

<sup>1</sup>[SCHEDULE I

(See section 3)

Stamp duty on instruments

<b>Sl. No.</b>	<b>Description of Instruments</b>	<b>Proper Stamp-duty</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	ACKNOWLEDGEMENT of a debt exceed, in One thousand Taka 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 where such book or paper is left in the creditors 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.	Ten Taka
2	ADMINISTRATION BOND, including a bond given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 375 or section 376 of the Succession Act, 1925-	
	(a) Where the amount does not exceed Taka 5,000; and	The same duty as a BOND (No. 15) for such amount
	(b) In any other case.	Two hundred Taka
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.  ADVOCATE - See ENTRY AS AN ADVOCATE (No. 30)	Five thousand Taka

<sup>1</sup> SCHEDULE I was substituted by section 4 of the Finance Act, 2012 (Act No. XXVI of 2012) (with effect from 1<sup>st</sup> July, 2012).

4	<p>AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p> <p>EXEMPTIONS</p> <p>Affidavit or declaration in writing when made-</p> <p>(a) As a condition of enlistment under the Army Act, 1952;</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>	Two hundred Taka
5	<p>AGREEMENT or MEMORANDUM OF AN AGREEMENT-</p>	
	<p>(a) If relating to the sale of a bill of exchange;</p>	Fifty Taka
	<p>(b) (i) If relating to the sale of Government Security;</p>	Subject to a minimum of 200 Taka; Two Taka for every Taka 5,000 or part thereof or the value of the security.
	<p>(ii) If relating to the sale of a share in an incorporated company or other body corporate; or</p>	Two Taka for every Taka 1,000 or part thereof, of the value of the share.
	<p>(c) If not otherwise provided for.</p>	Three hundred Taka
	<p>EXEMPTIONS</p> <p>Agreement or Memorandum of Agreement -</p> <p>(a) For or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under (No. 43); and</p>	

	(b) Made in the form of tenders to the Government for, or relating to any loan.  AGREEMENT TO LEASE- See LEASE (No. 35)			
6	AGREEMENT relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to-  (1) The deposit to title-deeds, or instruments constituting or being evidence of the title to any property whatever (other than a 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-	If drawn singly	If drawn in set of two for each part of the set	If drawn in set of three, for each part of the set
	(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	0.5% of the value of the consideration	0.25% of the value of the consideration	0.12% of the value of the consideration
	(b) If such loan or debt is repayable not more than three months from the date of such instrument.	0.3% of the value of the consideration	0.15% of the value of the consideration	0.08% of the value of the consideration
7	APPOINTMENT in execution of a power, whether of trustees or of property, movable or immovable,		Two hundred Taka	

	where made by any writing not being a Will.	
8	APPEASEMENT or valuation made otherwise than under an order of the Court in the course of a suit-	
	(a) Where the amount does not exceed Taka 2,000;	The same duty as a BOTTOMRY BOND (No. 16) for such amount
	(b) In any other case;	One hundred and fifty Taka
	(c) Appeasement of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.  EXEMPTION  Appraisement of crops for the purpose of asserting the amount to be given to a landlord as rent.	One hundred and fifty Taka
9	APPRENTICESHIP-DEED Including every writing relating to the service of tuition of any apprentice, clerk or servant placed with any master to learn any profession or employment, not being.  ARTICLES OF CLERKSHIP (No. 11)	One hundred and fifty Taka
	EXEMPTION  Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or all the charge of any public charity.	
10	ARTICLES OF ASSOCIATION of a Company-	
	(a) Where the nominal share capital does not exceed Twenty lac Taka;	Three thousand Taka

	(b) Where the nominal share capital exceeds Twenty lac Taka but not exceeding Six crore Taka;	Eight thousand Taka		
	(c) Where the nominal share capital exceeds Six crore Taka;	Twenty thousand Taka		
	(d) Articles of any Association not formed for profit and registered under section 28 of the Companies Act, 1994 (কোম্পানী আইন, ১৯৯৪ এর ধারা ২৮).	Two thousand Taka		
11	ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Advocate in the Supreme Court. ASSIGNMENT, See CONVEYANCE (No.23), TRANSFER (No.62) and TRANSFER OF LEASE (No. 63) as the case may be.  ATTORNEY, See POWER OF ATTORNEY. AUTHORITY TO ADOPT, See ADOPTION DEED (No. 3)			
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 case 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 Two lac Taka;	1.5% subject to a maximum of Four hundred Taka		
	(b) If it exceeds Two lac Taka.	½% subject to a maximum of Twenty thousand Taka		
13	BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, Bank note or Currency note.	If drawn singly	If drawn in set of two for each part of the set	If drawn in set of three for each part of the set
	(a) Where payable	0.2% of	0.1% of	0.07% of the

	otherwise than on demand but not more than one year after date or sight;	the value of the consideration	the value of the consideration	value of the consideration
	(b) Where payable at more than one year after date or sight.			1% of the value of the consideration
14	BILL OF LADING (including a through bill of lading).			
	(a) When the value of the consideration does not exceed Taka 10,000;			Fifty Taka
	(b) When it exceeds Taka 10,000 but not exceeding 100,000 Taka;			One hundred Taka
	(c) When it exceeds 100,000 Taka.			Five hundred Taka
	N.B- If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each of the set.			
	<b>EXEMPTIONS</b>			
	(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port; and			
	(b) Bill of lading when executed out of Bangladesh relating to property to be delivered in Bangladesh.			
15	BOND, as defined by section 2(5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870.  See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENT A BOND (No. 56), M SECURITY BOND (No. 57)			Fifty Taka

	<p><b>EXEMPTIONS</b></p> <p>Bond, when executed by-</p> <p>(a) Headmen nominated under rules framed in accordance with the Irrigation Act, 1876 (Act III of 1876) section 99, for the due performance of their duties under that Act;</p> <p>(b) 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 menses.</p>	
16	<p><b>BOTTOMRY BOND</b>, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p>	2% of the value of the consideration
17	<p><b>CANCELLATION-INSTRUMENT OF</b> (including any instrument by which any instrument previously excited is canceled), if attested and not otherwise provided for.</p>	Two hundred Taka
	<p>See also <b>RELEASE</b> (No- 55), <b>REVOCAION OF SETTLEMENT</b> (No. 58-B), <b>SURRENDER OF LEASE</b> (No. 61) and <b>REVOCAION OF TRUST</b> (No. 64-B)</p>	
18	<p><b>CERTIFICATE OF SALE</b> (in respect of each property put up as a separate lot and sold) granted to the purchase of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer-</p>	
	<p>(a) Where the purchase money does not exceed Taka 5,000; and</p>	One hundred Taka
	<p>(b) In any other case.</p>	The same duty as a conveyance (No. 23)

		for a consideration equal to the amount of the purchase money only
	<p><b>EXEMPTION</b></p> <p>Where a house mortgaged with the Bangladesh House Building Finance Corporation established under the Bangladesh House Building Finance Corporation Order, 1973 (President's Order No. 7 of 1973), is purchased by the Bangladesh House Building Finance Corporation itself in a public auction by a Civil Court or by Artha Rin Adalat established under অর্থ ঋন আদালত আইন, ১৯৯০( ১৯৯০ সনের ৪নং আইন)) or a Revenue Court or Collector or any other Revenue Officer, no stamp duty, will be by the said Corporation.</p>	
19	<p><b>CERTIFICATE</b>, or other document evidencing the right or title of the holder thereof, or any other person either to any shares, script or stock in or of any incorporated company or other body corporate, or to become proprietor of shares script or stock in or of any such company or body, See also <b>LETTER OF ALLOTMENT OF SHARES</b> (No. 36)</p>	Twenty Taka
20	<p><b>CHARTER PARTY</b>, that is to say, any 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 chartered, whether it includes a penalty clause or not.</p> <p>* * *</p>	<p>Five hundred Taka</p> <p>* * *</p>
22	<p><b>COMPOSITION DEED</b>, 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 debts is secured to the</p>	Two hundred Taka



	creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of license, for the benefit of his creditors.	
23	<p>CONVEYANCE, as defined by section 2(10), not being a transfer charged or exempted under( No. 62).</p> <p>EXEMPTION</p> <p>Assignment of copyright under the Copy Right Ordinance, 1962, section 14, CO-PARTNERSHIP DEED (See Partnership No. 46)</p>	3% of the value of the consideration
24	COPY, or extract certified to be a true copy of extract 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 Taka One hundred; and	Thirty Taka
	(ii) If any other case.	Fifty Taka
	<p>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 by register relating to births, baptisms, naming, dedications, marriages, divorces, or burials.</p>	
25	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 instrument is changeable does not exceed Taka Two hundred; and	The same duty as is payable on the original.
	(b) In any other case.  EXEMPTION  Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	One hundred Taka
26	CUSTOMS BOND-	
	(a) Where the amount does not exceed Taka Twenty lac; and	One thousand Taka
	(b) In any other case exceeding Taka Twenty lac.	Two thousand Taka
27	DEBENTURE (whether a mortgagee debenture or not) being a marketable security transferable-	
	(a) By endorsement or by a separate instrument of transfer; and	The same duty as a BOTTOMRY BOND (No.16) for the same amount
	(b) By delivery.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the face amount of the debenture
	Explanation- The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.  EXEMPTION  A debenture issued by a incorporated company or other body corporate in terms of a registered mortgagee-deed, duly stamped in respect of the full amount of debentures to be issued there under whereby the company or body borrowing’ makes over, in whole	

	<p>or in part their property to trustees for the benefit of the debentures holders provided that the debentures so issued are expressed to be issued in terms of the said mortgagee-deed.</p> <p>See also BOND (No. 15) and sections 8 and 55</p> <p>Declaration of any trust: See TRUST (No. 64)</p>	
28	<p>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 ware house in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value Two thousand Taka.</p> <p>Deposit of Title-Deeds See Agreement relating to Deposit of title-deeds pawn or-pledge (No. 6).</p> <p>DISSOLUTION OF PARTNERSHIP see PARTNERSHIP (No. 46)</p>	Fifty Taka
29	<p>DIVORCE-INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.</p> <p>DOWER-INSTRUMENT OF See settlement (No. 58)</p> <p>DUPLICATE See Counterpart (No. 25)</p>	Five hundred Taka
30	<p>PERMISSION, to practice as an advocate before the Supreme Court.</p>	One thousand and five hundred Taka
31	<p>EXCHANGE OF PROPERTY INSTRUMENT OF EXTRACT See Copy (No. 24)</p>	The same duty as conveyance (No. 23) for a consideration

		equal to the value of the property of greatest value as set forth in such instrument
32	FURTHER CHARGE-INSTRUMENT OF, that is to say, any instrument imposing a further charge on mortgaged property-	
	(a) When the original mortgagee is one of the description referred to in clause (a) of Article No. 40 (1) (that is, with possession);	The same duty as CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument
	(b) When such mortgagee is one of the descriptions referred to in clause (b) of Article No. 40 (1) (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 CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgagee and any further charge already made), less the duty already paid on such original mortgagee and further charge
	(ii) If possession is not so given.	The same duty as a BOND (No. 15) for the amount of the further charge secured by such instrument
33	GIFT INSTRUMENT OF, not being a settlement (No. 58) or will or transfer (No 6): Hiring Agreement or Agreement for service See Agreement (No. 5)	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property as set forth in such instrument
34	INDEMNITY BOND INSPECTORSHIPS	The same duty as a

	DEED, See Composition Deed ( No. 22)	SECURITY BOND (No. 57) for the same amount
35	LEASE, including an under-lease or sub-lease and any agreement to let or sublet-  (a) Where by such lease the rent is fixed no premium is paid or delivered-	
	(i) Where the lease purports to be for a term of less than one year;	The same duty as a BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease
	(ii) Where the lease purports to be for a term exceeding one year but not exceeding five years;	The same duty as a BOTTOMRY Bond (No. 16) for a consideration equal to the amount or value of the average annual rent reserved
	(iii) Where the lease purports to for term exceeding five years but not exceeding ten years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved
	(iv) Where the lease purports to be for a term exceeding twenty years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved
	(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. 23) for a consideration equal to three times the amount or value of the average annual rent reserved
	(vi) Where the lease purports to be for a term exceeding thirty years but	The same duty CONVEYANCE

	not exceeding one hundred years;	(No.23) for a consideration equal to four times the amount or value of the average annual rent reserved
	(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity;	The same duty as a CONVEYANCE (No.23) for a consideration equal to the case of a lease granted solely for agricultural purposes to one-tenth and in any other case 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
	(viii) Where the lease does not purport to be for any definite term;	The same duty as a CONVEYANCE (No.23) 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 ten years, if the lease continued so long
	(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advanced as set forth in the lease
	(c) Where the lease is granted for fine or premium or for money advanced in addition to rent reserved.	The same duty as a CONVEYANCE (No. 23) 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 when an agreement to lease is stamped with the ad Valero stamp required for a lease and a lease in pursuance of such agreement is subsequently excited the duty on such lease shall not exceed Four hundred Taka.
	<p><b>EXEMPTION</b></p> <p>Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of goods or drink) without the payment of delivery of any fine or premium, when a definite term does not exceed one year or when the average annual rent reserved does not exceed One thousand Taka .</p> <p>In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p>	
36	<p>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</p> <p>See. also CERTIFICATE or other Document (No. 19)</p>	Twenty Taka
37	<p>LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the persons in whose favour it is drawn.</p> <p>LETTER OF GUARANTEE, See Agreement (No. 5)</p>	Three hundred Taka
38	<p>LETTER OF LICENSE, that is to say, any agreement between a debtor and</p>	Three hundred Taka

	his creditor that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	
39	MEMORANDUM OF ASSOCIATION OF A COMPANY-	
	(a) If accompanied by articles of association under section 17 of the Companies Act, 1994.	One thousand Taka
	(b) If not as accompanied- (i) Where the nominal share capital does not exceed Taka five lac; and	Two thousand Taka
	(ii.) Where the nominal share capital exceeds Taka five lac.	Three thousand Taka
	EXEMPTION	
	Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.	
40	(1) MORTGAGEE DEED not being an agreement relating to deposit of title deeds, pawn or pledge (NO. 6), BOTTOMRY Bond (No. 16), Mortgagee of a Crop (No. 41), Respondentia Bond (No. 56), or security Bond (No. 57).	The same duty as a CONVEYANCE (No. 23) 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 BOND (No. 15) for the amount secured by such deed
	(b) When possession is not given or agreed to be given as aforesaid; Explanation-A Mortgagor who gives to the mortgagees a power of attorney to collect rents of a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	Fifty Taka
	(c) When a collateral or auxiliary or additional or substituted security or by	One hundred Taka



	<p>way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Taka 10,000 and for every Taka 10,000 or paid thereof secured in excess of Taka. 10,000.</p> <p><b>EXEMPTIONS</b></p> <p>(a) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturist Loans Act, 1884, or by their sureties as security for the payment of such advances; <sup>2</sup>[ ***]</p> <p>(b) Letter of hypothecation accompanying a bill of exchange <sup>3</sup>[ ; and</p> <p>(c) Instruments executed by persons taking loan from Karmasangsthan Bank established by the Karmasangsthan Bank Act, 1998 (Act No. VII of 1998) as security for the recovery of such loans.]</p> <p>(2) Mortgagee Deed in favour of a bank or a financial institution in respect of a loan-</p>	
	(a) Up to Twenty lac Taka;	Two thousand taka
	(b) Exceeds Twenty lac Taka but not exceeding One crore Taka;	Five thousand Taka
	(c) Exceeds One crore Taka.	Five thousand Taka for the first One crore Taka and for the remainder of the loan amount an additional duty at the rate of 1/10% of the remainder amount.
41	MORTGAGEE of a crop. Including	

<sup>2</sup> The word “and” was omitted by section 3(a)(i) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).

<sup>3</sup> The semi-colon and word “; and” was substituted for the full-stop (.) and thereafter paragraph (c) was added by section 3(a)(ii) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).

	any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgagee of a crop. Where the crop is or is not in existence at the time of the mortgagee-	
	(a) When the loan is repayable not more than three months from the date of the instrument-	
	(i) For every sum secured not exceeding Taka 1,000; and	Ten Taka
	(ii) For every Taka 1,000 or part thereof secured in excess of Taka 1,000.	Ten Taka
	(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument-	
	(i) For every sum secured not exceeding Taka 1,000; and	Ten Taka
	(ii) For every Taka 1,000 or part thereof secured in excess of Taka 1,000.	Ten Taka
42	NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry note being a protest made or signed by a Notary Public in the execution of the duties of his office, if by any other person lawfully action as a Notary Public. See also PROTEST BILL or NOTE (No. 50)	Two hundred Taka
43	NOTE OR MEMORANDUM, sent by broker or agent to his principal intimating the purchase or sale on account of such principal-	
	(a) Of any goods exceeds in value Taka 1,000; and	Twenty Taka
	(b) Of any stock or marketable security exceeds in value 1,000 Taka but not being a Government security;	Twenty Taka for every Taka 10,000 or part thereof the value of the

		stock security
	(c) Of a Government security.	As in (b)
44	<p>NOTES OR PROTEST BY THE MASTER OF A SHIP.</p> <p>See also protest by the Master of a Ship (No. 51)</p> <p>ORDER FOR THE PAYMENT OF MONEY See Bill of Exchange (No. 13).</p>	Three hundred Taka
45	PARTITION- INSTRUMENT Of, as defined by section 2(15).	<p>The same duty as a BOND (No. 15) for the amount of the value of the separated share or shares of the property</p> <p>N.B. The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares than one of such equal shares) shall be deemed to be that from which the other shares are separated.</p> <p>Provided always that-</p> <p>(a) When an instrument of partition containing an agreement to divided property in severally 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</p>

		<p>than taka fifty;</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 not more than five times the annual revenue;</p> <p>(c) Where a final order for effecting a 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 taka fifty.</p>
46	A-INSTRUMENT OF-	
	(a) Where the capital of the partnership does not exceed Taka 50,000; and	One thousand Taka
	(b) In any other case.	Two thousand Taka
	B-Dissolution of pawn or pledge. See Agreement relating to deposit of title deeds, pawn or pledge (No. 6)	One thousand Taka
47	POLICY OF INSURANCE-	
	A-Sea Insurance (see section 7)	
(1)	For or upon any voyage-	
	(i) Where the premium or consideration does not exceed the rate of twelve poisha or one-eighth (1/8) <i>per centum</i> of the amount insured by the policy;	One Taka;

	(ii) In any other case, for every One thousand five hundred Taka or any part thereof of an insurance policy.	One Taka;
(2)	For time-	
	(iii) For every One thousand Taka or for any part thereof of an insurance policy made for any time not exceeding 12 (twelve) months.	One Taka;
	B- Fire insurance and other classes of insurance, not elsewhere included in this Article, covering goods, merchandise personal effects, crops and other property against loss or damage-	
(1)	In respect of an original policy-	
	(i) When the sum insured does not exceed Taka 10,000; and	Twenty five Taka
	(ii) In any other case	Fifty Taka
(2)	In respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53
	C- Accident and Sickness Insurance-	
	(i) In any case of single accident or any sickness or death from accident.	(a) Taka 2 (two), where the amount payable is 10,000 (ten thousand) Taka or less;  (b) Taka 1(one), where the amount payable exceeds Taka 10,000 (ten thousand) for every Taka 2,500 (two thousand and five hundred) or part thereof; and  (c) In case of a policy of insurance against death from accident, when the annual

		premium payable does not exceed Two Taka fifty poisha per 1,000 (one thousand) Taka, the stamp duty on such instrument shall be five poisha for every 1,000 Taka, or part thereof.
	D-Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Taka 100 or part thereof payable as premium.	Two Taka
	E-Life Insurance or other insurance not specifically provided for, except such a Reinsurance as is described in Division F of this Article-	
	(i) For every sum insured not exceeding Taka 1,000;	Two Taka
	(ii) For every sum insured exceeds Taka 1,000 but not exceeding Taka 5,000; and	Four Taka
	(iii) For every sum insured exceeds Taka 5,000 but not exceeding Taka 10,000 and also for every Taka 5,000 for part thereof in excess of Taka 10,000.	Five Taka
	<b>EXEMPTION</b>  Policies of life insurance granted by the Director-General of Post-Offices in accordance with rules for Postal Life Insurance issued under the authority of the Government.	
	F-Reinsurance by an Insurance Company which has granted a policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on	One quarter of the duty payable in respect of the original insurance but not less than Taka Two.

	the original insurance of a certain part of the sum insured thereby.	
	GENERAL EXEMPTION	
	Letter of cover or engagement to issue a policy of Insurance:	
	Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, not shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.	
<sup>4</sup> [48]	POWER OF ATTORNEY as defined by section 2, clause (21), not being a proxy-	
	(a) When executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents;	Five hundred Taka
	(b) When executed for the purpose of the section 2, clause (7), of the power of Attorney Act, 2012;	One thousand Taka
	(c) When power of attorney given by a loanee while obtaining loans, advances or any other credit facilities from any scheduled bank or financial institution empowering such bank or institution to realise the loan amount from him, in the event of default by him, by selling his immovable property; <sup>5</sup> [***]	One thousand Taka
	<b>Explanation-</b> “In this clause- (i) “Financial institution” means the Bangladesh Shilpa Bank	

<sup>4</sup> Article No. 48 was substituted by section 3(b) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).

<sup>5</sup> The word “and” was omitted by section 2 of the Finance Act, 2014 (Act No.IV of 2014) (with effect from 1<sup>st</sup> July, 2014).

	<p>established by the Bangladesh Shilpa Bank Order, 1972 (President's Order No. 129 of 1972), the Bangladesh Shilpa Rin Sangstha established by the Bangladesh Shilpa Rin Sangstha Order, 1972 (President's Order No. 128 of 1972) and the Bangladesh House Building Finance Corporation established under the Bangladesh House Building Finance Corporation Order, 1973 (President's Order No. 7 of 1973),</p> <p>(ii) "Scheduled bank" means a scheduled bank as defined in clause (j) of article 2 of the Bangladesh Bank Order, 1972 (President's Order No. 127 of 1972);<sup>6</sup>[***]</p>	
	<sup>7</sup> [(cc) When an irrevocable power of attorney comprising immovable property is executed without any consideration as defined by section 2, clause (2), of the Power of Attorney Act, 2012, authorizing the attorney to sell, to make contract for sale or to execute mortgage deed in favour of a bank or a financial institution in respect of a loan; and]	One thousand Taka.
	(d) When an irrevocable power of attorney is executed for consideration as defined by section 2, clause (2), of the Power of Attorney Act, 2012.	3% of the value of the consideration, which is not less than six thousand Taka and not more than sixty thousand Taka.]
49	PROMISSORY NOTE as defined by section 2 (22)- (a) When payable on demand-	

<sup>6</sup> The word "and" was omitted by section 2 of the Finance Act, 2014 (Act No.IV of 2014) (with effect from 1<sup>st</sup> July, 2014).

<sup>7</sup> Clause (cc) was inserted by section 2 of the Finance Act, 2014 (Act No.IV of 2014) (with effect from 1<sup>st</sup> July, 2014).



	(i) When the amount or value does not exceed Taka 2,000;	Ten Taka
	(ii) When the amount or value exceeds Taka 2,000 but does not exceed Taka 10,000;	Twenty Taka
	(iii) In any other case.	Fifty Taka
	(b) When payable otherwise than on demand.	The same duty as a Bill OF EXCHANGE (No. 13) for the same and payable otherwise than on demand
50	PROTEST OF BILL, or Notes, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such attesting to dishonor of a Bill of Exchange or Promissory Note.	Two hundred Taka
51	PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignors 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.	Three hundred Taka
	See also Note of Protest by the Master of a Ship (No.44)	
52	PROXY empowering any person to vote at any one election of the Commissioners of a Paurashava or at any one meeting of (a) members of an incorporated company or other body corporate whose stock of fund is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	Twenty Taka
53	RECEIPT as defined by section 2(23) for any money or other property the	Ten Taka

	amount or value of which exceeds Taka 400.	
	<p><b>EXEMPTIONS</b></p> <p>Receipt-</p> <p>(a) Endorsed on or contained in any instruments duly stamped or any instrument exempted under the proviso to section 3 (instrument excited on behalf of the Government) or any cheque or bill or exchange payable on demand acknowledging the receipt or the consideration money herein expressed or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured;</p>	
	(b) For any payment of money without consideration;	
	(c) For any payment of rent by a cultivator on account of land assessed to Government revenue;	
	(d) For pay or allowances by non-commissioned or petty officers, soldiers, sailors or airman of military, naval or air forces when serving in such capacity or by mounted police constables;	
	(e) Given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airmen of any of the said forces and serving in such capacity;	
	(f) For pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, solders, sailors or airmen and not serving the Government in any other capacity;	
	(g) Given by a headman or lambardar	

	for land revenue or taxes collected by him;	
	(h) Given for money or securities for money deposited in the hands of any banker, to be accounted for.	
	Provided that the same is not expressed to be received of or by the hands of, any other than the person to whom the same is to be accounted for.	
54	RE-CONVEYANCE OF MORTGAGEED PROPERTY (a) If the consideration for which the property was mortgaged does not exceed Taka 1,000; and	The same duty as a CONVEYANCE (No. 23) for a amount of such consideration as set forth in re-conveyance
	(b) In any other case.	Three hundred Taka
55	RELEASE that is to say, any instrument 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 Taka 2,000; and	The same duty as BOND (No.15) for such amount or value as set forth in the release
	(b) In any other case.	Two hundred Taka
56	RESPONDENT A BOND that is to say, any instrument securing a loan on the cargo laden or to be laden or board a ship and making repayment contingent on the arrival of the cargo at the post of destination.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured
	REVOCATION OF TRUST or SETTLEMENT See settlement (No. 58); Trust (No. 64)	
57	SECURITY BOND OR MORTGAGEE DEED, executed by way of a liability, or for the due execution of an office or to account for money or other property received by	

	virtue thereof, or excited by a surety.	
	By a surety to secure the due performance of a contract-  (a) When the amount secured does not exceed Taka 2,000; and	The same duty as a Bond (No. 15) for the amount secured.
	(b) In any other case.	Two hundred Taka
	EXEMPTIONS	
	Bond or other instrument, when executed-	
	(a) By headman nominated under the rules framed in accordance with the Irrigation Act, 1876 (Act III of 1876) section 99 for the due performance of their duties under that Act;	
	(b) By any person for the purport of guaranteeing that the local income derived from private subscriptions to a charitable dispensary of or hospital or any other object of public utility shall not be less than a specified sum per menses;	
	(c) Excepted by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884 or by their sureties, as security for the repayment of such advances;	
	(d) Executed by servants of the 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.	
58	SETTLEMENT- A-Instrument of (including a deed or of dower).	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that where

		agreement to settle is stamped with the stamp required for an instrument or settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed the duty on such instrument shall not exceed fifty taka.
	EXEMPTION	
	Deed of dower executed on the occasion of a marriage between Muslims-	
	(i) Dower up to Taka Twenty thousand;	Nil
	(ii) Above Taka Twenty thousand.	½% ad valorem
	B - Revocation of	The same duty as a
	See also Trust (No. 64)	BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation.
59	SHARE WARRANTS TO BEARER issued under the Companies Act, 1913-	4% of the value of the Consideration
	EXEMPTIONS	
	Share warrant when issued by a company in pursuance of the Companies Act, 1913, section 43 to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of-	
	(a) One a half per centum of the whole subscribed capital of the company; or	
	(b) If any company which has paid the said duty or composition in full, subsequently issues an addition to its	

	subscribed capital one and a half per centum of the additional capital so issued.	
60	SHIPPING ORDER for or relating to the conveyance of goods on board of any vessels.	Fifty Taka
61	SURRENDER OF LEASE	
	(a) When the duty with which the lease is changeable does not exceed Four hundred Taka; and  (b) In any other case.	The duty with which such lease is chargeable  One hundred Taka
	EXEMPTION  Surrender of Lease when such lease is exempted form duty.	
62	TRANSFER (whether with or without consideration)-	
	(a) Of shares in an incorporated company or other body corporate;	1.5% of the value of the consideration
	(b) Of debentures being marketable securities, whether the debenture is liable to duty or not , except debentures provided for by section 8;	The same duty as prescribed under clause (a) of this Article for the value of the share equal to be face amount of the debenture.
	(c) Of any interest secured by bond, mortgagee-deed in respect of which duty has been paid under article No. 40 or policy of insurance-	
	(i) If the duty on such bond, mortgagee-deed or policy does not exceed Four hundred Taka; and	The duty with which such bond, mortgagee-deed or policy of insurance is chargeable.
	(ii) In any other case.	One hundred Taka
	(d) Of any property under the Administrator General's Act, 1913, section 25;	One hundred Taka
	(e) Of any trust property without consideration from one trust to another trustee or from a trustee of a	Fifty Taka

	beneficiary.	
	<b>EXEMPTIONS</b>	
	(I) 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 Government See also section 8 <sup>8</sup> [ ; ]	
	(2) Transfer of shares and debentures of the public limited companies defined in the Companies Act, 1994 (Act No. 18 of 1994) and whose shares are listed in the stock exchange <sup>9</sup> [ ; (3) Transfer of bond of the Government organization, body corporate, and public and private limited companies as defined in the Companies Act, 1994 (Act No. XVIII of 1994); (4) Sale of receivables to a special purpose vehicle in connection with securitization of assets.]	
63	TRANSFER OF LEASE by way of assignment and not by way of under lease.  <b>EXEMPTION</b>  Transfer of any lease exempt from duty.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer

<sup>8</sup> Semi-colon (;) was inserted by section 3(c)(i) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).

<sup>9</sup> Semi-colon (;) was substituted for the full-stop (.) and thereafter paragraph (3) and (4) were added by section 3(c)(ii) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).

<sup>10</sup> [64	TRUST-	
	A-Declaration of trust of any property when made by writing not being a will.	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned as set forth in the instrument.
	B-Revocation of trust of any property when made by instrument other than will.	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned as set forth in the instrument but not more than two hundred taka.
	Sell also SETTEMENT (No.58)  VALUATION-  Sec APARTMENT (No.8)]	
65	WARRANT FOR GOODS, that is to say 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.	Fifty Taka” <sup>1</sup>

<sup>10</sup> Article No. 64 was substituted by section 3(d) of the Finance Act, 2013 (Act No. XXV of 2013) (with effect from 1<sup>st</sup> July, 2013).