The Indian Stamp Duty (Nagaland Amendment) Act, 1989

Act 6 of 1989

Keyword(s):
Stamp Duty, Treasury, Stamp Duty on Documents

Amendments appended: 8 of 1999, 6 of 2004
INDIAN STAMP DUTY (NAGALAND AMENDMENT) ACT, 1989

(The Nagaland Act No. 6 of 1989)

(Received the assent of the Governor on 30th June '89 and published in the Nagaland Gazette extraordinary dated 30th June '89)

An Act
to amend the Indian Stamp Duty Act, 1989, in its application to Nagaland.

Preamble
Whereas, it is expedient to amend the Indian Stamp Duty Act, 1899, (Act 11 of 1899) hereinafter called the Principal Act, in its application to Nagaland in the manner hereinafter appearing.

It is hereby enacted in the Fortieth year of the Republic of India as follows:

1. Short title, extent and commencement.
   (1) This Act may be called the Indian Stamp Duty (Nagaland Amendment) Act, 1989.
   (2) It shall extend to the whole State of Nagaland.
   (3) It shall come into force on such date as the State Government may, by notification in the official gazette, appoint.

2. Amendment of Schedule 1 of Act 11 of 1899.
   In Schedule 1 to the principal Act, the following shall be substituted, namely:

SCHEDULE 1

Description of Instrument:

(1)

1. ACKNOWLEDGMENT of 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 bankers pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.

2. ADMINISTRATION-BOND, including a bond given under section 6 of the Govt. Savings Banks Act, 1875, or section 291 or section 375 or section 376 of the Indian Succession Act, 1925.

   (a) Where the amount does not exceed Rs. 1000/-

   (b) In any other case.

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.

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

   Exemptions

   Affidavit or declaration in writing when made:

   (a) as a condition of enlistment under the Indian Army Act, 1950.

   (b) for the immediate purpose of being filed or used in any Court or before the Officer of any Courtier.

   (c) for the sole purpose of enabling any person to receive any

   Fifty paise

   The same duty as a Bond Duty No. 15 for such amount.

   Thirty rupees

   Sixty rupees

   Ten rupees
pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT

(a) if relating to the sale of a bill of exchange.

(b) if relating to the sale of a Govt. Security

One rupee

Subject to a maximum of eighty rupees and fifty paisa for every Rs. 10,000/- or part thereof of the value of the Security.

(c) if relating to the purchase or sale of shares, scripts, stocks bonds, debentures, debenture stocks or any other marketable Security of a like nature in or of 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.

One rupee for every Rs. 25,001/- or part thereof of the value of the Security at the time of its purchase or sale, as the case may be.

Description of Instrument

(ii) in other cases

Two rupees for every Rs. 500/- or part thereof of the security at the time of its purchase or sale, as the case may be.

(d) if executed for service or for performance of work in any estate whether held by one person, or more persons, than one as co-owners, and whether in one or more blocks, and situated in Assam/Meghalaya

125
where the advance given under such agreement does not exceed fifty rupees.

(e) if not otherwise provided for

One rupee

Four rupees

Exemptions

Agreement or memorandum of agreement

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43:

(b) made in the form of tenders to the Government of India for or relating to any loan:

AGREEMENT TO LEASE

See Lease (No. 35)

6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWNS 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 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:

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement if the amount of loan does not exceed Rs. 500/
if it exceeds Rs. 500/- and not exceed Rs. 1000/- and for every Rs. 1000/- or part thereof in excess of Rs. 1000/-

(b) if such loan or debt repayable not more than three months from the date of such instrument

**Exemptions**

Instrument of pawn or pledge of good if unattested.

7. **APPOINTMENT IN EXECUTION OF A POWER**

Whether of trustees or a property, movable or immovable, where made by any writing not being a will:

(a) Where the value of the property does not exceed Rs. 1000/-

(b) in any other case

8. **APPRaisesMENT 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. 1000/-

(b) in any other case

<table>
<thead>
<tr>
<th>Description of Instrument</th>
<th>Proper Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) in any other case</td>
<td>Twenty four rupees seventy-five paise</td>
</tr>
</tbody>
</table>

**Exemptions**

(a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory be-

Five rupees if the amount of loan does not exceed Rs. 500/-; Ten rupees if the amount exceed Rs. 500/- but does not exceed Rs. 1000/- Ten rupees for every Rs. 1000/- or part thereof in excess of Rs. 1000/-

Half the duty payable under subclause (a)
tween parties either by agreement or operation of law.

(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

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.

Exemptions
Instruments of apprenticeship executed by a Magistrate under the apprentices Act, 1961, 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 normal share capital does not exceed Rs. 2,500/-

(b) Where the nominal share capital exceeds Rs. 2,500/- but does not exceed Rs. 5,000/-

(c) Where the nominal share capital exceeds Rs. 5,500/- but does not exceed 1,00,000

(d) Where the nominal share capital exceeds Rs. 1,00,000/-

Exemptions
Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956, See also Memorandum of Association of a Company (No. 39)

Twenty-four rupees seventy-five paise.

Sixty-one rupees ninety paise.

Eighty two rupees fifty paise.

One hundred twenty three rupees seventy five paise.

Two hundred forty seven rupees fifty paise.
ASSIGNMENT - See conveyance (No. 23) transfer (No. 62) and transfer of lease (No. 63) as the case may be.
ATTORNEY - See adoption-deed (No. 3)

12. AWARD - That is to say, 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 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 a maximum of one hundred twenty three rupees seventy five paisa.

Forty five paisa

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- Where the amount or value secured does not exceed Rs. 10/-

Where is exceeds Rs. 10/- and does not exceed Rs. 50/-

Where it exceeds Rs. 50/- and does not exceed Rs. 100/-

Where it exceeds Rs. 100/- and does not exceed Rs. 200/-

Eighty-two paisa

One Rupee sixty five paisa

Four rupees and ten paisa

Description of Instrument Proper Stamp Duty Six

<table>
<thead>
<tr>
<th>Description of Instrument</th>
<th>Proper Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Where it exceeds Rs. 200/- and does not exceed Rs. 300/-</td>
<td>Six rupees and twenty paisa</td>
</tr>
<tr>
<td>Where it exceeds Rs. 300/- and does not exceed Rs. 400/-</td>
<td>Eighty rupees and twenty five paisa</td>
</tr>
<tr>
<td>Where it exceeds Rs. 400/- and does not exceed Rs. 500/-</td>
<td>Eleven rupees and twenty paisa</td>
</tr>
<tr>
<td>Where it exceeds Rs. 500/- and does not exceed Rs. 600/-</td>
<td>Fourteen rupees and Ninety paisa</td>
</tr>
<tr>
<td>Where it exceeds Rs. 600/- and does not exceed Rs. 700/-</td>
<td>Seventeen rupees and thirty five paisa</td>
</tr>
</tbody>
</table>
Where it exceeds Rs. 700/- and does not exceed Rs. 800/-
Where it exceeds Rs. 800/- and does not exceed Rs. 900/-
Where it exceeds Rs. 900/- and does not exceed Rs. 1000/-
and for every Rs. 500/- or part thereof in excess of Rs. 1000/-

See Administration Bond
(No. 2), Bottomry Bond
(No. 16), Customs Bond
(No. 26), Indemnity Bond
(No. 34), Respondentia Bond
(No. 56), Security Bond
Bond (No. 57)

**Exemptions**

Bond, when executed by

(a) headman nominated under rules framed in accordance with the Bengal Irrigation Act 1876, section 99, for the due performance of their duties under that Act;

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specific sum per mensem

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 to preserve the ship or prosecute her voyage.

17. **CANCELLATION**-Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not

The same duty as a Bond (No. 15) of such amount
otherwise provided for, See also release (No. 55) Revocation of Settlement (No. 58-B) Surrender of Lease (No. 61), Revocation 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 a public auction by a Civil or Revenue Court, or Collector or other Revenue Officer:

(a) Where the purchase-money does not exceed Rs. 10/- seventy five paise.

(b) Where the purchase-money exceeds Rs. 10/- but not exceed Rs. 25/-

(c) in any other case

19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof or any other person either to any share, script or stock in or of any incorporated company or other body corporate or to become proprietor of share, script or stock in or any such company or body. See also Letter of Allotment of shares (No. 36).

20. A CHARTERED 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 character, whether it includes a penalty clause or not.

Twenty four rupees and Seventy five paise.

Seventy five paise

One rupee thirty paise

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

Forty-five paise

Four rupees and ninety-five paise
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 inspectors or under letters of license, for the benefit of his creditors.

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/-

Where it exceeds Rs. 50/- but does not exceed Rs. 100/-

Where it exceeds Rs. 100/- but does not exceed Rs. 200/-

Where it exceeds Rs. 200/- but does not exceed Rs. 300/-

Where it exceeds Rs. 300/- but does not exceed Rs. 400/-

Where it exceeds Rs. 400/- but does not exceed Rs. 500/-

Where it exceeds Rs. 500/- but does not exceed Rs. 600/-

Where it exceeds Rs. 600/- but does not exceed Rs. 700/-

Where it exceeds Rs. 700/- but does not exceed Rs. 800/-

Where it exceeds Rs. 800/- but does not exceed Rs. 900/-

Fourty-nine rupees and fifty paise

Four rupees and thirty paise

Four rupees and fifty paise

Nin rupees

Thirteen rupees and fifty paise

Eighteen rupees

Twenty-two rupees and fifty paise

Twenty-seven rupees

Thirty-one rupees and fifty paise

Thirty-six rupees

Forty rupees rupees and fifty paise
Where it exceeds Rs. 900/- but does not exceed Rs. 1000/-  
Forty five rupees

For every Rs. 500/- or part thereof in excess of Rs. 1000/-  
Twenty two rupees and fifty paise

Where it exceeds Rs. 50,000/- but does not exceed Rs. 90,000/-  
Forty nine rupees and fifty paise for every one thousand rupees.

Where it exceeds Rs. 90,000/- but does not exceed Rs. 1,50,000/-  
Sixty six rupees and fifty paise for every one thousand rupees.

And where it exceeds Rs. 1,50,000/-  
Eighty two rupees and fifty paise for every one thousand rupees.

Provided that where the "instrument" or the conveyance is in respect of an Industrial Loan, certified as such by the Director of Industries, Nagaland the stamp duty shall be half of the above rate.

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Assignment of copyright under the Indian Copyright Act, 1957.</td>
<td>Two rupees and fifty paise</td>
</tr>
<tr>
<td>CO-PARTNERSHIP-DEED - See Partnership (No. 46)</td>
<td>Four rupees and ninety five paise</td>
</tr>
</tbody>
</table>

23. COPY OR EXTRACT  
Certified to be true copy or extract by or 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 with which it was chargeable does not exceed one rupee;  
Two rupees and fifty paise

(ii) in any other case not falling within the provisions of section 6-A.  
Four rupees and ninety five paise.
Exemptions
(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.

24. 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;
(b) in any other case not falling within the provisions of section 6-A

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

25. Customs Bond:–
(a) where the amount does not exceed Rs. 1,000/–
(b) In any other case

26. 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 warehouse in which

The same duty as is payable on the original.

Four rupees and ninety five paise

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

Thirty three rupees Forty paise
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.

DEPOSIT OF TITLE DEEDS:—
See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (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.

DOWER — Instrument of, see Settlement (No. 58)
Sixteen rupees and fifty paise.

DUPLICATE — See Counterpart (No. 25).

1. EXCHANGE OF PROPERTY, Instrument of

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 40 (that is with possession); The same duty as a Conveyance (No. 23) for consideration equal to the value of the property of greatest value as set forth in such instrument.
(b) when such mortgage is one of the description referred to in clause (h) of Article No. 40 (that is with—Out procession)—

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

(ii) if possession is not so given.

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

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

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

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

33. GIFT—Instrument of not being a Settlement (No. 58) or will or Transfer (No. 62)

HIRING AGREEMENT, or agreement for service, See Agreement (No. 5)

34. INDEMNITY BOND INSPECTORSHIP DEED, See Composition Deed (No.22)

35. LEASE, including an underlease and any agreement to let or sublet :—

(a) where by such lease the rent is fixed and no premium is paid or delivered —

(f) where the lease purports to be for a term of less than one year;

The same duty as 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 five years;

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;

(vi) where the lease purports to be for a term exceeding twenty years; but not exceeding thirty years

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity;

The same duty, as a Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal 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 pur-
port to be for any definite
term;  

(b) where the lease is granted for
a fine or premium or for money
advanced and where no rent
is reserved;  

(c) where the lease is granted for
a fine or premium, or for
money advanced, in addition
to rent reserved.

Provided that in any case when an agreement to lease is stamped
with the ad valorem stamp required for a lease and a lease
in pursuance of such agreement is subsequently executed, the duty
on such lease shall not exceed one rupee and thirty paise.

Exemption
Lease executed in the case of a
cultivator and for the purpose 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

The same duty as a Con-
voyance (No. 23) for a con-
sideration equal to three
times the amount or value
of the average annual rent
which would be paid or
delivered for the first ten
years if the lease con-
tinued so long.

The same duty as a Con-
voyance (No. 23) for a con-
sideration equal to the
amount or value of such
fine or premium or ad-
ance as set forth in the
lease.

The same duty as a Con-
voyance (No. 23) for a con-
sideration equal to the
amount or value of such
fine or premium, or ad-
ance as set forth in the
lease in addition to the
duty which would have
been payable on such lease
if, no fine or premium or
advance had been paid or
delivered;
does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with homestead or tank.

EXPLANATION—When a lessee undertakes to pay any recurring charge, such as Government revenue the landlord's share of cases, or the owner's share of municipal rates of taxes which is by law recoverable from the lessee, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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.

See also CERTIFICATE or other document (No. 19).

38. Letter of License, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.

39. MEMORANDUM OR ASSOCIATION OF A COMPANY :-

(a) if accompanied by articles of association under Section 26 of the Companies Act, 1956;

(b) if not so accompanied —

(i) where the nominal share capital does not exceed one lakh of rupees;
(ii) where the nominal share capital exceeds one lakh of rupees.

**Exemption**

Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act 1965.

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;

(b) when possession of the property comprised in such deed is not given by the mortgagor nor agreed to be given;

**EXPLANATION** :— A mortgagee a who gives to the mortgaged 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) (i) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

The same duty as a Bond (No. 15) for the amount secured by such deed.

Two rupees and fifty paise.
and for every Rs. 1,000 or part thereof secured in excess of Rupees 1,000.

Exemptions

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advance.

(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 the mortgage.

(a) when the loan is repayable not more than three months from the date of the instrument—
   Fourty-five paise
   for every sum secured not exceeding Rs. 200; and for every Rs. 200, or part thereof secured in excess of Rs. 200.

(b) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument—
   Sixty paise.
   for every sum secured not exceeding Rs. 100; and
   Seventy paise.
   for every Rs. 100, or part thereof secured in excess of Rs 100.

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. 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;

(b) of any stock or marketable security exceeding in value twenty rupees.

44. NOTE OF PROTEST BY THE MASTER OF A SHIP— See also Protest by the 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)).

Four rupees and ninety-five paise.

Eighty paise.

Ninety paise for every Rs. 5,000 or part thereof of the value of the stock as security subject to a maximum of forty-nine rupees and fifty paise.

Three rupees and thirty paise.

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

N.B.—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 share, then one of such equal shares) shall be deemed to be that from
which the 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 effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees and twenty paise.

(b) where land is held on settlement for a period not exceeding thirty years and paying the full assessment the value for the 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 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 ex-
46. PARTNERSHIP—

A. Instrument of—

(a) where the capital of the partnership does not exceed Rs. 1,000.

(b) in any other case

B. Dissolution of—
PAWN OR PLEDGE—See Agreement relating to deposit of Title deed, PAWN or pledge (No. 6)

48. POWER OF—ATTORNEY—(as defined by Section 2 (21) not being a proxy—

(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;

(b) when required in suits or proceedings under the presidency Small Cause Court Act 1882;

(c) when authorizing one person or more to act in a single transaction other than the case mentioned in Cl (a):

(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;

(e) when authorizing more than five but not more than ten persons to act jointly and exceed three rupees and thirty paise.

The same duty as Bond (No. 15)

Sixty-six rupees

Thirty-three rupees.
severally in more than one transaction or generally;
(f) when given for consideration and authorizing the attorney to sell any immovable property;
(g) in any other case.

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

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other persons lawfully acting as such, attesting the dishonour of a bill exchange or promissory note.

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 characters or consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

Sec also Note of Protest by the Master of a ship (No. 44)

4. RECOVEYANCE OF MORTGAGED PROPERTY—
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000; Forty-nine rupees and fifty paise.

The same duty as a Conveyance (No. 23) for the amount of the consideration.

Five rupees for each person authorised.

N.B. :— The term “Registration” includes every operation incidental to registration under the Indian Registration Act 1980.

Five rupees.

Five rupees.

The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the recoveyance.
(b) in any other case.

5. **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.

(b) in any other case.

5. **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.

6. **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.

**REVOCATION OF ANY TRUST ON 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 by a surety to secure the due performance of a contract—

   (a) when the amount secure does not exceed Rs. 1,000.

   (b) in any other case.

Forty-nine rupees fifty paise.

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

Twenty-four rupees seventy-five paise.

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

Twenty-four rupees seventy-five paise.
Exemptions

Bond or other instrument, when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99, for the due performance of their duties under that Act;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensum;

(c) under No. 3-A of the rules made by the Government of Bombay in Council, under Section 70 of the Bombay Irrigation Act, 1872;

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as security for the repayment of such advances;

(e) executed by officers of Govt. or their sureties to secure the due executions 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) The same duty as a Conveyance (No. 23) for a sum equal to the amount of
Exemptions

(a) Deed of dower executed on the occasion of a marriage between Muhammadans:

(b) Hudassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which duty of Rs. 10 has been paid.

B. Revocation of

The same duty as a Conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding forty-one rupees and twenty-five paise.

See also Trust (No. 64)

59. SHARE WARRANTS, to bearer issued under the Companies Act, 1956

One-and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the
Exemptions

Share warrant when issued by a Company in pursuance of the Companies Act, 1956, Section 144, 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 and addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

60. SHIPPING ORDER, for or relating to the 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 seven rupees fifty paise;

(b) in any other case;

63. TRANSFER OF LEASE, by way of assignment, and not by way of underlease.

Exemption

Transfer of any lease from duty.

64. TRUST—
A. DECLARATION OF—or concerning any property when made by any writing not being a will.

The same duty as 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 forty-one rupees and twenty-five paise.

B. REVOCATION OF—or concerning, any property when made by any instrument other than will.

The same duty as 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 forty-one rupees and twenty-five paise.

See also Settlement (No. 58)

VALUATION—See Appraisement (No. 8)
Indian Stamp (Nagaland second Amendment) Act, 1999 (Act No. 8 of 1999).

[Received the assent of the Governor of Nagaland on 17-7-99 and published in the Nagaland Gazette Extra-ordinary dated 25-8-99]

An Act to further amend The Indian Stamp Act, 1899 in its application to Nagaland.

PREAMBLE: Whereas it is expedient to further amend The Indian Stamp Act, 1899 (Act-II of 1899) herein after called the Principal Act, in its application to Nagaland in the manner herein after appearing;

It is hereby enacted in the Fiftieth year of the Republic of India as follows—

1. Short title, extend and commencement.

   (i) This Act may be called the Indian Stamps (Nagaland Second Amendment) Act, 1999.

   (ii) It shall extend to the whole State of Nagaland.

   (iii) It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint.

2. Amendment of Schedule-I of Act-II of 1899. In schedule-I to the Principal Act, the following shall be substituted, namely:-
SCHEDULE - I

Description of Instrument

(1)

1. Acknowledgement 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 bankers' 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.

Rs. 1.00

2. Administration-bond, including a bond given under Sec. 256 of the Indian Succession Act, 1865 (10 of 1865); Sec. 6 of the Government Savings Bank Act, 1873 (5 of 1873); Sec. 78 of the Probate and Administration Act, 1881 (5 of 1881); or Sec. 9 or Sec. 10 of the Succession Certificate Act, 1889 (7 of 1889):

(42)
(a) where the amount does not exceed Rs. 1000; The same duty as a bond duty No. 15 for such amount.

(b) in any other case........ Rs. 50/-

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. Rs. 100/-

Advocate

(See Entry as an Advocate NO.)30

4. Affidavit, including an affirmation or declaration in the case of persons by the law allowed to affirm or declare instead of swearing. Rs. 20/-

Exemptions

Affidavit or declaration in writing when made-

(a) as a condition of enrolment under the (Indian Army Act, 1911 (8 of 1911),) or the (Indian Air Force Act, 1932 (14 of 1932),)
(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;

(b) If relating to the sale of a Government security

Rs. 2/-

Subject to maximum of one hundred fifty rupees for every Rs. 10,000 only or part thereof the value of the security.

(c) If relating to the purchase on sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate.

(i) When such agreement or memorandum of an agreement is with or through a member or

Two rupees for every Rs. 2500/- only or part of the value of the Security the value
between members of a Stock Exchange recognized under the Security Contracts (Regulation) Act, 1956; of the Security at the time of its purchase or sale, as the case may be.

**Description of Instrument**

(ii) in other cases; Five Rupees for every Rs. 500/- only or part thereof of the Security at the time of its purchase or sale, as the case may be.

(d) if executed for service or for performance of work in any estate whether held by one person, or more persons, than one as co-partner and whether in one or more blocks and situated in Assam/Meghalaya where the advance given under such agreement does not exceed fifty rupees; Rs. 2/-

(e) if not otherwise provided for Rs. 8/-

**Exemption**

Agreement or memorandum of agreement-

(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;
(b) made in the form of tenders to the Central Government for or relating to any loan;

7. **Appointment in execution of a power**, whether of trustees or of property, moveable or immovable, where made by any writing not being a Will.

(a) Where the value of property does not exceed Rs. 10,000  Rs. 100/-

(b) in any other case  Rs. 150/-

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  The same duty as in Bottomry Bond (No.15) for such amount

(b) in any other case  Rs. 50/-

*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.
(b) Appraisement of crops for the purpose of ascertaining the amount to given to a landlord as rent.

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 or Clerkship (No. 11)

Rs. 50/-

Exemption

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (19 of 1850), 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 normal share capital does not exceed Rs. 2,500

Rs. 100/-

(b) Where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 10,000;

Rs. 150/-
(c) Where the nominal share capital exceeds Rs. 10,000 but does not exceed Rs. 1,00,000 Rs. 300/-

(d) Where the nominal share capital exceed Rs. 1,00,000 Rs. 500/-

Exemption

Article of any Association not formed for profit and registered under Sec. 26 of the Indian Companies Act, 1882 (6 of 1882).

See also Memorandum of Association of a Company (No. 39)

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-

13. Bond (as defined by Sec. 2 (5)) not being a Debenture (No. 27) and not being otherwise provided for the Court-foes Act, 1870 (7 of 1870).

The same duty as 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 a maximum of Two hundred fifty rupees.
Where the amount or value secured does not exceed Rs. 10;

Where it exceeds Rs. 10 and does not exceed Rs. 50

Ditto 50 ditto 100

Where it exceeds Rs. 100 and does not exceed Rs. 200

Ditto 200 ditto 300

Ditto 300 ditto 400

Ditto 400 ditto 500

Ditto 500 ditto 600

Ditto 600 ditto 700

Where it exceeds Rs. 700 and does not exceed Rs. 800

Ditto 800 ditto 900

Ditto 900 ditto 1000

and for every Rs. 500 (or part) thereof in excess of Rs. 1000

See Administration Bond (No. 2)
Bottomry Bond (No 16), Customs

(49)
Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57)

Exemptions
Bonds when executed by-

(a) headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben Act 3 of 1876), Sec. 99, for the due performance of their duties under that Act,

(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions 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 whereby the master of a sea-going 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.

See also Release (No. 55), Revocation of Settlement (NO. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).

18. Certification 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 does not exceeds Rs. 25;

(c) in any other case ............

19. Certificate or other document, evidencing the right or title of the holder thereof, or any other person, (51)
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 purpose of the charterer, whether it includes a penalty clause or not.

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, whereby provision is made for the continuance of the debtor’s business, under the supervision of inspector or under letters of

Rs. 10/-

Rs. 100/-
licensure, for the benefit of his creditors.

23. Conveyance (as defined by Sec. 2 (10)), not being 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/-,

Where it exceeds Rs. 50 but does not exceed Rs. 100;

Ditto 100 ditto 200
Ditto 200 ditto 300
Ditto 300 ditto 400
Ditto 400 ditto 500
Ditto 500 ditto 600
Ditto 600 ditto 700
Ditto 700 ditto 800
Ditto 800 ditto 900
Ditto 900 ditto 1000

and for every Rs. 500 or part thereof in excess of Rs. 1000

Where it exceeds Rs. 50,000 but Rs. 30/- for every one thou
does not exceed Rs. 90,000

Where it exceeds Rs. 90,000 but does not exceed Rs. 1,50,000

Where it exceeds Rs. 1,50,000

Exemptions
Assignments of copyright entry made under the Indian Copyright Act, 1847 (20 of) Sec. 5

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-fee-

i) if the original was not chargeable with duty or if the duty which it was not chargeable does not exceed Ten rupees; Rs. 5/-

ii) in any other case......... Rs. 10/-

Exemptions
(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 being paid,-

(a) if the duty which the original instrument is chargeable does not exceed rupee one; The same duty as is payable on the original

(b) in any other case..... Rs. 10/-

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

26. Customs-Bonds-

(a) where the amount does not exceed Rs. 1000/- The same duty as a Bond (No. 15) for such amount.

( 55 )
29. Divorce-Instrument of that is to say, any instrument by which any person effects the dissolution of his marriage.

Dower-Instrument of-See Settlement (No.58)
Duplicate-See Counterpart (No. 25)

31. Exchange of Property-Instrument of Extract-See copy (No. 24)

32. Further Charges-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 Cl.(a) of Art NO. 40 (that is, with possession).

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

(b) in any other case....

Rs. 75/-
Rs. 50/-

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

The same duty as a conveyance (No. 23) for a consideration equal to the further charge secured by such instrument.
(i) if at time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;

(ii) if possession is not so given.

33. Gift-Instrument of, not being a settlement (No. 58) or will or transfer (No. 62)

Hiring agreement—Or agreement for service See agreement (No. 5)

34. Indemnity-Bond. Inspectorship deed—See Composition-deed (No. 22)
Insurance—See Policy or 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—

The same duty as a conveyance (No. 23) for a consideration equal to the total amount of the charge.

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

The same duty as a conveyance No. 23 for a consideration equal to the value of the property as set forth in such instrument.

The same duty as a Security Bond (No. 57) for the same amount.
(i) where the lease purports to be for a term of less than one year;  The same duty as 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 a Bond (No. 15) for the amount or value of the overage annual rent reserved.

(iii) where the lease purports to be for a term in excess of three years;  The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease does not purport to be for any definite term;  The same duty as a conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

(v) where the lease purports to be in perpetuity,  The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years.  The same duty as a conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(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 consideration equal in the case of a lease granted solely for agriculture 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 consideration equal to three times 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) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.

The same duty as a conveyance (No. 23) for a consideration 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 consideration equal to the amount or value of such fine
Exemptions

(a) Lease, executed in the case of a cultivator and for the purpose 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.

38. Letter of licence: - That is say, any agreement between a debtor and his creditor that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

or premium or advance asset forth in the lease. In addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.
39. Memorandum or Association of a Company :-

(a) if accompanied by articles of association under Sec. 26 of the Indian Companies Act, 1956 Rs. 200/-

(b) if not so accompanied

(i) where the nominal share capital does not exceed one lakh of rupees; Rs. 500/-

(ii) where the nominal share capital exceeds one lakh of rupees Rs. 800/-

Exemption
Memorandum of any association not formed for profit and registered under Sec. 25 of the Indian Companies Act, 1956.

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 corp (No. 41), respondentia Bond (No. 56), or security bond (No. 57) -

(a) when possession of the property or any part of the property The same duty as a conveyance (No. 23) for a
comprised in such deed is given by the mortgagee or agreed to be given;

(b) when possession is not given or agreed to be given as aforesaid;

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 purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000

Exemptions

(1) Instruments, executed by persons taking advances under the Land
Improvement Loans Act, 1883 (19 of 1883) or the Agriculturists Loan Act, 1884 (12 of 1884) 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 the mortgage -

(a) when the loan is repayable not more than three months from the date of the instrument -
for the sum secured not exceeding Rs. 200,
and for every Rs. 200 or part thereof secured in excess of Rs. 200;

Re. 1/-

Re. 1/-

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

(63)
for every sum secured not exceeding Rs. 100;
and for every Rs. 100 or part thereof secured in excess of Rs. 100

42. Notarial Act: - That is to say, any instrument, note, attesation, 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, by any other person lawfully acting as a Notary Public.
See also Protest of bill or note (No. 50)

43. Note or Memorandum: - Send 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; Rs. 1/-

(b) of any stock or marketable security exceeding in value twenty rupees. Two rupees for every Rs. 5,000 or part thereof of the value of the stock as security subject to a maximum of Rs. 100
44. Note of protest by the master of a ship-See also Protest by the master of a ship (No. 51) Order for the payment of money - Rs. 10/-

45. Partition - Instrument of (as defined by Sec. 2 (15)) The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

46. Partnership :-

A. Instrument of -

(a) where the capital of the partnership does not exceed Rs. 1000; The same duty as Bond (No. 15)

(b) in any other case Rs. 100/-

B. Dissolution of -

Pawn or pledge - See Agreement relating to Deposit of title-deeds, pawn or pledge (No. 6) Rs. 50/-

48. Power of attorney - (As defined by Sec. 2(21), not being 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 documents, Rs. 5/-
(b) when required in suits or proceedings under the Presidency Small Causes Courts Act, 1882;
Rs. 5/-

(c) when authorizing one person or more to act in a single transaction other than the case mentioned in Cl. (a);
Rs. 10/-

(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally,
Rs. 50/-

(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally,
Rs. 100/-

(f) when given for consideration and authorizing the attorney to sell any immovable property;
The same duty as a conveyance (No. 23) for the amount of the consideration.

(g) in any other case
Rs. 10/-

Explanation :- For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person. Unloading the ship, when such declaration is attested or certified by a Notary Public or
other person lawfully acting as such.

See also Note of Protest by the master of a ship (No. 44)

53. Receipt, (as defined by Sec. 2(23) for any money or other property the amount or value of which exceeds twenty rupees.

Exemptions:

Receipt-

a) endorsed on or contained in any instrument duly stamped (or any instrument exempted) under the proviso to Sec. 3 (instrument executed on behalf of the Govt.) (or any cheque or bill of exchange payable on demand) acknowledging the receipt of the consideration-money therein expressed of the receipt of any principal-money, interest or annuity secured;

b) for any payment of money without consideration;

c) for any payment of rent by a cultivator on account of land

(67)
assessed to Govt. revenue;

d) for pay or allowances by non commissioned (or petty) officers (Soldiers, sailors or airmen) of the Indian military, (Naval or air forces), when serving in such capacity, or by mounted policy 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 is a non-commissioned (or petty) Officer, (soldiers), (sailor or airmen), of (any of the said forces), and serving in such capacity;

f) for pension or allowances by persons receiving such pensions or allowances in receipt of their service as such non-commissioned (or petty) Officers, (Soldiers), (Sailors or airmen), and not serving the Govt. in any other capacity;

g) given by a headman or lambordar for land or taxes collected by him;
h) given for money or securities for money deposited in the hands or any banker, to be accounted for;

Provided that the same is not expressed to be received, or by the hands of, any other than the person to whom the same is to be accounted for;

Provided that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share of, or in an incorporated company or other body corporate or such or intended company or body or respect of a debenture being a marketable security.
(See also Policy of Insurance (No. 47 - B (2)).

54. Reconveyance of mortgaged property

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

(b) in any other case...

The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance. Rs. 80/-
55. Release, that is to say, any instrument (not being such a release as is provided by Sec. 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 exceeds Rs. 1000; as

(b) in another case.....

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 a Bond (No. 15) for such amount or value as set forth in the release.

Rs. 50/-

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

The same duty as a Bond (No. 15) for the amount of the loan secured.
or executed by a surety to secure the due performance of a contract,

(a) when the amount secured does not exceed Rs. 1000;

(b) in any case....

Exemptions
Bond or other instrument, when executed

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben. Act 3 of 1876) Sec. 99, for the due performance of their duties under that act.

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensum;

(c) under No. 3-A of the rules made
by the (State Government) under Sec. 70 of the Bombay Irrigation Act. 1879 (Bom. Act 5 of 1879);

(d) executed by persons taking advance under the Land Improvement Loan Act, 1883 (19 of 1883), or the Agriculturists Loan Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;

(e) executed by officers of (the Government) or their sureties 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 or (including a deed of dower) The same duty as a conveyance (No. 23) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that where an agreement to settle is stamped with the stamp required for an instrument of
Exemption

(a) deed of dower executed on the occasion of a marriage between Mahammedens

B. Revocation of -
See also Trust (No. 64)

59. Share warrants, to bearer issued under the (Indian Companies Act, 1882 (6 of 1882))

Exemption

Share warrant when issued by a company pursuance of the (Indian Companies Act, 1882 (6 of 1882) Sec. 30. to have effect only upon payment, as composition for that duty, to the Collector of Stamp-

revenue, of-

settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed Rs. 4/-

The same as a Conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding Rs. 50/-

One-and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the share specified in the warrant.
(a) (one and a half) per centum of the whole subscribed capital of the company, or

(b) if any company which paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—(one and a half) per centum of the additional capital so issued. Script see Certificate (No. 19)

60. Shipping order, for or relating to the conveyance of goods on board of any vessel. Re. 1/-

61. Surrender of Lease -
   (a) when the duty with which the lease is chargeable does not exceed forty rupees
   (b) in any other case .......

   The duty with which such lease is chargeable

   Rs. 40/-

Exemption

Surrender of lease, when such lease is exempted from duty.

63. Transfer of lease by way of assignment and not by way of underlease

The same duty as a 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 -
A. Declaration of - of, or concerning, any property when made by any written not being a will.

B. Revocation of - of, or concerning, any property when made by any instrument other than a will.
See also Settlement (No. 58)
Valuation See Appraisement (No. 8)
Vakil See Entry as a Vakil (No. 30)

65. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or is assigns, of the holder thereof, to the property in any goods lying in or upon the dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

The same duty as 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 Rs. 80/-

The same as 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 Rs. 80/-

Rs. 5/-

NOTE :- In respect of the clauses (items) not included in this amended schedule 1. The rates of stamp duty as prescribed in the Indian Stamp Act (act - 2 of 1899) (as amended upto date) shall continue to apply.
THE INDIAN STAMP (NAGALAND THIRD AMENDMENT) ACT, 2004

(Act No. 6 of 2004)

Received the assent of the Governor on 27.03.2004 and published in the Nagaland Gazette Extra-Ordinary date 11.08. 2004.

An Act
to further amend the Indian Stamp Act, 1899 (Act No. II of 1899) in its application to Nagaland.

Be it enacted in the Fifty-fifth year of the Republic of India as follows:

Short title and extent

1. (1) This Act may be called the Indian Stamp (Nagaland Third Amendment) Act, 2004.

(2) It shall extend to the whole of Nagaland.

Amendment of Section 10

2. In the Indian Stamp Act, 1899 (Act No. II of 1899), for existing Section 10, the following may be substituted, namely:

“10 (1) 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-

(a) according to the provisions herein contained; or

(b) when no such provision is applicable thereto, as the Government may by rule direct.
2. The rules made under Sub-Section (1) may, among other matters, regulate:-

(a) in case of each kind of instrument - the description of stamps which may be used;

(b) in the case of instruments stamped with impressed stamps - the number of stamps which may be used.

(3) Subject to the rules made under Clause (b) of Sub-section (1), the Chief Controlling Revenue Authority or any other Officer empowered by the State Government in this behalf, may authorize any person, body or organization, including Post Offices and Banks, to use a machine for making impression of stamps indicating the payment of stamp duty on the instrument."

**Insertion of Section 10A**

3. In the Indian Stamp Act, 1899 (Act No.II of 1899), after the existing Section 10 as substituted by this Act in its application to Nagaland, the following may be inserted namely:

"10A.(1) Notwithstanding anything contained in Section 10, the stamp duty payable on an instrument may also be paid in cash by challan in the Banking Treasury or Treasury, countersigned by an Officer empowered by the State Government by notification in this behalf or by Demand Draft or by pay Order drawn on a Branch of any scheduled Bank. The Officer so empowered shall on production of such Challan and after such verification that the duty has been paid, or upon production of Demand Draft or pay Order, as the case may be, certify in such manner as may be prescribed by endorsement on the instrument, of the amount of duty so paid."
(2) An endorsement made on any instrument under Sub-section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps, in accordance with the requirement of Section 10.”