

**THE PUNJAB FINANCE ORDINANCE, 1969**  
**(VII of 1969)**

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**<sup>1</sup>THE <sup>2</sup>[PUNJAB] FINANCE ORDINANCE, 1969  
(VII of 1969)**

[30<sup>th</sup> June, 1969]

**An  
Ordinance**

*to continue and levy certain taxes, cesses and surcharges in the Province of <sup>3</sup>[the Punjab].*

**Preamble.— WHEREAS** it is expedient to continue and levy certain taxes, cesses and surcharges in the Province of <sup>4</sup>[the Punjab];

**NOW, THEREFORE**, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, the Administrator of Martial Law, Zone A, in exercise of the powers of the Governor of West Pakistan conferred on him by the Chief Martial Law Administrator, is pleased to make and promulgate the following Ordinance:—

**1. Short title, commencement and extent.—** (1) This Ordinance may be called the <sup>5</sup>[Punjab] Finance Ordinance, 1969.

(2) It shall, except as provided hereinafter, come into force on and from the first day of July, 1969.

(3) It shall extend, except as otherwise specified hereinafter, to the whole of the Province of <sup>6</sup>[the Punjab], excluding the Tribal Areas.

**2. Surcharge on Agricultural Income Tax in certain Districts.—** (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the Districts of [<sup>7</sup>\* \* \*], Campbellpur<sup>8</sup>, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore<sup>9</sup>, Lyallpur<sup>10</sup>, Mianwali, Multan<sup>11</sup>,

<sup>1</sup>This Ordinance was promulgated by the Administrator Martial Law, Zone 'A' on 28th June, 1969; published in the West Pakistan Gazette (Extraordinary), dated 30th June, 1969, pages 1007-1050; saved by Article 281 of the Interim Constitution of the Islamic Republic of Pakistan (1972), and validated by the Validation of Laws Act, 1975 (LXIII of 1975).

<sup>2</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>3</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>4</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>5</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>6</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>7</sup>Omitted the words and commas "Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>8</sup>Now "Attock".

<sup>9</sup>Now bifurcated into "Lahore and Kasur" Districts.

Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhupura and Sialkot, on the land revenue payable in the agricultural year 1968-69, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

**Explanation.**— For purposes of this section, “agricultural year” means the agricultural year as defined in the <sup>12</sup>[Punjab] Land Revenue Act, 1967<sup>13</sup>.

(2) The provisions of <sup>14</sup>[\* \* \*] the Punjab Agricultural Income-Tax Act, 1951<sup>15</sup>, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

**3. Cinema Tax.**— (1) There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1969-70:—

- |       |   |                      |
|-------|---|----------------------|
| (i)   | In the case of a cinema classed as a first class cinema:  | One thousand Rupees. |
| (ii)  | In the case of a cinema classed as a second class cinema: | Five hundred Rupees. |
| (iii) | In the case of a cinema classed as a third class cinema   | One hundred Rupees.  |

(2) If the person responsible for the payment of the tax under sub-section (1) fails to pay the tax within the period prescribed under the rules for its payment, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

**4. Surcharge on Motor Vehicle Tax.**— There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force in <sup>16</sup>[the Punjab], a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year 1969-70:—

- |      |  |                    |
|------|--|--------------------|
| (i)  | Motor vehicles used for the transport or carriage of goods and materials     | Twenty-five Rupees |
| (ii) | Motor vehicles plying for hire and licensed to carry more than eight persons | Fifty Rupees       |

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<sup>10</sup>Now “Faisalabad”.

<sup>11</sup>Now bifurcated into “Multan and Vehari” Districts.

<sup>12</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>13</sup>W.P.Act XVII of 1967.

<sup>14</sup>Omitted the words and comma “the North-West Frontier Agricultural Income-Tax Act, 1948 and” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>15</sup>Punjab Act XVI of 1951.

<sup>16</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

**5. Tax on railway fares and freights.**— Until the 30th day of June, 1970, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.

<sup>17</sup>[6. *Enhanced Electricity Duty.*— \* \* \* \* \* ]

**7. Amendment of Stamp Act, 1899.**— With effect from 1st July, 1969, for the existing Schedule I to the Stamp Act, 1899 (Act II of 1899), the Schedule contained in the Fifth Schedule to this Ordinance shall be substituted.

<sup>18</sup>[8. *Welfare Cess.*— \* \* \* \* \* ]

**9. Amendment of W.P. Act XXIX of 1964.**— (1) In the Pakistan Day Memorial Cess <sup>19</sup>[Punjab] Act, 1964, for section 4, the following section shall be substituted and shall be deemed to have been so substituted with effect from 30th June, 1968:—

“4. The cess shall be levied upto the thirtieth day of June, 1969.”.

(2) Notwithstanding anything contained in sub-section (2) of section 4-B of the Pakistan Day Memorial Cess <sup>20</sup>[Punjab] Act, 1964, the proceeds of the cess imposed under the said Act, as modified by this Ordinance, payable on or after the 1st day of July, 1968, shall be credited into the Provincial Consolidated Fund of <sup>21</sup>[Punjab].

**10. Amendment of section 5 of W.P. Act X of 1958.**— In the <sup>22</sup>[Punjab] Entertainments Duty Act, 1958, for sub-section (2) of section 5, the following sub-section shall be substituted, namely:—

“(2) The Government may, by an order in writing, require the proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, or on the application of any such proprietor permit him, on such conditions as the Government may prescribe, to pay the amount of the duty due:—

- (a) by a consolidated payment; or
- (b) in accordance with returns of the payments for admission to the entertainment and on account of the duty; or

<sup>17</sup> Repealed by the Punjab Finance Ordinance, 1971 (XI of 1971), w.e.f.1.7.1971, s.10; and published in the Punjab Gazette (Extraordinary), dated 30.6.1971.

<sup>18</sup> Repealed by the Punjab Finance Act, 1974 (X of 1971), w.e.f.1.7.1974, s.6; and published in the Punjab Gazette (Extraordinary), dated 28.6.1974.

<sup>19</sup> Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>20</sup> Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>21</sup> Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>22</sup> Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

- (c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.”.

**11. Application of existing laws.**— Where any tax, cess or surcharge imposed by this Ordinance, is by way of an addition to, or a surcharge on, any existing tax imposed by or under an enactment in force in <sup>23</sup>[the Punjab], the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax, cess or surcharge.

**12. Bar of suits in Civil Courts.**— No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, duty, cess or surcharge made under this Ordinance and the rules thereunder or any penalty imposed under subsection (2) of section 3.

**13. Power to make rules.**—(1) The Provincial Government may make rules for carrying into effect the purposes of this Ordinance, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax or cess levied or the imposition of any penalty under this Ordinance, in so far as such procedure is not provided in this Ordinance.

(2) Any rules made or deemed to have been made under the corresponding provisions of the <sup>24</sup>[Punjab Finance Act], 1968 (W.P. Act III of 1968), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

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<sup>23</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>24</sup>Substituted for the words “West Pakistan Finance Act” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

**FIRST SCHEDULE**  
(See SECTION 2)

**Surcharge**

Where the total land-revenue payable does not exceed Rs. 349.	<i>Nil.</i>
Where the total land-revenue payable exceeds Rs.349 but does not exceed Rs. 499.	Rupees twelve.
Where the total land-revenue payable exceeds Rs.499 but does not exceed Rs. 749.	Rupees twenty-four.
Where the total land-revenue payable exceeds Rs.749 but does not exceed Rs. 999.	Rupees fifty.
Where the total land-revenue payable exceeds Rs.999 but does not exceed Rs. 1,999.	Rupees one hundred.
Where the total land-revenue payable exceeds Rs.1,999 but does not exceed Rs. 4,999.	Rupees two hundred and fifty.
Where the total land-revenue payable exceeds Rs.4,999 but does not exceed Rs. 9,999.	Rupees five hundred.
Where the total land-revenue payable exceeds Rs.9,999.	Rupees one thousand.

## SECOND SCHEDULE

(See SECTION 5)

### TAX ON RAILWAY FARES AND FREIGHTS

#### PART I

<i>Freight (Goods)</i>	<i>Tax</i>
Where the freight on any consignment does not exceed Rs.3.	<i>Nil.</i>
Where the freight on any consignment exceeds Rs.3 but does not exceed Rs.10.	Six paise.
Where the freight on any consignment exceeds Rs.10 but does not exceed Rs.25.	Twelve paise.
Where the freight on any consignment exceeds Rs.25 but does not exceed Rs.50.	Twenty-five paise.
Where the freight on any consignment exceeds Rs.50 but does not exceed Rs.75.	Fifty paise.
Where the freight on any consignment exceeds Rs.75 but does not exceed Rs.100.	One rupee.
Where the freight on any consignment exceeds Rs.100 but does not exceed Rs.150.	Two rupees.
Where the freight on any consignment exceeds Rs.150 but does not exceed Rs.225.	Three rupees.
Where the freight on any consignment exceeds Rs.225 but does not exceed Rs.300.	Four rupees.
Where the freight on any consignment exceeds Rs.300.	Four rupees <i>plus</i> one rupee for every hundred rupees in excess of three hundred rupees of freight.

#### PART II

<i>Fares (Passengers)</i>	<i>Amount of tax</i>
On a First Class ticket	<i>50 paise.</i>
On a Second Class ticket	25 paise.
On an Inter Class ticket	12 paise.
On a Third Class ticket	6 paise.

Provided that no tax shall be levied where the fare does not exceed Rs.3.

## <sup>25</sup>[THIRD SCHEDULE

(See SECTION 6)]

## <sup>26</sup>[FOURTH SCHEDULE

(See SECTION 6)]

## FIFTH SCHEDULE

(See SECTION 7)

## SCHEDULE 1

### STAMP-DUTY ON INSTRUMENTS

(See SECTION 3)

#### *Description of Instrument*

#### *Proper Stamp-duty*

1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount 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; 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—

- |     |  |           |
|-----|--|-----------|
| (a) | where such amount does not exceed Rs.100;                      | 15 paisa. |
| (b) | where such amount exceeds Rs.100 but does not exceed Rs.2,000; | 40 paisa. |
| (c) | where such amount exceeds Rs.2,000.                            | 80 paisa. |

2. **ADMINISTRATION BOND**, including a bond given under sections 291, 375 and 376 of the Succession Act, 1925<sup>27</sup>, section 6 of the Government Savings Banks, Act, 1873<sup>28</sup> —

- |     |   |   |
|-----|---|---|
| (a) | where the amount does not exceed Rs. 1,000; | The same duty as on a Bond (No.15) for such amount. |
| (b) | in any other case                           | Thirty rupees.                                      |

<sup>25</sup> Repealed by the Punjab Finance Ordinance, 1971 (XI of 1971), w.e.f.1.7.1971, s.10; and published in the Punjab Gazette (Extraordinary), dated 30.6.1971

<sup>26</sup> Repealed by the Punjab Finance Ordinance, 1971 (XI of 1971), w.e.f.1.7.1971, s.10; and published in the Punjab Gazette (Extraordinary), dated 30.6.1971

<sup>27</sup> XXXIX of 1925.

<sup>28</sup> V of 1873.

**Description of Instrument**

**Proper Stamp-duty**

3. **ADOPTION-DEED** that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.

Fifty rupees.

**ADVOCATE**, See **ENTRY AS AN ADVOCATE** (No.30).

4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.

Four rupees.

**EXEMPTIONS**

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment under the Indian Army Act, 1911<sup>29</sup>, or the Pakistan Army Act, 1952<sup>30</sup> or the Indian Air Force Act, 1932<sup>31</sup>, or the Pakistan Air Force Act, 1953<sup>32</sup>;
- (b) for the immediate purpose of being filed 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.

**5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—**

- (a) if relating to the sale of a bill of exchange; One rupee.
- (b) if relating to the sale of Government security; Fifty paisa for every Rs. 10,000 or part thereof of the value of the security, subject to a maximum of fifty rupees.
- (c) if relating to the sale of a share in an incorporated company or other body corporate; Twenty-five paisa for every rupees 5,000 or part thereof of the value of the share.
- (d) if not otherwise provided for. Four rupees.

**EXEMPTIONS**

Agreement or Memorandum of an Agreement—

- (a) for or relating to the purchase of or sale of goods or merchandise exclusively, not being a **NOTE OR MEMORANDUM**

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<sup>29</sup>VII of 1911.

<sup>30</sup>XXIX of 1952.

<sup>31</sup>XIV of 1932.

<sup>32</sup>VI of 1953.

**Description of Instrument****Proper Stamp-duty**

chargeable under No.43;

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

**AGREEMENT TO LEASE. See**

**LEASE** (No.35).

**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 marketable security), or
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the re-payment 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;
- (b) if such loan or debt is repayable not more than three months from the date of such instrument.

The same duty as on a Bill of Exchange [No.13 (a)] for the amount secured.

Half the duty payable on a Bill of Exchange [No.13 (a)] for the amount secured.

**EXEMPTIONS**

*Instrument of pawn or pledge of goods if unattested.*

**7. APPOINTMENT IN EXECUTION OF A POWER** where made by any writing not being a will—

- (a) of trustees
- (b) of property, movable or immovable

Thirty-five rupees.

Seventy rupees.

**8. APPRAISEMENT OR VALUATION** made otherwise than under an order of the Court in the course of a suit—

- (a) where the amount does not exceed Rs.1,000;
- (b) in any other case

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

Thirty rupees.

**EXEMPTIONS**

- (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.

**Description of Instrument**

**Proper Stamp-duty**

- (b) Appraisement, of crop for the purpose of ascertaining the amount to be given to a landlord as rent.

Twenty-five rupees.

**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 not being **ARTICLES OF CLERKSHIP** (No.11).

**EXEMPTIONS**

*Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1850<sup>33</sup>, or by which a person is apprenticed by or at the charge of any public charity.*

**10. ARTICLES OF ASSOCIATION OF A COMPANY—**

- (a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500; Fifty rupees.
- (b) where the nominal share capital exceeds Rs.2,500 but does not exceed Rs. 1,00,000; One hundred rupees.
- (c) where the nominal share capital exceeds Rs.1,00,000 but does not exceed Rs.10,00,000; Two hundred rupees.
- (d) where the nominal share capital exceeds Rs.10,00,000. Five hundred rupees.

**EXEMPTIONS**

*Articles of any Association and not formed for profit and registered under section 26 of the Companies Act, 1913<sup>34</sup>.*

See also **MEMORANDUM OF ASSOCIATION OF A COMPANY** (No.39).

Five hundred rupees.

**11. ARTICLES OF CLERKSHIP OR** contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.

**ASSIGNMENT**, See **CONVEYANCE** (No.23), **TRANSFER** (No.62) and **TRANSFER OF LEASE** (No.63), as the case may be. **ATTORNEY**, See **ENTRY AS AN ATTORNEY** (No.30), **AND POWER OF ATTORNEY** (No.48).

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<sup>33</sup>XIX of 1850.

<sup>34</sup>VII of 1913.

**Description of Instrument****Proper Stamp-duty**

**AUTHORITY TO ADOPT.** See **ADOPTION-DEED** (No.3).

**12. 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.

The same duty as on a Bond (No.15) for the amount or value of the property to which the award relates as set forth in such award subject to maximum of fifty rupees.

**13. BILL OF EXCHANGE** as defined by section 2 (2) not being BOND, bank note or currency note—

(a) where payable otherwise than on demand but not more than one year after date or sight—

if the amount of the bill does not exceed Rs.200.

if it exceeds Rs. 200 but does not exceed Rs.400.

if it exceeds Rs. 400 but does not exceed Rs.600.

if it exceeds Rs. 600 but does not exceed Rs.800.

if it exceeds Rs. 800 but does not exceed Rs.1,000.

if it exceeds Rs.1,000 but does not exceed Rs.1,200.

If it exceeds Rs.1,200 but does not exceed Rs.1,600.

if it exceeds Rs.1,600 but does not exceed Rs.2,500.

if it exceeds Rs.2,500 but does not exceed Rs.5,000.

if it exceeds Rs.5,000 but does not exceed Rs.7,500.

if it exceeds Rs.7,500 but does not exceed Rs.10,000.

if it exceeds Rs.10,000 but does not exceed Rs.15,000.

if it exceeds Rs.15,000 but does not exceed Rs.20,000.

if it exceeds Rs.20,000 but does not exceed Rs.25,000.

if it exceeds Rs.25,000 but does not exceed Rs.30,000.

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.

(b) where payable more than one year after date or sight.

**If drawn singly.**

**If drawn in set of two, for each part of the set.**

**If drawn in set of three, for each part of the set.**

Twenty paise.

Ten paise.

Five paise.

Forty paise.

Twenty paise.

Ten paise.

Sixty paise.

Thirty paise.

Twenty Paise.

Eighty Paise.

Forty Paise.

Thirty Paise.

One rupee.

Fifty paise.

Thirty five paise.

Rs.1.20.

Sixty paise.

Forty paise.

Rs.1.50.

Seventy-five paise.

Fifty paise.

Rs.2.50.

Rs.1.25.

Rs.1.00.

Rs.5.00.

Rs.2.50.

Rs.1.75.

Rs.7.50.

Rs.3.75.

Rs.2.50.

Rs.10.00.

Rs.5.00.

Rs.3.50.

Rs.15.00.

Rs.7.50.

Rs.5.00.

Rs.20.00.

Rs.10.00.

Rs.6.75.

Rs.25.00.

Rs.12.50.

Rs.8.50.

Rs.30.00.

Rs.15.00.

Rs.10.00.

Rs.10.00.

Rs.5.00.

Rs.3.50.

One half of the duty payable on a Bond (No.15) for the same amount.

One rupee.

**14. BILL OF LADING** (including a through bill of lading).

**Description of Instrument****Proper Stamp-duty**

*Note*— If a bill of lading is drawn in parts, the proper stamps therefor must be borne by each one of the sets.

**EXEMPTIONS**

- (a) Bill of the lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908<sup>35</sup>, and are to be delivered at another place within the limits of the same port.
- (b) Bill of lading when executed out of Pakistan and relating to property to be delivered in Pakistan.

**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<sup>36</sup> –

where the amount or value secured does not exceed Rs.10.	Twenty-five paisa.
where it exceeds Rs.10 but does not exceed Rs.50.	One rupee.
where it exceeds Rs.50 but does not exceed Rs.100.	Two rupees.
where it exceeds Rs.100 but does not exceed Rs.200.	Four rupees.
where it exceeds Rs.200 but does not exceed Rs.300.	Six rupees.
where it exceeds Rs.300 but does not exceed Rs.400.	Eight rupees.
where it exceeds Rs.400 but does not exceed Rs.500.	Ten rupees.
where it exceeds Rs.500 but does not exceed Rs.600.	Twelve rupees.
where it exceeds Rs.600 but does not exceed Rs.700.	Fourteen rupees.
where it exceeds Rs.700 but does not exceed Rs.800.	Sixteen rupees.
where it exceeds Rs.800 but does not exceed Rs.900.	Eighteen rupees.
where it exceeds Rs.900 but does not exceed Rs.1,000.	Twenty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Ten rupees.

See **ADMINISTRATION BOND** (No.2), **BOTTOMRY**

<sup>35</sup>XV of 1908.

<sup>36</sup>VII of 1870.

**Description of Instrument**

**Proper Stamp-duty**

**BOND** (No.16), **CUSTOMS BOND** (No.26).

**INDEMNITY BOND** (No.34), **RESPONDENTIA BOND** (No.56) **SECURITY BOND** (No.57).

**EXEMPTIONS**

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a Charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

**16. BOTTOMRY BOND**, that is to say, any instrument where by 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 on 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.

Fifteen rupees.

See also **RELEASE** (No.55), **REVOCAION OF SETTLEMENT** (No.58-B), **SURRENDER OF LEASE** (No.61), **REVOCAION OF TRUST** (No.64-B).

**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 by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—

- (a) where the purchase money does not exceed Rs.10;
- (b) where the purchase money exceeds Rs.10 but does not exceed Rs.25;
- (c) in any other case.

Fifty paisa.

One rupee.

The same duty as on a Conveyance (No.23) for a consideration equal to the amount of the purchase money only.

Fifty paisa.

**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.

See also **LETTER OF ALLOTMENT OF SHARES** (No.36).

**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 let for the specified purposes of the

Five rupees.

**Description of Instrument**

**Proper Stamp-duty**

charterer, whether it includes a penalty clause or not.

21. \* \* \* \* \*

22. **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 whereby provision is made for the continuance of the debtor's business under the supervision of Inspector or under letters of licence for the benefit of his creditors. Fifty rupees.

23. **CONVEYANCE** as defined by section 2 (10) not being a **TRANSFER** charged or exempted under No.62—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs.50.	Two rupees.
where it exceeds Rs.50 but does not exceed Rs.100.	Four rupees.
where it exceeds Rs.100 but does not exceed Rs.200.	Eight rupees.
where it exceeds Rs.200 but does not exceed Rs.300.	Twelve rupees.
where it exceeds Rs.300 but does not exceed Rs.400.	Sixteen rupees.
where it exceeds Rs.400 but does not exceed Rs.500.	Twenty rupees.
where it exceeds Rs.500 but does not exceed Rs.600.	Twenty-four rupees.
where it exceeds Rs.600 but does not exceed Rs.700.	Twenty-eight rupees.
where it exceeds Rs.700 but does not exceed Rs.800.	Thirty-two rupees.
where it exceeds Rs.800 but does not exceed Rs.900.	Thirty-six rupees.
where it exceeds Rs.900 but does not exceed Rs.1,000.	Forty rupees.
and for every Rs.500 or part thereof in excess of Rs.1,000.	Twenty rupees.

**EXEMPTION**

Assignment of copyright by entry made under the Copyright Act, 1914<sup>37</sup>, section 5.

**CO-PARTNERSHIP-DEED. See PARTNERSHIP (No.46).**

<sup>37</sup>III of 1914.

**Description of Instrument****Proper Stamp-duty**

**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 four rupees; | Two rupees.  |
| (ii) | in any other case   | Four rupees. |

**EXEMPTION**

- |     |   |
|-----|---|
| (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.                 |

**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 four rupees; | The same duty as is leviable on the original. |
| (b) | in any other case   | Four rupees.                                  |

**EXEMPTION**

Counterpart of any lease granted to cultivator when such lease is exempted from duty.

**26. CUSTOMS BOND—**

- |     |  |   |
|-----|--|---|
| (a) | where the amount does not exceed Rs.1,000; | The same duty as on a Bond (No.15) for such amount. |
| (b) | in any other case                          | Thirty rupees.                                      |

**27. DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable—

- |     |  |   |
|-----|--|---|
| (a) | by endorsement or by a separate instrument of transfer;      | The same duty as on a Bond (No.15) for the same amount. |
| (b) | by delivery—   |   |
|     | where the face value of the debenture does not exceed Rs.50. | One rupee and fifty paise.                              |
|     | where it exceeds Rs.50 but does not exceed Rs.100.           | Three rupees.   |
|     | where it exceeds Rs.100 but does not exceed Rs.200.          | Six rupees.   |

<b>Description of Instrument</b>	<b>Proper Stamp-duty</b>
where it exceeds Rs.200 but does not exceed Rs.300.	Nine rupees.
where it exceeds Rs.300 but does not exceed Rs.400.	Twelve rupees.
where it exceeds Rs.400 but does not exceed Rs.500.	Fifteen rupees.
where it exceeds Rs.500 but does not exceed Rs.600.	Eighteen rupees.
where it exceeds Rs.600 but does not exceed Rs.700.	Twenty-one rupees.
where it exceeds Rs.700 but does not exceed Rs.800.	Twenty-four rupees.
where it exceeds Rs.800 but does not exceed Rs.900.	Twenty-seven rupees.
where it exceeds Rs.900 but does not exceed Rs.1,000.	Thirty rupees.
and for every Rs.500 or part thereof in excess of Rs.1,000.	Fifteen rupees.

*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 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.

See also **BOND** (No.15), and **SECTIONS** 8 and 55.

**DECLARATION OF ANY TRUST.** See **TRUST** (No.64).

**28. 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, or in any ware-house 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 when such goods exceed in value twenty rupees. Twenty-five paise.

**DEPOSIT OF TITLE-DEED.** See **AGREEMENT** relating to **DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**

**Description of Instrument**

**Proper Stamp-duty**

(No.6).

**DISSOLUTION OF PARTNERSHIP.** See **PARTNERSHIP** (No.46).

**29. DIVORCE**—Instrument of, that is to say any instrument by which any person effects the dissolution of his marriage. Fifteen rupees.

**DOWER**—Instrument of. See **SETTLEMENT** (No.58).

**DUPLICATE.** See **COUNTERPART** (No.25).

**30. ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT**—under the Legal Practitioners and Bar Councils Act, 1965<sup>38</sup> —

- (a) in the case of an Advocate One thousand rupees.
- (b) in the case of an Attorney One thousand rupees.

**EXEMPTION**

*Entry of an Advocate or Attorney on the roll of any High Court when he has previously been enrolled in a High Court.*

**31. EXCHANGE OF PROPERTY**— Instrument of— The same duty as is leviable on a Convey-ance (No.23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

**EXTRACT.** See **COPY** (No.24).

**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 on 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 on a Conveyance (No.23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty

<sup>38</sup>III of 1965.

**Description of Instrument**

**Proper Stamp-duty**

- (ii) if possession is not so given ..

already paid on such original mortgaged and further charge.

The same duty as on 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 is leviable on a Conveyance (No.23) for a consideration equal to the value of the property as set-forth in such instrument.

**HIRING AGREEMENT** or **AGREEMENT FOR SERVICE**. See **AGREEMENT** (No.5).

**34. INDEMNITY BOND.**

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

**INSPECTORSHIP-DEED**— .See **COMPOSITION-DEED** (No.22). **INSURANCE**— See **POLICY OF INSURANCE** (No.47).

**35. 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;

The same duty as on a Bond (No.15) for 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;

The same duty as on a Bond (No.15) 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 twenty years;

The same duty as is leviable on a Debenture [No.27 (b)] for a consideration equal to the amount or value of the average annual rent reserved.

- (iv) where the lease purports to be for a term in excess of twenty years or in perpetuity;

The same duty as is leviable on a Debenture [No.27 (b)] for a consideration equal to the whole amount of rents which would be paid or delivered in respect of the first ten years of the lease.

- (v) where the lease does not purport to be for any definite term;

The same duty as is leviable on a Debenture [No.27 (b)] for a consideration equal to 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) (i) where the lease is granted for money advanced and where no rent is reserved;

The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the amount of such advance as set forth in the lease.

- (ii) where the lease is granted for a

The same duty as is leviable on a

### **Description of Instrument**

### **Proper Stamp-duty**

fine or premium and where no rent is reserved;	Conveyance (No.23) for a consideration equal to the amount of such fine or premium as set forth in the lease.
(c) (i) where the lease is granted for money advanced in addition to rent reserved;	The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the amount of advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no advance had been paid or delivered; provided that, in any case when an agreement to leases 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 four rupees.
(ii) where the lease is granted for a fine or premium in addition to rent reserved.	The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the amount of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered; provided that, in any case when 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 four rupees.

### **EXEMPTION**

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

**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.

Fifty paise.

See also **CERTIFICATE OR OTHER DOCUMENT** (No.19).

**37. LETTER OF CREDIT**, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.

Fifty paise.

**LETTER OF GUARANTEE**, See **AGREEMENT** (No.5).

**Description of Instrument**

**Proper Stamp-duty**

**38. LETTER OF LICENCE**, that is to say, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Twenty-five rupees.

**39. MEMORANDUM OF ASSOCIATION OF A COMPANY—**

- (a) if accompanied by articles of association under section 35 of the Companies Act, 1913<sup>39</sup>; Seventy-five rupees.
- (b) if not so accompanied Two hundred rupees.

**EXEMPTION**

*Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913<sup>40</sup>.*

**40. MORTGAGE-DEED** not being an **AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6), BOTTOMRY BOND (No.16), MORTGAGE OF A CROP (No.41), RESPONDENTIA BOND (No.56), OR SECURITY BOND (No.57)—**

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; The same duty as on a Conveyance (No.23) for a consideration equal to the amount secured by such deed.
- (b) when possession is not given or agreed to be given as aforesaid; The same duty as on a Bond (No.15) for the amount secured by such deed.

**Explanation.—** A mortgagor who gives to the mortgagee 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.

- (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purposes where the principal or primary security is duly stamped—
  - for every sum secured not exceeding Rs.1,000; Ten rupees.
  - and for every Rs.1,000 or part thereof secured in excess of Rs.1,000. Ten rupees.

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<sup>39</sup>VII of 1913.

<sup>40</sup>VII of 1913.

**Description of Instrument**

**Proper Stamp-duty**

**EXEMPTIONS**

(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883<sup>41</sup>, or the<sup>42</sup> [Punjab] Agriculturists Loans Act, 1958<sup>43</sup> or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a Bill of Exchange.

**41. 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—

for every sum secured not exceeding Rs.200;

Twenty-five paisa.

and for every Rs.200 or part thereof secured in excess of Rs.200;

Twenty-five paisa.

(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—

for every sum secured not exceeding Rs.100;

Fifty paisa.

and for every Rs. 100 or part thereof secured in excess of Rs.100.

Fifty paisa.

**42. NOTARIAL ACT**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a **PROTEST** (No.50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

Four rupees.

See also **PROTEST OF BILL OR NOTE** (No.50).

**43. NOTE OR MEMORANDUM SENT BY** a broker or agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees;

Fifty paisa.

(b) of any stock or marketable security exceeding in value twenty rupees, not being a Government Security;

Twenty-five paisa for every Rs.5,000 or a part thereof of the value of the stock or security.

<sup>41</sup>XIX of 1883.

<sup>42</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>43</sup>W.P. Act XVII of 1958.

**Description of Instrument**

(c) of a Government security.

**Proper Stamp-duty**

Twenty-five paise for every 10,000 rupees or part thereof of the value of the security subject to a maximum of forty rupees.

**NOTE OF PROTEST BY THE MASTER OF A SHIP.**

Four rupees.

See also **PROTEST BY MASTER OF A SHIP** (No.51).

**ORDER FOR THE PAYMENT OF MONEY.**

See **BILL OF EXCHANGE** (No.13).

**45. PARTITION**—Instrument of [as defined by section 2(15)].

The same duty as on a Bond (No.15) for the amount of the value of the separated share or shares of the property.

**Explanation.**— 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 other shares are separated:

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than four rupees;
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for 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, is stamped with the stamp

**Description of Instrument****Proper Stamp-duty**

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 four rupees.

**46. PARTNERSHIP—****A—INSTRUMENT OF—**

- |  |               |
|--|---------------|
| (a) where the capital of the partnership does not exceed Rs.500; | Ten rupees.   |
| (b) in any other case  | Fifty rupees. |

Twenty-five rupees.

**B—DISSOLUTION OF—**

**PAWN OR PLEDGE—See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6).**

**47. POLICY OF INSURANCE—****A—See INSURANCE (see section 7)—****(1) For each voyage—**

(i) where the premium of consideration does not exceed the rate of 1/8 per cent of the amount insured by the policy; for every full sum of Rs.5,000 and also any fractional parts thereof insured by the policy;

Ten  
paise.

Five paise.

(ii) in any other case, in respect of every full sum of Rs.2,000 and also any fractional part thereof insured by the policy.

Ten  
paise.

Five paise.

**(2) For time—**

in respect of every full sum of Rs.2,000 or part thereof insured by the policy—

(i) where the insurance shall be made for any time not exceeding six months;

Thirty  
paise.

Fifteen paise.

(ii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months.

Sixty  
paise.

Thirty paise.

**B—FIRE—INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CROPS, AND OTHER PROPERTY AGAINST LOSS OR DAMAGE—**

**(1) in respect of an original policy—**

(i) when the sum insured does not exceed Rs. 5,000;

Fifty paise.

**Description of Instrument****Proper Stamp-duty**

- |   |   |
|---|---|
| (ii) in any other case and  | One rupee.  |
| (2) in respect of each receipt for any payment of a premium on any renewal of an original policy. | One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No.53. |

**C-ACCIDENT AND SICKNESS INSURANCE-**

- |  |             |
|--|-------------|
| (a) Against railway accident, valid for a single journey only. | Five paisa. |
|--|-------------|

**EXEMPTION**

When issued to a passenger travelling by the intermediate or the third class in any railway.

- |  |   |
|--|---|
| (b) In any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.2,000 and also where such amount exceeds Rs.2,000, for every Rs.2,000 or part thereof. | Twenty-five paisa: provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs.2.50 per Rs.1,000 the duty on such instrument shall be five paisa for every Rs.1,000 or part thereof of the maximum amount which may become payable under it. |
|--|---|

**D-INSURANCE BY WAY OF INDEMNITY-**

- |   |             |
|---|-------------|
| Against liability to pay damages on account of accidents to workmen employed by or under or against liability to pay compensation under the Workmen's Compensation Act, 1923 <sup>44</sup> , for every Rs.100 or part thereof payable as premium. | Five paisa. |
|---|-------------|

**E-LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division of this article-**

- |  | If drawn singly. | If drawn in duplicate, for each part. |
|--|------------------|---------------------------------------|
| (i) for every sum insured not exceeding Rs.250;  | Ten paisa.       | Five paisa.                           |
| (ii) for every sum insured exceeding Rs.250 but not exceeding Rs.500;  | Twenty paisa.    | Ten paisa.                            |
| (iii) for every sum insured exceeding Rs.500 but not exceeding Rs.1,000 and also for every Rs.1,000 or part thereof in excess of Rs.1,000. | Forty paisa.     | Twenty paisa                          |

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<sup>44</sup>VIII of 1923.

**Description of Instrument**

**Proper Stamp-duty**

**EXEMPTIONS**

Policies of life insurance granted by the Director-General of Post Offices in accordance with rules for Postal Life Insurance issued under the authority of the Central Government.

**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 THE PAYMENT ON THE ORIGINAL INSURANCE OF A CERTAIN PART OF THE SUM INSURED THEREBY.**

One-half of the duty payable in respect of the original insurance but not less than five paise or more than one rupee.

**GENERAL EXEMPTIONS**

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

**48. POWER-OF-ATTORNEY** as defined by section 2 (21), not being a proxy (No.52)–

- |  |   |
|--|---|
| (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 document; | Two rupees.   |
| (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);  | Five rupees.  |
| (c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;  | Twenty-five rupees.   |
| (d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;  | Fifty rupees.   |
| (e) when given for consideration and authorising the attorney to sell any immovable property;  | The same duty as is leviable on a Conveyance (No.23) for the amount of the consideration. |
| (f) in any other case  | Five rupees for each person authorised.   |

*Explanation 1.*–For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

**Description of Instrument****Proper Stamp-duty**

*Explanation 2.*—The term “Registration” includes every operation incidental to registration under the Registration Act, 1908<sup>45</sup>.

**49. PROMISSORY NOTE** as defined by section 2 (22)–

- |   |  |
|---|--|
| (a) when payable on demand–   |  |
| (i) when the amount or value does not exceed Rs.250;                          | Fifty paisa.   |
| (ii) when the amount or value exceeds Rs.250 but does not exceed Rs.1,000;    | One rupee.   |
| (iii) when the amount or value exceeds Rs.1,000 but does not exceed Rs.5,000; | Five rupees.   |
| (iv) in any other case  | Ten rupees.  |
| (b) when payable otherwise than on demand.                                    | The same duty as on a Bill of Exchange (No.13) for the same amount payable otherwise than on demand. |

**50. PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange for promissory note. Four rupees.

**51. PROTEST BY THE MASTER OF A SHIP**, 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 charterers or the consignees or not loading or unloading the ship, such declaration is attested or certified by a Notary Public or other person lawfully acting as such. Four rupees.

See also **NOTE OF ROTEST BY THE MASTER OF A SHIP** (No.44).

**52. PROXY** empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contribution to the funds of any institution. Twenty-five paisa.

**53. RECEIPTS** as defined by section 2 (23) for any money or other property the amount or value of

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<sup>45</sup>XVI of 1908.

**Description of Instrument****Proper Stamp-duty**

which exceeds twenty rupees—

- |     |  |                |
|-----|--|----------------|
| (a) | where the amount or value does not exceed one hundred rupees;                      | Fifteen paisa. |
| (b) | where the amount or value exceeds one hundred rupees but does not exceed Rs.2,000; | Forty paisa.   |
| (c) | where such amount exceeds Rs.2,000.  | Eighty paisa.  |

**EXEMPTIONS**

Receipts—

- (a) endorsed on or contained in any instrument duly stamped for any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill of exchange, payable on demand acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured;
- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue;
- (d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of the armed forces of Pakistan/ Pakistan's military, naval or air forces, when serving in such capacity, or by mounted police constables;
- (e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned as a non-commissioned or petty officer, soldier, sailor or airman or any of the said forces and serving in such capacity;
- (f) for pensions or allowances by persons receiving such pensions or allowances in respect of their services as such, non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the State in any other capacity;
- (g) given by a headman or lambardar for land-revenue or taxes collected by him;
- (h) given for money or securities for money deposited in the hands of any banker to be accounted for:  
Provided that the same is not

**Description of Instrument**

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expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

See also **POLICY OF INSURANCE** [No. 47-B (2)].

**54. RE-CONVEYANCE OF MORTGAGE PROPERTY—**

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;
- (b) in any other case

The same duty as on a Bond (No.15) for the amount of such consideration as set forth in the re-conveyance.  
Thirty rupees.

**55. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs.1,000;
- (b) in any other case

The same duty as on a Bond (No. 15) for such amount or value as set forth in the release.  
Thirty rupees.

**56. RESPONDENTIA BOND**, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as on a Bond (No.15) for the amount of the loan secured.

**REVOCAION OF ARMY TRUST OR SETTLEMENT.**

See **SETTLEMENT** (No.58), **TRUST** (No.64).

**57. 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 in favour of a Court for the due discharge of a contingent liability or executed by a surety to secure the due performance of a contract—

**Description of Instrument****Proper Stamp-duty**

- |     |  |  |
|-----|--|--|
| (a) | when the amount secured does not exceed Rs. 1,000; | The same duty as on a Bond (No.15) for the amount secured. |
| (b) | in any other case                                  | Thirty rupees.   |

**EXEMPTIONS**

Bond or other instrument, when executed—

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;
- (b) under No. 3-A of the rules made by the Provincial Government under section 70 of the Sind Irrigation Act, 1879<sup>46</sup>;
- (c) executed by persons taking advances under the Land Improvement, Loans Act, 1883<sup>47</sup>, or the <sup>48</sup>[Punjab] Agriculturists Loans Act, 1958<sup>49</sup>, or by their sureties as security for repayment of such advances;
- (d) executed by servants of the State or their securities to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

**58. SETTLEMENT—**

**A—Instrument of (including a deed of power)—**

- |      |   |  |
|------|---|--|
| (i)  | where the settlement is made for a religious or charitable purpose; | The same duty as on a Bond (No.15) for a sum equal to the amount or value of the property settled.                             |
| (ii) | in any other case   | The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the amount or value of the property settled: |

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<sup>46</sup>Sind VII of 1879.

<sup>47</sup>XIX of 1883.

<sup>48</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>49</sup>W.P. Act XVII of 1958.

## **Description of Instrument**

## **Proper Stamp-duty**

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 four rupees:

Provided further that, where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provisions were contained in the instrument.

### **EXEMPTIONS**

Deed of dower executed on the occasion of marriage between Muslims.

**B**–Revocation of–

The same duty as is leviable on a Conveyance (No.23) for a consideration equal to the amount or value of the property concerned, as set forth in the instrument of Revocation but not exceeding fifty rupees.

See also **TRUST** (No.64).

**59. SHARE WARRANTS** to bearer issued under the Companies Act, 1913<sup>50</sup>.

One and a half times the duty payable on a Debenture [No.27 (b)] for a consideration equal to the nominal amount of the shares specified in the warrant.

### **EXEMPTIONS**

Share warrant when issued by a company in pursuance of the Companies Act, 1913<sup>51</sup>, section 30, to have effect only upon payment, as composition for that duty, to the 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 half per centum of the additional capital so issued.

**SCRIP**–See **CERTIFICATE** (No.19).

**60. SHIPPING ORDER** for or relating to the

Twenty-five paisa.

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<sup>50</sup>VII of 1913.

<sup>51</sup>VII of 1913.

**Description of Instrument****Proper Stamp-duty**

conveyance of goods on board of any vessel.

**61. SURRENDER OF LEASE—**

- |     |   |  |
|-----|---|--|
| (a) | when the duty with which the lease is chargeable does not exceed thirty rupees; | The duty with which least is chargeable. |
| (b) | in any other case   | Thirty rupees.                           |

**EXEMPTIONS**

Surrender of lease, when such lease exempted from duty.

**62. TRANSFER (whether with or without consideration)—**

- |     |   |   |
|-----|---|---|
| (a) | of shares in an incorporated company or other body corporate;   | One-fourth of the duty payable on a Conveyance (No.23) for a consideration equal to the value of the share.         |
| (b) | of debentures being marketable securities whether the debenture is liable to duty or not except debentures provided for by section 8; | One-half of the duty payable on a Conveyance (No.23) for a consideration equal to the face amount of the debenture. |
| (c) | of any interest secured by a bond, mortgage-deed or policy of insurance—  |   |
|     | (i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees;  | The duty with which such bond, mortgage-deed or policy of insurance is chargeable.                                  |
|     | (ii) in any other case  | Thirty rupees.  |
| (d) | of any property under the Administrator-General's Act, 1913 <sup>52</sup> , section 31;   | Thirty rupees.  |
| (e) | of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.                   | Twenty rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.                 |

**EXEMPTIONS**

Transfers by endorsement—

- |     |   |
|-----|---|
| (a) | of a bill of exchange, cheque or promissory note;   |
| (b) | of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods; |
| (c) | of a policy of insurance;   |
| (d) | of securities of the Central <sup>53</sup> Government.  |

<sup>52</sup>III of 1913.

**Description of Instrument**

**Proper Stamp-duty**

See also section 8–

**63. TRANSFER OF LEASE** by way of assignment and not by way of under-lease.

The same duty as is leviable on Conveyance (No.23) for a consideration equal to the amount of the consideration for the transfer.

**EXEMPTION**

Transfer of any lease exempt from duty.

**64. TRUST–**

The same duty as on a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding thirty rupees.

**A.** Declaration of–of, or concerning any property when made by any writing not being a **WILL**.

**B.** Revocation of–of, or concerning any property when made by any instrument other than a **WILL**.

The same duty as on a Bond (No.15) for a sum equal to the amount of value of the property concerned as set forth in the instrument but not exceeding thirty rupees.

See also **SETTLEMENT** (No.58).

**VALUATION.** See **APPRAISEMENT** (No.8).

**65. 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.

Two rupees.

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<sup>53</sup>Now 'Federal' see the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), w.e.f.1.8.1975, Article 2 and Table of General Adaptations; and published in the Gazette of Pakistan (Extraordinary), pages 435-467.