

STAMP ACT SCHEDULE ANNEXURE SCHEDULE1-A

Stamp duty on certain instruments under the Stamp

(Andhra Pradesh Amendment) Act, 1922

(See Section 3, First Proviso)

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
1	Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Twenty paise
2	Administration Bond including a bond given under Section 291 or section 375 of the Indian Succession Act, 1925 (Central Act, 39 of 1925) or Section 6 of the Government Savings Bank Act, 1873 (Central Act, 5 of 1873).	
	a where the amount does not exceed Rs.1,000.	Three fourths of the duty as a Bond (No. 13) for such amount
	b in any other case	Thirty rupees
3.	Adoption Deed that is to say any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.	Thirty five rupees
4	Affidavit including an affirmation or declaration case of persons by law allowed to affirm or declare instead of swearing..	Ten rupees
	Exemption :- Affidavit or declaration in writing when made for the sole purpose of enabling any person to receive any pension or chairtable allowance.	

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
5.	Agreement or memorandum of an agreement		
	a	if relating to the sale of a bill of exchange	One rupee
	b	if relating to the sale of a Government Security or share in an incorporated company or other body corporate;	Subject to a maximum of seventy five rupees, fifty paise for every Rs. 10,000 or part thereof, of the value of the security or share
6.	Agreement or memorandum of an Agreement		
	A	Where the value	
		(i) does not exceed Rs. 5000/-	Ten rupees
		(ii) exceeds Rs. 5000/- but does not exceed Rs.20,000/-	Twenty rupees
		iii) exceeds Rs. 20,000/- but does not exceed Rs.50,000/-	Fifty rupees
		iv) exceeds Rs. 50,000/-	One hundred rupees
	B	If relating to construction of a house or building including a multi-unit house or building or unit or apartment /flat/ portion of multi-storied building or for development/sale of property	Five rupees for every one hundred rupees or part thereof on the market value or the estimated cost of the proposed property as the case may be, as mentioned in the agreement or the value arrived at in accordance with the schedule of rates prescribed by the Public Works Department authorities, whichever is higher.
Note : Through the Notification issued in G.O.Ms No.581, Revenue (Regn I) Dept, Dt.30.11.2013, the rate of Stamp Duty in respect of Article 6 (B) is reduced w.e.f. 02.12.2013, as follows :			
Instrument		Rate of duty	whether adjustable
i) Sale Agreement with possession		4%	Adjustable
ii) Sale Agreement without possession		0.5%	Not adjustable
iii) Agreement of sale-cum-G.P.A		5%	4% only is Adjustable
iv) Development/Construction Agreement		0.5%	Not Adjustable
v) Development Agreement-cum-G.P.A		1%	Not Adjustable
vi) Construction Agreement-cum-G.P.A		1%	Not Adjustable

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
	C	In any other case	One hundred rupees
7	Agreement relating to deposit of title deeds, pawn, pledge or hypothecation, that is to say, any instrument evidencing an agreement relating to,...		
	a	the deposit of title deeds or instrusments constituting being evidence of the title to any property whatever (otherthan a marketable security), where such deposit 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;	0.5% of the amount secured by such deed, subject to a maximum of fifty thousand rupees
	b	the pawn, pledge or hypothecation of movable property, where such pawn, pledge, or hypothecation has been made by way of security for the repayment of money advanced, or to be advanced by way of loan or an exisiting or future debt;	
		(i) if such loan or debt is repayable subject on demand or more than three months from the date of the instrument, evidencing the agreement;	0.5% of the amount secured, subject to a maximum of two lakh rupees.
		(ii) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub clause (i)
<p>Explanation :- For the purpose of the clause (a) of this article, notwithstanding anything contained in any judgement, decree or order of any court or order of any authourity, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected and whether it is in respect of the security for the first loan or any additional loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument, evidencing an agreement relating to the deposit of title deeds.</p>			
	<p>Exemption :-</p> <ol style="list-style-type: none"> 1) Letter of hypothecation accompanying a bill of exchange duly stamped. 2) Unattested instrument of pawn or pledge of,... a) Farm equipment and Tractors; b) Any goods for a loan secured upto one lakh rupees. 		

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
8	Appointment in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will.		Sixty rupees
9	Appraisalment or valuation made otherwise than under an order of the court in the course of a suit		
	a	where the amount does not exceed Rs.1,000/-	The same duty as a Bottomry Bond (No.14) for such amount.
	b	in any other case,	Thirty rupees
10	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.		Fifteen rupees
	Exemption :- Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (Central Act 52 of 1961) or, by which a person is apprenticed by, or at the charge of, any public charity.		
11	Articles of Association of a company-		
	i	where the company has no share capital;	One thousand rupees.
	ii	where the company has authorised share capital or increased share capital.	0.15% of such authorised share capital subject to a minimum of one thousand rupees and a maximum of five lakh 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 an 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.1000.	The same duty as a Bottomry Bond (No.14) for such amount
	b	if it exceeds Rs1000 but does not exceed Rs.5000.	Fifty rupees
		and for every additional Rs.1000 or part thereof in excess of Rs.5000;	Two rupees subject to a maximum of two hundred rupees
13	Bond, as defined by Section 2(5), not being a debenture and not being otherwise provided for, by this Act, or by the Andhra Pradesh Court Fees and Suits Valuation Act, 1956 (Andhra Pradesh Act V11 of 1956)		

Article No.		Description of Instrument	Proper Stamp Duty Rs. Ps.
	a	a) where the amount exceed Rs.1000	Three rupees for every one hundred or part thereof
	b	b) where it exceeds Rs.1000	The same duty as under clause (a) for the first Rs.1000 and for every Rs.500 or part thereof in excess of Rs. 1000/- fifteen rupees
	EXEMPTION :- 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		
	a	where amount or value secured does not exceed Rs.1000;	Three rupees for every one hundred rupees or part thereof;
	b	where it exceeds Rs.1000	The same duty as under clause (a) for the first Rs.1,000 and for every Rs.500 or part thereof in excess of Rs.1000/- fifteen rupees.
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 Collector or other Revenue Officer		The same duty as a conveyance (No.20) for a consideration or market value or market value equal to the amount of the purchase money only.
	NOTE: Rate of Stamp duty has been reduced to 4% vide Notification issued in G.O.Ms.No.582, Rev Regn-I Dept, dt.30.11.2013 w.e.f. 02.12.2013.		
17.	Certificate or other doucment 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		Thirty paise.

Article No.		Description of Instrument	Proper Stamp Duty Rs. Ps.
18	1	Charter Party, that is to say, any instrument (except agreement for the hire of a tug-steamer), where-by a vessel or some specified principal part thereof is let for the specified purpose of the charter, whether it includes a penalty clause or not.	Five rupees.
	2	A Chit Agreement, that is to say, an agreement, relating to a chit as defined in clause (2) of section 2 of the Andhra Pradesh Chit Funds Act, 1971, Act 9 of 1971, if, either such agreement is executed, or the chit is conducted in the State of Andhra Pradesh, where the value of the chit,-	
		i) does not exceed rupees one lakh;	Ten rupees.
		ii) exceeds rupees one lakh.	Fifty rupees.
19		Composition deed, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors:	Thirty five rupees.
20		Conveyance as defined by section 2 (10), not being a sale, charged under (No. 47-A) or a transfer charged or exempted under (No. 53).	
	a	where the amount or value of the consideration for such conveyance as set-forth therein or the market value of the property which is the subject matter of the conveyance whichever is higher does not exceed Rs.50;	Two rupees fifty paise

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
20	b	where it exceeds Rs.50, but does not exceed Rs. 1,000	Five rupees for every one hundred rupees or part thereof.
	c	where it exceeds Rs. 1,000 Provided that where an agreement to sell immovable property is stamped with the advalorem stamp required for a conveyance on sale under Article-47-A and a conveyance on sale in pursuance of such agreement is subsequently executed, the duty on such conveyance on sale shall be the duty payable under the article less the duty already paid under article 47-A subject to a minimum of five rupees	The same duty as under clause (b) for the first Rs.1000,and for every Rs.500 or part thereof in excess of Rs. 1000- Twenty five rupees.
	d	conveyance, so far as it relates to amalgamation or merger of companies under the order of High Court under section 394 of Compaines Act, 1956.	Two rupees for every one hundred rupees or part thereof of the market value of the property, which is the subject matter of such conveyance.
	EXPLANATION:- For the purpose of the caluse (d) the market value of the property shall be deemed to be the amount of total value of the shares issued or allotted by the transferee company, either in exchange or otherwise, and the amount of consideration, if any, paid for such amalgamation or merger.		
	NOTE: Rate of Stamp duty under clauses (a), (b) and (c) has been reduced to 4% vide Notification issued in G.O.Ms.No.582, Rev (Regn-I) Dept dt.30.11.2013 w.e.f. 02.12.2013.		
21	Copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees-		
	i)	if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed two rupees fifty paise;	Ten rupees
	ii)	in any other case.	Twenty rupees
	<p style="text-align: center;">EXEMPTIONS</p> <p>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.</p> <p>b) Copy of, or extract from,any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.</p>		

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
22	Counterpart or duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid.		
	a)	if the duty with which the original instruments is chargeable does not exceed ten rupees	The same duty as is payable on the original.
	b)	in any other case:	Twenty rupees.
23	Customs Bond		
	a	where the amount does not exceed Rs.1000 :	The same duty as a Bottomry Bond (No.14) for the such amount
	b	in any other case.	Thirty rupees.
24	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 any warehouse in which goods are stored or deposited or 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 five thousand rupees		Ten rupees.
25.	Divorce- Instrument of, that is to say any instrument by which any person effects the dissolution of his marriage.		Five rupees.
26	Entry as an Advocate on the roll of the Bar Council of Andhra Pradesh under the Advocates Act, 1961.		Two hundred and fifty rupees or if previously enrolled as an Attorney in any High Court, one hundred and twenty five rupees.
	EXEMPTION :- Entry as an advocate on the roll of the Bar Council of Andhra Pradesh when he has been previously enrolled as a Vakil in Andhra Pradesh High Court or as an Advocate or Vakil in any other High Court.		

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
27	Exchange of property		The same duty as a Conveyance (No.20) for a consideration or market value equal to the market value of the property of greater value, which is the subject matter of exchange.
	NOTE: Rate of Stamp duty has been reduced to 4% vide Notification issued in G.O.Ms.No.582 Rev Regn-I Dept dt.30.11.2013 w.e.f. 02.12.2013.		
28	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 35 (that is, with possession):	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of the further charge secured by such instrument.
	b	when such mortgage is one of the description referred to in clause (b) of Article 35(that is,without possession):	
		i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument:	The same duty as a Conveyance (No.20), for a consideration or market value 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
		ii) if possession is not so given	The same duty as a Bottomry Bond (No.14) for the amount of the further charge secured by such instrument.
	NOTE: Rate of Stamp duty has been reduced vide Notification issued in G.O.Ms. No.583, Rev (Regn-I) Dept, dt.30.11.2013 w.e.f. 02.12.2013 to 2% under clauses (a) and (b)(i), and to 0.5% under clause (b)(ii).		
29.	Gift- Instrument of, not being a Settlement (No.49) or Will or Transfer (No.53)		The same duty as a Conveyance (No.20) for a consideration or market value of the property which is the subject matter of gift.

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
29	<p style="text-align: center;">NOTE :</p> <p>(1) Through Notification issued in G.O.Ms.No. 395, Rev (Regn-I) Dept., dt. 26-11-2014, stamp duty on gifts in favour of relatives as defined u/s 56(2) of IT Act, 1961 and Govt./local bodies/UDAs is revised to 2% and in other cases to 5%.</p> <p>(2) The following are relatives u/s 56(2) of IT Act, 1961 :</p>	
	(i)	Spouse of the individual;
	ii	Brother or sister of the individual;
	iii	Brother or sister of the spouse of the individual;
	iv	Brother or sister of either of the parents of the individual;
	v	Any lineal ascendant or descendant of the individual;
	vi	Any lineal ascendant or descendant of the spouse of the individual;
	vii	Spouse of the person referred to in clauses (ii) to (vi).
	viii	In case of Hindu Undivided family, any member thereof
30	Indemnity Bond	The same duty as a Security Bond (No. 48) for the same amount.
31	Lease, including an under lease or sub-clause and any agreement to let or sub-let;	
	a.	whereby 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 five years.
	iii)	Where the lease purports to be for a term exceeding five years, but not exceeding ten years.
	iv)	Where the lease purports to be for a term exceeding ten years out, not exceeding twenty years.
		The same duty as a Security Bond (No.48) for the same amount.
		The same duty as a Bottomry Bond (No.13) for the amount or value of the average annual rent reserved.
		The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of value of the annual rent reserved.
		The same duty as a Conveyance (No. 20) for a consideration or market value equal to twice the amount or value of the average annual rent reserved.

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
31	v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty years.	The same duty as a Conveyance (No. 20) for a consideration or market value equal to twice the amount or value of the average annual rent reserved.
	vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years.	The same duty as a Conveyance (No.20) for a consideration or market value 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.
	vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity.	The same duty as a Conveyance (NO.20) for a constitution of market value equal to one sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years.
	viii) Where the lease does not purport to be for any definite term.	The same duty as a Conveyances (No.20) for a consideration or market value equal to three times 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.
	b Where the lease granted for fine or premium, or for money advanced and where no rent is reserved.	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount or value of such fine or premium or advances as set forth in the lease.

Article No.		Description of Instrument	Proper Stamp Duty Rs. Ps.
31	c	where the lease is granted for a line or premium, or for money advanced in addition to rent reserved;	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.
			Provided that in any case when an agreement to lease is stamped with the 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 five rupees.
	d	where the lessee is to make over the improvement if any to the lessor, on termination of the lease, falling under clauses (a) or (b) or (c).	The same duty as a Conveyance (No.20) for value of the improvement contemplated to be made by the lessee as set-forth in the deed in addition to the duty chargeable under clauses (a) or (b) or (c).
	EXPLANATION :- When a lessee undertakes to pay any recurring charges, such as Government revenue, the landlord's share of cesses, or the owner's shares 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.		
	Note : Through the notification issued in G.O.Ms. No.588, Revenue(Regn-I) Dept., dt.4.12.2013, the stamp duty on lease deeds is reduced, with effect from 5-12-2013 as mentioned below :		
	a	(i) for less than 1 year	0.4% on total rent
		(ii) for 1-5 years	
		(a) For residential properties	0.5% on A.A.R.
		(b) In other cases	1% on A.A.R.
		(iii) for 5-10 years	
		(a) For residential properties	1% on A.A.R.
		(b) In other cases	2% on A.A.R.

Article No.		Description of Instrument	Proper Stamp Duty Rs. Ps.
31		(iv) for 10-20 years	6% on A.A.R.
		(v) for 20-30 years	15% on A.A.R.
		vi) for more than 30 years or in perpetuity	3% on M.V. of the property
	b	for fine, premium or money advanced without rent	2% on fine / premium / advance
	c	for fine, premium or money advanced in addition to rent	2% on fine/premium/ advance in addition to the duty on rental basis.
	d	involving improvements, to be made over to lessor at the end.	2% on lumpsum amount in addition to duty on rental basis.
32		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;	Thirty paise
33		Licence of immovable or movable property, that is to say, licence granted by owner or authority for rent or fee or by whatever name it is called,--	
	a	where by such licence granted for rent or fee or by whatever name it is called, --	
		(i) where the licence purports to be for a term of less than one year;	Two rupees for every one hundred rupees or part three of for the first Rs. 1000/- and for every Rs.500/- or part thereof in excess of Rs.1,000/-ten rupees , for the whole amount payable, or deliverable under such licence;
		(ii) where the licence purports to be for a term of not less than one year but not more than five years;	Two rupees for every one hundred rupees or part thereof for the first Rs.1000/- and for every Rs.500/- or part thereof in excess of Rs.1000,-/-ten rupees, for the amount or value of the average annual rent or fee or by whatever name it is called,--
		(iii) where the licence purports to be for a term of not less than five years but not exceeding ten years;	Five percent on the amount or value of one and half times of the average annual rent or fee or by whatever name it is called

Article No.		Description of Instrument	Proper Stamp Duty Rs. Ps.
33	b	where the licence is granted for a lumpsum amount advanced and where no rent or fee or by whatever name it is called is reserved;	Five percent on the lumpsum amount as setforth in the licence;
	c	where the licence is granted for a lumpsum amount advanced in addition to rent or fee by whatever name it is called;	Five percent on the lumpsum amount advanced as setforth in the licence in addition to the duty which would have been payable on such licence if no lumpsum amount advanced had been paid or delivered;
	Note : The rate of 5% mentioned in clauses (b) and (c) is reduced to 2% through the notification issued in G.O.Ms.No. 588, Revenue (Regn-I) Dept., dt. 4-12-2013, w.e.f. 5-12-2013.		
34	Memorandum of Association of a company:-		
	a	if accompanied by Articles of Association under section 26 of the Companies Act, 1956 (Central Act 1 of 1956);	Five hundred rupees;
	b	if not so accompanied	The same duty as under Article 11, according to the share capital of the company.
35	Mortgage deed not being an Agreement relating to Deposit of Title deeds, Pawn or Pledge (No.7),Bottomry Bond (No.14),Mortgage of a crop (No.36),Respondentia Bond (No.47),or Security Bond (No. 48)		
	a	when possession of the property or any part of the property comprised in such deed is given by the mortgage or agreed to be given;	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount secured by such deed.
	b	when possession is not given or agreed to be given as aforesaid;	The same duty as a Bottomry Bond (No.14) for the amount secured by such deed.

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
35	<p>Note: Through the notification issued in G.O.Ms.No. 583, Revenue (Regn-I) Dept., dt. 30-11-2013, the rates of duty mentioned in clauses (a) and (b) are reduced to 2% and 0.5% respectively, besides fixing a duty of Rs. 5000/- in respect of mortgages without possession in favour of Govt. or local bodies or UDAs to ensure compliance with building/layout rules, w.e.f. 2-12-2013.</p> <p>EXPLANATION: - A mortgagor who gives or has given to the mortgagee a power of attorney to collect rents, 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.</p>		
	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 stamped for every sum secured not exceeding Rs.1000/-	Three rupees and for every Rs. 1000/- or part thereof secured in excess of Rs.1000/-
	<p>Exemption : Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883(Central Act 19 of 1883), or the Agriculturists Loans Acts, 1884 (Central Act 12 of 1884) or by their sureties as security for the repayment of such advances.</p>		
36	Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage - of a crop, whether the crop is or is not in existence at the time of the mortgage		
	a	when the loan is repayable not more than three months from the date of the instrument-	
		for every sum secured not exceeding Rs.200;	Forty paise
		and for every Rs.200 of part thereof secured in excess of Rs.200;	Forty paise
	b	when the loan is repayable more than three months but not more than eighteen months from the date of the instrument- for every sum secured not exceeding Rs.100;	Sixty paise
		and for every Rs.100 or part thereof secured in excess of Rs.100;	Sixty paise

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
37	Notarial act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a protest (No.43) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary.		Three rupees fifty paise
38	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.	One rupee.
	b	of any stock or marketable security exceeding in value twenty rupees	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.
39	Note of Protest by the Master of a Ship		Two rupees
40	Partition - Instrument of [as defined by section 2(15)]		The same duty as a Bottomry Bond (No.14) for the amount or the market value of the separated share or shares of the property.
	<p>NOTE :- The largest share remaining after the property is partitioned (or if there are two or more shares of equal market 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 -</p> <p>a) when an instrument of partition containing an agreement to divide property in severality is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced, by the amount of duty paid in respect of the first instrument, but shall not be less than five rupees;</p> <p>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;</p> <p>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 five rupees.</p>		

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
	<p>NOTE :- Rate of Stamp duty under Art 40 has been revised vide Notification issued in G.O.Ms.No.395, Rev (Regn-I) Dept., dt.26.11.2014 w.e.f. 26.11.2014 as follows :</p> <p>(i) In favour of family members : 1% of the market value of the separated share or shares of the property.</p> <p>(ii) In favour of others : 2 % of the market value of the separated share or shares of the property.</p>	
41	Partnership:	
	A Instrument of ,	
	i) where the capital of the partnership does not exceed Rs. 5000/-	One hundred rupees.
	ii) in any other case.	Five hundred rupees.
	B Reconstitution of	
	a) where immovable property contributed as share by a partner or partners remains with the firm at the time of outgoing in whatever manner by such partner or partners on reconstitution of such partnership;	5% on the market value of the immovable property remaining with the firm.
	(b) in any other case	Rupees five hundred.
	C Dissolution of,-	
	(a) where the property which belonged to one partner or partners when the partnership commenced is distributed or allotted or given to another partner or partners	5% on the market value equal to the market value of the property distributed or allotted or given to the partner or partners under the instrument of dissolution in addition to the duty which would have been chargeable on such dissolution if such property had not been distributed or allotted or given;
	(b) in any other case.	Rupees five hundred.
	<p>NOTE :- Rate of Stamp duty under Art 41 B (a) and 41 C (a) has been reduced to 3% vide Notification issued in G.O.Ms.No.584, Rev (Regn-I) Dept., dt. 30.11.2013 w.e.f. 02.12.2013.</p>	

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
42	Power of Attorney as defined by section 2(21) 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 executions of one or more such documents;	Twenty 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 five persons to act jointly and severally in more than one transaction or generally:	Fifty rupees
	d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally:	Seventy five rupees
	e) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of the consideration.
	f) in any other case:	Twenty five rupees for each person authorised.
	g) when given for construction on development of, or sale or transfer (in any manner whatsoever) of, any immovable property:	Five rupees for every one hundred rupees or part thereof on the market value of the property;
	N.B.:- The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (Central Act 16 of 1908).	
	EXPLANATION :- For the purpose of this article, more persons than one when belonging to the same firm shall be deemed to be one person.	
	NOTE : Stamp duty has been reduced to	
	(i) Rs. 1000/-when the G.P.A. is given in favour of family members, and	
	(ii) 1% when the G.P.A. is given in favour of other than family members vide G.O.Ms. No. 1128, Revenue (Regn-I) Dept., dt. 13.6.05 w.e.f. 1-7-2005	

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
43	Protest of Bill or Note, that is to say, any declaration in writing made by a Notary or other person lawfully acting as such,attesting the dishonour of a bill of exchange or promissory note.	Three rupees
44	Protest by the Master of ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages; and every declaration in writing made by him against the charters or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary or other person lawfully acting as such.	Five rupees.
45	Reconveyance of Mortgaged property-	
	a if the consideration for which the property was mortgaged does not exceed Rs.1000	The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of such consideration as setforth in the reconveyance.
	b in any other case	Fifty rupees.
46	Release, that is to say,	
	A 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) where the amount or value of the claim does not exceed Rs. 1000	Three rupees for every one hundred rupees or part thereof on the consideration of such release as setforth therein or the market value of the property whichever is higher, over which claim is relinquished,

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
	b) where it exceeds Rs.1,000	The same duty as under clause (a) for the first Rs. 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1000/- fifteen rupees on the consideration or market value of the property whichever is higher, over which claim is relinquished.	
	B Release of benami right:	The same duty as a Conveyance (No.20) for a consideration equal to the value of the property as setforth in the release.	
	C Release of right of redemption of a mortgage with possession or of the right to obtain reconveyance of property already conveyed.	The same duty as a Conveyance (No.20) for the amount of such consideration as setforth in the release.	
	Note: Rate of Stamp duty to Art 46 C has been reduced to Rs1000/- vide Notification issued in G.O.Ms.No.584, Rev (Regn-I) Dept., dt.30.11.2013 w.e.f. 02.12.2013.		
47	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.	
	A Sale as defined in section 54 of the Transfer of Property Act,1882,-		
	a) in respect of property situated in any local area comprised in a Municipal Corporation:		
	i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of property which is the subject-matter of the sale,whichever is higher, but does not exceed Rs.1000/-	Eight rupees for every one hundred rupees or part thereof.	
	ii) where it exceeds Rs.1000/-.	The same duty as under clause (i) for the first Rs.1000 and for every Rs.500 or part thereof in excess of Rs.1000, forty rupees.	

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
47	B in respect of property situated in any local area comprised in the Selection Grade or in Special Grade Municipality,-	
	i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject-matter of the sale, whichever is higher but does not exceed Rs. 1000.	Seven rupees for every one hundred rupees or part thereof.
	ii) where it exceeds Rs. 1000	The same duty as under clause (i) for the first Rs. 1000, and for every Rs.500 or part thereof in excess of Rs. 1000/-, thirty five rupees.
	C where the property is situated in any area other than those mentioned in clauses (a) and (b)	
	i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject-matter of the sale, whichever is higher, but does not exceed Rs. 1000	Six rupees for every one hundred rupees or part thereof.
	ii) where it exceeds Rs. 1000;	
	D if relating to a multi-unit house or unit of apartment /flat/portion of a multi-storied building or part of such structure to which the provisions of Andhra Pradesh Apartments (Promotion of Construction and Ownership) Act, 1987, apply;	The same duty as under clause (i) for the first Rs. 1000, and for every Rs.500 or part thereof in excess of Rs1000/-,thirty rupees.
	i) where the value does not exceed Rs.2,00,000/-	Rupees twelve thousand.
	ii) where it exceeds Rs.2,00,000/- but does not exceed Rs.3,50,000/-	Rupees twelve thousand plus 4% on the value above Rs. 2,00,000
	iii) where it exceeds Rs. 3,50,000/-but does not exceed Rs. 7,00,000/-	Rupees eighteen thousand plus 6% on the value above Rs. 3,50,000
	iv) where it exceeds Rs:7,00,000/-	Rupees thirty nine thousand plus 8% on the value above Rs. 7,00,000

Article No.	Description of Instrument	Proper Stamp Duty Rs. Ps.
	EXPLANATION - I :- An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a 'sale' under this article. Provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in clause (B) of article 6, the stamp duty, if any, already paid or recovered on the agreement of sale shall be adjusted towards the total duty leviable on the sale deed,	
	EXPLANATION - II :- For the purposes of clause (d) i) "unit" includes a flat, apartment, tenement, portion or semi-finished part of such structure; and ii) "value" means the consideration or value of the apartment/flat/portion or semifinished part of such structure of multi-storied building as declared in the document by the seller and builder or market value, whichever is higher. NOTE : As per Notification under Section 9 of the I.S. Act,1899 issued in G.O. Ms No.394 Revenue (Regn.I) dept., dt.26.11.2014, Stamp duty on sale deeds has been uniformly restored to 5% as prescribed in G.O. Ms. No. 719, Revenue (Regn-I) Dept, dt. 30.07.2010 on consideration or Market Value, whichever is higher, w.e.f. 26.11.2014.	
48	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 by a surety to the due performance of a contract.	Three per centum of the value of the security subject to a maximum of rupees one hundred.
	EXEMPTION:- 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 or any other object of public utility, shall not be less than a specified sum per mensem; b) executed by persons taking advances under the Land Improvement Loans Act 1883 (Central Act 19 of 1883) or the Agriculturists Loans Act, 1884 (Central Act 12 of 1884) 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.	

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
49	Settlement		
	A	Instrument of (including a deed of dower)	
		a) Settlement in favour of a member or members of a family.	The same duty as Bottomry Bond (No.14) for a sum equal to the amount or market value of the property settled as set forth in such settlement;
			Provided that where an agreement is stamped with the stamp requires for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be the duty as mentioned in Article 6.
	EXPLANATION : For the purpose of this article 'Family' means father, mother, husband, wife, brother, sister, son, daughter, and includes grand-father, grand-mother, grand-child, adoptive father or mother, adopted son or daughter.		
		b) in any other case.	Six rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of settlement.
	EXEMPTION : Deed of dower executed on the occasion of a marriage between Muslims.		
	B	Revocation of -	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 ninety rupees.
Note: Rate of Stamp duty to Art 49- A (a) and 49-A (b) has been revised to 2% and 3% respectively vide Notification issued in G.O.Ms.No.395, Rev (Regn-I) Dept., dt.26.11.2014 w.e.f. 26.11.2014.			

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
50	Share warrant to bearer issued under the Companies Act, 1956(Central Act I of 1956)		One and a half times the duty payable on a Conveyance (No.20) for a consideration or market value equal to the nominal amount of the shares specified in the warrant.
51	Shipping Order for or relating to the conveyance of goods on board of any vessel.		Twenty paise.
52	Surrender of Lease;		
	a)	when the duty with which the lease chargeable does not exceed thirty rupees.	The duty with which such lease is chargeable
	b)	in any other case.	Thirty rupees.
53	Transfer (whether with or without consideration)		
	a	of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8	One half of the duty payable on a Conveyance (No.20) for a consideration or market value equal to the face amount of the debenture.
	b	of any interest secured by a bond, mortgage-deed or policy of insurance-	
		i) if the duty on such bond,mortgage deed or policy of insurance does not exceed thirty rupees	The duty with which such bond mortgage deed or policy of insurance is chargeable
		ii) in any other case.	Thirty rupees.
	c	of any property under the Administrators General Act,1963, (Central Act 45 of 1963).	Thirty five rupees
	d	of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.	Thirty rupees or such smaller amount as may be chargeable under clauses (a) and (b) of the Article.
	EXEMPTIONS :- Transfers by endorsement :- a) of a bill of exchange, cheque or promissory note; b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods; c) of a policy of insurance: d) of securities of the Central Government.		

Article No.	Description of Instrument		Proper Stamp Duty Rs. Ps.
54	Transfer of lease by way of assignment and not by way of under-lease,		The same duty as a Conveyance (No.20) for a consideration or market value equal to the amount of the consideration for the transfer.
55	Trust		
	A	Declaration of - of, or concerning any property when made by any writing, not being a will or a declaration as provided in Section 2(24)	The same duty as a Conveyance (No. 20) for a sum equal to the amount or value of the property concerned, as setforth in the instrument,but not exceeding two hundred rupees
	B	Revocation of - of, or concerning any property when made by any instrument other than a will.	The same duty as a Conveyance (No.20) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding one hundred rupees.
56	Warrant for goods, that is to say, any instrument evidencing the title of any person therein named or his assign, 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.