

## THE STAMP ACT, 1899

### ACT NO. II OF 1899

[27th January, 1899]

**\*An Act to consolidate and amend the law relating to stamps.**

WHEREAS it is expedient to consolidate and amend the law relating to stamps; It is hereby enacted as follows:—

#### CHAPTER I PRELIMINARY

Short title, extent and commencement	<p><b>1.</b>(1) This Act may be called the Stamp Act, 1899.</p> <p>(2) It extends to the whole of Bangladesh.</p> <p>(3) It shall come into force on the first day of July, 1899.</p>
Definition	<p><b>2.</b> In this Act, unless there is something repugnant in the subject or context,—</p>
“Banker”	<p>(1) “banker” include a bank and any person acting as a banker:</p>
“Bill of exchange”	<p>(2) “bill of exchange” means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a hundi, and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money:</p>

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\* Throughout this Act, except otherwise provided, the words “Bangladesh”, “Government”, “Taka” and “High Court Division” were substituted, for the words “Pakistan” or “East Pakistan”, “Provincial Government” or “Central Government”, “rupee” or “rupees” or “Rs” and “High Court” respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (3) “bill of exchange payable on demand” includes,— “Bill of exchange payable on demand”
- (a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;
  - (b) an order for the payment of any sum of money weekly, monthly or at any other stated periods; and
  - (c) a 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:
- (4) “bill of lading” includes a “through bill of lading,” but does not include a mate’s receipt: “Bill of lading”
- (5) “bond” includes— “Bond”
- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
  - (b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and
  - (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another:
- (6) “chargeable” means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in Bangladesh when such instrument was executed or, where several persons executed the instrument at different times, first executed: “Chargeable”

- “Cheque” (7) “cheque” means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand:
- (8) [Omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]
- “Collector” (9) “Collector”–
- (a) means the collector of a district ; and
- (b) includes a Deputy Commissioner and any officer whom the Government may, by notification in the official Gazette, appoint in this behalf:
- “Conveyance” (10) “conveyance” includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I<sup>1</sup> [\* \* \*]:
- “Duly Stamped” (11) “duly stamped”, as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount, and that such stamp has been affixed or used in accordance with the law for the time being in force in Bangladesh:
- “Executed” and “Execution” (12) “executed” and “execution”, used with reference to instruments, mean “signed” and “signature”:
- “Impressed Stamp” (13) “impressed stamp” includes–
- (a) labels affixed an impressed by the proper officer, and
- (b) stamps embossed or engraved on stamped paper:
- “Instrument” (14) “instrument” includes every documents by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded:

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<sup>1</sup> The words, figure and comma “or by Schedule IA, as the case may be” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (15) “instrument of partition” means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court and an award by an arbitrator directing a partition: “Instrument of partition”
- (16) “lease” means a lease of immovable property, and includes also— “Lease”
- (a) a patta;
  - (b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or delivery rent for immovable property;
  - (c) any instrument by which tolls of any description are let;
  - (d) any writing on an application for a lease intended to signify that the application is granted:
- (16a) “marketable security” means a security of such a description as to be capable of being sold in any stock market in Bangladesh or in the United Kingdom: “Marketable Security”
- (17) “mortgagee-deed” includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property: “Mortgagee-deed”
- (18) “paper” includes vellum, parchment or any other material on which an instrument may be written: “Paper”
- (19) “policy of insurance” includes— “Policy of Insurance”
- (a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;
  - (b) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance:

“Policy of sea-insurance” or “Sea-policy”

(20) “policy of sea-insurance” or “sea-policy”–

- (a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel; and
- (b) includes any insurance of goods, merchandise or property for any transit which includes not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance:

“Power of Attorney”

(21) “power-of-attorney” includes any instrument (not chargeable with a fee under the law relating to court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it:

“Promissory note”

(22) “promissory note” means a promissory note defined by the Negotiable Instruments Act, 1881; It also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen:

- (23) “receipt” includes any note, memorandum or writing— “Receipt”
- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or
  - (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or
  - (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
  - (d) which signifies or imports any such acknowledgement,
- and whether the same is or is not signed with the name of any person:
- (24) “settlement” means any non-testamentary disposition, in writing, of movable or immovable property made— “Settlement”
- (a) in consideration of marriage,
  - (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
  - (c) for any religious or charitable purpose;
- and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition: and
- (25) “Soldier” includes any person below the rank of non-commissioned officer who is enrolled under the <sup>1</sup>[\*\*\*] Army Act, 1952. “Soldier”

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<sup>1</sup> The words, comma and figure “Indian Army Act, 1911 or the Pakistan” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).