



The Kerala Stamp (Amendment) Act, 1969

Act 29 of 1969

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ACT 29 OF 1969

THE KERALA STAMP (AMENDMENT) ACT, 1969^[1]

An Act further to amend the Kerala Stamp Act, 1959.

Preamble. —WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

Be it enacted in the Twentieth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Stamp (Amendment) Act, 1969.

2. *Amendment of section 6.*—In section 6 of the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act), in the proviso, for the words "four rupees fifty paise", the words "five rupees" shall be substituted.

3. *Amendment of section 11.*—In section 11 of the principal Act,—

(i) in clause (a), for the words "twelve paise", the words "twenty paise" shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely : —

"(b) certificate of enrolment in the roll of advocates mainly the State Bar Council;"

4. *Amendment of section 30.*—In section 30 of the principal Act

(i) in clause (a), for the figures "24", "29", "31", "36", "47", "48", "49", "50" and "54", the figures "25", "30", "32", "37", "48", "49", "50", "51" and "55" shall respectively be substituted;

(ii) after clause (c), the following clause shall be inserted,

"(cc) in the case of a certificate of enrolment in the roll of advocates maintained by the State Bar Council—by the advocate enrolled;"

5. *Amendment of sections 32, 34, 39, 40, 64 and 69.*—In sub-section of section 32, section 34, sub-section (1) of section 39, section 40, section 64 and sub-section (2) of section 69, of the principal Act, for the words "twelve paise", wherever they occur, the words "twenty paise" shall be substituted.

6. *Substitution of new Schedule for existing Schedule* — -For the Schedule to the principal Act, the following Schedule shall be substituted, namely:—

“THE SCHEDULE

Sl. No (1)	Description of instrument (2)	Proper stamp duty (3)
1	<p>Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a 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 acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property —</p> <p>where the amount or value exceeds Rs. 20 but does not exceed Rs. 100:</p> <p>where it exceeds Rs. 100 but does not exceed Rs. 500:</p> <p>where it exceeds Rs. 500 but does not exceed Rs. 1,000:</p> <p>where it exceeds Rs. 1,000:</p>	<p>Twenty paise.</p> <p>Forty paise.</p> <p>Sixty paise.</p> <p>One rupee.</p>
2	Administration Bond, including a bond give under section 291 or section 375 of the. Indian Succession Act, 1925 (Central Act 39 of 1925) or section 6 of the Government Savings Bunks Act,1873 (Central Act 5 of 1873):	Two rupees fifty paise for every Rs.100 or part thereof of the amount or value secured
3.	Adoption Deed, that is to say, any instrument (other than a will), recording, an adoption or conferring or purporting to confer an authority to adopt:	Fifty rupees
4.	Affidavit, including an affirmation or de clarification in the case of persons by law allowed to affirm or declare instead of swearing:	Five rupees.
	<p>Exemptions</p> <p>Affidavit or declaration in writing when made—</p> <p>(a) as a condition of enrolment under the Air Force Act, 1950 (Central Act 45 of 1950) or the Army Act, 1950 (Central Act 46 of 1950) or the Navy Act, 1957 (Central Act. 62 of 1957); or</p> <p>(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or</p> <p>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p>	

<p>5. Agreement or memorandum of an agreement— (a) if relating to the sale of a bill of exchange: (b) if relating to the sale of Government security or share in an incorporated company or other body corporate: (c) if not otherwise provided for:</p>	<p>One rupee. One rupee for every Rs. 10,000 or part thereof of the value of the security or share. Three rupees.</p>																				
<p>6 Agreement relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing any 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 (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—</p>	<table border="0"> <tr> <td data-bbox="1136 829 1258 945" style="vertical-align: top;"> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—</p> </td> <td data-bbox="1136 829 1258 945" style="vertical-align: top;"> <p>If drawn singly Rs. P.</p> </td> <td data-bbox="1274 829 1445 945" style="vertical-align: top;"> <p>If drawn in set of 2, for each part of the set Rs. P</p> </td> <td data-bbox="1461 829 1624 945" style="vertical-align: top;"> <p>If drawn in set of 3, for each part of the set Rs. P</p> </td> </tr> <tr> <td data-bbox="300 997 1104 1039"> <p>(i) if the amount secured does not exceed Rs. 500:</p> </td> <td data-bbox="1136 997 1258 1039"> <p>1.50</p> </td> <td data-bbox="1274 997 1445 1039"> <p>0.75</p> </td> <td data-bbox="1461 997 1624 1039"> <p>0.50</p> </td> </tr> <tr> <td data-bbox="300 1060 1104 1102"> <p>(ii) if it exceeds Rs. 500, but does not exceed Rs. 1,000:</p> </td> <td data-bbox="1136 1060 1258 1102"> <p>5.00</p> </td> <td data-bbox="1274 1060 1445 1102"> <p>2.50</p> </td> <td data-bbox="1461 1060 1624 1102"> <p>1.70</p> </td> </tr> <tr> <td data-bbox="300 1123 1104 1165"> <p>(iii) If it exceeds Rs. 1,000, for every Rs. 1,000 or part thereof:</p> </td> <td data-bbox="1136 1123 1258 1165"> <p>5.00</p> </td> <td data-bbox="1274 1123 1445 1165"> <p>2.50</p> </td> <td data-bbox="1461 1123 1624 1165"> <p>1.70</p> </td> </tr> <tr> <td data-bbox="300 1186 1104 1260"> <p>(b) if such loan or debt is repayable not more than 3 months from the date of such instrument:</p> </td> <td colspan="3" data-bbox="1136 1186 1624 1291" style="vertical-align: top;"> <p>Half the duty payable under clause (a) (i) or clause (a) (ii) or clause (a) (iii) for the amount secured</p> </td> </tr> </table>	<p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—</p>	<p>If drawn singly Rs. P.</p>	<p>If drawn in set of 2, for each part of the set Rs. P</p>	<p>If drawn in set of 3, for each part of the set Rs. P</p>	<p>(i) if the amount secured does not exceed Rs. 500:</p>	<p>1.50</p>	<p>0.75</p>	<p>0.50</p>	<p>(ii) if it exceeds Rs. 500, but does not exceed Rs. 1,000:</p>	<p>5.00</p>	<p>2.50</p>	<p>1.70</p>	<p>(iii) If it exceeds Rs. 1,000, for every Rs. 1,000 or part thereof:</p>	<p>5.00</p>	<p>2.50</p>	<p>1.70</p>	<p>(b) if such loan or debt is repayable not more than 3 months from the date of such instrument:</p>	<p>Half the duty payable under clause (a) (i) or clause (a) (ii) or clause (a) (iii) for the amount secured</p>		
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<p>7. Appointment in execution of a power whether of trustees or property movable or immovable where made by any writing not being a will:</p>	<p>Seventy-five rupees.</p>																				
<p>8. Appraisal or valuation made otherwise than under an order of a Court in the course of a suit—</p>	<p>The same duty as a Bottomry Bond (No. 14) for such amount. Thirty rupees</p>																				
<p>(a) where the amount does not exceed Rs. 1,000:</p>	<p>The same duty as a Bottomry Bond (No. 14) for such amount.</p>																				
<p>(b) in any other case:</p>	<p>Thirty rupees</p>																				
<p>9 Apprenticeship Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11):</p>	<p>Ten rupees</p>																				

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| 10 | Articles of association of a company: | Two hundred rupees. |
| 11 | Articles of Clerkship or contract whereby any person first becomes bound to serve as any clerk in order to his admission as an attorney in the High Court | Three hundred and seventy-five rupees. |
| 12 | Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by the order of the Court in the course of a suit— | |
| | (a) where .the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000: | The same duty as a Bottomry Bond (No.14) for such amount. |
| | (b) where it exceeds Rs.1,000, but does not exceed Rs. 5,000: | Thirty rupees |
| | and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000: | One rupee fifty paise |
| 13 | Bond as defined by section 2(a), not being a debenture and not being otherwise provided for by this Act or by the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960) or other enactment for the time being in force: | Two rupees fifty paise for every Rs. 100 or part thereof of the amount or value secured. |

Exemptions

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| | (a) Bail bonds and recognizances executed in criminal cases. | |
| | (b) Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem. | |
| 14. | Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage: | Two rupees fifty paise for every Rs. 100 or part thereof of the amount or value secured |
| 15. | Cancellation—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for: | Thirty rupees |
| 16. | 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 by the Government, Collector or other Revenue Officer: | The same duty as on a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount of the purchase money, only. |

17. Certificate or other document evidencing the right or the title of the holder thereof or any other person either to any share, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of share, scrip or stock in or of any such company or body: Fifty paise
18. Charter Party, that is to say, any instrument (except an agreement for the hire of a tugsteamer) whereby a vessel or some specified principal part thereof is let for the specified purpose of the charterer whether it includes a penalty clause or not: Five rupees
19. Chilly or Kuri variola where the total amount subscribed exceeds Rs. 100: Five rupees for every Rs. 1,000 or part thereof of the total amount subscribed.
20. Composition Deed, that is to say, any instrument executed by a debtor where by he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debt is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of Inspectors or under letters of licence for the benefit of his creditors: Thirty-five rupees.
21. Conveyance [as defined by section 2 (d), other than a conveyance specified in No. 22, not being a transfer charged or exempted under No. 55]: Five rupees for every Rs, 1,00 or part thereof of the amount or value of the consideration for such conveyance.
22. Conveyance [as defined by section 2(d), not being a transfer charged or exempted under No. 55] of immovable property situated within the following Municipal Corporations and Municipalities, namely, Trivandrum, Calicut, Cochin, Quilon, Alleppey, Kottayam, Alwaye, Trichur, Palghat, Tellicherry and Cannanore: Seven rupees fifty paise for every Rs, 1,00 or part thereof of the total amount or value of the consideration for such conveyance.
23. Copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—
- (i) if the original was not chargeable with duty or the duty with which it was chargeable does not exceed one- rupee: Two rupees fifty paise
- (ii) in any other case: Five rupees

Exemption

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.

24. Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid—

(i) if the duty with which the original instrument was chargeable does not exceed Rs 5: (ii) in any other case:

The same duty as is payable on the original.

Five rupees.

25. Customs Bond or Central Excise Bond—

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

The same duty as a Bottomry Bond (No.14) for such amount

(b) in any other case:

Thirty rupees.

26. Delivery Order in respect of goods, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof to the delivery of any goods lying in any dock or port or in any warehouse in which 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 where such goods exceed in value twenty rupees:

Thirty paise

27. Divorce—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage:

Ten rupees

28. Certificate of enrolment in the roll of advocates prepared and maintained by the State Bar Council under the Advocates Act, 1961 (Central Act 25 of 1961):

Two hundred and fifty rupees.

- 29 Exchange of property—instrument of:

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the value of the property of greater value as set forth in such instrument.

30. Further charge—instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount of the further charge secured by the instrument.

(a) When the original mortgage is one of the description referred to in clause (a) of article 37 (i.e., with possession):

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration

(b) When such mortgage is one of the description referred to in clause (b) of article 37 (i.e., without possession)—

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

(ii) If possession is not so given

31. Gift—instrument of, not being a settlement or will or transfer:

32. Indemnity Bond:

33. 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:

(i i) where the lease purports to be for a term of not less than one year but not more than 5 years:

(iii) where the lease purports to be for a term exceeding 5 years but not exceeding 10 years:

(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years:

(v) where the lease purports to be for a term exceeding 20 years but not exceeding 30 years:

tion equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such *original* mortgage and further charge.

The same duty as a Bottomry Bond (No. 14) for the *amount of the further* charge secured by such instrument.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the value of the property as set forth in the instrument.

The same duty as Security bond (No.50) for the same amount.

The same duty as a Bottomry Bond (*no.* 14) for the whole amount payable or deliverable under such lease.

The same duty as a Bottomry Bond (No. 14) for the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to twice the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to four times the amount or

(vi) where the lease purports to be for a term exceeding 30 years but not exceeding 100 years:

(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity:

(viii) where the lease does not purport to be for any definite term:

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

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

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

34. 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.

value of the average annual rent reserved.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first 10 years if the lease continued so long.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.

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

Forty paise

35. Letter of licence, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified term suspend their claims and allow the debtor to carry on business at his own discretion: Forty rupees
36. Memorandum of association of a company--
- (a) if accompanied by articles of association under the Companies Act, 1956 (Central Act 1 of 1956): One hundred and fifty rupees
- (b) if not so accompanied: Three hundred and fifty rupees
37. Mortgage deed, not being an agreement relating to deposit of title deeds, pawn or pledge (No. 6), Bottomry Bond (No. 14), mortgage of a crop (No. 38), Respondentia Bond (No. 49) or Security Bond (No. 50)—
- The same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the amount secured by such deed
- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given: The same duty as a Bottomry Bond (No.14) for the amount secured by such deed.
- (b) when possession is not given or agreed to be given as aforesaid: Five rupees.
- Explanation. —A mortgagor who gives or has given to the mortgagee a power of attorney to collect rents or gives or has given to the mortgagee a lease of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article.
- (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly for every sum secured not exceeding Rs. 1,000: Five rupees.
- and for every Rs. 1,000 or part thereof secured in excess of Rs.1,000:

Exemption

Instruments executed by persons taking advances from Government for agricultural purposes or by their sureties as security for the re-payment of such advances.

- 38 Mortgage of a crop, including any instruments evidencing

an agreement to secure the repayment of a loan made upon any mortgage of a crop whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than 3 months from the date of the instrument—

Fifty paise

for every sum secured not exceeding Rs. 200:

for every Rs. 200 or part thereof secured in excess of Rs. 200:

Fifty paise

(b) When the loan is repayable more than 3 months but not more than 18 months from the date of the instrument—

for every sum secured not exceeding Rs. 100:

Seventy-five paise

for every Rs.100 or part thereof secured in excess of Rs.100:

Seventy-five paise

39. Notarial act, that is to say, any instrument, endorsement, note, attestation certificate, or entry not being a Protest (No. 45) made or signed by a notary public in the execution of the duties of his office or by any other person lawfully acting as a notary public:

Five rupees

40. 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:

Seventy-five paise

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

(b) of any stock or marketable security exceeding in value Rs. 20:

41. Note of protest by the Master of a ship:

Five rupees.

42. Partition—instrument of [as defined by section 2(k)]:

The same duty as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property.

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

Provided always that —

(a) when an instrument of partition containing an agreement to divide property in severality is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees thirty paise.;

(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at twenty-five times the annual revenue:

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

43 Partnership—

A. Instrument of—

(a) where the capital of the partnership does not exceed Fifteen rupees.

Rs. 1,000:

(b) in any other case: Sixty rupees.

B. Dissolution of: Thirty rupees. .

44. Power of attorney [as defined by section 2 (p), not being a proxy]—

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such One rupee fifty paise.

documents:

Three rupees.

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

Twenty rupees.

(c) when authorising not more than 5 persons to act jointly and severally in more than one transaction or generally:

Forty rupees.

(d) when authorising more than 5 but not more than 10 persons to act jointly and severally in more than one transaction or generally:

The same duty as a conveyance (No. 21 or 22, as the case may be) for the amount of the consideration.

(e) when given for consideration and authorizing the attorney to sell any immovable property:

Five rupees for each person authorised

(f) 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.

45. Protest of bill or note, that is to say, any declaration in writing made by a notary public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note:

Five rupees.

46. Protest by the Master of a ship, that is to say, any declaration of particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a notary public or other person lawfully acting as such:

Five rupees

47. Reconveyance of mortgaged property—

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

The same duty as a conveyance (No. 21 or 22, as the case may be) for the amount of such consideration as set forth in the reconveyance.

(b) in any other case:

Seventy-five rupees in the case of immovable properties situated in the areas referred, to in article 22 and fifty rupees in the case of immovable properties situated in other areas.

48. Release, that is to say, any instrument (not being such a release as is provided for by section 24), 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:

The same duty as a Bottomry Bond (No. 14) for such amount or value as set forth in the release.

Thirty rupees.

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

The same duty as a Bottomry Bond (No. 14) for the amount of the loan secured.

50. Security bond or mortgage deed, executed by way of security for the due execution of an office or to account for money or property received by virtue thereof or executed by a surety to secure the due performance of a contract—

The same duty as a Bottomry Bond (No. 14) for the amount secured.

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

Thirty rupees

(b) in any other case:

Exemptions

Bond or other instruments, 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, or any other object of public utility, shall not be less than a specified sum per mensem;

(b) executed by persons taking advances from Government for agricultural purposes or by their sureties as security for the repayment of such advances;

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

51. Settlement—

Instrument of (including a deed of dower):

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value

Exemption

Deed of dower executed on the occasion of a marriage between, Muhammadans .

B. Revocation of:

52. Share warrants to bearer issued under the Companies Act, 1956 (Central Act 1 of 1956):

53. Shipping order for or relating to the conveyance of goods on board of any vessel.

54. Surrender of lease—

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

(b) in any other case:

55. Transfer (whether with or without consideration) —

(a) of debentures, being marketable securities, whether the debenture is liable to duty or not:

(b) of debentures stocks:

(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-five rupees:

(ii) in any other case:

(d) of any property under the Administrators-General Act, 1963 (Central Act 45 of 1963), section 22:

of the property settled as set forth in such settlement:

Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees.

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding fifty rupees.

Ten rupees for every Rs.100 or part thereof of the nominal amount of the share specified in the warrant.

Thirty paise.

The duty with which such lease is chargeable.

Thirty rupees

One rupee for every one hundred rupees or part thereof of the face amount of the debenture

One rupee for every one hundred rupees or part thereof of the face amount of the debenture stock.

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

(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary:

Twenty-five rupees.

Forty rupees.

Exemptions

Transfer by endorsement—

Twenty-five rupees or such smaller amount as may be charged under clauses (a) to (c) of this article.

(a) of a bill of exchange, cheque 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.

56. Transfer of lease by way of assignment and not by way of underlease:

The same duty as a conveyance (No. 21 of 1922, as the case may be) for a consideration equal to the amount of the consideration for the transfer.

57. Trust--

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

The same duty as a Bottomry Bond (No. 14 of 1922) for a sum equal to the amount or value of the property concerned as set forth in the instrument

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

The same duty as a Bottomry Bond (No. 14 of 1922) for a sum equal to the amount or value of the property concerned as set forth in the instrument.

58. 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:

One rupee fifty paise."

7. Repeal and saving .—(1) The Kerala Stamp (Amendment) Ordinance, 1969 (1 of 1969), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act had commenced on the 20th day of April, 1969.

Act 7 of 1973

THE KERALA STAMP (AMENDMENT) ACT, 1973^[1]

An Act further to amend the Kerala Stamp Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

Be it enacted in the Twenty-fourth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala Stamp (Amendment) Act, 1973.

(2) It shall come into force on the 1st day of April, 1973.

2. Omission of section 3A.—In the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act), section 3A shall be omitted.

3. Amendment of section 6.—In section 6 of the principal Act, the Explanation shall be omitted.

4. Amendment of section 25.—In the proviso to the Explanation to section 25 of the principal Act, the brackets, words, figures and letter "[other than the additional duty paid in pursuance of sub-section (2) of section 3A]" shall be omitted.

5. Amendment of *Schedule*.—In article 30 of the Schedule to the principal Act, in item (i) of clause (b), in the entry in column (3), the brackets, words, figures and letter "[other than the additional duty paid in pursuance of sub-section (2) of section 3A]" shall be omitted.

6. Repeal.—The Kerala Stamp (Amendment) Act, 1972 (6 of 1972), is hereby repealed.

THE KERALA STAMP (AMENDMENT) ACT, 1991 [\[1\]](#)

(ACT 16 OF 1991)

An Act further to amend the Kerala Stamp Act, 1959.

Preamble.— WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

BE it enacted in the Forty-second year of the Republic of India as follows: —

1. *Short title and commencement.* —(1) This Act may be called the Kerala Stamp (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 11th day of January, 1991.

2. *Amendment of section 2* — In the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act) in Section 2, clause (mm) shall be omitted.

3. *Omission of section 28A.* —Section 28A of the principal Act, shall be omitted.

4. *Omission of section 45A.*— Section 45 A of the principal Act, shall be omitted.

5. *Amendment of section 45B.*— Sub-section (3A) of section 45B of the principal Act shall be omitted.

6. *Amendment of the Schedule.* — In THE SCHEDULE to the principal Act, —

(1) for serial numbers 21 and 22 and the entries relating thereto in columns (2) and (3), the following Serial Numbers and entries shall respectively be substituted, namely:—

- | | | |
|-----|--|--|
| 21. | Conveyance (as defined by section 2(d), not being a transfer charged or exempted under No. 55] | Five rupees for every Rs. 100 or part thereof of the amount or value of the consideration for such conveyance. |
| 22. | Conveyance [as defined by section 2 (d), not being a transfer charged or exempted under No. 55] of immovable properly situated within the Municipal Corporations or Municipalities | Seven rupees fifty paise for every Rs. 100 or part thereof of the amount or value of the consideration for such conveyance"; |

(2) for serial No. 29 and the entries relating thereto in columns (2) and (3), the following Serial Number and entries shall be substituted, namely: —

“29. Exchange of property—instrument of: The same duty, as a convey-ance (No. 21 or 22, as the case may be) for a consideration equal to the value of the property of greater value as set forth in such instrument”;

(3) in the entries relating to Serial Number 42, for the entry “partition — Instrument of (as defined by section 2 (k)]” and clauses (i) and (ii) below it in column (2) and the entries against them in column (3), the following shall be substituted, namely:—

“Partition—Instrument of (as defined by section 2 (k):

i) Where the partition is among all or some of the family members

The same duty as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property
Five rupee for every Rs.100 or part thereof of the amount of the value of the separated share or shares of the property.

ii) in any other case

Explanation. —Family means husband, wife, children and .the legal heirs of the deceased children if any, as the case may be."

4) for serial No. 48 and the entries thereto in columns (2) and (3), the following Serial Number and entries shall be substituted, namely :—

"48. Release, that is to say, any instrument (not being such a release as is provided .for by section 24), whereby a person renounces a claim upon another person or against any specified property—

- When such release operates in favour of his or The same duty a Bottomry Bond (No. 14} for such amount or

her spouse or children

value as set forth in the release.

- in any other case

The same duty as a conveyance (No. 21 or 22, as the case may be) for such amount or value as set forth in the release.”

7. Repeal and saving.— (1) The Kerala Stamp (Amendment) Ordinance 1991 (1 of 1991), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

ACT 1 OF 2004

THE KERALA STAMP (AMENDMENT) ACT, 2004 [\[1\]](#)

An Act further to amend the Kerala Stamp Act, 1959.

Preamble. —WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

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

1. **Short title and commencement.** —(1) This Act may be called the Kerala Stamp (Amendment) Act, 2004.

(2) It shall be deemed to have come into force on the 2nd day of December 2003.

2. **Insertion of new section 30A.** —In the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act), after section 30, the following section shall be inserted, namely: —

"30A. *Ceiling on surcharge on stamp duty.* —Notwithstanding anything contained in the Kerala Panchayat Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act, 1994 (20 of 1994), the rate of surcharge on stamp duty leviable on any instrument by a Grama Panchayat or a Municipality shall not exceed two per cent of the amount on which such stamp duty is payable."

3. **Amendment of the Schedule.** —In the Schedule to the principal Act. —

(a) in column (3), against serial number 21, for the entry "Six rupees for such conveyance", the entry "Two rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance, whichever is higher" shall be substituted;

(b) for serial number 22 and the entries relating thereto in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely—

"22. Conveyance as defined by section 2 (d), not being transfer charged or exempted under No.55, of immovable property situated within, —

(i) the Municipalities other than Municipal Corporations. Three rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance,

(ii) the Municipal Corporations.

whichever is higher.
Four rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance, whichever is higher."

4. **Repeal and Saving.** —(1) The Kerala Stamp (Amendment) Ordinance, 2003 (6 of 2003) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

ACT 1 OF 2004

THE KERALA STAMP (AMENDMENT) ACT, 2004 [\[1\]](#)

An Act further to amend the Kerala Stamp Act, 1959.

Preamble. —WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

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

1. **Short title and commencement.** —(1) This Act may be called the Kerala Stamp (Amendment) Act, 2004.

(2) It shall be deemed to have come into force on the 2nd day of December 2003.

2. **Insertion of new section 30A.** —In the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act), after section 30, the following section shall be inserted, namely: —

"30A. *Ceiling on surcharge on stamp duty.* —Notwithstanding anything contained in the Kerala Panchayat Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act, 1994 (20 of 1994), the rate of surcharge on stamp duty leviable on any instrument by a Grama Panchayat or a Municipality shall not exceed two per cent of the amount on which such stamp duty is payable."

3. **Amendment of the Schedule.** —In the Schedule to the principal Act. —

(a) in column (3), against serial number 21, for the entry "Six rupees for such conveyance", the entry "Two rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance, whichever is higher" shall be substituted;

(b) for serial number 22 and the entries relating thereto in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely—

"22. Conveyance as defined by section 2 (d), not being transfer charged or exempted under No.55, of immovable property situated within, —

(i) the Municipalities other than Municipal Corporations. Three rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance,

(ii) the Municipal Corporations.

whichever is higher.
Four rupees for every Rs. 100 or part thereof, of the fair value of the property or the amount or value of the consideration for such conveyance, whichever is higher."

4. ***Repeal and Saving.*** —(1) The Kerala Stamp (Amendment) Ordinance, 2003 (6 of 2003) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.