

Section	Subsection	Clause	Amendments of Stamp Act, 1899 (II of 1899)	Finance Act 2021 NEW / inserted Deletion or Omitted Substituted
2			Definition	
		11	<p>"duly stamped", as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in Pakistan.</p> <p>means affixation of an adhesive or impressed stamp or e-stamp of not less than the requisite amount and that the stamp has been legally affixed, used or electronically generated.;</p>	
		11A	<p>"e-stamp" means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as may be specified by the rules, to be generated and printed, on deposit of money equivalent to chargeable stamp duty in the account of the Government";</p>	
		13	<p>"Impressed stamp". "impressed stamp" includes -</p> <p>a) labels affixed and impressed by the proper officer, and</p> <p>b) stamps embossed or engraved on stamped paper;</p> <p>"impressed stamp" includes—</p> <p>a) the label affixed and impressed by the proper officer;</p> <p>b) the stamp embossed or engraved on a stamp paper; and</p> <p>c) e-stamp"; and</p>	
		14	<p>"instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded and includes any instrument executed in electronic form;</p>	
10			Duties how to be paid.	
	(1)		<p>Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps or e-stamps-</p> <p>a) according to the provisions herein contained ; or</p> <p>b) when no such provision is applicable thereto-as the Provincial Government may by rule direct.</p>	
	(2)		<p>The rules made under sub-section (1) may, among other matters, regulate,</p> <p>(a) in the case of each kind of instrument-the description of stamps or e-stamps which may be used;</p> <p>(b) in the case of instruments stamped with impressed stamps-the number of stamps which may be used ;</p> <p>(c) in the case of bills of exchange or promissory notes written in any Oriental language-the size of the paper on which they are written</p>	
32A			<p>Certificate of designated officer.—An officer designated by the Government shall, by notification in the official Gazette, issue a certificate as to genuineness or otherwise of an e-stamp for the purpose of evidence in a legal proceedings".</p>	