

THE WEST PAKISTAN FINANCE ORDINANCE, 1969.
WEST PAKISTAN ORDINANCE, NO.VII OF 1969.

[20" June, 1969.]

CONTENTS

PREAMBLE

SECTIONS

1. — Short title, commencement and extent.

2 Surcharge on agricultural income-tax in certain Districts.

3 Cinema Tax.

4. Surcharge on Motor Vehicle Tax.

5 Tax on railway fares and freights.

'16. Enhanced Electricity Duty.]

7. Amendment of Stamp Act, 1899.

8. Welfare Cesses.

9. Amendment of West Pakistan Act, No. XXIX of 1964.

10. Amendment of section 5 of West Pakistan Act No. X of 1958.

11. Application of existing laws.

12. Bar of suits in Civil Courts.

13. Power to make rules.

' Omitted vide Khyber Pakhtunkhwa Act No. VI of 1972.

THE WEST PAKISTAN FINANCE ORDINANCE, 1969.
WEST PAKISTAN ORDINANCE No. VII OF 1969.

[20th June, 1969.]

AN
ORDINANCE.

to continue and levy certain taxes, cesses and surcharge in the
Province of West Pakistan.

WHEREAS it is expedient to continue and levy certain taxes, cesses and
surcharges in the Province of West Pakistan.

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

1. (1) This Ordinance may be called the West Pakistan Finance Ordinance,
1969.

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

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

2. (1) There shall be levied and collected from every owner of land which
is assessed to agricultural income-tax in the District of Bannu, Dera Ismail
Khan, Hazara, Mardan, Kohat, Peshawar. '[.....] the land revenue payable in
the agricultural year 1968-69, an additional amount of agricultural income-tax
by way of surcharge at the rate specified in the First Schedule.

Explanation.— For purposes of this section, "agricultural year" means
the agricultural year as defined in the West Pakistan Land
Revenue Act, 1967.

1 Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

2 Omitted Khyber Pakhtunkhwa Adaption of laws order, 1975.

Preamble.

Short title, commen-
cement and extent.

Surcharge on Agric-
ultural Income-tax
in certain Districts.

(2) The provisions of the '[Khyber Pakhtunkhwa] Agricultural Income-tax Act, 1948 al teense] 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 cinemas payable by the Owner or management thereof at the following rates for the financial year 1969-70:—

(i) In the case of a cinema classed One thousand rupees.
as a first class cinema.

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

(iii) In the case of a cinema classed One hundred rupees.
as a third class 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 *[Khyber Pakhtunkhwa] a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year 1969-70;

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

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

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

1 Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

2 Omitted vide Adaptation of laws Order, 1975.

3 Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

4 Omitted vide Khyber Pakhtunkhwa Act, No. VI of 1972.

Cinema Tax.

Surcharge on Motor
Vehicle Tax.

Tax on railway fares
and freights.

Enhanced Electricity
Duty.

7. With effect from 1st July, 1969, for the existing Schedule I to the Stamp Act, 1899 (Act No. II of 1899), the Schedule contained in the fifth Schedule to this Ordinance shall be substituted.

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

(i) In the case of tickets for '[One rupee] per ticket. admission to a cinema house.

(ii) In the case of tickets for admission to a race-course : One rupee per ticket.

(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 West Pakistan Entertainments Duty Act, 1958 (W.P. Act No. X of 1958).

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

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

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

10. In the West Pakistan 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 entertainment duty is payable under section 3 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:—

' Substituted vide Khyber Pakhtunkhwa Act, No. III of 1997.

Amendment of
Stamp Act, 1899.

Welfare Cess.

Amendment of W.P
Act No. XXIX of
1964.

Amendment of

section 5 of W.P.
Act No. X 1958.

- (a) by 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 '[Khyber Pakhtunkhwa] the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall so far as applicable, apply to the assessment, collection and recovery of the additional tax, cess or surcharge.

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

13. (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 rule made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Act, 1968 (W.P. Act No. III of 1968), shall, so far as may be, continued and be deemed to have been made under this Ordinance.

¹Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Application of
existing laws.

Bar of suits in Civil
Courts.

Power to make rules.

FIRST SCHEDULE.

(See Section. 2)

Where the total land-revenue payable does not exceed Rs. 349.

Where the total land-revenue payable exceeds Rs. 349 but does not exceed Rs. 499.

Where the total land-revenue payable exceeds Rs. 499 but does not exceed Rs. 749.

Where the total land-revenue payable exceeds Rs. 749 but does not exceed Rs. 999.

Where the total land-revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999.

Where the total land-revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4999.

Where the total land-revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999.

Where the total land-revenue payable exceeds Rs. 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.3. but does not exceed Rs. 10.

Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.

Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.

Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.

Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.

Where the freight on any consignment exceeds Rs. 100 but does not exceed Rs, 150.

Where the freight on any consignment exceeds Rs. 150 but does not exceed Rs, 225.

Where the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300.

Where the freight on any consignment exceeds Rs. 300.

PART II

Fares (Passengers)

On a First Class ticket

On a Second Class ticket

On an Inter Class ticket

On a Third Class ticket

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.

Amount of tax
50 paisa.
25 paisa.
12 Paisa.
6 paisa.

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

THIRD SCHEDULE

(See section 6)

"FIFTH SCHEDULE

(see Section. 13)

Rate 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) Tubwells, irrigation and agricultural One paisa for every two machinery. units of energy consumed.

Explanation.— Premises which are used wholly or principally or 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 flat charge realized by the licensee is unmetered. licensee; provided that no

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

)

(2)

(3)

(4)

(5)

(6)

%)

9| Page

FOURTH SCHEDULE

(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 Killowatts.

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.

FIFTH SCHEDULE

(See Section. 7)

“SCHEDULE I STAMP DUTY ON INSTRUMENTS

(See Section 3)

Description of Instrument

Proper Stamp-duty

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, 1973:—

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

Two paisa for each unit of energy consumed.

15 paisa.

40 paisa.

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

amount.

Description of Instrument

Proper Stamp-duty

(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.

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, 1932, or the Pakistan Air Force Act, 1953;

(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 chairtable allowance.

AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

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

Thirty rupees.

Fifty Rupees.

Four rupees.

One rupee

Description of Instrument

Proper Stamp-duty

(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

EXEMPTIONS

Agreement or Memorandum of an Agreement—

(a) for or relating to the purchase of or sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM 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 PAWAN OR PLEDGE. that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than marketable security), or

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

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

Four Rupees.

Description of Instrument

Proper Stamp-duty

(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 for three months from the date of the instrument evidencing the agreement;

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

EXEMPTION

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) of trustees.

(b) of property, movable or immovable.

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

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

Thirty-five rupees.

Seventy rupees.

The same duty as on a

Bond (No. 15) for such
amount.

Description of Instrument

Proper Stamp-duty

10.

(b) in any other case

EXEMPTION

(a) Appraisalment 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) Appraisalment, 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.ID.

EXEMPTION

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 capitals 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 ;

Thirty rupees.

Twenty-five rupees.

Fifty rupees.

One hundred rupees.

Description of Instrument

Proper Stamp-duty

(c) where the nominal share capital exceeds Rs. 1,00,000 but does not exceeds Rs. 10,00,000

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

EXEMPTION

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

see also MEMORANDUM OF ASSOCIAT-

11.

12.

13.

ION OF A COMPANY (No.39).

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

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

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

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.

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—

Two hundred rupees.

Five hundred rupees.

Five hundred rupees.

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

Description of Instrument

Proper Stamp-duty

50

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

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

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

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

f it exceed Rs. 1,000 but does not exceed Rs. 1,200

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

f it exceed Rs. 1,200 but does not exceed Rs. 1,600

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

if it exceed Rs. 2,600 but does not Rs. 5.00 exceed Rs. 5,000

f it exceeds Rs. 5,000 but does not exceed Rs. 7,504

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

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

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

if it exceeds Rs. 20.000 but does
not exceed Rs. 25,000.

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

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If drawn If drawn in set If drawn in
singly of two, for set of three,
each part of for each part

the set. of the set.
Twenty Ten paisa Five Paisa

Paisa.

Forty Twenty Ten Paisa.
Paisa Paisa.

Sixty Thirty Paisa Twenty
Paisa. Paisa.
Eighty Forty paisa — Thirty paisa
paisa

One rupee Fifty paisa Thirty paisa
Rs. 1.20 Sixty paisa Forty paisa
Rs. 1.50 Seventy-five Fifty paisa

paisa
Rs. 2.50 Rs. 1.50 Rs. 1.00
Rs. 5.00 Rs. 2.50 Rs. 1.75
Rs. 7.50 Rs. 3.75 Rs. 2.00

Rs. 10.00 Rs. 5.00 Rs. 3.50

Rs. 15.00 Rs. 7.50 Rs. 5.00
Rs. 20.00 Rs. 10.00 Rs. 6.75

Rs. 25.00 Rs. 12.50 Rs. 8.50
Rs. 20.00 Rs. 15.00 Rs. 10.00

Description of Instrument Proper Stamp-duty

If drawn If draw in set If drawn in

singly of two, for set of three,
each part for each part
the set. of the set.

and for every additional Rs. 10,000 or part Rs. 10.00 Rs. 5.00 Rs. 3.50.
thereof in excess of Rs. Rs. 30,000

(b) where payable more than one year One half of the duty payable
after date or sight. payable on a Bond (No. 15)
for the same amount.

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

Note:— If a bill of lading is drawn in parts, the proper stamps therefore 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—

Description of Instrument

Proper Stamp-duty

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.

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.

Twenty-five paisa

One rupee.

Two rupees.

Four rupees

Six rupees.

Eight rupees.

Ten rupees.

Twelve rupees.

Fourteen rupees.

Sixteen rupees.

Eighteen rupees.

Twenty rupees.

Ten rupees.

Description of Instrument

Proper Stamp-duty

See

ADMINISTRATION BOND
(No.2), BOTTOMRY BOND (No.
16) (CUSTOMS BOND No. 26).

INDEMNITY BOND (No.34), RESPON-

16.

17.

DENTIA BOND (No. 56), SECUR-
ITY BOND (No 57).

EXEMPTION

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

BOTTOMRY BOND,

that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable 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), REVOCAT-

18.

ION OF SETTLEMENT (No.58-B),
SURRENDER OF LEASE (No.61),
REVOCATION OF TRUST (N0.64-B).

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.

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

Fifteen rupees.

Description of Instrument

Proper Stamp-duty

19.

20.

21.

22.

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

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

see 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 veessel or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not.

KOK

COMPOSITION-DEED that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or hereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of Inspector or under letters of licence for the benefit of his creditors.

Fifty Paisa.

One rupees.

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

Five rupees.

Fifty rupees.

Description of Instrument Proper Stamp-duty

“1123. CONVEYANCE as defined by section 2 (10) not being a TRANSFER charged or exempted under No.62—

Where the amount or value of the Three Rupees.
consideration for such conveyance as
set forth therein does not exceed Rs.

50.

Where it exceeds Rs. 50 but does Six Rupees.
exceed Rs. 100.

Where it exceeds Rs. 100 but does not Twelve Rupees.
exceed Rs. 200.

Where it exceeds Rs. 200 but does not Eighteen Rupees.
exceed Rs. 300.

Where it exceeds Rs. 300 but does not Twenty-four Rupees.
exceed Rs. 400.

Where it exceeds Rs. 400 but does not Thirty Rupees.
exceed Rs. 500.

Where it exceeds Rs. 500 but does not Thirty-six Rupees.
exceed Rs. 600.

Where it exceeds Rs. 600 but does not Forty two Rupees.
exceed Rs. 700.

Where it exceeds Rs. 700 but does not Forty eight Rupees.
exceed Rs. 800.

Where it exceeds Rs. 800 but does not Forty four Rupees.
exceed Rs. 900.

Where it exceeds Rs. 900 but does not Sixty Rupees.
exceed 1,000.

And for every Rs. 500 or part thereof Thirty Rupees.

in excess of Rs. 1,000.

' Substituted vide Khyber Pakhtunkhwa Act No. IV of 1986.

Description of Instrument Proper Stamp-duty

EXEMPTION

Assignment of copy right by entry made under the Copy right Act, 1914, section 5.]

CO-PARTNERSHIP-DEED. See 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 Two rupees. duty or if the duty with which it was chargeable does not exceed four rupees;

(ii) in any other case Four rupees.

EXEMPTION

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose;

(b) Copy of, or extract from, any register relating to births, baptisms, naming, 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—

Description of Instrument

Proper Stamp-duty

(a) if the duty with which the original instrument is chargeable does not exceed four.

(b) in any other case

EXEMPTION

Counterpart of any lease granted to cultivator

26.

27.

when such lease is exempted from duty.

CUSTOMS-BOND—

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

(b) in any other case

DEBENTURE (whether a mortgage debenture or not, being a marketable security transferable-

(a) by endorsement or by a instrument of transfer;

separate

(b) by delivery—

Where the face value of the debenture 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.

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

One rupee and fifty paisa.

Three rupees.

Six rupees.

Nine rupees.

Twelve rupees.

Description of Instrument Proper Stamp-duty

Where it exceeds Rs. 400 but does not Fifteen rupees.
exceed Rs. 500.

Where it exceeds Rs. 500 but does not Eighteen rupees
exceed Rs. 600.

Where it exceeds Rs. 600 but does not Twenty one rupees.
exceed Rs. 700.

Where it exceeds Rs. 700 but does not Twenty -four rupees.
exceed Rs. 800.

Where it exceeds Rs. 800 but does not Twenty-seven rupees.
exceed Rs. 900.

Where it exceeds Rs. 900 but does not Thirty rupees.
exceed Rs. 1,000.

and for every Rs. 500 or part thereof in fifteen rupees.
excess of 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 expressed to be issued
in terms of the said mortgage-deed.

Description of Instrument

Proper Stamp-duty

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

'[27-A. Participation Term Certificate

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

28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instruments 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.

DEPOSIT OF TITLE-DEED See

AGREEMENT relating to DEPOSIT of OF TITLE-DEEDS, Pledge or PLEDGE (No.5).

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.

' Added vide Khyber Pakhtunkhwa Ord. No. XVII of 1981.

The same duty as is liable on a Debenture of the same value.]

Twenty-five paise.

Fifteen rupees.

Description of Instrument

Proper Stamp-duty

DOWER— Instrument of See
STATEMENT (No.58).

DUPLICATE. See COUNTERPART

30.

31.

(No.25)

ENTRY AS AN ADVOCATE, OR
ATTORNEY ON THE ROLL OF ANY

HIGH COURT under the Legal
practitioner 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 any High Court when he has
previously been enrolled in a High
Court.

EXCHANGE OF PROPERTY
Instrument of—

EXTRACT. See COPY (No.24).

32.

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

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

One thousand rupees.

One thousand rupees.

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 further charge secured by such instrument.

Description of Instrument

Proper Stamp-duty

33.

(b) when such mortgage is one of the

@)

description referred to in clause (b) of Article No.40 (that is, without possession)—

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

GIFT-Instrument of, not

being

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

HIRING AGREEMENT OR AGREEMENT FOR SERVICE See AGREEMENT (No. 5).

INDEMNITY BOND

34.

INSPECTORSHIP-DEED See COMPOSITION, DEED (No.22)

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.

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

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

Description of Instrument

Proper Stamp-duty

35.

INSURANCE— See POLICY OF
INSURANCE (No.47)

LEASE, including an underlease 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.

The same duty as on a Bond
(No. 15) for the whole
amount payable or deliver-
able 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 reser-
ved.

Description of Instrument

Proper Stamp-duty

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

perpetuity;

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

(b) (i) where the lease is granted for money advanced and where no rent is reserved;

(ii) where the lease is granted for a fine or premium and where no rent is 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 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.

Description of Instrument

Proper Stamp-duty

(e) (i) Where the lease is granted for money advanced in addition to rent reserved ;

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

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

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 advalorem stamp required for a lease and a lease pursuance of such agreement is subsequently executed the duty on such lease shall not exceed four rupees.

Description of Instrument

Proper Stamp-duty

and

EXEMPTION

Lease, executed in the case of a cultivator 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 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.

37.

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.

also. CERTIFICATE OR OTHER DOCUMENT (No. 19)

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

LETTER OF GUARANTEE,

38.

39.

See AGREEMENT (No.5).

LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at

his own discretion.

MEMORANDUM OF ASSOCIATION
OR A COMPANY—

(a) if accompanied by articles of association under section 35 of the Companies Act, 1913.

Fifty paise.

Fifty paise.

Twenty -five rupees.

Seventy-five rupees.

Description of Instrument

(b) if not so accompanied

EXEMPTIONS

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

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

(a) when possession of the property or any part of the property is given by the mortgagor or agreed to be given;

'T(b) Where the amount secured does not exceed Rs. 100.

Where the amount exceeds Rs.100 but does not exceed Rs. 200.

Where the amount exceeds Rs. 200 but does not exceed Rs. 300.

Where the amount exceeds Rs. 300 but does not exceed Rs. 400.

Where the amount exceeds Rs. 500 but does not exceed Rs. 600.

1 Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

Proper Stamp-duty

Two hundred rupees.

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

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

Six rupees.

Nine rupees.

Twelve rupees.

Fifteen rupees.

Description of Instrument Proper Stamp-duty

Where the amount exceeds Rs.700 but does not Twenty-four rupees.
exceed Rs. 800.

Where the amount exceeds Rs. 800 but does Twenty-seven rupees.
not exceed Rs. 900.

Where the amount exceeds Rs. 900 but does Thirty rupees.
not exceed Rs. 1000.

And for every Rs. 500 or part thereof in excess Fifty rupees.]
of Rs. 1000.

'[Note. for securing loan from the Commercial Banks for industrial purposes, the rate of stamp duty chargeable shall, however, be as on a bond (No. 15) for the amount secured by such deed.]

EXEMPTION

(1) Instruments, executed by persons
taking advances under the Land
Improvement Loans Act, 1883, or the
West Pakistan Agriculturists Loans
Act, 1958 or by their sureties as
security for the repayment of such
advances,

(2) Letter of hypothecation accompanying
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 re-payable not more Twenty-five Paisa.
than three months from the date of the
instrument— for every sum secured
not exceeding Rs.200;

and every Rs. 200 or part thereof Twenty-five Paisa.
secured in excess of Rs. 200;

' Added vide Khyber Pakhtunkhwa Ord. No. IX of 1980.

Description of Instrument

Proper Stamp-duty

42.

(b) when the loan is re-payable more than 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.

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 or by any other person lawfully acting as a Notary Public.

See also PROTEST OF BILL OR NOTE

43.

(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) of any goods exceeding in value twenty rupees;

(b) of any stock or marketable security

exceeding in value twenty rupees, not being a Government Security;

(c) of a Government security

Fifty paisa.

Fifty paisa.

Four rupees.

Fifty paisa.

Twenty-five paisa for

every Rs. 5,000 or a part thereof the value of the stock or security.

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

Description of Instrument

Proper Stamp-duty

44. NOTE OF PROTEST BY THE MASTER OF SHIP.

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

ORDER FOR THE PAYMENT OF MONEY.

See BILL OF EXCHANGE (No. 13)

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

Four rupees.

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

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

Provided always that—

(a) when an instrument of partition

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

Description of Instrument

Proper Stamp-duty

46.—PARTNERSHIP—
A-INSTRUMENT OF—

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

B—DISSOLUTION OF—

PAWN OR PLEDGE— See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. (18).

47. POLICY OF INSURANCE—

- (b) where land is held on Revenue

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

- (c) where a final order for effecting

a partition passed by any Revenue authority or any Civil Court or any award by an arbitrator directing a partition, is 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.

Ten rupees.
Fifty rupees

Twenty-five rupees.

Description of Instrument

Proper Stamp-duty

A—See INSURANCE (see section 7)

(2) For each voyage —

(2)

(i) where the premium or consideration does not exceed the rate of $\frac{1}{8}$ 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.

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 month and not exceeding twelve months.

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

If drawn
singly.

Ten paisa

Ten paisa

Thirty paisa

Sixty paisa

If drawn in
duplicate for
each part.

Five paisa.

Five paisa.

Fifteen paisa.

Thirty paisa

Description of Instrument

Proper Stamp-duty

(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 the
Worksmen's Compensation Act, 1923, for
every Rs. 100 or part thereof payable as
premium.

Fifty paise.

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 the maximum amount which may become payable under it.

Description of Instrument

Proper Stamp-duty

E—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such RE-INSURANCE 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. 100 or part thereof in excess of Rs. 1,000.

EXEMPTION

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

If drawn If drawn in
singly duplicate for
each part
Ten paisa. Five paisa
Twenty paisa. Ten paisa.

Forty paisa. Twenty paisa.

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

Description of Instrument Proper Stamp-duty

OR GUARANTEE AGAINST THE
PAYMENT ON THE ORIGINAL
INSURANCE OF A CERTAIN PART OF
THE SUM INSURED THEREBY.

GENERAL EXEMPTION

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(1), not being a proxy (No.52)—

(a) when executed for the sole purpose of '[Three rupees.]
procuring the registration of one or
more documents in relation to a single
transaction or for admitting execution
of one or more such document;

(b) when authorising one person or more to *[Seven rupees.]
act in a single transaction other than the
case mentioned in clause (a);

(c) when authorising not more than five 3[thirty six rupees]
persons to act jointly and severally in
more than one transaction or
generally;

' Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

? Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

* Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

Description of Instrument

Proper Stamp-duty

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

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

(f) in any other case

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

Explanation 2.—The term “Registration” includes every operation incidental to registration under the Registration Act 1908.

49. PROMISSORY NOTE as defined by

section 2 —

(a) 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;

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

(iv) in any other case

¹ Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

² Substituted vide Khyber Pakhtunkhwa Ord. No. IV of 1971.

¹[Sixty rupees.]

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

^{*}[Six] rupees for each person

authorised.

Fifty paisa.

One rupee.

Five rupees,

Ten rupees.

Description of Instrument

Proper Stamp-duty

50.

51.

52.

(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 loss or the calculation of averages, and every declaration in writing made by him against the charters 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.

also NOTE OF PROTEST BY THE MASTER OF A 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 contributors to the funds of any institution.

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

Four rupees.

Four rupees.

Twenty -five paisa.

Description of Instrument

Proper Stamp-duty

53. 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;

(b) where the amount or value exceeds one hundred rupees but does not exceed Rs 2000

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

EXEMPTIONS

Receipts.

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

(b) for any payment of money without consideration;

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

Fifteen paisa.

Forty paisa.

Eighty paisa.

Description of Instrument Proper Stamp-duty

(da) for pay or allowances by noncommissioned 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 noncommissioned 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, soldier, 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;

Description of Instrument

Proper Stamp-duty

Provided also that his 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

54.

55.

56.

[(No. 47-B (2)]

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—

(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.

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

Thirty rupees.

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. 1) for the amount of loan secured.

Description of Instrument Proper Stamp-duty

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 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; Bond (No.15) for the
amount secured.

(b) in any other case Thirty rupees.
EXEMPTIONS

Bond or other instrument, when executed—

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

(b) under No.3-A of the rules made by the
Provincial Government under section 70
of the Sindh Irrigation Act; 1879;

Description of Instrument

Proper Stamp-duty

(c) executed by person taking advances under the Land Improvement Loans Act, 1883, or the West Pakistan Agriculturists Loans Act, 1958, or by their sureties, as security for repayment of such advances;

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

58. SETTLEMENT—

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

(i) where the settlement is made for a religious or charitable purpose;

(ii) in any other case

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

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

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.

Description of Instrument

Proper Stamp-duty

EXEMPTIONS

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

B—Revocation of

See also TRUST (No.64).

59. SHARE WARRANTS to bearer issued under the Companies Act, 1913,

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 to the Collector of Stamp.

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.

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.

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

Description of Instrument

Proper Stamp-duty

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

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

SCRIP—See CERTIFICATE (No. 19)

60.

61.

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

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 with or without consideration)—

(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;

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 amount of the debentures.

Description of Instrument

Proper Stamp-duty

(c) of any interest secured by a bond mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees;

(ii) in any other case

(d) of any property under the Administrator-General 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 (Federal) Government.

See also section 8—

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

The duty with which such bond, mortgage-deed or 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.

Description of Instrument

Proper Stamp-duty

64.

EXEMPTION

Transfer of any lease exempt from duty.

TRUST—

Declaration of—of, or concerning any

property when made by any writing not being a WILL.

Revocation of—of, or concerning any property when made by any instrument other than a Will.

See also SETTLEMENT (No.58).

VALUATION See APPRAISEMENT

65.

(No. 8).

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.

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

value of the property 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.