

THE BALOCHISTAN FINANCE
ORDINANCE, 1969

(W. P. Ordinance VII of 1969)

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'THE 7BALOCHISTAN? FINANCE
ORDINANCE, 1969

(West Pakistan Ordinance VII of 1969)

[30" June, 1969]

An Ordinance to continue and levy certain taxes, cesses and surcharges in the Province of [Balochistan].

Preamble. WHEREAS it is expedient to continue and levy certain taxes, cesses and surcharges in the Province of ?[Balochistan];

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

Short title, 1. (1) This Ordinance may be called the *[Balochistan] commencement Finance Ordinance, 1969.
and extent.

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

(3) It shall extend, except as otherwise specified hereinafter, to the whole of the Province of *[Balochistan], excluding the Tribal Areas.

Surcharge on 2. (1) There shall be levied and collected from every Agricultural owner of land which is assessed to agricultural income-tax in the Income-tax in —_ Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Oiehiats Peshwar, Campbellpur*, Dera Ghazi Khan, Gujranwala, Gujrat,

Jhelum, Jhang, ILahore*, Lyallpur®, Mianwali, Multan, Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhupura and Sialkot, on the land revenue payable in the agricultural year,

a

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

2 Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

3 Spelling of the word "Baluchistan", wherever it appears in this ordinance, is corrected by insertion of letter "o" instead of "u"; Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18" June, 1989.

Now "Attock".

Now bifurcated into "Lahore and Kasur Districts".

Now "Faisalabad".

oa no

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Cinema tax.

Surcharge on Motor
Vehicle Tax.

ao & WW NY PR

1968-69, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

Explanation — For purposes of this section, "agricultural year" means the agricultural year as defined in the '[Balochistan] Land Revenue Act, 1967'.

(2) The provisions of the North-West Frontier Agricultural Income Tax Act, 1948? and the Punjab Agricultural, Income-Tax Act, 19514, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

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

(1) In the case of a cinema One thousand classed as a first class Rupees. cinema.

(ii) In the case of a cinema _ Five hundred classed as a second class Rupees. cinema.

(iii) In the case of a cinema One hundred classed as a third class Rupees. cinema.

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

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

Substituted by Balochistan Laws (Adaptation) Order of 1975, for the words "West Pakistan".

That is Act XVII of 1967.

That is N.W.F.P Act XVII of 1948.

That is Punjab Act XVI of 1951.

Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

(1) Motor vehicles used for the Twenty-five transport or carriage of goods Rupees. and materials.

(i1) Motor vehicles plying for hire Fifty Rupees. and licensed to carry more than eight persons.

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

Enhanced 6. With effect from 1st July, 1969, the Fifth and Sixth Electricity Schedules to the "[Balochistan] Finance, Act, 1964 Duty. ([Balochistan] Act XXXIV of 1964), shall be substituted by the

Schedules contained in the Third and Fourth Schedules respectively of this Ordinance.

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

Welfare Cess. 8. (1) With effect from 1st July, 1969, there shall be

levied and collected a cess, called the Welfare Cess, upon all tickets issued for admission to cinema houses and race-courses, at the following rates:—

Ta) In the case of tickets for [Thirteen admission to a Cinema _paisas per house. ticket].

(ii) 'In the case of tickets for | Two rupees admission to a Race per ticket.] Course

(2) The cess imposed under sub-section (1) shall be levied and collected, so far as may be, and subject to any rules made by the Provincial Government in this behalf under this Ordinance, in the same manner as the entertainment duty payable under the 3[Balochistan] Entertainment Duty Act. 1958

1 Clauses (i) and (ii) substituted by Balochistan Finance Act 1994 (Act IX of 1994,) with effect from 1st July, 1994.

2 Substituted for the word "Twenty-five paisas per ticket", by Balochistan Ordinance XXXVI of 2001. Earlier, it was substituted Ordinance XX of 1978 i.e. word "Twenty" for the word "Ten" and then by Balochistan Act IX of 1994 i.e. word "twenty-five" for "twenty".

3 Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

Amendment of W.P.
Act XXIX of
1964.

Amendment of
section 5 of
W.P. Act X of
1958.

Application of
existing laws.

([Balochistan] Act X of 1958).

9. (1) In the Pakistan Day Memorial Cess '[Balochistan] Act, 1964, for section 4, the following section shall be substituted and shall be deemed to have been so substituted with effect from 30" June, 1968: —

"4. (1) The cess shall be levied up to the thirtieth day of June, 1969.

(2) Notwithstanding anything contained in sub-section (2) of section 4-B of the Pakistan Day Memorial Cess '[Balochistan] Act, 1964, the proceeds of the cess imposed under the said Act, as modified by the Ordinance, payable on or after the 1* day of July, 1968, shall be credited into the Provincial Consolidated Fund of "TBalochistan].".

10. In the '[Balochistan] Entertainments Duty Act, 1958, for sub-section (2) of section 5; the following sub-section shall be substituted, namely: —

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

(a) by a consolidated payment; or

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

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

11. | Where any tax, cess or surcharge imposed by this
Ordinance, is by way of an addition to, or a surcharge on, any
existing tax imposed by or under an enactment in force in
[TBalochistan], the procedure provided in such enactment and the

Bar of suits in Civil
Courts.

Power to make
rules.

rules framed thereunder for the assessment, collection and recovery of such tax, shall so far as applicable, apply to the assessment, collection and recovery of the additional tax, cess or surcharge.

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

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

(2) Any rules made or deemed to have been made under the corresponding provisions of the '[Balochistan] Finance Act, 1968 (W.P. Act II of 1968), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

(See Schedules on next page)

1 Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

FIRST SCHEDULE

(See SECTION 2)

Where the total land-revenue payable does not exceed Rs.

349.

Where the total land-revenue payable exceeds Rs.

but does not exceed Rs. 499.

Where the total land-revenue payable exceeds Rs.

but does not exceed Rs. 749.

Where the total land-revenue payable exceeds Rs.

but does not exceed Rs. 999

Where the total land-revenue payable exceeds Rs.

but does not exceed Rs. 1,999.

Where the total land-revenue payable exceeds Rs

but does not exceed Rs. 4,999.

Where the total land-revenue payable exceeds Rs

but does not exceed Rs. 9,999.

Where the total land-revenue payable exceeds Rs

349

499

749

999

. 1,999

. 4,999

. 9,999.

Surcharge

Nil.

Rupees twelve.

Rupees twenty-four.

Rupees fifty.

Rupees one hundred.
Rupees two hundred and
fifty.

Rupees five hundred.

Rupees one thousand.

SECOND SCHEDULE
(See SECTION 5)
TAX ON RAILWAY FARES AND FREIGHTS

PART I

Freight (Goods)

Where the freight on any consignment does not exceed

Rs. 3.

Where the freight on any consignment exceeds Rs.

does not exceed Rs. 10.

Where the freight on any consignment exceeds Rs.

does not exceed Rs. 25.

Where the freight on any consignment exceeds Rs.

does not exceed Rs. 50.

Where the freight on any consignment exceeds Rs.

does not exceed Rs. 75.

Where the freight on any consignment exceeds Rs.

does not exceed Rs. 100.

Where the freight on any consignment exceeds Rs.

but does not exceed Rs. 150.

Where the freight on any consignment exceeds Rs.

but does not exceed Rs. 225.

Where the freight on any consignment exceeds Rs.

but does not exceed Rs. 300.

Where the freight on any consignment exceeds Rs.

3 but

10 but

25 but

50 but

75 but

100

150

225

300.

Tax

Nil.

Six paisa.

Twelve paisa.

Twenty-five paisa.

Fifty paisa.

One rupee.

Two rupees.

Three rupees.

Four rupees.

Four rupees plus one rupee
for every hundred rupees
in excess of three hundred
rupees of freight.

PART II

Fares (Passengers) Amount of tax

On a First Class ticket 50 paise.

On a Second Class ticket 25 paise.

On an Inter Class ticket 12 paise.

On a Third Class ticket 6 paise.

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

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THIRD SCHEDULE

(See SECTION 6)

“FIFTH SCHEDULE

(See SECTION 13)

Rates of Electricity Duty

1. For energy consumed in respect of premises not falling under Article 2 of this Schedule, used for —

(a) Residential, office or commercial Two paisa for each unit of purposes. energy consumed.

(b) — An industrial undertaking. One paisa for every two units of energy consumed.

(c) Tubewells, irrigation and agricultural One paisa for every two machinery. units of energy consumed.

Explanation — Premises which are used wholly or principally for

carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

2. For energy consumed in respect of all 4 paisa for every rupee of premises where the supply of energy by a licensee is _ flat charge realized by the unmetered. licensee; provided that no

duty shall be levied where such a charge does not exceed Rs. 5 during a month.”

(1)
(2)
(3)

(4)
(5)

(6)
(7)

FOURTH SCHEDULE

(See SECTION 6)

"SIXTH SCHEDULE

(See SECTION 13)

Exemption from Electricity Duty

Any Government, save in respect of premises used for residential purposes.

A Local Authority, save in respect of premises used for residential purposes.

Energy generated by a plant having a capacity not exceeding 2' kilowatts.

Energy consumed (including losses of energy) in generation, transmission and transformation.

Energy consumed in mosques, churches and other places of public worship.

Any consumer using not more than 20 units in any one month.

Vessels, whether sea-going or inland".

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FIFTH SCHEDULE

(See SECTION 7)

"SCHEDULE I

STAMP-DUTY ON INSTRUMENTS

(See SECTION 3)

Description of Instrument

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:—

(a) where such amount does not exceed

Rs.100.

(b) where such amount exceeds Rs. 100 but does not exceed Rs. 2,000.

(c) where such amount exceeds Rs. 2,000.

ADMINISTRATION BOND, including a bond given under sections 291, 375 and 376 of the Succession Act, 1925', section 6 of the Government Savings Banks Act, 1873? —

(a) where the amount does not exceed

Rs.1,000;

(b) in any other case.

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.

That is Act XXXIX of 1925.

That is Act V of 1879.

Proper Stamp-duty

15 paisa.

40 paisa.

80 paisa.

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

Thirty rupees.

Fifty rupees.

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

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

EXEMPTIONS

Affidavit or declaration in writing when made—

(a) as a condition of enrolment under the Indian Army Act, 1911', or the Pakistan Army Act, 1952? or the Indian Air Force Act, 19323, or the Pakistan Air Force Act, 19534;

(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.

AGREEMENT OR MEMORANDUM OF AN

AGREEMENT—

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

(b) if relating to the sale of Government security.

(c) if relating to the sale of a share in an incorporated company or other body corporate;

(d) if not otherwise provided for

EXAMPTIONS

Agreement or Memorandum of an Agreement—

(a) for or relating to the purchase of or sale of

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That is Act VII of 1911.

That is Act XXIX of 1952.

That is Act XIV of 1932.

That is Act VI of 1953.

Four rupees.

One rupee.

Fifty paise for every Rs.
10,000 or part thereof of
the value of the security,
subject to a maximum of
fifty rupees.

Twenty-five paise for
every rupees 5,000 or part
thereof of the value of the
share.

Four rupees.

goods or merchandise exclusively, not being a NOTE OR MEMO-RANDUM chargeable under No. 43;

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

AGREEMENT TO LEASE

See LEASE (No. 35).

AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1)

(2)

the deposit of title-deeds or instrument constituting or being evidence of the title to any property whatever (other than market-able security), or

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;

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

EXEMPTIONS

Instrument of pawn or pledge of goods if unattested.

APPOINTMENT IN EXECUTION OF A POWER where made by any writing not being a

will —

(a)
(b)

of trustees

of property, movable or immovable.

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

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

Thirty-five rupees.

Seventy rupees.

10.

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

(a) where the amount does not exceed Rs.1,000;

(b) in any other case

EXEMPTIONS

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

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

APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice clerk or servant, placed with any master to learn any profession, trade or employment not being ARTICLES OF CLERKSHIP (No. 11).

EXEMPTIONS

Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1850', or by which a person is apprenticed by or at the charge of any public charity.

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;

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

(c) where the nominal share capital exceeds

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

Thirty rupees

Twenty-five rupees.

Fifty rupees.

One hundred rupees.

Two hundred rupees.

Rs. 1,00,000 but does not exceed
Rs.10,00,000;

(d) where the nominal share capital exceeds Five hundred rupees.
Rs. 10,00,000.

EXEMPTIONS

Articles of any Association and not formed for profit and registered under section 26 of the Companies Act, 1913¹.

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

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

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

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

12. AWARD, that is to say, any decision in writing by The same duly as on a an arbitrator or umpire, not being an award Bond (NO. 15) for the directing a partition, on a reference made amount or value of the otherwise than by an order of the Court in the property to which the course of a suit. award relates as set forth

in such award subject to
Maximum of fifty rupees.

13. BILL OF EXCHANGE as defined by section 2

(2) not being BOND, bank note or currency note—

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

¹ That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Ex-

Part I, dated 8th October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7th Schedule.

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

if the exceed Rs. 200 but does not exceed
Rs. 400.

if the exceed Rs. 400 but does not exceed
Rs. 600.

if the exceed Rs. 600 but does not exceed
Rs. 800.

if the exceed Rs. 800 but does not exceed
Rs. 1,000.

if the exceed Rs. 1,000 but does not
exceed Rs. 1,200.

if the exceed Rs. 1,200 but does not
exceed Rs. 1,600.

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

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

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

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

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

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

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

if it exceeds Rs.
exceed Rs. 30,000.

and for every additional Rs. 10,000 or

25,000 but does not

If drawn
singly.

Twenty

paisa.

Forty paise.

Sixty paise.

Eighty paise.

One rupee.

Rs.1.20

Rs.1.50

Rs.2.50

Rs. 5.00

Rs.7.50

Rs.10.00

Rs.15.00

Rs. 20.00

Rs. 25.00

Rs. 30.00

Rs.10.00

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

Ten paise.

Twenty

paisa.

Thirty paise.

Forty paise.

Fifty paise.

Sixty paise.

Seventy five

paisa.

Rs.1.25

Rs. 2.50

Rs. 3.75

Rs. 5.00

Rs. 7.50

Rs. 10.00

Rs.12.50

Rs.15.00

Rs. 5.00

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

Five paisa.
Ten paisa.
Twenty
paisa.

Thirty
paisa.

Thirty five
paisa.
Forty paisa.
Fifty paisa.
Rs.1.00
Rs.1.75
Rs. 2.50
Rs. 3.50
Rs. 5.00
Rs. 6.75
Rs. 8.50

Rs.10.00

Rs. 3.50

part thereof in excess of Rs. 30,000.

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

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

Note — If a bill of lading is drawn in parts, the

proper stamps there for must be borne by each one of the sets.

EXEMPTIONS

(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908', and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of Pakistan and relating to property to be delivered in Pakistan.

15. | BOND as defined by section 2 (5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870°—

where the amount or value secured does not exceed Rs. 10.

where it exceeds Rs.10 but does not exceed Rs. 50.

where it exceeds Rs. 50 but does not exceed Rs. 100.

where it exceeds Rs.100 but does not exceed Rs.200.

where it exceeds Rs. 200 but does not exceed Rs. 300.

where it exceeds Rs. 300 but does not exceed Rs. 400.

That is Act XV of 1908.
That is Act VII of 1870.

One half of the duty

payable on a Bond (No.
15) for the same amount.

One rupee.

Twenty-five paisa.

One rupee.

Two rupees.

Four rupees.

Six rupees.

Eight rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500.

where it exceeds Rs. 500 but does not exceed Rs. 600.

where it exceeds Rs. 600 but does not exceed Rs. 700.

where it exceeds Rs. 700 but does not exceed Rs. 800.

where it exceeds Rs. 800 but does not exceed Rs. 900.

where it exceeds Rs. 900 but does not exceed Rs. 1,000.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.

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).

EXEMPTIONS

Bond when executed by any person for the

purpose of guaranteeing that the local income derived from private subscription to a Charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per menses.

16.

17.

BOTTOMRY BOND, that is to say, any instrument where by the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.

CANCELLATION, instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

See also RELEASE (No. 55), REVOCATION OF

SETTLEMENT (No. 58-B), SURRENDER OF

Ten rupees.

Twelve rupees.

Fourteen rupees.

Sixteen rupees.

Eighteen rupees.

Twenty rupees.

Ten rupees.

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

Fifteen rupees.

18.

19.

See

20.

21.

22.

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**LEASE (No. 61), REVOCATION OF TRUST
(No. 64-B).**

CERTIFICATE OF SALE (in respect of each properly put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer —

(a) where the purchase money does not exceed Rs. 10.

(b) where the purchase money exceeds Rs.10 but does not exceed Rs. 25;

(c) in any other case

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.

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

CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.

OOK Ok ok

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

Fifty paise.

One rupee.

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

Fifty paise.

Five rupees.

Fifty rupees.

23.

Inspector or under letters of licence for the benefit
of his creditors.

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

where the amount or value of the consideration for
such conveyance as set forth therein does not
exceed Rs. 50.

where it exceeds Rs. 50 but does not exceed Rs.
100.

where it exceeds Rs. 100 but does not exceed Rs.
200.

where it exceeds Rs. 200 but does not exceed Rs.
300.

where it exceeds Rs. 300 but does not exceed Rs.
400.

where it exceeds Rs. 400 but does exceed Rs. 500.

where it exceeds Rs. 500 but does not exceed Rs.
600.

where it exceeds Rs. 600 but does not exceed Rs.
700.

where it exceeds Rs. 700 but does not exceed Rs.
800.

where it exceeds Rs. 800 but does not exceed Rs.
900.

where it exceeds Rs. 900 but does not exceed
Rs.1,000.

and for every Rs. 500 or part thereof in excess of
RS.1,000.

EXEMPTION

Assignment of copyright by entry made under the

Copyright Act, 1914', section 5.

24.

CO-PARTNERSHIP DEED.

See PARTNERSHIP (No.46).

COPY OR EXTRACT certified to be a true copy

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That is Act III of 1914.

Two rupees.

Four rupees.

Eight rupees.

Twelve rupees.

Sixteen rupees.

Twenty rupees.

Twenty-four rupees.

Twenty eight rupees.

Thirty-two rupees.

Thirty six rupees.

Forty rupees.

Twenty rupees.

Two rupees.

25.

26.

27.

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—

(1)

(ii)

(a)

(b)

if the original was not, chargeable with duty or if the duty with which it was chargeable does not exceed four rupees;

in any other case.

EXEMPTIONS

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;

Copy of, or extract from, any register relating to births, baptisms, naming, dedications, marriages (divorces), deaths or burials.

COUNTERPART of DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

(a)

(b)

if the duty with which the original instrument is chargeable does not exceed four rupees.

in any other case.

EXEMPTION

Counterpart of any lease granted to cultivator

when such lease is exempted from duty.

CUSTOM BOND —

(a)

(b)

where the amount does not exceed

Rs.1,000;

in any other case

DEBENTURE (Whether a mortgage debenture or not), being a marketable security transferable —

(a)

by endorsement or by a separate instrument of transfer;

Four rupees.

The same duty as is leviable on the original.

Four rupees.

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

Thirty rupees.

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

(b) by delivery —

where the face value of the debenture does not One rupee and fifty paisa. exceed Rs. 50.

where it exceeds Rs. 50 but does not exceed Three rupees. Rs.100.

where it exceeds Rs.100 but does not exceed Rs. Six rupees.

200.

where it exceeds Rs. 200 but does not exceed Rs. — Nine rupees.

300.

where it exceeds Rs. 300 but does not exceed Rs. Twelve rupees.

400.

where it exceeds Rs. 400 but does not exceed Rs. — Fifteen rupees.

500.

where it exceeds Rs. 500 but does not exceed Rs. — Eighteen rupees.

600.

where it exceeds Rs. 600 but does not exceed Rs. Twenty-one rupees.

700.

where it exceeds Rs. 700 but does not exceed Rs. Twenty-four rupees.

800.

where it exceeds Rs. 800 but does not exceed Rs. | Twenty-seven rupees.

900.

where it exceeds Rs. 900 but does not exceed Thirty rupees.

Rs.1,000.

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

Rs. 1,000.

Explanation — _ The term "Debenture" includes

any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

EXEMPTION

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their

property to trustees for the benefit of the debenture,
holders, provided that the debentures so issued are

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expressed to be issued in terms of the said mortgage deed.

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

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

28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any ware-house in which goods are stored or deposited on rent or hire, or upon any wharf such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees.

DEPOSIT OF TITLE-DEED,

See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS. PAWN OR PLEDGE (No.6).

DISSOLUTION OF PARTNERSHIP.

See PARTNERSHIP (No. 46).

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

DOWER-Instrument of,

See STATEMENT (No. 58).

DUPLICATE,

See COUNTER PART (No. 25).

30. ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT — under the Legal Practitioners and Bar Councils Act, 1965! —

(a) in the case of an Advocate
(b) in the case of an Attorney
EXEMPTION

Entry of an Advocate or Attorney on the roll of

Twenty-five rupees.

Fifteen rupees.

One thousand rupees.

One thousand rupees.

any High Court when he has previously been enrolled in
a High Court.

31.

32.

33.

EXCHANGE OF PROPERTY - Instrument of—
EXTRACT, See COPY (No. 24).

FURTHER CHARGE- Instrument of, that is to
say, any instrument imposing a further charge on
mortgaged property —

(a)

(b)

GIFT — Instrument of, not being SETTLEMENT The

when the original

mortgage is one of

the description referred to in clause (a) of
Article No. 40 (that is, with possession);

when such mortgage

description

is one of the
referred to in clause (b) of

Article No. 40 that is, without possession)

(i) if at the time of execution of the

instrument

of further charge

possession of the property is given
or agreed to be given under such
instrument;

(ii) if possession is not so given

The same duty as is
leviable on a Conveyance

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

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

The same duty as on a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgaged and further charge.

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

amount

same duty as is

(No. 58) OR WILL OR TRANSFER (No. 62).

HIRING AGREEMENT or AGREEMENT FOR

34.

SERVICE See AGREEMENT (No. 5).

INDEMNITY BOND.

INSPECTORSHIP-DEED — See COMPOSITION-

35.

DEED (No. 22).

INSURANCE — See POLICY OF INSURANCE
(No. 47)

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;

(ii) | where the lease purports to be for a
term of not less than one year but
not more than three years;

(iii) | where the lease purports to be for a
term in excess of three years, but
not more than twenty years;

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

perpetuity;

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

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

The same duty as on a
Bond (No. 15) for the
whole amount payable or

deliverable under such lease.

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

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

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

(b)

(c)

(v)

(ii)

(1)

where the lease does not purport to be for any definite term.

where the lease is granted for money advanced and where no rent is reserved;

where the lease is granted for a fine or premium and where no rent is reserved.

where the lease is granted for money advanced in addition to rent reserved;

delivered in respect of the first ten years of the lease.

The same duty as is leviable on a Debenture [No. 27(b)] for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years, if the lease continued so long.

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

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

The same duty as is
leviable on a Conveyance
(No. 23) for a
consideration equal to the
amount of advance as set
forth in the lease, in
addition to the duty which
would have been payable
on such lease, if no
advance had been paid or
delivered; provided that in
any case when an
agreement to leases is
stamped with the ad
valorem stamp required for

(ii) where the lease is granted for a fine or premium in addition to rent reserved.

EXEMPTION

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

See also **CERTIFICATE OR OTHER DOCUMENT**

a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed four rupees.

The same duty as leviable on a Conveyance (No. 23) for a consideration equal to the amount of such fine or premium as set forth in lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered; provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed four rupees.

Fifty paisa.

(No.19).

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

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

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

39. MEMORANDUM OF ASSOCIATION OF A COMPANY —

(a) if accompanied by articles of association Seventy-five rupees. under section 35 of the Companies Act, 1913);

(b) if not so accompanied. Two hundred rupees.

EXEMPTION

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913¹.

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

(a) when possession of the property or any The same duty as on a part of the property comprised in such Conveyance (No. 23) for a deed is given by the mortgagor or agreed consideration equal to the to be given; amount secured by such

deed.
(b) when possession is not given or agreed to The same duty as on a be given asforesaid. Bond (No.15) for the amount secured by such

1 That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Ex-

part I, dated 8th October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7th Schedule.

(1)

(2)

Explanation — A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purposes where the principal or primary security is duly stamped —

for every sum secured not exceeding Rs.1,000;

and for every Rs.1,000 or part thereof secured in excess of Rs.1,000.

EXEMPTION

Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883', or the ?[Balochistan] Agriculturists Loans Act, 1958? or by their sureties as security for the repayment of such advances.

Letter of hypothecation accompanying a Bill of Exchange.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of mortgage —

(a)

when the loan is repayable not more than three months from the date of the instrument —

for every sum secured not exceeding Rs. 200;

2 Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".
That is West Pakistan Act XVII of 1958.

3

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deed.

Ten rupees.

Ten rupees.

Twenty-five paisa.

42.

43.

(b)

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

and for every Rs.200 or part thereof

secured in excess of Rs.200;

when the loan is

three months, but not more than eighteen months, from the date of the instrument —

for every sum secured not exceeding Rs.

100;

and for every Rs.100 or part thereof

secured in excess of Rs.100.

as a Notary Public,

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

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

(a)

(b)

(c)

NOTE OF PROTEST BY THE MASTER OF A SHIP.

See also PROTEST BY MASTER OF A SHIP

of any goods exceeding in value twenty rupees;

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

of a Government security

(No.51).

ORDER FOR THIS PAYMENT OF MONEY.

See BILL OF EXCHANGE (No. 13).

repayable more than

Twenty-five paisa.

Fifty paisa.

Fifty paisa.

Four rupees.

Fifty paisa.

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

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

Four rupees.

45. PARTITION — Instrument of [as defined by The same duty as on a section 2(15)].

Bond (No. 15) for the amount of the value of the separated share or shares of the property.

Explanation — The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and _ not smaller than any of the other shares, than one of such equal shares) shall be deemed to be that from which other shares are separated:

Provided always that —

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than four rupees:

(b) where land is held

46.

on Revenue
Settlement for a
period not
exceeding thirty
years and paying
the full assessment,
the value for
purpose of duty
shall be calculated
at not more than
five times the
annual revenue;

(c) where a final order
for effecting a
partition passed by
any Revenue
authority or any
Civil Court, or an
award by an
arbitrator directing
a partition, _its
stamped with the
stamp required for
an instrument of
partition in
pursuance of such
order or award is
subsequently
executed the duty
on such instrument
shall not exceed
four rupees.

PARTNERSHIP —
A — INSTRUMENT OF —

(a) where the capital of the partnership does Ten rupees.
not exceed Rs. 500.

(b) in any other case Fifty rupees.
B — DISSOLUTION OF — Twenty-five rupees.

PAWN OR PLEDGE —

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

47. POLICY OF INSURANCE —

A — See INSURANCE (see section 7) —

(1) for each voyage —

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

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

(2) for time —

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

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

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

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

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If drawn
single

Ten paisa.

Ten paisa.

Thirty paisa.

Sixty paise.

If drawn in
duplicate
for each
part.

Five paise.

Five paise.

Fifteen
paisa.

Thirty
paisa.

(1) in respect of an original policy —

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

(ii) in any other case and

(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.

C — ACCIDENT AND SICKNESS

INSURANCE —

(a) Against railway accident, valid for a single journey only.

EXEMPTION

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

(b) In any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 2,000 and also where such amount exceeds Rs. 2,000, for every Rs. 2,000 or part thereof.

D — INSURANCE BY WAY OF INDEMNITY

Against liability to pay damages on account of accidents to workmen employed by or under or against liability to pay compensation under Workmen's Compensation Act, 1923¹, for every Rs.100 or part thereof payable as premium.

1

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That is Act VHI of 1923.

Fifty rupee.

One rupee.

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

Five paisa.

Twenty-five paisa:

provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs.1,000 the duty on such instrument shall be five paisa for every Rs.1,000 or part thereof of the maximum amount which may become payable under it.

Five paisa.

**E — LIFE INSURANCE OR OTHER
INSURANCE NOT SPECIFICALLY
PROVIDED FOR, except such a**

**REINSURANCE as is described in Division of
this article —**

(i) for every sum insured not exceeding Rs.
250;

(ii) | for every sum insured exceeding Rs. 250
but not exceeding Rs. 500;

(iii) | for every sum insured exceeding Rs. 500
but not exceeding Rs.1,000 and also for
every Rs.1.000 or part thereof in excess of
Rs. 1,000.

EXEMPTIONS

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

**F — RE-INSURANCE BY AN INSURANCE
COMPANY WHICH HAS GRANTED A
POLICY OF THE NATURE SPECIFIED IN
DIVISION A OR DIVISION B OF THIS
ARTICLE WITH ANOTHER COMPANY BY
WAY OF INDEMNITY OR GUARANTEE
AGAINST THE PAYMENT ON THE
ORIGINAL INSURANCE OF A_ CERTAIN
PART OF THE SUM INSURED THEREBY.**

GENERAL EXEMPTIONS

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

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

48. POWER-OF-ATTORNEY as defined by section 2

If drawn
singly

Ten paisa.

Twenty
paisa.

Forty paisa.

One-half of

If drawn in
duplicate,
for each
part

Five paisa.

Ten paisa.

Twenty
paisa.

the duty

payable in respect of the
original insurance but not

less than five paisa or
more than one rupees.

(21), not being a proxy (No. 52) —

(a)

(b)

(f)

when executed for the sole purpose of procuring the registration of one or more documents relation to a single transaction or for admitting execution of one or more such documents;

in

when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);

when authorising not more than five persons to act jointly and severally in more than one transaction or generally;

when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction

or generally;

when given for consideration and authorising the attorney to sell any immovable property;

in any other case

Explanation | — For the purposes of this

Article more persons than one when belonging to the same firm shall be deemed to be one person.

Explanation 2 — The term

“Registration” includes every operation incidental to registration under the Registration Act, 1908'.

49.

2(22)—

(a)

PROMISSORY NOTE as defined by section

when payable on demand —

(i) when the amount or value does not exceed Rs. 250;
(ii) | when the amount or value exceeds

Rs. 250 but does not exceed Rs. 1,000;

1

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That is Act XVI of 1908.

Two rupees.

Five rupees.

Twenty-five rupees.

Fifty rupees.

The same
leviable on a Conveyance
(No. 23) for the amount of
the consideration.

duty as is

Five rupees for each

person authorised.

Fifty paisa.

One rupee.

50.

51.

(iii) | when the amount or value exceeds
Rs. 1,000 but does not exceed Rs.
5,000;

(iv) in any other case

(b) when payable otherwise than on demand.

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

PROTEST BY THE MASTER OF A SHIP, that is
to say, any declaration of the particulars of her
voyage drawn up by him with a view to the
adjustment of losses or the calculation of
averages, and every declaration in writing made
by him against the charterers or the consignees

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

See also NOTE OR PROTEST BY THE MASTER OF A

52.

53.

SHIP (NO. 44).

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

RECEIPTS as defined by section 2 (23) for any

money or other property the amount or value of
which exceeds twenty rupees —

(a) where the amount or value does not exceed
one hundred rupees;

Five rupees.

Ten rupees.

The same duty as on Bill
of Exchange (No. 13) for
the same amount payable
otherwise than on demand,

Four rupees.

Four rupees.

Twenty-five paisa.

Fifteen paisa.

(b) — where the amount or value exceeds one Forty paisa.
hundred rupees but does not exceed Rs.

2,000.

(c) where such amount exceeds Rs. 2,000. Eighty paisa.

EXEMPTIONS

Receipts—

(a) endorsed on or contained in = any

instrument duly stamped for any
instrument exempted under the proviso to
section 3 (instruments executed on behalf
of the Government) or any cheque or bill
of exchange, payable on demand
acknowledging the receipt of the
consideration money therein expressed, or
the receipt of any principal-money, interest
of annuity, or other periodical payment
thereby secured;

(b) for any payment of money without
consideration;

(c) for any payment of rent by a cultivator on
account of land assessed to Government
revenue;

(d) for pay or allowances by _ non-
commissioned or petty officers,
soldiers, sailors or airmen of the armed
forces of Pakistan/ Pakistan's military
naval or air forces, when serving in such
capacity, or by mounted police constables;

(e) given by holders of family certificates in
cases where the person from whose pay or
allowances the sum comprised in the
receipt has been assigned as a non-
commissioned or petty officer, soldier;
sailor or airman or any of the said forces
and serving in such capacity;

(f) for pensions or allowances by persons
receiving such pensions or allowances in

respect of their services as such, non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the State in any other capacity;

(g) given by a headman or lambardar for land-revenue or taxes collected by him;

(h) given for money or securities for money deposited in the hands of any banker to be accounted for:

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

Provided also that this exemption shall not extend to receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

See also POLICY OF INSURANCE [No. 47-8 (2)].

54.

55.

RE-CONVEYANCE OF MORTGAGE PROPERTY —

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

(b) in any other case

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

property —

The same duty as on a Bond (No. 15) for the amount of such consideration as set forth

in the re-conveyance.

Thirty rupees.

56.

(a) if the amount or value of the claim does not exceed Rs. 1,000;

(b) in any other case.

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

REVOCATION OF ARMY TRUST OR

SETTLEMENT.

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

57.

SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed in favour of a Court for the due discharge of a contingent liability or executed by a surety to secure the due performance of a contract —

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

(b) in any other case

EXEMPTIONS

Bond or other instrument, when executed —

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

Thirty rupees.

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

loan

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

amount secured.

Thirty rupees.

(a)

(b)

(d)

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

under No. 3-A of the rules made by the Provincial Government under section 70 of the Sind Irrigation Act, 1879',

executed by persons taking advances under the Land Improvement Loans Act, 18837, or the *[Balochistan] Agriculturists Loans Act, 19584, or by their sureties as security for repayment of such advances;

executed by servants of the State or their securities to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT —

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

(1)

(ii)

where the settlement is made for a

religious charitable purpose;

in any other case

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That is Sind Act VII of 1879.

That is Act XIX of 1883.

Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

That is West Pakistan Act XVI of 1958.

The same duty as on a Bond (No. 15) for a sum equal to the amount or

value of the property

settled.

The same
leviable on a Conveyance
(No. 23) for a
consideration equal to the
amount or value of the
property settled:

duty as is

Provided that,
where an agreement to

settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed four rupees:

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

EXEMPTIONS

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

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

See also TRUST (No. 64).

59. SHARE WARRANTS to bearer issued under the One and a half times the Companies Act, 1913¹. duty payable on a

1 That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Ex

Part I, dated 8th October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7th Schedule.

EXEMPTIONS

Share warrant when issued by a company in pursuance of the Companies Act, 1913, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of —

(a) one and a half per centum of the whole subscribed capital of the company; or

(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital one and a half per centum of the additional capital so issued.

SCRIP — See CERTIFICATE (No. 19).

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.

61. SURRENDER OF LEASE —

(a) when the duty with which the lease is chargeable does not exceed thirty rupees;

(b) in any other case

EXEMPTION

Surrender of lease, when such lease exempted from duty.

62. TRANSFER — (whether consideration) —

with or without

(a) of shares in an incorporated company or other body corporate;

(b) of debentures being marketable securities whether the debenture is liable to duty or not except debentures provided for by section 8;

(c) of any interest secured by a bond,

mortgage-deed or policy of insurance —

Debenture [No. 27 (b) for a consideration equal to the nominal amount of the shares in the

warrant.

specified

Twenty five paisa.

The duty with which lease
is chargeable.

Thirty rupees.

One-fourth of the duty
payable on a Conveyance
(No. 23) for a
consideration equal to the
value of the share.

One-half of the duty
payable on a Conveyance
(No. 23) for a
consideration equal to the
face amount of the
debenture.

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- (i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees;
- (ii) in any other case
- (d) of any property under the Administrator General's Act, 1913', section 31;
- (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.

EXEMPTIONS

Transfers by endorsement —

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

See also section 8 —

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

EXEMPTION

Transfer of any lease exempt from duty.

64. TRUST —

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

That is Act III of 1913.
Now 'Federal', see President Order No. 4 of 1975.

The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

Thirty rupees.

Thirty rupees.

Twenty rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

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

The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property

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

See also SETTLEMENT (No.58).

VALUATION. See APPRAISEMENT (No. 8).

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.

concerned as set forth in the instrument but not exceeding thirty rupees.

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

Two rupees.