

DESCRIPTION OF INSTRUMENTS

PROPER STAMP DUTY

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| <p>11 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.</p> | <p>3 percent of the amount of purchase money only.</p> |
| <p>12 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.</p> | <p>0.50 percent of the face value of shares mentioned in the certificate subject to a minimum of one rupee.</p> |
| <p>13 Charter Party, that is to say instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not.</p> | <p>One hundred rupees for every one lac rupees or part thereof the value of the charter party.</p> |
| <p>14. In the Stamp Act, 1899, in its application to the Province of Sindh, in the Schedule, Article 14 shall be omitted. (Sindh Finance Act, 2004, effective from 01-07-2004)</p> | |
| <p>15. Contract</p> | |
| <p>(a) That is to say, any instrument in the nature of memorandum or agreement made or entered into by a contractor with Government, a corporation, local body, local authority, commercial or industrial concern, whether singly owned or, run through partnership, body registered under the Company Law, a cooperative society or any other organization to execute any works or to provide engineering consultancy services or any other services covered under above documents including a work order, cargo bill a running rate of contract and other levies and taxes pertaining to local bodies.</p> | <p>Thirty Five paisa for every hundred rupees or part of the contract.</p> |

SECTION 29 OF THE STAMP ACT 1899
(DUTY BY WHOM PAYABLE)

29. In the absence of any agreement to the contrary, the expense of providing the proper stamp shall be borne in the case of any instrument described in any of the following Articles of Schedule namely:-
- No.1 (Acknowledgement and Receipt) by the person(s) executing the same.
 - No.2 (Affidavit or declaration) by the deponent(s)
 - No.3 (Agreement or Memorandum of an Agreement (a) and (b) by the purchaser(s) by the person(s) in whose favour the reconveyance is executed, (d) by the partner(s); and (e) by the executants(s)
 - No.4 (Allotment Order or Transfer of Allotment Order) by the person(s) in whose favour it is issued.
 - No.6 (Bank Guarantee) by the person(s) in whose favour it is issued.
 - No.7 (Bill of Entry by the executant(s)
 - No.8 (Bill of Exchange) by the executant(s)
 - No.9 (Bill of Lading) by the consignee(s)
 - No.10 (Bond) by the executant(s)
 - No.11 (Certificate of Sale) by the purchaser(s)
 - No.12 (Certificate or other document) by the company or body corporate issuing such certificate or document.
 - No.13 (Charter Party) by the charterer
 - No.15 (a) (Contract) by the contractor
(b) Purchase Order by the Purchaser
 - No.16 (Conveyance) vendee or transferee
 - No.17 (Counterpart or Duplicate of instrument) equally by the executants except in case of the lease by the lessee.