

SIND ACT No. II OF 1932.¹

[THE SIND FINANCE ACT, 1932.]

[30th March, 1932]

An Act to provide for the levy of a duty on consumption of electrical energy ² * * * * * in the ~~Province of Sind~~ ³ [Province of Sind] and to amend the Court-fees Act, 1870, and the ⁴ Stamp Act, 1899, in their application to the said ⁵ [Province] ~~territory~~.

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy * * * * * in the ~~Province of Sind~~ ³ [Province of Sind] and to amend the Court-fees Act, 1870, and the ⁴ Stamp Act, 1899, in their application to the said ⁵ [Province] for the purposes hereinafter appearing; and whereas the previous sanction of the Governor General required by sub-section (3) of section 80A of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows:—

PART I.

Preliminary.

1. This Act may be called the ⁶ [Sind] Finance Act, 1932. Short title.
2. (1) Except where it is otherwise provided in this Act, this Act extends to the whole of the ³ [Province of Sind]. Extent and commencement and duration.
- (2) It shall come into force on the 1st day of April 1932.
- (3) This section and sections 3 to 15 containing Parts II, III and IV shall remain in operation for ⁷ [six] years from the date on which this Act comes into force.

¹ For Statement of Objects and Reasons, see B. G. G., 1932, Pt. V, pp. 30-34; for Report of the Select Committee, see *ibid.*, 1932, Pt. V, pp. 40-47; and for Proceedings in Council, see Bombay Legislative Council Debates, 1932, Vol. XXXIV.

² The words "for the purpose of lights and fans" omitted by Sind 27 of 1945, s. 2 (w. o. f. 1st April 1945).

³ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 2 (ii) (a) (w. o. f. 30th May 1955), for "Presidency of Bombay".

⁴ The word "Indian" omitted, *ibid.*, s. 4 (w. o. f. 30th May 1955).

⁵ Subs. *ibid.*, s. 3 (ii) (c) (w. o. f. 30th May 1955), for "Presidency".

⁶ Subs. *ibid.*, s. 3 (i) (w. o. f. 30th May 1955), for "Bombay".

⁷ Sub-section (3) ceases to have effect by virtue of s. 2 (x) of Sind 1 of 1935.

⁸ Subs. by Sind 3 of 1935, s. 2, for "four".

9. Subs. by W. P. Laws (A) Order, 1964

PART II.

Electricity Duty.

Extent of
Part II.

3. This Part extends to the whole of the ¹[Province of Sind]

Definitions.

4. In this Part, unless there is anything repugnant in the subject or context—

(a) "consumer" means any person who is supplied with energy by a licence;

(b) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

(c) "licensee" means any person licensed under Part II. of the ^{3*} Electricity Act, 1910, to supply energy and includes ^{1910,} any person who has obtained the sanction of the ⁴[Provincial Government] under section 28 of that Act;

(d) "prescribed" means prescribed by rules made under this Part.

Duty on units
of energy
consumed.

5. There shall be levied and paid to the Provincial Government, on the units of energy consumed for the purposes specified in the first column of the Schedule to this Part, excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as 'electricity duty') at the rates specified in the second column of that Schedule:

Provided that electricity duty shall not be leviable—

(a) on the units of energy consumed by the Provincial Government, save in respect of premises used for residential purposes,^{6*}

(b) on consumption of energy exempted from taxation under section 754 A of the Government of India Act, 1935,⁷ [and]

¹ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 [Sind 5 of 1955], s. 3 (6) (a) [w. o. f. 30th May 1955], for "Presidency of Bombay".

² The words "except Aden" omitted by the A.O. 1937.

³ The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 [Sind 5 of 1955], s. 4 (w. o. f. 30th May 1955).

⁴ Subs. by the A. O. 1937, for "L. G."

⁵ Subs. by Sind 27 of 1963, s. 3, for s. 3.

⁶ The word "and" omitted by Sind 4 of 1944, s. 3 (1) (w. o. f. 1st April 1944).

⁷ Added *ibid.*, s. 3 (2).

8. *Amst: by W.P. Act, 16/2/1955.*

9. *omitted by W.P. Laws (A) Order, 1964.*

¹[(c) on the units of energy consumed in respect of premises used for an industrial undertaking, save in respect of premises used for residential or office purposes.

XXV of 1934

Explanation.—For the purposes of this Act, premises which are used wholly or principally for carrying on a manufacturing process within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an 'industrial undertaking'.

6. (1) Every licensee ²[and, in the case of Government owned Electric Supply Undertaking, officer-in-charge of the Undertaking,] shall collect and pay to the Government, at the time and in the manner prescribed, the proper electricity duty payable under this Part on the units of energy supplied by him to consumers. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government :

Payment of
electricity
duty.

Provided that where the licensee ²[and, in the case of Government owned Electric Supply Undertaking, officer-in-charge of the Undertaking,] has been unable to recover his dues or the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(2) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee ²[and, in the case of Government owned Electric Supply Undertaking, officer-in-charge of the Undertaking,] may, without prejudice to the right of Government to recover the amount under section 9, and after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person ; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the ³* Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

IX of 1910.

(3) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the Government on the amount of the duty collected and paid by him under sub-section (1).

¹ Ins. by Sind 4 of 1944, s. 3 (3).

² Ins. by Sind 18 of 1952, s. 2 (w. o. f. 1st January 1947).

³ The word " Indian " omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. o. f. 30th May 1955).

Licensee to keep books of account and submit returns.

7. Every licensee shall, unless he is exempt from payment of electricity duty under the proviso to section 5, keep books of account in the prescribed form and submit to the Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer or consumed by him as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 6.

Inspecting officers.

8. The Government may, by notification in the *"Official Gazette"*, appoint inspecting officers to inspect the prescribed books of accounts of licensees. Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Part and the rules made thereunder.

Recoveries.

9. Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be recoverable, at the [option] of Government, either from the consumer, or, subject to the proviso to section 6 (2), from the licensee, and either through a civil court or as an arrear of land revenue.

Penalties.

10. If any person liable under section 7 to keep books of account or to submit returns fails to keep or submit the same in the manner prescribed or obstructs an inspector in the exercise of his powers and duties under this Part and the rules thereunder or contravenes any rule made under section 11, he shall, on conviction, be punishable with fine which may extend to ³[five hundred rupees].

Power to make rules.

11. (1) The Government may make ⁴rules not inconsistent with the provisions of this Part, for the purpose of carrying into effect the provisions of this Part.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the time and manner of payment of the electricity duty under section 6 ;

(b) prescribe the form of the books of account to be kept and the times at which, the form in which and the officers to whom the returns required by section 7 shall be submitted ;

(c) prescribe the powers and duties of inspecting officers; and

¹ Subs. by the A. O., 1937, for " B. G. G. ".

² Subs. *ibid.*, for " discretion ".

³ Subs. by Sind 37 of 1947, s. 2, for " fifty rupees ".

⁴ For rules made under this section, see G. N. G. D., No. 90-G.D/43, dated the 6th August 1945.

(d) provide for any other matter for which there is no provision or insufficient provision in this Part and for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Part.

(3) The making of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid "[before the Sind Legislative Assembly] for one month previous to the next session thereof and shall be liable to be rescinded or modified "[by a Resolution of the said Assembly]. If any rule is modified, the Government may accept the modification and re-issue the rule accordingly or may rescind the rule.

[SCHEDULE.

(See section 5)

- | | | |
|-----|---|--|
| (a) | for energy consumed for lights and fans in respect of premises not falling under clause (b) ^{4*} * * * and in respect of streets not falling under clause (b). | ^{5*} * * *
nine pies for each unit of energy consumed. |
| (b) | for energy consumed for lights and fans in respect of premises and streets when flat rates are charged by the licensee, for— | |
| | every lamp of 20 watts or less .. | Annas per mensem. 3 |
| | every additional 10 watts or part thereof | 1½ |
| (c) | for energy consumed for purposes other than those of lights and fans in respect of premises specified in clauses (a) and (b). | Three pies for each unit of energy consumed. |

6* * * * *

Explanation II.—In calculating the rate of duty under clause (b), every 10 watts shall be presumed to have one and half units during a month.]

¹ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 7, Sch. III, for "before each Chamber of the Provincial Legislature" which were subs. by the A. O., 1937, for "on the table of the Bombay Legislative Council".

² Subs. *ibid.*, for "by a Resolution in which both chambers concur" which were ins. by the A. O., 1937.

³ Subs. by Sind 27 of 1943, s. 4 (w. e. f. 1st April 1943), for First Schedule.

⁴ The words "or clause (d)" omitted by Sind 4 of 1944, s. 4 (i) [5] (w. e. f. 1st April 1944).

⁵ Entry (1) and the words "(2) in other areas—" rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

⁶ Article (4) and Explanation I omitted by Sind 4 of 1944, s. 4 (2) and (3).

SECOND SCHEDULE.

* * * *

PART III.

Court-fees.

amendment
section 7
VII of
1970.

12. In section 7 of the Court-fees Act, 1870, in its application to the [Province of Sind], in this Part referred to as the said Act, — VII of 1870.

(a) to clause (d) of paragraph (iv) the words "or other consequential relief" shall be added ;³[and]

(b) after the word "appeal" in paragraph (iv) the words "with a minimum fee of rupees five in the case of suits falling under clause (c)" shall be inserted ; ⁴*

amendment
Schedule
to VII
1870.

13. For articles 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely :—

SCHEDULE I.

Ad Valorem Fees.

Number.	—	Proper fee.
1. Plaintiff, written statement pleading a set off or counter claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.

1 Second Sch. omitted by Sind 27 of 1943, s. 5 (w. e. f. 1st April 1943).

2 Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3 (ii) (a) (w. e. f. 30th May 1951), for " Presidency of Bombay ".

3 Added *ibid.*, s. 7, Sch. III.

4 The word " and " and cl. (c), *rep. ibid.*, s. 6, Sch. II.

Number.		Proper fee.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Fifteen rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Twenty-two rupees and eight annas.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Thirty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Thirty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Thirty rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	

Number.		Proper fee.
8. Copy of any document liable to stamp-duty under the 1 st Stamp Act, 1800, when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp-duty chargeable on the original does not exceed one rupee. (b) In any other case ..	The amount of the duty chargeable on the original. One rupee.
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, upto ten thousand rupees.	Two per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, upto fifty thousand rupees.	Three per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Four per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees, upto two lakhs of rupees.	Four and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs of rupees, on the part of the amount or value in excess of two lakhs of rupees, upto two lakhs and fifty thousand rupees.	Five per centum.

II of
1899.

¹ The word "Italian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w.e.f. 30th May 1951).

Number.		Proper fee.
When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs and fifty thousand rupees, on the part of the amount or value in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakhs of rupees, on the part of the amount or value in excess of three lakhs of rupees, up to four lakhs of rupees.	Five and a half per centum.
When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakhs of rupees, on the part of the amount or value in excess of four lakhs of rupees, up to five lakhs of rupees.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakhs of rupees, on the part of the amount or value in excess of five lakhs of rupees.	Six per centum.
Provided that when, after the grant of a certificate under Part X of the * Succession Act, 1925, or under * (Sind) Regulation VIII of 1927, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.		Six and a half per centum.
		Seven per centum.

XXXIX
of 1923.

* The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. e. 1. 30th May 1957).
 2 Subs. 104, s. 3(1) (w. e. 1. 30th May 1957), for "Bombay".

Number.		Proper fee.
<p>12. Certificate under Part X of the ¹ Succession Act, 1925.</p>	<p>....</p>	<p>The fee leviable in the case of a probate (article 11) XXXIX on the amount or value of 1925. of any debt or security specified in the certificate under section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under section 375 of the Act.</p> <p>Note.—(1) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>
<p>12-A. Certificate under (Sind) Regulation VIII of 1927.</p>	<p>....</p>	<p>The fee leviable in the case of a probate (article 11) on the amount or value of the property in respect of which the certificate is granted.</p>

¹ The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. e. f. 30th May 1957).

² Subs. *ibid.*, s. 3(6) (w. e. f. 30th May 1957), for "Bombay".

Table of rates of ad valorem fees leviable on the institution of suits.

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.
..	5	0 6	420	430	32 4
5	10	0 12	430	440	33 0
10	15	1 2	440	450	33 12
15	20	1 8	450	460	34 8
20	25	1 14	460	470	35 4
25	30	2 4	470	480	36 0
30	35	2 10	480	490	36 12
35	40	3 0	490	500	37 8
40	45	3 6	500	510	38 4
45	50	3 12	510	520	39 0
50	55	4 2	520	530	39 12
55	60	4 8	530	540	40 8
60	65	4 14	540	550	41 4
65	70	5 4	550	560	42 0
70	75	5 10	560	570	42 12
75	80	6 0	570	580	43 8
80	85	6 6	580	590	44 4
85	90	6 12	590	600	45 0
90	95	7 2	600	610	45 12
95	100	7 8	610	620	46 8
100	110	8 4	620	630	47 4
110	120	9 0	630	640	48 0
120	130	9 12	640	650	48 12
130	140	10 8	650	660	49 8
140	150	11 4	660	670	50 4
150	160	12 0	670	680	51 0
160	170	12 12	680	690	51 12
170	180	13 8	690	700	52 8
180	190	14 4	700	710	53 4
190	200	15 0	710	720	54 0
200	210	15 12	720	730	54 12
210	220	16 8	730	740	55 8
220	230	17 4	740	750	56 4
230	240	18 0	750	760	57 0
240	250	18 12	760	770	57 12
250	260	19 8	770	780	58 8
260	270	20 4	780	790	59 4
270	280	21 0	790	800	60 0
280	290	21 12	800	810	60 12
290	300	22 8	810	820	61 8
300	310	23 4	820	830	62 4
310	320	24 0	830	840	63 0
320	330	24 12	840	850	63 12
330	340	25 8	850	860	64 8
340	350	26 4	860	870	65 4
350	360	27 0	870	880	66 0
360	370	27 12	880	890	66 12
370	380	28 8	890	900	67 8
380	390	29 4	900	910	68 4
390	400	30 0	910	920	69 0
400	410	30 12	920	930	69 12
410	420	31 8	930	940	70 8

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Ra. a.	Rs.	Rs.	Ra. a.
940	950	21 4	6,500	6,750	380 0
950	960	22 0	6,750	7,000	395 0
960	970	22 12	7,000	7,250	410 0
970	980	23 8	7,250	7,500	425 0
980	990	24 4	7,500	7,750	440 0
990	1,000	25 0	7,750	8,000	455 0
1,000	1,100	80 0	8,000	8,250	470 0
1,100	1,200	85 0	8,250	8,500	485 0
1,200	1,300	90 0	8,500	8,750	500 0
1,300	1,400	95 0	8,750	9,000	515 0
1,400	1,500	100 0	9,000	9,250	530 0
1,500	1,600	105 0	9,250	9,500	545 0
1,600	1,700	110 0	9,500	9,750	560 0
1,700	1,800	115 0	9,750	10,000	575 0
1,800	1,900	120 0	10,000	10,500	597 8
1,900	2,000	125 0	10,500	11,000	620 0
2,000	2,100	130 0	11,000	11,500	642 8
2,100	2,200	135 0	11,500	12,000	665 0
2,200	2,300	140 0	12,000	12,500	687 8
2,300	2,400	145 0	12,500	13,000	710 0
2,400	2,500	150 0	13,000	13,500	732 8
2,500	2,600	155 0	13,500	14,000	755 0
2,600	2,700	160 0	14,000	14,500	777 8
2,700	2,800	165 0	14,500	15,000	800 0
2,800	2,900	170 0	15,000	15,500	822 8
2,900	3,000	175 0	15,500	16,000	845 0
3,000	3,100	180 0	16,000	16,500	867 8
3,100	3,200	185 0	16,500	17,000	890 0
3,200	3,300	190 0	17,000	17,500	912 8
3,300	3,400	195 0	17,500	18,000	935 0
3,400	3,500	200 0	18,000	18,500	957 8
3,500	3,600	205 0	18,500	19,000	980 0
3,600	3,700	210 0	19,000	19,500	1,002 8
3,700	3,800	215 0	19,500	20,000	1,025 0
3,800	3,900	220 0	20,000	20,500	1,047 8
3,900	4,000	225 0	20,500	21,000	1,070 0
4,000	4,100	230 0	21,000	21,500	1,092 8
4,100	4,200	235 0	21,500	22,000	1,115 0
4,200	4,300	240 0	22,000	22,500	1,137 8
4,300	4,400	245 0	22,500	23,000	1,160 0
4,400	4,500	250 0	23,000	23,500	1,182 8
4,500	4,600	255 0	23,500	24,000	1,205 0
4,600	4,700	260 0	24,000	24,500	1,227 8
4,700	4,800	265 0	24,500	25,000	1,250 0
4,800	4,900	270 0	25,000	25,500	1,272 8
4,900	5,000	275 0	25,500	26,000	1,295 0
5,000	5,100	280 0	26,000	26,500	1,317 8
5,100	5,200	285 0	26,500	27,000	1,340 0
5,200	5,300	290 0	27,000	27,500	1,362 8
5,300	5,400	295 0	27,500	28,000	1,385 0
5,400	5,500	300 0	28,000	28,500	1,407 8
5,500	5,600	305 0	28,500	29,000	1,430 0
5,600	5,700	310 0	29,000	29,500	1,452 8
5,700	5,800	315 0	29,500	30,000	1,475 0
5,800	5,900	320 0	30,000	30,500	1,497 8
5,900	6,000	325 0	30,500	31,000	1,520 0
6,000	6,100	330 0	31,000	31,500	1,542 8
6,100	6,200	335 0	31,500	32,000	1,565 0
6,200	6,300	340 0	32,000	32,500	1,587 8
			32,500	33,000	1,610 0
			33,000	33,500	1,632 8
			33,500	34,000	1,655 0
			34,000	34,500	1,677 8
			34,500	35,000	1,700 0
			35,000	35,500	1,722 8
			35,500	36,000	1,745 0
			36,000	36,500	1,767 8
			36,500	37,000	1,790 0
			37,000	37,500	1,812 8
			37,500	38,000	1,835 0
			38,000	38,500	1,857 8
			38,500	39,000	1,880 0
			39,000	39,500	1,902 8
			39,500	40,000	1,925 0
			40,000	40,500	1,947 8
			40,500	41,000	1,970 0
			41,000	41,500	1,992 8
			41,500	42,000	2,015 0
			42,000	42,500	2,037 8
			42,500	43,000	2,060 0
			43,000	43,500	2,082 8
			43,500	44,000	2,105 0
			44,000	44,500	2,127 8
			44,500	45,000	2,150 0
			45,000	45,500	2,172 8
			45,500	46,000	2,195 0
			46,000	46,500	2,217 8
			46,500	47,000	2,240 0
			47,000	47,500	2,262 8
			47,500	48,000	2,285 0
			48,000	48,500	2,307 8
			48,500	49,000	2,330 0
			49,000	49,500	2,352 8
			49,500	50,000	2,375 0

and the fee increases at the rate of thirty rupees for every five thousand rupees, or part thereof, up to a maximum of ten thousand rupees, for example—

Rs.	Rs. a.	Rs.	Rs. a.
1,00,000	1,925 0	9,00,000	6,725 0
2,00,000	2,525 0	10,00,000	7,325 0
3,00,000	3,125 0	11,00,000	7,925 0
4,00,000	3,725 0	12,00,000	8,525 0
5,00,000	4,325 0	13,00,000	9,125 0
6,00,000	4,925 0	14,00,000	9,725 0
7,00,000	5,525 0	15,00,000	10,300 0
8,00,000	6,125 0		

14. For Articles 1, 6, 7, 12, 14, 17, 18, 19, 20 and 21 of Schedule II to the said Act the following shall be substituted, namely:—

Amendment
of Schedule
II to VII
of 1870.

SCHEDULE II.

Fixed Fees.

Number.	—	Proper fee.
1. Application or petition	<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;</p> <p>or when presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;</p> <p>or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the</p>	Two annas.

Number.	Proper fee.
<p>subject-matter is less than fifty rupees, not being an application for assistance under section 86 of the [Sind] Land Revenue Code, 1879;</p> <p>or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office,</p>	Sind V of 1879.
<p>(aa) When presented to a Collector or other officer of revenue for assistance under section 86 of the [Sind] Land Revenue Code, 1879.</p>	Four annas.
<p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, 1898, arrest without warrant, and presented to any Criminal Court;</p>	Eight annas.
<p>or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity and not otherwise provided for by this Act;</p>	Sind V of 1879.
<p>or to deposit in Court revenue or rent;</p>	V of 1898.
<p>or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant,</p>	
<p>(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.</p>	Two rupees.
<p>(d) When presented to a High Court.</p>	Four rupees.

Number.		Proper fee.
<p>6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act.</p> <p>V of 1898. V of 1908.</p>	....	One rupee.
<p>7. Undertaking under section 49 of the * * * Divorce Act, 1869.</p> <p>IV of 1869.</p>	....	One rupee.
<p>12. Caveat</p>	<p>When the amount or value of the property involved does not exceed two thousand rupees.</p> <p>When the amount or value of the property involved exceeds two thousand rupees.</p>	<p>Five rupees.</p> <p>Ten rupees.</p>
<p>14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.</p> <p>XXI of 1866.</p>	....	Ten rupees.
<p>17. Plaint or memorandum of appeal in each of the following suits :-</p>		
<p>(i) to alter or set aside a summary decision or order of any of the Civil Courts ² or of any Revenue Court;</p>	<p>When the amount or value of the property involved does not exceed five hundred rupees.</p>	<p>Ten rupees.</p>
<p>(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates; and</p>	<p>When the amount or value of the property involved exceeds five hundred rupees.</p>	<p>Fifteen rupees.</p>
<p>(iii) to obtain a declaratory decree or order, where no consequential relief is prayed;</p>	....	<p>Fifteen rupees.</p>
<p>(iv) to set aside alienation;</p>	....	<p>Fifteen rupees.</p>
<p>(v) to set aside a decree or award;</p>	<p>When the amount or value of the property involved does not exceed five hundred rupees.</p>	<p>Ten rupees.</p>

¹ The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. e. l. 30th May 1951).

² The words "not established by Letters Patent" rep. *ibid.*, s. 6, Sch. II.

Number.	—	Proper fee.	
	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen rupees.	
(vi) to set aside an adoption; and	....	Fifteen rupees.	
(vii) any other suit where it is not possible to estimate at a money value the subject-matter in dispute, and which is not otherwise provided for by this Act.	....	Fifteen rupees.	
18. Application—			
(a) under paragraph 17 of the Second Schedule to the Code of Civil Procedure, 1908;	....	Ten rupees.	V of 1908.
(b) for probate or letters of administration or for revocation thereof under the 1 st Succession Act, 1925;	When the amount or value of the Estate does not exceed two thousand rupees.	Two rupees.	
	When it exceeds two thousand rupees, but does not exceed five thousand rupees.	Five rupees.	XXXIX of 1925.
(c) for a certificate under Part X of the 1 st Succession Act, 1925, or 2 nd (Sind) Regulation VIII of 1827;	When it exceeds five thousand rupees.	Ten rupees.	XXXIX of 1925.
(d) for opinion or advice or for discharge from a Trust, or for appointment of new Trustees, under section 34, 72, 73 or 74 of the 1 st Trusts Act, 1882;	....	Ten rupees.	II of 1882.
(e) for the winding up of a Company, under section 166 of the 1 st Companies Act, 1913;	....	Ten rupees.	VII of 1913.
(f) under rule 38 of Order XXI of the Code of Civil Procedure, 1908, regarding a claim to attached property.	When the amount or value of the property exceeds five hundred rupees.	Ten rupees.	V of 1908.

1 The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. e. f. 30th May 1951).

2 Subs. *ibid.*, s. 3(i) (w. e. f. 30th May 1951), for "Bombay".

	Number.	—	Proper fee.
V of 1908.	19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	....	Twenty rupees.
IV of 1869.	20. Every petition under the ^{1*} Divorce Act, 1869, except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.	....	Thirty rupees.
XV of 1865.	21. Plaint or memorandum of appeal under the ² Parsi Marriage and Divorce Act, 1865.	....	Thirty rupees.

³PART IV.

Stamp Duties.

II of 1899. 15. In the ^{1*} Stamp Act, 1899, in its application to the Amendment of II of 1899. 4[Province of Sind], the following amendments shall be made, namely:—

(1) In sub-section (1) of section 4, and in the proviso to section 6, for the words "one rupee" the words "two rupees" shall be substituted. Amendment of sections 4 and 6 of II of 1899.

(2) In clause (a) of section 11, proviso (c) to section 32, proviso (a) to section 35, sub-section (1) of section 40, section 41, clause (b) of section 69 and the proviso to section 74 before the words "one anna" the words "two annas" shall be inserted. Amendment of sections 11, 32, 35, 40, 41, 69 and 74 of II of 1899.

(3) After section 19, the following section shall be inserted, namely:— New section 19A of II of 1899.

¹ The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. e. f. 30th May 1955).

² See now the Parsi Marriage and Divorce Act, 1936.

³ The Rates of stamp Duty as prescribed in Sch. I of the Stamp Act, 1899 as amended by Pt. IV of this Act were first doubled and subsequently halved by Sind 5 of 1949, s. 3(a) and Sind 2 of 1955, s. 2.

⁴ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3 (ii) (a) (w. e. f. 30th May 1955), for "Presidency of Bombay".

Payment of
duty on
certain
instrument
liable to
increased
duty in
Province of
Sind.

"19A. Where any instrument of the nature described in any article in Schedule I and relating to any property situate or to any matter or thing done or to be done in the ¹[Province of Sind] is executed out of the said ²[Province] and subsequently received in the said ³[Province]—

(a) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the ¹[Province of Sind] less the amount of duty, if any, already paid on such instrument in ³[Pakistan],

(b) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (a) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in ³[Pakistan] for the first time at the time when it became chargeable with the higher duty, and

(c) the provisions contained in clause (b) of the proviso to sub-section (3) of section 32 shall apply to such instrument as if such were an instrument executed or first executed out of ³[Pakistan] and first received in ³[Pakistan] when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

Amendment
of section 28
of II of
1899.

(4) For the proviso to sub-section (4) of section 28 the following shall be substituted, namely:—

"Provided that notwithstanding anything contained in article 23 of Schedule I the duty on such last mentioned conveyance shall in no case be less than two rupees."

(5) In Schedule I—

(a) in column 1 of article 12 clauses (a) and (b) shall be repealed ;

Amendment
of Schedule I
of II of
1899.

¹ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3 (b) (a) (w. e. f. 30th May 1955), for "Presidency of Bombay".

² Subs. *ibid.*, s. 3 (b) (a), for "Presidency".

³ Subs. *ibid.*, s. 3 (b) (b) (w. e. f. 30th May 1955), for "British India".

(b) for the entries in column 2 of the said Schedule relating to Articles 2(b), 3, 4, 8(b), 9, 12, ^{1*} 15, 18, 20, 22, 23, 24, 25(b), 26(b), 29, 30(b), 39, 40(c), 41, 42, 44, 46, 48, 50, 51, 54(a), 55(b), 57(b), ²[62(a), (b) and (c)] and 65 and shown in column 2 of the Schedule to this Part the entries shown in column 3 of the latter Schedule shall be substituted;

(c) for articles 5 and 43, the following shall, respectively, be substituted, namely:—

“5. Agreement or Memorandum of an Agreement—

3* * *

(aa) if relating to the sale of a Government security; Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.

(b) if relating to the sale of a share in an incorporated company or other body corporate; Two annas for every Rs. 5,000 or part thereof of the value of the share.

(c) if not otherwise provided for One rupee.

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 [Central Government] for or relating to any loan;

3* * *

“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; Four annas.

(b) of any stock or marketable security exceeding in value twenty rupees, not being a Government security; Two annas for every Rs. 5,000 or part thereof of the value of the stock or security.

1 The figures and words “Rs.” rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955) s. 6, Sch. II.

2 Subs. by Sind 1 of 1935, for “62 (c)(ii)”.

3 Cl. (a) of Article 5 falls under item 57 of the Federal Legislative List and is dead as a new Sch. I to the Stamp Act, 1899 has been subs. by Act 4 of 1952. Also see s. 143 (2) of the G. of I. Act, 1935.

4 Subs. by the A. O., 1937, for “G. of I.”.

5 Exemption (c) rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind of 5 1955), s. 6, Sch. II.

(B) of a Government security :

.. Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof of the value of the security.

and

(d) for Articles 7 and 10 the following shall, respectively, be substituted, namely :—

"7. Appointment in execution of a power, where made by any writing not being a will—

(a) of trustees Fifteen rupees.

(b) of property, moveable or immovable. Thirty rupees.

"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 : Twenty-five rupees.

(b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 1,00,000. Fifty rupees.

(c) where the nominal share capital exceeds Rs. 1,00,000. One hundred rupees.

Exemption.

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

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

VII of 1913.

(e) in clause (a) in column (1) of Article 25 for the words "one rupee" the words "two rupees" shall be substituted ; and

(f) in provisos (a) and (c) in column 2 of Article 45, for the words "eight annas" the words "one rupee" shall be substituted.

SCHEDULE.

[See section 15 (5).]

1	2	3
a. Administration Bond—		
(b) in any other case ..	Five rupees	.. Ten rupees.
3. Adoption Bond ..	Twenty rupees	.. Twenty rupees.
4. Affidavit ..	One rupee	.. Two rupees.
5. Appearance, etc.		
(b) in any other case ..	Five rupees	.. Ten rupees.

* The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 4 (w. & L. 26th May 1951).

1			2			3		
9.	Apprenticeship-Deed ..	Five rupees ..	..	..	Ten rupees.			
12.	Award ..	The same duty as a Bond (No. 15) for such amount.			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 twenty rupees.			
14.	* ..	Five rupees ..	..	..		
15.	Bond—							
	where it exceeds Rs. 200 and does not exceed Rs. 300.	One rupee eight annas.			Two rupees four annas.			
	where it exceeds Rs. 300 and does not exceed Rs. 400.	Two rupees ..	..	..	Three rupees.			
	where it exceeds Rs. 400 and does not exceed Rs. 500.	Two rupees eight annas			Three rupees twelve annas			
	where it exceeds Rs. 500 and does not exceed Rs. 600.	Three rupees ..	..	..	Four rupees eight annas.			
	where it exceeds Rs. 600 and does not exceed Rs. 700.	Three rupees eight annas			Five rupees four annas.			
	where it exceeds Rs. 700 and does not exceed Rs. 800.	Four rupees ..	..	..	Six rupees.			
	where it exceeds Rs. 800 and does not exceed Rs. 900.	Four rupees eight annas			Six rupees twelve annas.			
	where it exceeds Rs. 900 and does not exceed Rs. 1,000.	Five rupees ..	..	..	Seven rupees eight annas.			
	and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.			Three rupees twelve annas.			
18.	Certificate of Sale—							
	(a) where the purchase-money does not exceed Rs. 10.	Two annas ..	..	..	Four annas.			
	(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25.	Four annas ..	..	..	Eight annas.			
	(c) in any other case ..	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.			The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.			
20.	Charter-Party ..	One rupee ..	..	..	Two rupees.			
22.	Composition-Deed ..	Ten rupees.	..	..	Twenty-rupees.			
23.	Conveyance—							
	where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300.	Three rupees ..	..	..	Four rupees eight annas.			
	where it exceeds Rs. 300 but does not exceed Rs. 400.	Four rupees ..	..	..	Six rupees.			

1 Article 14 falls under item 57 of the Federal Legislative List and is dead as a new Sch. I to the Stamp Act, 1899 has been subs. by Act 4 of 1952. See also s. 143(2) of the G. of I. Act, 1935.

where it exceeds Rs. 400 but does not exceed Rs. 500.	Five rupees	.. Seven rupees eight annas.
where it exceeds Rs. 500 but does not exceed Rs. 600.	Six rupees	.. Nine rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Seven rupees.	.. Ten rupees eight annas.
where it exceeds Rs. 700 but does not exceed Rs. 800.	Eight rupees	.. Twelve rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.	Nine rupees	.. Thirteen rupees eight annas.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Ten rupees	.. Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees	.. Seven rupees eight annas.
24. Copy or Extract—		
(a) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas	.. One rupee.
(ii) in any other case	One rupee	.. Two rupees.
25. Counterpart or Duplicate—		
(a) in any other case	One rupee	.. Two rupees.
26. Customs Bond—		
(b) in any other case	Five rupees	.. Ten rupees.
29. Divorce	One rupee	.. Five rupees.
30. Entry as an Advocate, Valuer or Attorney on the roll of any High Court—		
(A) in the case of an Attorney	Two hundred and fifty rupees.	Five hundred rupees.
39. Memorandum of Association of a Company—		
(a) if accompanied by articles of association under section 17 of the Companies Act, 1913.	Fifteen rupees	.. Thirty rupees.
(b) if not so accompanied	Forty rupees	.. Eighty rupees.
40. Mortgage-Deed—		
(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 anna secured not exceeding Rs. 1,000.	Eight annas	.. One rupee.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas	.. One rupee.
41. Mortgage of a crop—		
(a) when the loan is repayable not more than three months from the date of the instrument for every anna secured not exceeding Rs. 200.	One anna	.. Two annas.
and for every Rs. 200 or part thereof secured in excess of Rs. 200.	One anna ..	.. Two annas.
(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—		
for every anna secured not exceeding Rs. 100.	Two annas	.. Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Two annas	.. Four annas.

VII of
1913

1 The word "Indian" omitted by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1953 (Sind 5 of 1953), s. 4 (w. s. l. 30th May 1953).

42. Notarial Act	One rupee ..	Two rupees.
44. Note of protest by the Master of a Ship ..	Eight annas ..	One rupee.
46. Partnership—		
(A) Instrument of—		
(a) where the capital of the partnership does not exceed Rs. 500.	Two rupees eight annas	Five rupees.
(b) in other cases	Ten rupees ..	Twenty rupees.
(B) Dissolution of	Five rupees ..	Ten rupees.
48. Power of Attorney—		
(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.	Eight annas ..	One rupee.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a).	One rupee ..	Two rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally.	Five rupees ..	Ten rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	Ten rupees ..	Twenty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property.	The same duty as a Conveyance (No. 23) for the amount of the consideration.	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case	One rupee for each person authorised.	Two rupees for each person authorised. N.B.—The term "registration" includes every operation incidental to registration under the Registration Act, 1908.
50. Protest of Bill or Note	One rupee ..	Two rupees.
51. Protest by the Master of a Ship ..	One rupee ..	Two rupees.
54. Reconveyance of Mortgaged Property—		
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.	The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance.

VI of 1908

¹ Cl. (b) of Article 48, rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.
² The word "Indian" omitted *ibid.* s. 4 (w. e. f. 30th May 1951).

55. Release—

(b) in any other case Five rupees .. Ten rupees.

57. Security Bond or Mortgage Deed—

(b) in any other case Five rupees .. Ten rupees.

¹(6a. Transfer (whether with or without consideration)—

(a) of shares in an incorporated company or other body corporate; One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share. 12 annas for every Rs. 100 or part thereof of 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. 12 annas for every Rs. 100 or part thereof of 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 five rupees. The duty with which such bond, mortgage-deed or policy of insurance is chargeable. The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case Five rupees .. Ten rupees.]

65. Warrant for Goods Four annas .. Eight annas.

PART V.

Stamp-duties on certain instruments in certain cities.

Extent of Part V.

¹[16. This part extends to the towns of Hyderabad, Sukkur, Mirpurkhas, Larkana, ³[Dadu, Jacobabad, Sanghar] and Nawabshah.]

Definitions.

¹[17. In this part, unless there is anything repugnant in the subject or context,

(a) "Town of Hyderabad" means the Municipal District of Hyderabad and the Cantonment area of Hyderabad;

(b) "Towns of Sukkur, Mirpurkhas, Larkana, ³[Dadu, Jacobabad, Sanghar] and Nawabshah" mean the Municipal District of Sukkur, Mirpurkhas, Larkana, ³[Dadu, Jacobabad, Sanghar] and Nawabshah.]

¹ Subs. by Sind I of 1935, s. 3 (2), for the original Article 62.

² Ss. 16 and 17 subs. by Sind II of 1931, s. 3(i) and (ii) (w. e. f. 1st April 1930), for the original ss. 16 and 17.

³ Ins. by Sind I of 1935, s. 3(a).

11 of
1899.

18. [Notwithstanding anything contained in Part IV, in Schedule I to the Stamp Act, 1899, in its application to the Towns of Hyderabad, Sukkur, Mirpurkhas, Larkana, [Dadu, Jacobabad, Sanghar] and Nawabshah, in respect of any instrument relating to immoveable property situate within the said areas] and of the nature described in the articles hereinafter specified; for the entries against the said articles in columns 1 and 2 the following entries shall respectively be substituted, namely:—

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—

(c) in any other case

The same duty as is leviable on a Conveyance (No. 23) under the [Sind Finance (Amendment) Act, 1953], for a consideration equal to the amount of the purchase-money only.

In towns of Hyderabad and Sukkur.		In other towns.	
Where the amount or value of the consideration for such conveyance as set forth therein—	Rs. a. p.	Where the amount or value of the consideration for such conveyance as set forth therein—	Rs. a. p.
exceeds Rs. 200 but does not exceed Rs. 300.	7 0 0	exceeds Rs. 200 but does not exceed Rs. 300.	6 8 0
exceeds Rs. 300 but does not exceed Rs. 400.	10 0 0	exceeds Rs. 300 but does not exceed Rs. 400.	9 0 0
exceeds Rs. 400 but does not exceed Rs. 500.	13 0 0	exceeds Rs. 400 but does not exceed Rs. 500.	11 8 0
exceeds Rs. 500 but does not exceed Rs. 600.	16 0 0	exceeds Rs. 500 but does not exceed Rs. 600.	14 0 0
exceeds Rs. 600 but does not exceed Rs. 700.	19 0 0	exceeds Rs. 600 but does not exceed Rs. 700.	16 8 0
exceeds Rs. 700 but does not exceed Rs. 800.	22 0 0	exceeds Rs. 700 but does not exceed Rs. 800.	19 0 0
exceeds Rs. 800 but does not exceed Rs. 900.	25 0 0	exceeds Rs. 800 but does not exceed Rs. 900.	21 8 0
exceeds Rs. 900 but does not exceed Rs. 1,000.	28 0 0	exceeds Rs. 900 but does not exceed Rs. 1,000.	24 0 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	15 0 0	and for every Rs. 500 or part thereof in excess of Rs. 1,000.	12 8 0

4(23) CONVEYANCE [as defined by section 2 (10)] so far as it relates to immoveable property.

1 Subs. by Sind 11 of 1951, s. 3(iii) (w. e. f. 1st April 1949), for "Notwithstanding anything contained in Part IV, in Schedule I to the Indian Stamp Act, 1899, in its application to the cities of Bombay, Ahmadabad, Poona and Karachi, in respect of any instrument relating to immovable property situate within the said cities".

2 Ins. by Sind 2 of 1955, s. 13 (8).

3 The words "Bombay Finance (Amendment) Act, 1932" successively amended by Sind 2 of 1943, Sind 2 of 1955 and the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), 2, 3, to read as above.

4 Article 23 subs. by the Sind 2 of 1955, s. 3(4).

31. EXCHANGE OF PROPERTY—
Instrument of,

The same duty as is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, for a consideration equal to the value of the property of greatest value as set forth in such instrument.

32. FURTHER CHANGE—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 is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, 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);

The same duty as is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, for a consideration equal to the total amount of the charge (including the original mortgage and any further charges already made) less the duty already paid on such original mortgage and further charge.

(c) 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;

33. GIFT—Instrument of, not being a Settlement (No. 35) or Will or Transfer (No. 54).

The same duty as is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, for a consideration equal to the value of the property as set forth in such instrument.

34. MORTGAGE-DEED, not being a Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 17), Mortgage of a Crop (No. 44), Respondentia Bond (No. 50), 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 is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, for a consideration equal to the amount secured by such deed.

35. SETTLEMENT—

A.—Instrument of (including a deed of dower).

(i) where the settlement is made for a religious or charitable purpose—The same duty as a Bond (No. 43) for a sum equal to the amount or value of the property settled as set forth in such settlement.

(ii) in any other case—The same duty as is leviable on a Conveyance (No. 23) under the 'Sind Finance (Amendment) Act, 1935, for a consideration 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 settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.

¹ The words "Bombay Finance (Amendment) Act, 1932" successively amended by Sind 2 of 1941, Sind 2 of 1935 and the Sind Law (Adaptation, Revision, Repeal and Declaration) Ordinance, 1935 (Sind 3 of 1935), s. 3, to read as above.

Exemptions.

- (a) Deed of dower executed on the occasion of a marriage between ¹(Muslims).

.. * * *

B.—Revocation of—

The same duty as is leviable on a Conveyance (No. 23) under the 3(Sind Finance (Amendment) Act, 1955), for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.

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

The same duty as is leviable on a Conveyance (No. 23) under the 3(Sind Finance (Amendment) Act, 1955), for a consideration equal to the amount of the consideration for the transfer.

Exemption.

Transfer of any lease exempt from duty.

19. [Repeal of Bom. II of 1926.] Rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

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¹ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 13, for "Mahammadans".

² Exemption (B) rep. ibid., s. 5, Sch. II.

³ The words "Bom. Finance (Amendment) Act, 1955" successively amended by Sind 2 of 1943, Sind 2 of 1953 and the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 2, to read as above.

APPENDIX.

STAMPS.

(Schedule I.—Stamp-duty on Instruments.)

Schedule I.

STAMP-DUTY ON INSTRUMENTS.

(See section 3 of the Stamp Act, 1899)

Rates of Stamp-duty as applicable to the Province of Sind as amended by Part IV of the Sind Finance Act, 1932, Section 3(a) or the Sind Finance Act, 1949 and Section 2 of the Sind Finance (Amendment) Act, 1955.

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 acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.
2. Administration-Bond, including a bond given under section 236 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889,—	X of 1865. V of 1873. V of 1881. VII of 1889.
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case	Ten rupees.
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.	Twenty 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.	Two rupees.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<i>Exemptions.</i>	
Affidavit or declaration in writing when made— 1[(a) as a condition of enrolment under the Indian Army Act, 1911, 2[or the Indian Air Force Act, 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;	Four annas.
(aa) if relating to the sale of a Government security;	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.
(b) if relating to the sale of a share in an incorporated Company or other body corporate;	Two annas for every Rs. 5,000 or part thereof of the value of the share.
(c) if not otherwise provided for	One rupee.
<i>Exemptions.</i>	
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;	
(c) * * * * *	

VIII of
1911.
XIV of 1932.

1 Subs. by the Repealing and Amending Act, 1928 (18 of 1928), s. 2 Sch. I, for the original clause.

2 Ins. by the Indian Air Force Act, 1932 (14 of 1932), s. 130 and Sch.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
Agreement to Lease, <i>See</i> Lease (No. 35).	
1[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 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 ;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13(b)] for the amount secured.
<i>Exemption.</i>	
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	Fifteen rupees.
(b) of property, movable or immovable ..	Thirty rupees.

¹ Subs. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8 (1), for the original Article.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
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 a Bond (No. 14) for such amount.
(b) in any other case	Ten rupees.
<i>Exemptions.</i>	
(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 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, not being Articles of Clerkship (No. 11).	Ten rupees.
<i>Exemption.</i>	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 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 not share capital or the nominal share capital does not exceed Rs. 2,500.	Twenty-five rupees.
(b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 1,00,000.	Fifty rupees.
(c) where the nominal share capital exceeds Rs. 1,00,000.	One hundred rupees.

XIX of 1850.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<i>Exemptions.</i>	
Articles of any Association not formed for profit and registered under section 26 of the Companies Act, 1913.	
<i>See also</i> Memorandum of Association of a Company (No. 39).	
11. Articles of Clerkship or contract where by any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.
Assignment. <i>See</i> Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.	
Attorney. <i>See</i> Entry as an Attorney, (No. 39), and Power-of-Attorney (No. 48).	
Authority to Adopt. <i>See</i> 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 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 twenty rupees.

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SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<i>Exemption.</i>	
Award under the 'Bombay District Municipal Act, 1873, section 81.	Dom. VI of 1873.
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.	VII of 1870.
where the amount or value secured does not exceed Rs. 10.	Two annas.
Where it exceeds Rs. 10 and does not exceed Rs. 50.	Four annas.
Rs. Rs. Rs.	
Ditto. 50 ditto. 100	Eight annas.
Ditto. 100 ditto. 200	One rupee.
Ditto. 200 ditto. 300	Two rupees four annas.
Ditto. 300 ditto. 400	Three rupees.
Ditto. 400 ditto. 500	Three rupees twelve annas.
Ditto. 500 ditto. 600	Four rupees eight annas.
Ditto. 600 ditto. 700	Five rupees four annas.
Ditto. 700 ditto. 800	Six rupees.
Ditto. 800 ditto. 900	Six rupees twelve annas.
Ditto. 900 ditto. 1,000	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees twelve annas.

1 See now the Sind District Municipal Act, 1901 (Sind 3 of 1901), Sind Code.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
See Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) * * * *	
(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.	Five rupees.
See also Release (No. 55), Revocation of settlement (No. 58-B), surrender of lease (No. 62), 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 public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—	
(a) where the purchase-money does not exceed Rs. 10 ;	Four annas.
(b) where the purchase-money exceeds Rs. Rs. 10 but does not exceed Rs. 25 ;	Eight annas.
(c) in any other case	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
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.	[Two annas].
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 tugsteamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Two rupees.
* * * * *	
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.	Twenty 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 ; where it exceeds Rs. 50 but does not exceed Rs. 100 ;	Eight annas. One rupee.
Ditto Rs. 100 ditto	Rs. 200
Ditto Rs. 200 ditto	300
Ditto Rs. 300 ditto	400
Ditto Rs. 400 ditto	500
Ditto Rs. 500 ditto	600
Ditto Rs. 600 ditto	700
Ditto Rs. 700 ditto	800
Ditto Rs. 800 ditto	900
Ditto Rs. 900 Ditto	1000
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	
	Two rupees.
	Four rupees eight annas.
	Six rupees.
	Seven rupees eight annas.
	Nine rupees.
	Ten rupees eight annas.
	Twelve rupees.
	Thirteen rupees eight annas.
	Fifteen rupees.
	Seven rupees eight annas.

¹ Subs. by the Indian Stamp (Amendment) Act, 1923 (43 of 1923), s. 2, "for One anna".
² Article 21 rep. by the Indian Finance Act, 1927 (5 of 1927), s. 5.

SCHEDULE I.—*contd.*

Description of Instrument,	Proper Stamp-duty.
<i>Exemption.</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.	XX of 1847.
Co-Partnership-Deed, <i>See</i> Partnership (No. 46).	
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 one rupee;	One rupee.
(ii) in any other case	Two rupees.
<i>Exemptions.</i>	
(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 payable on the original.
(b) in any other case	Two rupees.

¹ Subs. by the Indian Stamp (Amendment) Act, 1906 (5 of 1906), s. 7 (1), for the original clauses (b) and (c).

² Ins. by the Repealing and Amending Act, 1914 (10 of 1914), s. 2 and Sch. 1.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p align="center"><i>Exemption.</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	
<p>26. Customs-Bond—</p> <p>(a) where the amount does not exceed Rs. 1,000.</p> <p>(b) in any other case</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Ten rupees.</p>
<p>*[27. Debenture (whether a mortgage debenture or not), being a marketable security transferable—</p> <p>(a) by endorsement or by a separate instrument of transfer;</p> <p>(b) by delivery</p>	<p>The same duty as a Bond (No. 15) for the same amount.</p> <p>The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.</p>
<p><i>Explanation.</i>—The term "Debenture" includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.</p>	
<p align="center"><i>Exemption.</i></p> <p>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.</p> <p align="center"><i>See also Bond (No. 15) and Sections 8 and 55.]</i></p>	

* Subs. by the Indian Stamp (Amendment) Act, 1920 (6 of 1920), s. 3 (iii), for the original Article.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
Declaration of any Trust. <i>See</i> 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 warehouse 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.	One anna.
Deposit of Title-Deeds. ¹ [<i>See</i> Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).]	
Dissolution of Partnership. <i>See</i> Partnership (No. 6).	
29. Divorce—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Five rupees.
Dower—Instrument of <i>See</i> Settlement (No. 55).	
Duplicate— <i>See</i> Counterpart (No. 25).	
30. Entry as an advocate, Vakil or Attorney on the Roll of any High Court ² [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—	A
(a) in the case of an Advocate or Vakil ..	Five hundred rupees.
(b) in the case of an Attorney ..	Five hundred rupees.

¹ Subs. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8, for "See AGREEMENT by way of EQUITABLE MORTGAGE (No. 6)".

² Ins. by the Indian Bar Councils Act, 1926 (38 of 1926), s. 19 and Sch.

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SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>Exemption.</i></p> <p>Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.</p> <p style="text-align: center;">* * * * *</p>	
<p>31. Exchange of Property—Instrument of</p> <p>Extract. See Copy (No. 24).</p>	<p>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.</p>
<p>32. Further Charge—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);</p> <p>(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.</p>
<p>(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;</p>	<p>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 and further charge.</p>

¹ The entry "EQUITABLE MORTGAGE" rep. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8 (3).

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
32. Further Charge— <i>contd.</i>	
(ii) if possession is not so given . . .	The same duty as 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 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. 6).	
34. Indemnity-Bond. Inspectorship-Deed. (<i>See</i> Composition-Deed (No. 22).	The same duty as a Security Bond (No. 57) for the same amount.
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 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 average 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.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
(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 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.
(v) where the lease purports to be in perpetuity ;	The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(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 of 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 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.
	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 eight annas.

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SCHEDULE 1—*contd.*

Description of Instrument.	Proper Stamp-duty.
<i>Exemptions.</i>	
(a) 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.	2[Two annas.]
<i>See also Certificate or other Document (No. 19).</i>	
37. Letter of Guarantee. <i>See</i> Agreement (No. 5).	
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.	Ten rupees.
39. Memorandum of Association of a company—	
(a) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882;	Thirty rupees.
(b) if not so accompanied	Eighty rupees.
<i>Exemption.</i>	
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
	VI of 1882.

1 Exemption (b) rep. by the A. O., 1932.

2 Rule, by the Indian Stamp (Amendment) Act, 1923 (42 of 1923), s. 2, for "One anna".

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>40. Mortgage-Deed, not being ¹[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).—</p> <p>(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;</p> <p>(b) when ²* * possession is not given or agreed to be given as aforesaid ;</p> <p><i>Explanation.</i>—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.</p> <p>(c) when a collateral or auxilliary 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—</p> <p>for every sum secured not exceeding Rs. 1,000. One rupee.</p> <p>and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. One rupee.</p> <p><i>Exceptions.</i></p> <p>(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 advances.</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.</p> <p>The same duty as a Bond (No. 15) for the amount secured by such deed.</p>

XIX of
1883,
XII of 1884.

¹ Subs. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8 (4) (a), for "an AGREEMENT TO MORTGAGE (No. 6)".

² The words " at the time of execution " rep. by s. 8 (4) (b), *ibid.*

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
(2) Letter of hypothecation accompanying a bill of exchange.	
1* * * * *	
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 every sum secured not exceeding Rs. 200	Two annas.
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;	Two annas.
(b) when the loan is repayable more than three months, but not more than ² [eighteen months], from the date of the instrument—	
for every sum secured not exceeding Rs. 100.	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Four annas.
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.	Two rupees.
See also Protest of Bill or Note (No. 50).	

(a). 1 Exemption (3) rep. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8 (4)

2 Subs. by the Indian Stamp (Amendment) Act, 1906 (5 of 1906), s. 7 (2), for "one year".

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>43. Note of Memorandum sent by a Broker or agent to his principal intimating the purchase or sale on account of such principal,—</p> <p>(a) of any goods exceeding in value twenty rupees ;</p> <p>(b) of any stock or marketable security exceeding in value twenty rupees, not being a Government security ;</p> <p>(bb) of a Government security ; ..</p>	<p>Four annas.</p> <p>Two annas for every Rs. 5,000 or part thereof of the value of the stock or security.</p> <p>Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof the value of the security.</p>
<p>44. Note of Protest by the Master of a Ship ..</p> <p><i>See also</i> Protest by the Master of a Ship (No. 51).</p>	<p>One rupee.</p>
<p>45. Partition—Instrument of [as defined by s. 2 (15)].</p>	<p>The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.</p> <p><i>N.B.</i>—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, then one of such equal shares) shall be deemed to be that from which the other shares are separated :</p>

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SCHEDULE I.—*contd.*

Description of Instrument.

Proper Stamp-duty.

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 one rupee;

(b) where land is held on Revenue 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 exceed one rupee.

Gul Hayat

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
46. Partnership—	
A.—Instrument of—	
(a) where the capital of the partnership does not exceed Rs. 500 ;	Five rupees.
(b) in any other case	Twenty rupees.
B.—Dissolution of —	.. Ten rupees.
¹[Pawn or Pledge.— <i>See</i> Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).]	
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 documents;	One rupee.
(b) * * * * *	
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	Two rupees.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Twenty rupees.
(f) when giving 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.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
(g) in any other case	Two rupees for each person authorized.
<p><i>Explanation.</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	
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 or promissory note. . . .	Two 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 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.	Two rupees.
<p>See also Note of Protest by the Master of a Ship (No. 44).</p>	
54. Reconveyance of Mortgaged Property—	<p>The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance.</p>
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;	
(b) in any other case	Ten rupees.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
55. Release , that is to say, any instrument ¹ [(not being such a release as is provided for by section 23A)] 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 ;	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case	Ten 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 a Bond (No. 15) for the amount of the loan secured.
Revocation of any Trust or Settlement.	
<i>See Settlement (No. 53) ; Trust (No. 64).</i>	
57. Security Bond or Mortgaged-Deed.	
executed by way or security for the due execution of an office, or to account for money or other property received by virtue thereof ² [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,—	
(a) when the amount secured does not exceed Rs. 1,000 ;	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case	Ten rupees.
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) * * * * *	
(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 mensem ;	

¹ Ins. by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), s. 8 (7).

² Inserted Sind Act 12 of 1938.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>(c) under No. 3A of the rules made by the ¹[Provincial Government] under section 70 of the ²Sind Irrigation Act, 1879;</p> <p>(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;</p> <p>(e) executed by officers of ³[the Crown] or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p>	<p>Sind VII of 1879.</p> <p>XIX of 1883.</p> <p>XII of 1884.</p>
58. Settlement.—	
<p>A.—Instrument of, (including a deed of dower) ...</p> <p><i>Exemptions.</i></p> <p>(a) Deed of dower executed on the occasion of a marriage between ⁴[Muslims]</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p> <p>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 eight annas.</p>
5*	

¹ Subs. by the A. O., 1937, for " Governor of Bombay in Council ".

² See Sind Code.

³ Subs. by the A. O., 1937, for " Government ".

⁴ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 13, for " Muhammadans ".

⁵ Exemption (b) rep. by the A. O., 1937.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>B.—Revocation of—</p> <p><i>See also</i> Trust (No. 64).</p> <p>59. Share Warrants to bearer issued under the ¹Indian Companies Act, 1882.</p> <p><i>Exemption.</i></p> <p>Share warrant when issued by a company in pursuance of the ²Indian Companies Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—</p> <p>(a) ³[one and a half] per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital ³[one and a half] per centum of the additional capital so issued.</p> <p><i>Scrip.</i> <i>See</i> Certificate (No. 19).</p> <p>60. Shipping Order for or relating to the conveyance of goods on board of any vessel.</p>	<p>The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.</p> <p>[One and a half times] the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p> <p>One anna.</p>

¹ Subs. by the Indian Stamp (Amendment) Act, 1910 (6 of 1910), s. 3 (v), for "Three quarters of".

² *See now* the Companies Act, 1913 (7 of 1913).

³ Subs. by the Indian Stamp (Amendment) Act, 1910 (6 of 1910), s. 3 (v), for "three quarters".

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
61. Surrender of Lease—	
(a) when the duty with which the lease is chargeable does not exceed five rupees; (b) in any other case	The duty with which such lease is chargeable. Five rupees.
<i>Exemption.</i>	
Surrender of lease, when such lease is exempted from duty.	
62. Transfer (whether with or without consideration)—	
(a) of shares in an incorporated company or other body corporate ;	Twelve annas for every Rs. 100 or part thereof of 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 rupee eight annas for every Rs. 100 or part thereof of the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance,	
(d) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case	Ten rupees.
(d) of any property under the ¹ [Administrator General's Act, 1874, section 31]	Ten rupees.
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.
<i>Exemptions.</i>	
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 ;	

II of
1874.¹ See now the Administrator General's Act, 1913 (3 of 1913).

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>(c) of a policy of insurance; (d) of securities of the [Central Government].</p>	
<p><i>See also section 8.</i></p>	
<p>63. Transfer of Lease by way of assignment and not by way of under-lease.</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.</p>
<p><i>Exemption.</i></p>	
<p>Transfer of any lease exempt from duty.</p>	
<p>64. Trust—</p>	
<p>A.—Declaration of—of, or concerning, any property when made by any writing not being a Will.</p>	<p>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 fifteen rupees.</p>
<p>B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will.</p>	<p>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 ten rupees.</p>
<p><i>See also Settlement (No. 58).</i></p>	
<p>Valuation. <i>See</i> Appraisement (No. 8).</p>	
<p>Vakil. <i>See</i> Entry as a Vakil (No. 30).</p>	
<p>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.</p>	<p>Eight annas.</p>