

Article	Clause	Sub- Clause	Amendment of Stamp Act No.II of 1899		
			Come into force on and from 1 st day of July, 2015 New / inserted Omitted or deleted Substituted		
			Description on Instrument	Last Revision	From 1 st July 2015
15	(a)		Contract	30paisa for every Rs 100 or part thereof of the amount of the contract	35paisa for every Rs 100 or part thereof of the amount of the contract
	(b)		Purchase Order	20paisa for every Rs. 100 or part thereof of the amount of purchase order	25paisa for every Rs. 100 or part thereof of the amount of purchase order
16	(A)		Conveyance as defined by section 2(10) not being a transfer charged or exempted under Article no. 31.	1% according to market value	1% according to transaction value.
	(B)		Transfer of lease by way of assignment	2% of the amount of consideration for such transfer.	2% of the amount of consideration for such transfer or the value in accordance with valuation table, whichever is higher
21			Lease		
	iv		(TEITS) "REITs"	Market value	Transaction value
26			Policy of Insurance		
	A		Sea Insurance and policy by Air		
		(ii)	In any other case , in respect of every full sum of Rs. 2000 and also any fractional part thereof insured by the policy.	25paisa	(if drawn duplicate for each part) 35paisa
	B		Fire- Insurance and other classes-		
		(ii)	In any other case	Rs. 20	Rs. 50
	E		Life insurance, Health insurance or other insurance not specially provided for except such Re-insurance as is described in Division of this Article.		

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26	F		Re-insurance by an insurance company which has granted a policy of the nature specified in division A or division B of this article with another company by way of indemnity or guarantee against payment on the original insurance of certain part of the sum insured thereby.	One-half of the duty payable in respect of the original insurance but not less than 5paisa or more then one rupee.	Equal to the duty payable in respect of the original insurance but not less than 5paisa or more then one rupee.
28			Promissory Note		
	(a)		When payable on demand		
		(i)	When the amount of value does not exceed two hundred fifty thousand rupees.	Rs. 100	Rs. 500
		(ii)	When the amount exceeds two hundred fifty thousand rupees.	Rs. 200	Rs. 1,000
31			Transfer (whether with or without consideration)		
	(a)		Of shares in an incorporated company or other body corporate.	(i).1.5% of the face value of shares subject to a minimum of Re 1 physical and on withdrawal from the CDC. (ii).0.10% of the face value of shares deposited to the CDC.	(i).1.5% of the face value of shares subject to a minimum of Re 1 physical and on withdrawal from the CDC. (ii).0.15% of the face value of shares deposited to the CDC. (iii).0.01% of the face value of shares on transfer of shares from one CDC account or sub-account or to other CDC account or sub-account.