Settlement (No. 52) or Will or Transfer No. (56) Provided that where an instrument of gift contains any provision for the revocation of the gift the value of the property which is the subject matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument. HIRING AGREEMENT or agreement for service. (See Agreement No. 5) Remission Orders nos. 96 and 101 of Annexure H	The same duty as is leviable on a conveyance under article 20 market value of the property which is the subject-matter of the gift.

29.	INDEMNITY BOND. INSPECTORSHIP - DEED. See Composition Deed (NO. 19)	[34][One hundred rupees]
30.	LEASE, including an under lease or sub-lease and any agreement to let or sub -let. – (a) Where by such lease the rent is fixed and no premium is paid or delivered.	
	(i) Where the lease purports to be for a term of less than one year.	[8] [One Rupee for every hundred rupees, or part thereof] or the whole amount payable or deliverable under such lease.
	(ii) Where the lease purports to be for a term of not less than one year but not more than three years;	[8] [[35][Two Rupee] for every hundred rupees, or part thereof] for the amount or value of the average annual rent reserved.
	(iii) Where the lease purports to be for a term in excess of three years but not more than ten years;	The same duty as is leviable on a conveyance under Article 20 for the amount or value of the average annual rent reserved.
	(iv) Where the lease purports to be tor a term in excess of ten years but not more than thirty years;	The same duty as is leviable on a conveyance under Article 20 for twice the amount or value of the average annual rent reserved.
	(v) Where the lease purports to be for a term in excess of thirty years but not more than ninety eight years;	The same duty as is leviable on a conveyance under Article 20 for thrice the amount or value of the average annual rent reserved.
	(vi) Where the lease purports to be for a term in excess of ninety eight years;	The same duly as is leviable on a conveyance under Article 20 for five times the amount or value of the average annual rent reserved.
	(vii) Where the lease purports to be in perpetuity;	The same duty as is leviable on a conveyance under Article 20 for one fifth of the whole amount or rents which would be paid or delivered in respect of the first fifty years of the lease.

	(viii) Where the lease does not purports to be for any definite term;	The same duty as is leviable on a conveyance under Article 20 for the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
	(b) where the lease is granted for a fine or premium or for money advanced or to be advanced and where no rent is reserved.	The same duty as is leviable on a conveyance under Article 20 for the amount or value of such fine or premium or advances as set forth in the lease.
	(c) Where the lease is granted for a fine or premium or for money advanced or to be advanced in addition to rent reserved	The same duty as is leviable on a conveyance under Article 20 for the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered. Provided that, in any case where an agreement to lease is stamped with advalorem stamp required for a lease and a lease in pursuance of such agreement, is subsequently executed, the duty on such lease shall not exceed ten rupees.
	(d) Where the lease relates to movable property.	Two rupees for every hundred rupees of paid thereof on the amount of average annual rent plus the total amount of fine or premium or money advanced or to be advanced, irrespective of the period for which such lease or agreement to lease is executed.
	Explanation I: Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last installment or installments of rent.	

	Explanation II: When a lessee undertakes to pay any recurring charge such as Government revenue, landlord' s share of cesses, or the owner' s share of municipal rates of 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]30A	LEAVE AND LICENCE AGREEMENT relating to immovable property other than the residential property.	Fifty paise for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period for which such leave and licence agreement is executed.]
31	LETTER OF ALLOTMENT OR RENUNCIATION 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 Document (No. 18)	[37][One rupee for every one thousand rupees or part thereof of the value of the shares]
32.	LETTER OF GUARANTEE. Remission Serials No. 22	[38][One hundred rupees]
33.	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.	[39][One hundred rupees]
34.	MARRIAGE REGISTRATION	[40][One hundred rupees]
35.	MEMORANDUM OF ASSOCIATION OF A COMPANY. (a) if accompanied by articles of association under section 26 of the Companies Act, 1956. (I of 1956) (b) if not so accompanied **Exemption:** Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1956.)	 [41][One thousand rupees] The same duty as is leviable on article of Association under Article 12according to the share capital of the company.
36.	MORTGAGE - DEED, not being an Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No.6), Bottomry Bond (No. 15), Mortgage of a Corp (No. 37), Respondentia Bond (No. 50) or Security Bond (No. 51),	

	(a) when possession of the property or any part of the property comprised in such deed is [***] given, or is agreed to be given, by the mortgagor. Clause (b) &Explanation up to 31-7-98 [42][(b) When possession of the property or any part of the property comprised in such deed is not given or not agreed to be given. [43]**[Explanation I:** A mortgagor who gives to the mortgage a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article **Explanation II:** For the purpose of this article, the expression "residential purpose" means and includes acquiring of land, constructing, purchasing or repairing a dwelling house for own use.] [9][***] (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. **Exemptions:** (1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883.) or the Agriculturists' Loans Act, 1884, (XII of 1884.) or by their sureties as security for the repayment of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	The same duty as is leviable on a conveyance under clause (a) of Article20 for the amount secured by such deed. The same duty as is leviable under article 6(1)(a).] Five rupees for every sum Rs. 1000 secured or part thereof.
37.	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 mortgage – (a) when the loan is repayable not more than three months from the date of the instrument,	[44][Fifty paise] for every sum of Rs.100 or part thereof secured by such mortgage.

	(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument.	One rupee for every sum of Rs. 100 or part thereof secured by such mortgage.
38.	NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 46) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary. See also Protest of Bill or Note (No.46)	Twenty rupees.
39.	NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal – (a) of cotton including cotton pods or Kapas (Unginned Cotton) (b) of bullion or specie (d) of yarn of any kind, non-mineral oil or spices of any kind. (e) Of any other goods exceeding in value twenty rupees in value. (f) of any share, scrip, stock bond, debenture stock or other marketable security of a like nature exceeding in value twenty rupees in value not being a Government security. (g) of a Government security	 One rupee for every ten thousand rupees or part thereof of the value of cotton at the time of its purchase or, as the case may be, sale. One rupee for every ten thousand rupees or part thereof of the value of silver, gold or as the case may be, sovereigns at the time of its purchase or, as the case may be, sale or part thereof of the value of soil seeds at the time of its purchase or, as the case may be, sale. One rupee for every ten thousand rupees or part thereof of the value of such yarn, ground-nut oil, other non-mineral oil or spices at the time of its purchase or, as the case may be, sale. Nil. One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale. One hundred rupees.]

	[46][Explanation The record of transaction (electronic or otherwise) effected by the firm for itself or by a proprietor for himself, as defined in clause (a) of section 2, of the forward contract (Regulation) Act, 1952 shall deemed to be a note or memorandum for the purpose of this Article.]	
40.	NOTE or ENTRY in records made or a LETTER written BY CREDITOR, relating to the deposit of title deeds to serve as evidence of the title to any property whatsoever (other than marketable security) where there is no agreement of memorandum of agreement relating to deposit of such title deeds.	The same duty as AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS (No. 6)
41.	NOTE FOR PROTEST BY THE MASTER OF A SHIP - See also protest by the Master of a ship (No.47).	[47][One hundred rupees]
42.	ORDER FOR THE PAYMENT OF MONEY not being a Bill of Exchange within the meaning of the INDIAN STAMP ACT, 1899. (II of 1899.) – (a) Where payable otherwise than on demand but not more than one year after date or sight. (b) Where payable at more than one year after date or sight.	[48][Five rupee] for every Rs. 1,000 or part thereof the amount of bill or note. The same duty as a Bond (No. 14) for the same amount.
43.	PARTITIONED - Instrument of as defined by section 2(m). Provided always that – (a) when an instrument of partition containing an agreement to divide property in severally 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 [48][One hundred rupees]	The same duty as a Bond (no. 14) for the amount of the market value of the separated share of shares of the property. 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, than one of such equal shares) shall be deemed to be that from which the other shares are separated ;

	(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than 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 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 [49][One hundred rupees.]	
44.	PARTNERSHIP (1) Instrument of –	Subject to a maximum of two thousand rupees, two hundred rupees for every Rs. 10, 000 or part thereof of the amount of the capital of partnership, [up to 31-7-98] [51][Subject to a maximum of ten thousand rupees, one rupee for every hundred rupees or part thereof of the amount of capital of partnership
	(2) (a) Alteration in the constitution of the partnership in consequence of increase of the capital of the partnership, Instrument of	A Sum equal to the duty that would have been leviable under clause (I) as though capital of the partnership had been, when the partnership was formed, equal to the capital so in-creased, less sum already paid under clause (1).
	(b) Alteration in the constitution of the partnership in consequence of any reason other than that referred to in sub-clause (a), Instrument of	[50][One hundred rupees]
	(3) Dissolution of -	
	(a) where any immovable property is taken as his share on dissolution of partnership by a partner other than a partner who brought that property as his share or contribution to partnership.	The same duty as is leviable on conveyance under Article 20 for the market value of such property or one hundred rupees,

	(b) in any other case.	whichever is more Two hundred rupees.
45.	POWER OF ATTORNEY - as defined by section 2(r), not being a proxy –	[50][One hundred rupees]
	(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	One hundred rupees.
	(b) When required in suits or proceedings under the Presidency Small Cause Courts Act, 1882; (XV of 1882)	One hundred rupees.
	(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	One hundred rupees.
	(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	One hundred rupees.
	(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	One hundred rupees.
	[24][(f)] when given for consideration and authorizing the attorney to sell any immovable property.	The same duty as is leviable on a conveyance under Article 20 for the amount of the consideration or, as the case may be, the market value of the immovable property whichever is greater
	"(g) When given to a promoter or developer; by whatever name called, for construction on; or development of, or sale or transfer (in any manner whatsoever) of, any immovable property	One rupee for every hundred rupees or part thereof of the market value of the property which is the subject matter of such power of attorney.
	Provided that the provisions of section32A shall mutatis mutandis apply to such instrument of power of attorney as they apply to a Conveyance under that section : Provided further that when proper stamp duty is paid under clause (ga) of article 5, on an agreement or records thereof or memorandum of an agreement executed between the same parties and in respect of same property, the duty chargeable under this clause shall be rupees one hundred.	

	(h) in any other case **Explanation I:** For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person **Explanation – II:** The term "registration' ' includes every operation incidental to registration under the Registration Act, 1908. (XVI of 1908) **Explanation – III:** Where under clause [10][(f)] duty has been paid on the power of attorney, and a conveyance relating to that property is subsequently executed in pursuance of the power of attorney between the executants of the power of attorney, and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney.	one hundred rupees for each person authorised.
46.	PROTEST OF BILL, OR NOTE, that is to say, any declaration in writing made by a Notary or other person lawfully acting as such, attesting the dishonor of Bill of Exchange or promissory note.	[52][One hundred rupees.]
47.	PROTEST BY THE MASTER OF ASHIP, 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 charters or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary or other person lawfully acting as such. See also Note of Protest by the Master of a ship (No. 41).	[52][One hundred rupees.]
48.	RECONVEYANCE OF MORTGAGED PROPERTY -	[53][One hundred rupees]
48A	RECORD OF TRANSACTION (electronic or otherwise effected by a trading member through a stock exchange or the association, (a) If relating to sale and purchase of Government Securities.	One hundred rupees

	(b) If relating to purchase or sale of securities, other than those falling under item (a) above,- (i) in case of delivery (ii) in case of non- delivery (c) If relating to tutures and options trading (d) If relating to forward contracts of commodities described in clauses (a) to (d) of Articles 39, traded through an association or otherwise. **Explanation I:** No duty shall be chargeable under this article on agreement or its record or note or memorandum, if proper duty is paid under article 5 or 39, as the case may be. **Explanation II:** For the purpose of clause (b), securities shall have the same meaning as defined under the securities contract (Regulation) Act, 1956 (42 of 1956)]	One rupee for every ten thousand rupees or part thereof. Twenty paise for every ten thousand rupees or part thereof. Twenty paise for every ten thousand rupees or part thereof. One rupee for every one lakh rupees or part thereof
49.	RELEASE, that is to say, any instrument (not being such a release as is provided for by section24) whereby a person renounces a claim upon another person or against any specified property.	[55][One hundred rupees.]
50.	RESPONDENTIA BOND that is to say, any instrument securing a loan on the cargo laden or to laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. REVOCATION of any trust or Settlement See Settlement (No.52); Trust (No. 58)	The same duty as a Bond (No. 14) for the amount of the loan secured.
51.	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 **Exemptions :** Bond or other instrument, when executed-	[56][One hundred rupees.]

	(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 mansem; (b) under the rules made by the State Government under section 76of the Bombay Irrigation Act, 1879; (Bom Vn of 1879.) (c) Executed by person taking advances under the Land Improvement Loans Act, 1883, (XIX of 1883.) or the Agriculturists' Loan Act, 1884 (XII of 1884.) or by their sureties as security for the repayment of such advances; (d) 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.	
[24]52	SETTLEMENT: A. - Instrument of (Including a deed of dower)- (i) where the settlement is made for a religious or charitable purpose. (ii) in any other case, Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such Agreement is subsequently executed, the duty on such instrument shall not exceed the [57][one hundred rupees;] Provided farther that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or, as the case may be, the market value of the property settled shall, for the purpose of duty, be determined as if no such provision were contained in the instrument.	The same duty as a Bond (No. 14) for a sum equal to the amount or, as the case may be, the market value of the property settled. The same duty as is leviable on a conveyance under Article 20 for the amount or, as the case may be, the market value of the property settled;

	Exemption: Deed of dower executed on the occasion of a marriage between Muhammadans. B-Revocation of – (i) In respect of settlement described in A (i) above. (ii) in respect of" settlement described in A (ii) above.	 The same duty as a Bond (No.14) for a sum equal to the amount or, as the case may be, the market value of the property concerned but not exceeding[58][one hundred rupees.] The same duty as is leviable on a conveyance under Article 20 for the amount or, as the case may be, the market value of the property concerned but not exceeding [59][one hundred rupees.]
53.	SHARE WARRANTS to bearer issued under the Companies Act, 1956. (1 of 1956.) **Exemption :** Share-warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956, (I of 1956) to have effect only upon payment as composition for that duty, to (he 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 Cerifaicate (No. 18)	The same duty as a Bond (No.14) for the same amount.
54.	SHIPPING ORDER for or relating to the conveyance of goods on board on any Vessel.	Fifty paise.
55.	SURRENDER OF LEASE – Exemption : Surrender of lease, when such lease is exempted from duty.	[60][One hundred rupees]
56.	TRANSFER (whether with or without consideration)-	

	(a) of debentures, being marketable securities whether the debenture is liable to duty or not except debentures provided for by section8 of the Indian Stamp Act, 1899. (II of 1899.) **Explanation:** For the purpose of this clause, the term "debenture' includes debenture stock. (b) of any interest secured by bond, mortgage - deed or policy of insurance. (c) of any property under the Administrators General Act, 1963(45 of 1963) section 22. (d) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary. **Exemptions:** Transfer by endorsement – (a) of a bill of exchange, cheque of promissory note; (b) of a bill of lading, delivery order, warrant for goods or other mercantile document of title of goods; (c) of a policy of insurance; (d) of securities of the Central Government.	Subject to a maximum of ten thousand rupees, One rupees for every Rs. 100or part thereof of the face amount of the debenture. [60][One hundred rupees] [60][One hundred rupees] [60][One hundred rupees]
57.	TRANSFER OF LEASE by way of assignment and not by way of under lease. Or way of decree or final order passed by any civil court or any Revenue officer **Exemption:** Transfer of any lease exempt from duty	The same duty as is leviable on a conveyance under Article 20)(a) for the amount of consideration for the transfer, or as the case may be market value of the immovable property which ever is greater
58.	TRUST – A. Declaration of or concerning any property when made by any writing not being a will.	[61][One hundred rupees]

	B. Revocation of - of, or concerning, any property when made by any instrument other than a will. (See also Settlement (No. 52)) VALUATION, SEE Appraisement (No.10)	[62][One hundred rupees]
59.	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.	One rupees.

Footnotes:

1. Inserted by Guj. Act. No. 19 of 2001 w.e.f. 1-9-2001.

2. Inserted by the Bombay Stamp (Guj. Amendment). Act. 2002 w.e.f.1-4-2002.

3. These words were substituted for the words "Eight rupees" by Gujarat Act 18 of 2004 w. e. f. 11.6.2004

4. Substituted for the words "under article No. 56" by Guj. Act. No. 19 of 2001w.e.f. 1-9-2001.

5. Substituted by the Bombay Stamp (Guj. Amendment) Act, 2002 w.e.f. 1-4-2002.

6. Inserted by Guj. Act. No. 19 of 2001 w.e.f. 1-9-2001.

7. Substituted by Guj. Act. No. 19 of 2001 w.e.f. 1-9-2001.

8. Substituted for the words "The Same Duty as a Bond (No. 14) by the Bombay Stamp (Guj. Amendment). Act. 2002 w.e.f. 1-4-2002.

9. Explanation II and III Deleted by Guj. Act. No. 19 of 2001 w.e.f. 1-9-2001.

10. Substituted for "(g)" by Guj. Act. No. 19 of 2001 w.e.f. 1-9-2001.

11. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (2) w.e.f. 01.04.2006 for the following :-

"Subject to a maximum of One hundred Rupees, four rupees for every hundred rupees or part thereof of the value of the bond."

12. Any person receiving - any money exceeding Rs. 5000 - any bill of exchange, cheque or promissory note exceeding Rs. 5000 or - any movable property, in satisfaction of debt; shall give a duly stamped receipt for the same on demand by the person paying or delivering the money - stamp duty receipt is Rs. 1 for Rs. 5000 and above as per Indian Stamp Act 53 w.e.f. 1994 Act 1 was Omitted w.e.f. 01.04.2006 for the following :-

"1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amounts 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 ; Fifty paise"

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.

13. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (4) w.e.f. 01.04.2006 for the following :-

"5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT' OR ITS RECORDS

(a) if relating to the sale of a bill of exchange; Fifty paise

(b) if relating to the purchase or sale of a Government security; Subject to a maximum of forty rupees, twenty five paise for every rupees 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) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, 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 recognised under the Securities Contracts (Regulation) Act, 1956; (XLII of 1956.) In the case of forward contracts relating to the purchase or sale of securities.

(a) where that value of the Security at the time of its purchase or sale, as the case may be, does not exceed Rs. 2,500, twenty paise;

(b) where such value exceeds Rs. 2,500 thirty five paise for every 5,000 or part thereof.

(ii) in other cases; Fifty paise on every Rs. 25,00 or pait thereof of the value of the security at the time of its purchase or sale as the case may be.

(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton).

(e) if relating to the purchase or sale of bullion or specie;

Twenty five paise for every unit of transaction or part thereof

(a) Ten paise for every unit of 10 Kilogram of Silver or Part tehreof.

(b) Forty paise for every unit of 1 kilogram of gold or part thereof

(c) Seventy five paise for every unit of 250 sovreigns or part thereof.

(f) if relating to purchase or sale of oil seeds;

Such rate not exceeding -

(i) Fifty paise for every 5,000 kilograms of oilseeds or part thereof, where the unit is 5,000 kilograms,

(ii) One rupee for every 10,000 kilograms of oil seeds or part thereof, where the unit is 10,000 kilograms, or

(iii) Two rupees for every 25,000 kilograms of oilseeds or part thereof where the unit is 25,000 kilograms.

as may be specified by the State Government by notification in the official Gazette.

(g) if relating to the purchase or sale of yarn or any kind, non - mineral oils or spices of any kind;

(1) In the case of yarn and spices such rate not exceeding one rupee for every Rs. 2,500 or part thereof of the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the Official Gazette.

(2) In the case of groundnut oil or any other non-mineral oil such rate not exceeding

(i) twenty five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50 kilograms, or

(ii) fifty paise for every 5,000 kilograms of such oil or part thereof where the unit is 5,000 kilograms, or

(iii) one rupee for every 10,000 kilograms of such oil or part thereof, where the unit is 10,000 kilograms, or

(iv) Two rupees and twenty five paise for every 25,000 kilograms of such oil part thereof, where the unit is 25,000 kilograms, as may be specified by the State Government by notification in the Official Gazette.

1 (ga) if relating to giving authority or power to a promoter or a developer; by whatever name called, for construction on; or development of, or sale or transfer (in any manner whatsoever) of, any immovable property.One rupee for every hundred rupees or part thereof of the market value of the property which is the subject matter of such agreement;

PROVIDED that the provisions of section 32A shall, mutatis mutandis, apply to such agreement, memorandum or records thereof or as they apply to an instrument under that section :

PROVIDED further that if the proper stamp duty is paid under clause (g) of article 45 on a power of attorney executed between the same parties in respect of the same property, then the stamp duty under this article shall be fifty rupees.

2 [(gb) if relating to advertisement on radio, television, cinema, cable network or any media other than newspapers.

(h) if not otherwise provided for Subject to maximum of twenty-five thousand rupees, twenty-five paise for every hundred rupees or part thereof on the amount of consideration of such agreement.]

Fifty Rupees.

Exemption

Agreement or Memorandum of Agreement, or its records

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d) entry (e), entry (1) or entry (g) of this Article or a note or memorandum chargeable under Article 40;

(b) made in the from of tenders to the Central Government for or relating to any loan.

Explanation - For the purposes of entry (d) of this article unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.

AGREEMENT TO LEASE :-

(See Lease No. 30)"

14. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (5) w.e.f. 01.04.2006 for the following :-

"6. AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION, that is to say any instrument evidencing an agreement or memorandum of 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), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt -

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

(i) where the amount of loan or debt does not exceed Rs. 15,00,000

(ii) where it exceeds Rs. 15,00,000

Fifty paise for every hundred rupees or part thereof.

Subject to maximum of one lakh rupees one rupee for every hundred rupees or part thereof.

(b) if such loan or debt is repayable not more than three months form the date of such instrument Half the duty payable under sub-clause (a).

(2) the pawn Or pledge or hypothecation of movable property, where such pawn, pledge or hypothecation 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 -

(i) where the amount of loan or debt does not exceed Rs.5,00,000 Nil

(ii) where it exceeds Rs.5,00,000 Subject to maximum of two lakhs rupees, twenty paise for every hundred rupees or part thereof"

15. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (6) w.e.f. 01.04.2006 for the words "Two hundred and Fifty rupees"

16. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (7) w.e.f. 01.04.2006 for the words "Subject to a maximum of One Hundred rupees, four rupees for every hundred rupees or pail thereof."

17. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (8) w.e.f. 01.04.2006 for the words "Fifty rupees"

18. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (9) w.e.f. 01.04.2006 for the words "Subject to minimum of one thousand rupees and maximum of five lakhs rupees, fifteen paise for every hundred rupees or part thereof"

19. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (10) w.e.f. 01.04.2006 for the words "The same duty as a Bond (No. 14) for the amount or value of the property to which the award relates subject to a maximum of forty rupees"

20. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (11) w.e.f. 01.04.2006 for the following :-

14. BOND as defined by section 2(c) not being a debenture and not being otherwise provided for by this Act, or by the Bombay Court fees Act, 1959. (Bom. CXXVI of 1959). Six rupees for every Rs. 100 or pail thereof of the amount or value secured by the bond.

See Administration Bond (No.2), Bottomry Bond (No. 15) Customs Bond or Excise Bond (No. 23), Indemnity Bond (No.29) Respondentia Bond (No.50), Security Bond (No.51),

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 mensurn.

Remission

Order no. 96 in Annexure 'H'.

21. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (12) w.e.f. 01.04.2006 for the words "fifty rupees" and "two rupees".

22. Inserted by the Gujrat 13 of 1994 S11(4) with addition duty 40 % on proper duty as per Sec. 3A i.e. 4.90%.

23. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2007 Sec. 2(1)(a)(b)(14) w.e.f. 01.04.2007 for the words "3[Six rupees]".

24. With addition duty 40% on proper duty as per Sec. 3A i.e. 4.90%.

25. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (14) w.e.f. 01.04.2006 for the words "0.75 per cent".

26. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (15) w.e.f. 01.04.2006 for the words "twenty rupees".

27. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (16) w.e.f. 01.04.2006 for the words "The same duty as is payable on the original subject to a maximum of Fifty rupees".

28. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (17) w.e.f. 01.04.2006 for the words "Subject to a maximum of One hundred rupees, four rupees for every Rs. 100 or part thereof the amount of bond.".

29. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 18(a) w.e.f. 01.04.2006 for the words "twenty rupees".

30. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 18(a) w.e.f. 01.04.2006 for the words "when such goods exceed in value twenty rupees."

31. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 19 w.e.f. 01.04.2006 for the words "five hundred rupees".

32. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2007 Sec. 2(1)(a)(c) w.e.f. 01.04.2007 for the words "3[Six rupees]".

33. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (20)(ii) w.e.f. 01.04.2006 for the following :-

"Subject to maximum of two lakhs rupees, two rupees for every hundred rupees or part thereof, for the amount of the further charge secured by such instrument."

34. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (21) w.e.f. 01.04.2006 for the following :-

"Subject to maximum of 0ne hundred rupees, six rupees for every Rs. 100 or part thereof the amount secured."

35. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (22) w.e.f. 01.04.2006 for the words "Three rupees".

36. Omitted w.e.f. 01.04.2006.

37. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (23) w.e.f. 01.04.2006 for the words "Two rupees".

38. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (24) w.e.f. 01.04.2006 for the words "Sixty rupees".

39. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (25) w.e.f. 01.04.2006 for the words "Fifty rupees".

40. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (26) w.e.f. 01.04.2006 for the words "Two hundred nad fifty rupees".

41. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (27) w.e.f. 01.04.2006 for the words "One Thousand rupees rupees".

42. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (28)(a) w.e.f. 01.04.2006 for the following :-

"(b) When possession of the property or any part of the property comprised in such deed is not given or not agreed to be given.

Subject to maximum of rupees two lakhs, two rupees for every hundred rupees or part thereof for the amount secured by such deed."

43. The existing Explanation shall be re-numbered as Explanation I and after I as so renumbered, Explanation II and III was inserted by Guj 9 of 1998 Sec. 4 (b) w.e.f. 01.08.1198 and deleted by Gujrat Act No. 19 of 2001 Sec. 6(4)(ii) w.e.f. 01.09.2001 and again Explanation II inserted by Guj. 15 of 2003 Sec. 4 (2)(b) w.e.f. 01.04.2003.

44. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (29) w.e.f. 01.04.2006 for the words "Twenty five paise"

45. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (30) w.e.f. 01.04.2006 for the following :-

39. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal -

(a) of cotton moulding cotton pods or Kapas (Unginned Cotton) Twenty five paise for every unit of transaction or part thereof

(b) of bullion or specie

(a) Ten paise for every unit of 10 kilograms of silver or part thereof.

(b) Forty paise for every unit of 1 kilogram of gold or part thereof.

(c) Seventy five paise for every unit of 250 sovereings or part thereof.

(c) of oil-seeds

Such rate not exceeding -

(i) Fifty paise for every 5,000 kilograms of oil seed or part thereof, where the unit is 5,000 kilograms, or

(ii) One rupee for every 10,000 kilograms of oilseeds or part thereof where the unit is 10,000 kilograms, or

(iii) Two rupees for every 25,000 kilograms of oilseeds or part thereof where the units is 25,000 kilograms, as may be specified by the State Government by notification in the official Gazette.

(d) of yarn of any kind, non-mineral oil or spices of any kind.

(1) In the case of yarn and spices, such rate not exceeding one rupee for every Rs, 2,500 or part thereof the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the Official Gazette.*

(2) In the case of groundnut oil or any other - non-mineral oil such rate not exceeding.

(i) twenty five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50 kilogram's or

(ii) fifty paise for every 5,000 kilograms of, such oil or part thereof, where the unit is 5,000 kilograms, or

(iii) one rupee for every 10,000 kilograms of such oil or part thereof where the unit is 10,000 kilograms, or

(iv) Two rupees and twenty five paise for every 25,000 kilograms of such oil or part thereof where the unit is 25,000 kilograms as may be specified by the State Government by notification in the Official Gazette,

(e) Of any other goods exceeding in value twenty rupees Fifty paise.

(f) of any share, scrip, stock bond, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.

(1) In the case of forward contracts relating to the purchase or sale of securities, thirty five paise for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.

(2) In any other case, twenty 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.

(g) of a Government security

Subject to a maximum of forty rupees, twenty five paise for every 10,000 rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.

Explanation - For the purpose of entry (a) of this Article unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.

46. Inserted by the Bom. Stamp (Gujrat. Amendment) Act, 2007.

47. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (31) w.e.f. 01.04.2006 for the words "Twenty rupees".

48. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (32) w.e.f. 01.04.2006 for the words "One rupees" and "ten rupees"

49. Substituted by the Bom. Stamp (Gujrat. Amendment) Act, 2006 Sec. 5 (33) w.e.f. 01.04.2006 for the words "ten rupees."

50. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. [5 (34)(b)(c)] w.e.f. 01.04.2006 for the words "two rupees."

51. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. [5 (34)(a)] w.e.f. 01.04.2006 for the words "Subject to a minimum of five hundred rupees and maximum of five thousand rupees, one rupee for every one hundred rupees or part thereof of the amount of capital of partnership"

52. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. [5 (34)(b)(c)] w.e.f. 01.04.2006 for the words "twenty rupees."

53. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 (37) w.e.f. 01.04.2006 for the following :-

" Subject to a maximum of 0ne hundred rupees six rupees, for every Rs. 100 or part thereof of the consideration for which the property was mortgaged."

54. Inserted by the Bom. Stamp (Gujrat IInd Amendment) Act, 2007 Sec. 9 (2).

55. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 (38) w.e.f. 01.04.2006 for the following :-

"Subject to a maximum One hundred rupees six rupees for every Rs. 100 or part thereof of the amount or value of the claim."

56. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 (39) w.e.f. 01.04.2006 for the following :-

"Subject to a maximum of Sixty rupees six rupees for every Rs. 100 or part thereof of the amount secured."

57. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(43)(a)] w.e.f. 01.04.2006 for the words "Ten rupees."

58. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(43)(b)] w.e.f. 01.04.2006 for the words "Ten rupees."

59. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(43)(c)] w.e.f. 01.04.2006 for the words "Ten rupees."

60. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(43)(c)] w.e.f. 01.04.2006 for the following :-

"Subject to a maximum of One hundred rupees, the duty with which such lease chargeable." and

"The same duty as a Bond (No. 14) for such amount or value of the interest as set forth in the transfer subject to u maximum of fifty rupees." and

"Fifty rupees." and

"The same duty as a Bond (No. 14) on the market value of the property held on trust subject to a maximum of fifty rupees."

61. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(44)(a)] w.e.f. 01.04.2006 for the following :-

"The same duty as a Bond (No. 14) for a sum equal to the amount or market value of the property which is the subject-matter of the trust but not exceeding one hundred rupees."

62. Substituted by the Bom. Stamp (Gujrat Amendment) Act, 2006 Sec. 5 [(44)(b)] w.e.f. 01.04.2006 for the following :-

"The same duty as a Bond (No. 14) for a sum equal to the amount or market value of the property which is the subject- matter of the trust, but not exceeding fifty rupees."