

Section	Sub-section	Clause	Amendment of Stamp Act No.II of 1899		
			Come into force on and from 1 st day of July, 2016 New / inserted Omitted or deleted Substituted		
			Description on Instrument	Last Revision	From 1 st July 2016
31			Adjudication as to proper stamp.		
	1		When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount not exceeding five rupees and not less than fifty paise two hundred rupees as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.		
73			Books, etc., to be open to inspection.		
	2			Twenty	Thirty

Article	Clause	Sub-clause	Amendment of Stamp Act No.II of 1899 - SCHEDULE		
			Come into force on and from 1 st day of July, 2016 New / inserted Omitted or deleted Substituted		
			Description on Instrument	Last Revision	From 1 st July 2016
7			Bill of Entry including goods declaration or any document relating to goods declaration for the purpose of custom clearance.	Five hundred rupees	One Thousand rupees
8			Bill of Exchange as defined by section 2(2) not being Bond bank note or currency note: Where payable otherwise than on demand for every one thousand rupees or part thereof of the amount of the bill	Re. 1.50	Rs. 3

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19			Financing documents, that is to say, any Instrument or set of instruments in the nature of sale and re-purchase on mark-up basis, agreement of letter of hypothecation or pledge, mortgage, memorandum of deposit of the deed, or deed of floating charge executed in favour of a banking company by any of its customers under any mode of finance not based on interest, in a single transaction.		
	(i)		Where the amount does not exceed Rs. 0.5 million (this clause effective from 22-11-2002)	0.2% (Advalorem)	0.3% (Advalorem)
	(ia)		Where the amount does not exceed Rs. 1.00 million	Rs. 1,000	Rs .1,500
	(ii)		Where the amount exceeds Rs. 1.00 million, but does not exceed 10.00 millions	Rs. 2,500	Rs. 3,800
	(iii)		Where the amount exceeds Rs. 10.00 millions, but does not exceed 50.00 million	Rs. 10,000	Rs. 15,000
	(iv)		Where the amount exceeds Rs.50.00 millions, but does not exceed 100.00 millions	Rs. 25,000	Rs. 38,000
	(v)		Where the amount exceeds Rs. 100.00 millions, but does not exceed 300.00 millions	Rs. 35,000	Rs. 53,000
	(vi)		Where the amount exceeds Rs. 200.00 millions, but does not exceed 500.00 millions	Rs. 50,000	Rs. 75,000
	(vii)		Where the amount exceeds Rs. 500.00 millions.(rates revised with effect from 08-10-2002)	Rs. 100,000	Rs. 150,000

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27			Power of attorney as defined by section 2(21)-		
	(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;	Rs. 25	Rs. 100
	(b)		When authorizing one person or more to act in a single transaction other than the case mentioned in clauses (a), (e) and (ee).	Rs. 100	Rs. 200
	(c)		When authorizing not more than five persons to act jointly and severally in more than one transaction or generally; other than the case mentioned in clauses (a);(e) and (ee);	Rs. 200	Rs. 500
	(d)		When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally other than the case mentioned in clauses (a), (e) and (ee)	Rs. 500	Rs. 1,000
	(e)		When given for consideration and authorizing the attorney to sell any immovable property;	3% of the value of in accordance with the valuation table or amount of consideration which is ever is higher	3% of the value of in accordance with the valuation table or amount of consideration which is ever is higher
	(ee)		When given not for consideration and authorizing the Attorney to sell any immovable properties;	Rs. 3,000	Rs. 5,000
	(eee)		Omitted	-----	----
	(f)		In any other case	Ten rupees for each person authorized	One hundred rupees for each person authorized