

SCHEDULE I
STAMP-DUTY ON INSTRUMENTS
(See Section 3)

Description of Instrument (1)	Proper Stamp-duty (2)
1. ACKNOWLEDGEMENT.	Fifty rupees.
2. ADMINISTRATION-BOND: including a bond given under section 6 of the Government Savings Banks Act, 1873 (5 of 1873), section 291 or section 376 of the Indian Succession Act, 1925	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case.	Twenty rupees.
3. ADOPTION-DEED.	Two hundred rupees.
4. AFFIDAVIT.	Fifteen rupees.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT:	
(a) if relating to the sale of a bill of exchange;	Five rupees.

(1)	(2)
(b) if relating to the sale of a Government security;	Subject to a maximum Rs.100, for every Rs.10,000 or part thereof of the value of the security.
(c) if relating to purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or 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	Three rupees for every Rs.5000 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	Five rupees for every Rs.5000 or part thereof of the value of

(1)	(2)
the security at the time of its purchase or sale as the case may be.	Five rupees.
(d) If executed for service or for performance of work in any estate whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in Assam where the advance given under such agreement does not exceed one thousand rupees;	Five rupees.
(e) if not, otherwise provided for.	Ten rupees.
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	

(1)	(2)
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-	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	Five rupees.
If the amount of loan does not exceed Rs.500;	Ten rupees.
If it exceeds Rs.500 and does not exceed Rs.1000;	Ten rupees.
and for every Rs.1000 or part thereof in excess of Rs.1000.	Half the duty payable under sub-clause (a).
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	

Exemption-

Instrument of pawn or pledge of goods if unattested.

(1)	(2)
<p>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.</p> <p>(a) Where the value of the property does not exceed Rs.1000;</p> <p>(b) in any other case.</p>	<p>Fifty rupees.</p> <p>One hundred rupees.</p>
<p>8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit-</p> <p>(a) where the amount does not exceed Rs.1,000;</p> <p>(b) in any other case.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p> <p>(b) Appraisement of crops for the purpose of ascertaining the</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Thirty rupees.</p>

(1)	(2)
<p>amount to be given to a landlord as rent.</p>	
<p>9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.</p> <p style="text-align: center;"><i>Exemption-</i></p> <p>Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (Act LII of 1961), or by which a person is apprenticed by or at the charge of any public charity.</p>	<p>Thirty rupees.</p>
<p>10. ARTICLES OF ASSOCIATION OF A COMPANY.</p> <p>(a) Where the company has no share capital or the nominal share capital does not exceed Rs.2,500;</p> <p>(b) Where the nominal share capital exceeds Rs.2,500 but does not exceed Rs.5000;</p> <p>(c) Where the nominal share capital exceeds Rs.5000 but does not exceed Rs.1,00,000;</p>	<p>Twenty-five rupees.</p> <p>Seventy-five rupees.</p> <p>One hundred rupees.</p> <p>One hundred fifty rupees.</p>

(1)	(2)
(d) Where the nominal share capital exceeds Rs.1,00,000.	Three hundred ten rupees.
<i>Exemption-</i>	
Articles of any Association not formed for profit and registered under section 25 of the Indian Companies Act, 1956 (Act II of 1956).	
See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
11. <i>Omitted by Assam Act VII of 1963 (w.e.f. 1.4.63)</i>	
ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. See POWER-OF - ATTORNEY (No. 48).	
AUTHORITY TO ADOPT. See ADOPTION-DEED (No.3).	
12. AWARD.	
(a) where the amount of value of the property to which the award relates as set forth in such award	The same duty as a Bond (No. 15) for such amount.

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does not exceed Rs. 1,000;	
(b) if it exceeds Rs.1000 but does not exceed Rs.5000;	Twenty rupees.
and for every additional Rs.1000 or part thereof in excess of Rs.5000.	Two rupees subject to a maximum of one hundred and thirteen rupees.
13. BILL OF EXCHANGE [as defined by section 2(2), not being a BOND, bank-note or currency note-	
(a) <i>omitted by Act 5 of 1927.</i>	
(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;	Thirty paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Sixty paise.
and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000;	Sixty paise.

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(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;	Sixty paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	One rupee twenty paise.
and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1,000;	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;	Ninety paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	One rupee eighty paise.
and for every additional Rs. 1,000 or part thereof in exceeds of Rs.1,000;	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.

(1)	(2)
if it exceeds Rs. 500 but does not exceed Rs. 1,000 and for every additional Rs. 1,000 or part thereof in exceeds of Rs.1,000;	Two rupees fifty paise. 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;	Two rupees fifty paise.
if it exceed Rs. 500 but does not exceed Rs. 1,000;	Five rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000.	Five rupees.
14. BILL OF LADING (including a through bill of lading).	One rupee.
<i>Exemptions-</i>	
(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 (10 of 1889), and are to be delivered at another place within the limits of the same port.	N.B.-If a bill of lading drawn in parts, the proper stamp therefor must be borne by each one of the set.
(b) Bill of lading when executed out of India and relating to property to be delivered in India.	

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15. BOND [as defined by section 2(5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 (7 of 1870)- where the amount or value secured does not exceed Rs. 500; where it exceeds Rs. 500 and does not exceed Rs. 1000; and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Ten rupees. Twenty rupees. Rs.10.
16. BOTTOMRY BOND , that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION -Instrument of (including any instrument by which any instrument, previously executed is cancelled), if attested and not otherwise provided for.	Thirty 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	The same duty as a Conveyance (No.23) for a market value

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by public auction by a Civil or Revenue Court, or Collector or Revenue-Officer-	equal to the amount of the purchase money only.
19. CERTIFICATE OR OTHER DOCUMENT , evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	Five rupees.
20. CHARTER-PARTY , that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is left for the specified purposes of the charterer, whether it includes a penalty clause or not.	Fifteen rupees.
21. <i>Omitted by Act 5 of 1927.</i>	
22. COMPOSITION-DEED , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his	Seventy five rupees.

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creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provisions 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.

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

(Amended by the Indian Stamp (Assam Amendment) Ordinance, 2008 w.e.f. 07.08.2008)

Five percent of the market value of the property for such conveyance made in favour of women and six percent for others.

23A. CONVEYANCE IN THE NATURE OF PART PERFORMANCE Contracts for the transfer of immovable property in the nature of part performance in any union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).

Ninety per cent of the duty as a Conveyance (No. 23).

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24. COPY OR EXTRACT certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees-

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees;

Five rupees.

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

Ten rupees.

25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,-

(a) if the duty with which the original instrument is chargeable does not exceed two rupees;

The same duty as is payable on the original.

(b) in any other case not falling within the provision of section 6-A.

Ten rupees.

26. CUSTOMS BOND-

(a) where the amount does not exceed Rs. 1,000;

The same duty as a bond (No. 15) for such amount.

(b) in any other case.

Fifty rupees.

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27. DEBENTURE (where 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;	Ten paise.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Twenty paise.
where it exceeds Rs. 50 and does not exceed Rs. 100	Thirty paise.
where it exceeds Rs. 100 and does not exceed Rs. 200	Seventy-five paise.
where it exceeds Rs. 200 and does not exceed Rs. 300	One rupee ten paise.
where it exceeds Rs. 300 and does not exceed Rs. 400	One rupee fifty paise.
where it exceeds Rs. 400 and does not exceed Rs. 500	One rupee eighty paise.
where it exceeds Rs. 500 and does not exceed Rs. 600	Two rupees twenty-five paise.
where it exceeds Rs. 600 and does not exceed Rs. 700	Two rupees sixty paise.
where it exceeds Rs. 700 and does not exceed Rs. 800	Three rupees.

(1)	(2)
where it exceeds Rs. 800 and does not exceed Rs. 900	Three rupees forty paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000	Three rupees seventy-five paise.
and for every Rs. 500 or part thereof 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;	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	Four rupees fifty paise.

(1)	(2)
where it exceeds Rs. 600 but does not exceed Rs. 700	Five rupees twenty-five paise.
where it exceeds Rs. 700 but does not exceed Rs. 800	Six rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900	Six rupees seventy-five paise.
where it exceeds Rs. 900 but does not exceed Rs. 1,000	Seven rupees fifty paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	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 debentures to be issued thereunder, whereby the company or body borrowing makes over, in

(1)	(2)
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.	
DECLARATION OF ANY TRUST. See TRUST (No. 64).	
28. DELIVERY-ORDER IN RESPECT OF GOODS.	Five rupees.
29. DIVORCE- Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Fifty rupees.
30. <i>Omitted by Assam Act VII of 1963 (w.e.f. 1.4.1963)</i>	
31. EXCHANGE OF PROPERTY- Instrument of	The same duty as a Conveyance (No.23) for market value equal to the market value of the property of greatest value as set forth in such instrument.

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32. FURTHER CHARGE-

Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession).

The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)-

(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;

The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further

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charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT - Instrument of, not being a SETTLEMENT (No.58) or WILL OR TRANSFER (No.62).

The same duty as a Conveyance (No. 23) for market value equal to the market value of the property of greatest value as set forth in such instrument.

34. INDEMNITY-BOND

The same duty as a Security-Bond (No. 57) for the same amount.

(1)	(2)
<p>35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let-</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered-</p> <p>(i) where the lease purports to be for a term of less than one year;</p> <p>(ii) where the lease purports to be for a term of not less than one year but not more than five years;</p> <p>(iii) where the lease purports to be for a term exceeding five years, and not exceeding ten years;</p>	<p>The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.</p> <p>The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of the average annual rent reserved.</p>

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<p>(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;</p> <p>(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;</p> <p>(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;</p>	<p>The same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved.</p>

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(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity;	The same duty as a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual which would be paid or

(1)	(2)
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	delivered for the first ten years if the lease continued so long.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No.23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the

(2)	(1)	(2)
		<p>duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:</p> <p>Provided that, in any case where an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees.</p>

Exemptions

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of

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	<p>trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p> <p><i>Explanation:</i> When lease undertakes to pay any recurring charge, such as Government revenue, landlords share of cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>
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.	Five rupees.