

THE INDIAN STAMP (ASSAM AMENDMENT) BILL, 2026

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further to amend the Indian Stamp Act, 1899, in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

Central Act II of
1899

It is hereby enacted in the Seventy-seventh Year of the Republic of India as follows: -

Short title,
extent and
commencement

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2026.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

Amendment of
Schedule-I of
Act-II of 1899

2. In the principal Act, for the Schedule-I the following shall be substituted, namely:—

SL	Deed type	Description of Instrument		Stamp Duty (in rupees)
1.	Acknowledgement	(i)	Acknowledgement of debt written or signed by debtor	Rs.1000/-
		(ii)	Acknowledgement of receipt of payment of consideration on account of another deed already registered (i.e. installment part payment as per agreement for sale of a land or apartment etc.)	Rs.1000/-

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2.	Administrative Bond				Rs. 1000/-
3.	Adoption deed				Rs. 2000/-
4.	Affidavit	Affidavit including affirmation or declaration			Rs. 200/-
5.	Agreement or memorandum of Agreement	(a)	(i)	Agreement for sale of immovable property without delivering possession	0.25% in favour of women, 0.25% in favour of third gender, 0.50% in favour of joint registration with women, 0.75% for male and other juridical person of Agreement value or zonal value (whichever is higher)
			(ii)	Agreement for sale of immovable property with delivering possession	0.5% in favour of women, 0.5% in favour of third gender, 0.75% in favour of joint registration with women, 1% for male and other juridical person of Agreement value or zonal value (whichever is higher)
			(iii)	Agreement for sale of flat	0.25% in favour of women, 0.25% in favour of third gender, 0.5% in favour of joint registration with women, 0.75% if the property is registered exclusively in the name of a male or other juridical person of Agreement value or zonal value (whichever is higher)
		(b)	Development Agreement		
			(i)	Agreement relating to development and construction of building with rights to hold or sale	Rs. 10,000/-

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			immovable property jointly or severally	
		(ii)	Construction agreement with No rights of hold or sell immovable property	Rs. 5000/-
		(c)	Other Agreement	
		(i)	Agreement relating to hire purchase of movable property	Rs. 500/-
		(ii)	Agreement relating to franchise	Rs. 1000 /-
		(iii)	Agreement relating to purchase or sale of a government security	Rs.1000/-
		(iv)	Agreement relating to sale of bill of exchange	Rs.1000/-
		(v)	Agreement relating to purchase or sale of movable properties, shares, scrips, bonds, debentures, debentures stocks	Rs.1000/-
		(vi)	Agreement relating to advertisement on government property and on Radio, Television, Cinema, Cable network or any other media other than newspaper.	Rs.500/- up to 6 month tenure Rs.1000/- up to 1 year tenure
		(vii)	Work contract, Not being a development or construction agreement or a security bond	Upto 10 lakhs: Rs.500/- Above 10 lakhs: Rs.1000/-

			(viii)	Agreement relating to settlement of court case	Rs.2000/-
			(ix)	Agreement relating to settlement or consent pertaining to divorce	Rs.2000/-
			(x)	Agreement covering business activities in media, marketing, entertainment and intellectual property rights transfer for commercial purpose.	Rs.1000 /-
			(xi)	Tripartite agreement for assignment of sale	Rs.5000/-
6.	Agreement relating to deposit of title deeds, pawn or pledge	(a)	Agreement relating to deposit of Title deed pawn pledge or hypothecation.		
			(i)	if the amount of loan does not exceed Rs. 500000	Rs. 500/-
			(ii)	if it exceeds Rs. 5,00,000 and does not exceed Rs. 10,00,000 :	Rs. 1000/-
			(iii)	if it exceeds Rs. 10,00,000 and does not exceed Rs. 30,00,000 :	Rs. 1500/-
			(iv)	if it exceeds Rs 30,00,000	Rs. 5000/-

		(b)	(i)	Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for large scale industries	Rs. 5000/-
			(ii)	Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for MSME industries	Rs. 1000/-
		(c)		Agreement relating to secure repayment of a loan or debt	Upto 5 lakh = Rs.500/-Above 5 lakh = Rs.1000/-
7.	Amendment/ Rectification	(i)		Document amending or correcting previously registered deed, but Not making any material alterations (with property)	Rs. 3000/-
		(ii)		Document amending or correcting previously registered deed, but Not making any material alterations (without property)	Rs. 2000/-
8.	Appointment in execution of power	(i)		Where the value of the property does not exceed Rs 1000	Rs. 1000/-
		(ii)		In any other case	Rs. 2000/-
9.	Appraisement or Valuation	(i)		Where the value of the property does not exceed Rs 10,00,000	1% of the value set forth in the document
		(ii)		In any other case	2% of the value set forth in the document
10.	Apprenticeship Deed			Apprenticeship Deed	Rs. 1000/-

11.	Article of association of a company	(i)	Articles of association of a company - Where the company has No share capital or the Nominal share capital does not exceed Rs 1,00,000	Rs. 1000 /-
		(ii)	Where the company's Nominal share capital exceeds Rs 1,00,000 but does Not exceed Rs 10,00,000	Rs. 2000/-
		(iii)	Where the company's Nominal share capital exceeds Rs 10,00,000	Rs. 5000/-
12.	Articles of clerkship		Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk	Rs. 1000/-
13.	Award	(i)	Award through arbitrator (with property)	Rs. 2000 /-
		(ii)	Award through arbitrator (without property)	Rs. 1000 /-
		(iii)	Award through court institution (with property)	Rs. 2000 /-
		(iv)	Award through court institution (without property)	Rs. 1000 /-
14.	Bank Guarantee	(i)	Bank Guarantee, Guarantee deed executed by a bank as surety to secure the due performance of a contract or the due discharge of liability	Rs. 1000/-
		(ii)	Renewal of a bank guarantee (with the same party and same amount)	Rs. 500/-
15.	Bill of Exchange			Rs. 500/-

16.	Bill of Lading			Rs. 500/-
17.	Bond			2% of the value set forth in the document
18.	Bottomry Bond			2% of the value set forth in the document
19.	Cancellation deed	(i)	Cancellation /Revocation of power of attorney (with property)	Rs. 2000/-
		(ii)	Cancellation/ Revocation of power of attorney (without property)	Rs. 1000/-
		(iii)	Of registered documents and Not otherwise provided for by any law	Rs.1000/-
20.	Sale certificate	(i)	Sale certificate issued by competent court or authority under any Act Law.	(a) 1% in favour of women solely (b) 1% in favour of third gender (c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(ii)	Certificate or other document like share script or stock etc.	Rs. 1000/-
21.	Certificate of other document evidencing right or title			Rs. 1000/-
22.	Charter party		Contract between a charter (ship owner) and hirer	Rs. 500 /-

23.	Composition deed	Agreement between debtor and creditor for reducing payment (sum or portion of debt)		Rs. 500 /-	
24.	Sale (conveyance)	(i)	Conveyance of immovable property in compliance of registered agreement to sale.	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(ii)	Conveyance relating to apartment - as defined in RERA act in pursuance of an registered agreement to sale	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher

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		(iii)	Conveyance in compliance of mortgage	(a)	0.5% in favour of women solely
				(b)	0.5% in favour of third gender solely
				(c)	1% in favour of joint registration with women
				(d)	2% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(iv)	Sale in other cases (where there is no registered agreement for sale)	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(v)	Sale of movable property	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on the value of the movable property

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25.	Conveyance (amalgamation)*	Conveyance {as defined by section 2 (10)} not being a transfer charged or exempted under item no 62, so far as it relates to reconstruction or amalgamation of companies including subsidiary amalgamation with parent company or merger or demerger of companies by an order of the High Court or reconstruction or amalgamation or merger or demerger of companies under the order of Tribunals constituted under section 232 and 233 of the Companies Act, 2013 (Central Act 18 of 2013) or for amalgamation or dissolution of Banking Companies by an order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) .	3% of zonal value or the value fixed by the concerned parties, whichever is higher
26.	Copy or Extract	Copy or Extract	Rs. 500/-
27.	Counterpart or a duplicate of any instrument	An identical copy of a legal instrument that is signed separately by one or more parties	Rs. 1000/-
28.	Customs Bond	Custom Bond Excise Bond	2% of value set forth in the document
29.	Debenture		1% of the value set forth in the document , minimum Rs.500/-
30.	Delivery order on respect of goods		Rs. 100/-
31.	Divorce		Rs. 5000/-


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32.	Entry as an Advocate, Vakil or Attorney on the Role of any High Court	Entry as an Advocate, Vakil or Attorney on the Role of any High Court	Rs. 2000/-
33.	Exchange of property	Deed of exchange of property	2% upon the zonal value of the property having higher zonal value
34.	Further charge	(i) Further charge on already mortgaged property with possession	2% on the further charge amount
		(ii) Further charge on already mortgaged property (Without Possession)	1% on the further charge amount
35.	Gift	(i) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer within Member of the family (Nearest blood ie biological son daughter or adopted son daughter)	0.5 % of zonal value or value declared by the concerned parties of the property whichever is higher (with a cap of minimum Rs.1000 and maximum of Rs.10,000)
		(ii) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer in all other case	(a) 1% in favour of women solely
			(b) 1% in favour of third gender
			(c) 2% in favour of joint registration with women
			(d) 3% if the property is registered exclusively in the name of a male or other juridical person of the zonal value or value declared by the concerned parties of the property whichever is higher
36.	Indemnity Bond	Contractual agreement where one party promises to compensate another for any lost or damage	Rs.1000 /-

37.	Lease	Lease including an underlease or sublease and any agreement to let or sublet (Average annual rent shall be calculated upon the zonal value of the property @7.5% for urban areas and 10% for rural areas or the AAR reserved by parties whichever is higher)		
		(a)	where by such lease the rent is fixed and no premium is paid or delivered	
		(i)	Lease for one year or Less than one year	Rs 200 /-
		(ii)	Exceeding One year but Not more than five years	2% for the amount or value of the average annual rent reserved
		(iii)	Exceeding five years but Not exceeding ten years	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favourof joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to the average annual rent reserved
		(iv)	Term exceeding ten years but Not exceeding twenty years	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the

						name of a male or other juridical person for a value equal to twice the average annual rent reserved
			(v)	Exceeding Twenty years but Not exceeding thirty years	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to twice the average annual rent reserved
			(vi)	Exceeding Thirty years but Not exceeding one hundred years	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to three times the average annual rent reserved
			(vii)	Exceeding one hundred years or in perpetuity	(a)	1% in favour of women solely,
					(b)	1% in favour of third gender,
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of male or other

						juridical person for a value equal in the case of a lease granted solely for agriculture purposes to one-tenth and 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 to four times the average annual rent reserved
			(viii)	Where the lease does Not purport to be for any definite term	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of male or other juridical person for a value equal three times the amount or value of the average annual rent which should be paid or delivered for first ten years if the lease continues so long
		(b)	Where the lease granted for a fine or premium or for money advanced and where No rent is reserved.		(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of male or other juridical person for a value equal to the zonal value of the property or equal to the

				amount or value of such fine or premium or advance as set forth in the lease whichever is higher.
		(c)	Where the lease granted for a fine or premium or for money advanced in addition to rent reserved.	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person upon the amount or value of such fine or premium or advance 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.
		(d)	Lease relating to Govt. Land	same as provided under clause (a), (b) and (c) as applicable
		(e)	Mining Lease	same as provided under clause (a), (b) and (c) as applicable
38.	Letter of allotment of Shares			Rs 200 /-
39.	Letter of credit			Rs 200 /-
40.	Letter of license	(i)	License relating to Arms	Rs 1000 /-
		(ii)	License relating to Weapons	Rs 1000 /-
		(iii)	License for exploration of petroleum and minerals	2% of the total License Fees
		(iv)	In any other case	3% of the total License Fees

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41.	Memorandum of Association of a Company	(i)	Memorandum of a company if accompanied by articles of association under section 5 of the Companies Act, 2013 (18 of 2013)	Rs.1000/-	
		(ii)	Memorandum of a company if not accompanied by articles of association	Rs.2000/-	
42.	Mortgage	(i)	With possession	(a)	1% in favour of women solely
				(b)	1% in favour of third gender
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person of the amount secured by the mortgage
		(ii)	Without possession	0.5% of the amount secured by mortgage	
43.	Mortgage of a crop			Rs 100 /-	
44.	Notarial Act			Rs. 1000/-	
45.	Note or memorandum	(i)	Note or memorandum of a Government security	Rs. 1000/-	
		(ii)	Note or memorandum of any goods exceeding in value 100 rupees or single transaction	Rs. 1000/-	
		(iii)	Note or memorandum of any stock or marketable security exceeding value of rupees hundred	Rs. 1000/-	
46.	Note of Protest by Master of Ship	Note of Protest by Master of Ship		Rs. 500/-	

47.	Partition	(i)	Partition of inherited immovable property	0.5% of the highest value (zonal value) of the separated share
		(ii)	Partition of immovable property within joint owners	1% of the highest value (zonal value) of the separated share
		(iii)	Partition Distribution of movable property	0.5% of the total value
		(iv)	Partition order passed by any Revenue authority or Civil Court or an award by an arbitrator	2% of the value of the highest value of the separated shares
48.	Partnership	(i)	Partnership within limited capital	Rs 1000 /-
		(ii)	Partnership within unlimited capital	Rs.2000/-
		(iii)	Partnership where such share of contribution is bought by way of immovable property	1% of the zonal value of the property
		(iv)	Dissolution of partnership involving immovable property - causing change of ownership of the immovable property	3% of the zonal value of the property
		(v)	Retirement inclusion of Partner involving shares in immovable property brought by other party	3% on zonal value of the property
		(vi)	Dissolution Retirement Inclusion of new partner without involving immovable property	Rs 500 /-
49.	Policy of Insurance			Rs. 1000/-

50.	Power of Attorney	To be subjected to the newly proposed sub categories,—		
		(i)	When the agent is a member of the family *-- when given without consideration and authorizing the agent to sell, gift, exchange or Permanently alienate (relinquishment of control, possession, and interest by the original owner) any immovable property situated in Assam *Family Members : Parents, children, Spouse, Sibling.	Rs. 2000/-
		(ii)	When the agent is Not a member of the family-- when given without consideration and authorizing the agent to sell, gift, exchange or Permanently alienate (relinquishment of control, possession, and interest by the original owner) any immovable property situated in Assam	Rs. 5000 /-
		(iii)	when given for consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated in Assam.	Rs. 10000 or 2% of the consideration amount paid whichever is higher

		(iv)	when given without consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated outside Assam	Rs. 5000 /-
		(v)	when given for consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated outside Assam	Rs. 10000 or 2% of the consideration amount paid whichever is higher
		(vi)	when authorizing one person or more to act single transaction.	Rs. 1000 /-
		(vii)	when authorizing one person to act in more than one transaction or generally or Not more than ten person to act jointly or severally in more than one transaction or generally.	Rs. 2000 /-
		(viii)	When authorizing a person for the sole purpose of purchasing- immovable property share Scrip Bond Debenture Stock Debenture Stock any other marketable security- in name of the principal.	Rs. 1000/-
		(ix)	Authenticated power of Attorney	Rs. 2000 /-
		(x)	Power of Attorney in any other case	Rs. 1000 /-

51.	Promissory Note			Rs. 1000/-
52.	Protest of bill			Rs. 1000/-
53.	Protest by the master of ship	Formal declaration made by the ship's master before a notary public, magistrate, or other authorized official after a voyage in which the ship has encountered extraordinary events like accident, natural calamities etc.		Rs.1000/-
54.	Proxy			Rs.1000/-
55.	Receipt			Rs.1000/-
56.	Reconveyance of mortgaged property	(i)	Reconveyance of mortgaged property involving Government Departments	(i) Rs. 500/-
		(ii)	Reconveyance of mortgaged property in any other case	(ii) Rs. 1000/-
57.	Release or relinquishment of right	(i)	Relinquishment of right relating to inherited property	3% of the zonal value of the property
		(ii)	in any other case (between joint owners)	3% of zonal value of the property
58.	Respondentia Bond	any instrument seeking a loan on cargo laden		Rs. 1000/-
59.	Security Bond	security or mortgage deed executed by way of execution of an office or to account any money or property received		2% of the value set in the document
60.	Settlement	(i)	Instrument of Settlement (including the deed of dower) in case of family member.	2% of the zonal value

		(ii)	Instrument of Settlement (including the deed of dower) in any other case	3% of the zonal value of the property
61.	Share Warrants		Share Warrants	Rs. 500/-
62.	Shipping order		Shipping order	Rs. 500/-
63.	Surrender of Lease		Surrender of Lease	Rs. 5000/-
64.	Transfer	(i)	Transfer of share in an incorporated company or other body corporate	1% of face value
		(ii)	Transfer of debentures	2% of the face value
		(iii)	Transfer of any property under section 22 of the administrators General Act, 1963	Rs. 1000/-
		(iv)	Transfer of any interest secured by a bond, mortgage deed or policy of insurance	2% of the face value
65.	Transfer of Lease			Same as article 37: Lease
66.	Trust	(i)	Declaration of Trust- of or concerning any property when made by any writing not being a will	2% of the zonal value
		(ii)	Trust without disposition of Property	3% of the trust value (minimum Rs.2000/-)
		(iii)	Revocation /Reconstitution of Trust	Rs. 2000/-
67.	Warrant for Goods		Warrant for Goods	Rs. 500/-
68.	Will	(i)	Instrument of Will	Exempted
		(ii)	Revocation of Will	Exempted

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