

**STAMP ACT SCHEDULE  
ANNEXURE  
SCHEDULE1-A  
STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE  
STAMP (ANDHRA PRADESH AMENDMENT) ACT, 1922  
(SEE SECTION 3, FIRST PROVISION)**

Article No	DESCRIPTION OF INSTRUMENT	PROPER STAMP DUTY
1	<b>ACKNOWLEDGMENT</b> of a debt exceeding twenty rupees in mount 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 creditors possession: Provided that such acknowledgement does not contain any promise to pay the debt or an stipulation to pay interest or to deliver any goods or other property.	One Rupee.
2	<b>ADMINISTRATION BOND</b> 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	Fifty Rupees
	b) in any other case	Fifty Rupees
3	<b>ADOPTION DEED:</b> that is to say any instrument ( other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt	Hundred Rupees.
4	<b>AFFIDAVIT</b> including an affirmation or declaration in the case of persons by law allowed affirms or declares instead of swearing.  <b>EXEMPTION</b> Affidavit or declaration in writing when made for the sole purpose of enabling any person to receive any pension or charitable allowances.	Twenty rupees
5	<b>AGREEMENT OR MEMORANDUM OF AN AGREEMENT :-</b>	
	(a) If relating to the sale of a bill of exchange:	Five Rupees
	(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 Five Hundred Rupees, fifty paise for every Rs. 10,000 or part thereof, of the value of the security or share .
6	<b>AGREEMENT OF MEMORANDUM OF AN AGREEMENT:- not otherwise provided for</b>	
	(A) Where the value	
	i) Does not exceed Rs. 50,000/-	Fifty Rupees
	ii) Exceeds Rs. 50,000/- but does not exceed Rs. 2,00,000/-	Hundred Rupees

	iii)	Exceeds Rs. 2,00,000/-	Two Hundred Rupees																					
	(B)	If relating to construction of a house or building including a multi-unit house or building or unit of apartment / flat/ portion of multi-stored building or for development / sale of any other immovable property.	Five rupees for every one hundred rupees or part thereof on the market value or the estimated cost of the proposed construction / development of such 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 which ever is higher.																					
<p><b>Note I : (a). 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 instruments Article 6(B) is reduced w. e .f .02.12.2013 as follows:</b></p> <table border="1"> <thead> <tr> <th>Instrument</th> <th>Rate of duty</th> <th>whether adjustable</th> </tr> </thead> <tbody> <tr> <td>i)Sale Agreement with possession</td> <td>4%</td> <td>Adjustable</td> </tr> <tr> <td>ii) Sale Agreement without possession</td> <td>0.5%</td> <td>Not adjustable</td> </tr> <tr> <td>iii) Agreement of sale-cum-G.P.A</td> <td>5%</td> <td>4% only is Adjustable</td> </tr> <tr> <td>iv)Development/Construction Agreement</td> <td>0.5%</td> <td>Not adjustable</td> </tr> <tr> <td>v)Development Agreement-cum-G.P.A</td> <td>1%</td> <td>Not adjustable</td> </tr> <tr> <td>vi) Construction Agreement-cum-G.P.A</td> <td>1%</td> <td>Not adjustable</td> </tr> </tbody> </table>				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
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vi) Construction Agreement-cum-G.P.A	1%	Not adjustable																						
	(c)	In any other Case (Agreements not Susceptible for value)	Two hundred rupees																					
7		<b>AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, or Hypothecation that is to say, any instrument evidencing an agreement relating to :-</b>																						

	(a)	The deposit of title- deeds or instrument constituting or being evidence of the title to any property whatever ( other than 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 deeds, subject to 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 existing or future debt:-	

	(i)	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 amount secured, subject to a maximum of Two Lakh Rupees.
	(ii)	If such loan or debt is re-payable not more than three months from the date of such instrument	Half the duty payable on a loan or debt under sub-clause (i).

**Explanation :-** For the purpose of the clause(a) of this article, notwithstanding anything contained in any judgment, decree or order of any court or order of any authority, and 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.

**Exemption :-**

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.

8		<b>APPOINTMENT IN EXECUTION OF A POWER,</b> whether of trustees or of property, movable or immovable, where made by any writing not being a will	Hundred rupees.
9		<b>APPRAISEMENT OR VALUATION</b> 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 Bottomry Bond (No. 14) for such amount.
	b)	In any other case,	Thirty rupees

10		<b>APPRENTICES-SHIP DEED,</b> 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. <b>Exemption :</b> Instruments of Apprentice 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.	Fifty rupees
11		<b>ARTICLES OF ASSOCIATION OF COMPANY</b>	
	(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		<b>AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on reference made otherwise than by an order of the Court in the course of a suit-</b>	
	a)	<b>Where the amount or value of the property to which the award relates, as set forth in such award, does not exceed 1000.</b>	<b>The same duty as Bottomry Bond (No. 14) for such amount.</b>
	b)	<b>And for every additional Rs. 1000</b>	<b>Two rupees subject to a maximum of two hundred rupees.</b>
13		<b>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 VII of 1956)</b>	
	a)	<b>Where the amount or value secured does not exceeds Rs.1000.</b>	<b>Three rupees for every one hundred rupees or part thereof.</b>
	b)	<b>Where it exceeds Rs. 1,000/-.</b>  <b>EXEMPTION</b> <b>Bond, when executed by an 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>	<b>The same duty as under clause (a) for the first Rs. 1000 and for every Rs.500 or part thereof in excess of Rs. 1,000/- fifteen rupees</b>

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Article No	DESCRIPTION OF INSTRUMENT	PROPER STAMP DUTY
14	<b>BOTTOMRY BOND , that is to say, any instrument where by 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 :-</b>	
	a) <b>Where amount or value secured does not exceeds Rs.1,000;</b>	<b>Three rupees for every one hundred rupees or part thereof;</b>
	b) <b>Where it exceeds Rs. 1,000</b>	<b>The same duty as under clause (a) for the first Rs. 1000 and for every Rs. 500 or part thereof in excess of Rs. 1,000/- fifteen rupees.</b>

15		<b>CANCELLATION-INSTRUMENT</b> of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for	Three Hundred Rupees.
16		<b>CERTIFICATE OF SALE —</b> ( in respect of each property put up as separate lot and sold, granted to the purchaser of any property sold by public action by a Civil or Revenue Court or the Collector or other Revenue Officer.	
	a)	Where the purchase money does not exceed Rs. 10	One rupees
	b)	Where the purchase money exceeds Rs. 10/- but does not exceeds Rs. 25/-.	One rupees fifty paise.
	c)	In any other case  Note : Rate of Stamp duty has been reduced to 4% vide notification issued in G.O.Ms.No.582,Rev(Regn -I) Dept,dtd: 30.11.2013 ,w.e.f.02.12.2013.	The same duty as conveyance (No: 20) for a consideration or market value equal to the amount of the purchase money only.
17		<b>CERTIFICATE OR OTHER DOCUMENT</b> 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 become proprietor of shares, scrip or stock in or of any	Ten Rupees.
18	1)	<b>CHARTER PARTY</b> , that is to say, any instrument (except an agreement for the hire or a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not.	Fifty rupees
	2)	<b>A CHIT AGREEMENT</b> , 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, 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	Twenty Rupees.
	(ii)	Exceeds rupees one lakh	Hundred Rupees

19		<b>COMPOSITION DEED</b> , that is to say any instrument executed by a debtor whereby he conveys his property for the benefit of his creditor, or where by payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors;	Hundred rupees.
20		<b>CONVEYANCE</b> 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 of 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
	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 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 rupees.
	d)	Conveyance, so far as it related to amalgamation or merger of companies under the order of High Court under section 394 of the Companies Act, 1956	Two rupees for every one hundred rupees or part thereof the market value of the property, which is the subject matter of such conveyance.
<p><b>Explanation :-</b> For the purpose of the clause(d) the market value of the property shall be deemed to 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.</p> <p><b>Note:</b> 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.</p>			
21		<b>COPY OR EXTRACT</b> , certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees---	

	i)	If the original was not chargeable with duty or the duty with which it was chargeable does not exceed two rupees fifty paise	Twenty rupees
	ii)	In any other case. Exemptions: 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. b) Copy of , or extract from , any register relating to births , baptisms , namings, dedications ,marriages, divorces, deaths or burials.	Fifty rupees
22		<b>COUNTERPART OR DUPLICATE</b> of any instrument, chargeable with duty and in respect of which the proper duty has been paid become proprietor of share, scrip or stock in or of any such company or body.	
	a)	If the duty with which the original instrument is chargeable does not exceed ten rupees	Fifty Rupees
	b)	In any other case.	Fifty Rupees
23		<b>CUSTOMS BOND-</b>	
	a)	Where the amount does not exceed Rs. 1000:	The same duty as a Bottomry Bond ( No:14) for such amount.
	b)	In any other case	Thirty rupees
24		<b>DELIVERY ORDER</b> 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 upto 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 twenty rupees.	Twenty rupees.
25		<b>DIVORCE:</b> - instrument of that is to say any instrument by which any person effects the dissolution o his marriage.	Fifty rupees
26		<b>ENTRY AS AN ADVOCATE</b> on to roil of the Bar Council of Andhra Pradesh under the Advocate Act, 1961. Exemption : Entry as an advocate on the role 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.	Five Hundred rupees or if previously enrolled as an Attorney in any High Court, Two Hundred and Fifty rupees.

27		<p><b>EXCHANGE Of PROPERTY</b> instrument of</p> <p>Note : Rate of Stamp duty has been reduced to 4% vide notification issued in G.O.Ms.No.582,Rev(Regn-I) Dept, Dtd : 30.11.2013,w.e.f. 02.12.2013.</p>	The same duty a 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.
28		<b>FURTHER CHARGE-</b> instrument of that is to say any instrument imposing a further charge on mortgaged property---	
	a)	When the original mortgage is one of the descriptions referred to in clause (a) of Article 35 ( that is , with pocsession)	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 mortgagee is one of the discreption 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  Note : Rate of Stamp duty has been reduced vide notification issued in G.O.Ms.No.583,Rev(Regn.I) Dept., Dtd : 30.11.2013 ,w.e.f. 02.12.2013 to 2% under clauses (a) & (b) (i) , and to 0.5% under clause (b)(ii)	The same duty as a Bottomry Bond ( No.14 ) for the amount of the further charge secured by such instrument.
29		<p><b>GIFT — Instrument of , not being a settlement ( No:49) or will or Transfer ( No: 53)</b></p> <p><i>In favour of relatives as defined U/s 56(2)of IT Act,1961 and Govt / local bodies/UDAs</i></p> <p><i>In other cases</i></p>	<p><i>1% of the market value</i></p> <p><i>4% of the market value</i></p>
30		<b>INDEMNITY BOND</b>	The same duty as a security Bond ( No: 48) for the same amount
31		<b>LEASE,</b> including an under lease or sub-lease and any agreement to let or sublet or any renewal of lease:-	
	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;	0.4% on the whole amount payable on such lease.



	ii)	Where the lease purports to be for 1-5 yrs  (a) For residential properties (b) In other cases	0.5% on AAR 1% on AAR
	iii)	Where the lease purports to be for 5-10 yrs. (a) For residential properties (b) In other cases.	1% on AAR 2% on AAR
	iv)	Where the lease purports to be for 10-20 yrs.	6% on AAR
	v)	Where the lease purports to be for 20-30 yrs	15% on AAR
	vi)a	Where the lease purports to be for a period in excess of thirty years or in perpetuity.	3% on the Market value of the property under lease
	vi)b	Where the lease is granted for a fine or premium or for money advanced or to be advanced and where no rent is reserved.	2% on the fine or premium or money advanced or to be advanced as set forth in the lease.
	vi)c	Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	2% on such fine or premium or money advanced in addition to the duty on rental basis
	d	Where the lessee undertakes to effect improvements in the leased property and agrees to make the same to the lessor at the time of termination of lease failing under clauses (a),(b) or (c) ;	2% on lumpsum amount in addition to duty on rental basis.
		Note: Through the notification issued in G.O.Ms. No. 588, Revenue (Regn-I) Department, Dt: 04.12.2013, the stamp duty on lease deeds is reduced, w.e.f 05.12.2013 as mentioned above.	
<p><b>Exemption</b> :- Lease, executed in case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one thousand rupees.</p> <p><b>Explanation</b> :- When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>			
32		<b>LETTER OF ALLOTMENT OF SHARES</b> in any company or proposed company, or in respect of any loan to be raised by any company or proposed company	Two rupees
33		<b>LICENCE</b> 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)	Whereby 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 thereof 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 1,000/- 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 ;
	(b)	Where the license 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 or by whatever name it is called;  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,Rev9Regn-I) Dept ,dtd: 04.12.2013,w.e.f. 05.12.2013.	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
34		<b>MEMORANDUM OF ASSOCIATION OF A COMPANY :-</b>	

	a)	If accompanied by Articles of Association under Section 26 of the Companies Act, 1956 ( central Act 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		<b>MORTGAGE DEED</b> 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.
	<b>Note:</b> Through the notification issued in G.O.Ms. No. 583, Revenue (Regn-I) Department, dt: 30.11.2013 the rates of duty mentioned in clauses (a) & (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 Government/Local Bodies/UDAs to ensure compliance with building/layout rules/w.e.f. 02.12.2013.	
	<p style="text-align: center;"><b>EXPLANATION</b></p> <p>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 , 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 or Rs. 1000/-	Three rupees
	<p style="text-align: center;"><b>EXEMPTION</b></p> <p>Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act 19 of 1883) or the Agriculturists Loan Acts 1884, or by the their sureties as security for the repayment of such advances.</p>	

36		<b>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 mortgage</b>	
	a)	<b>When the loan is repayable not more than three months from the date of the instrument---</b>	
		<b>For every sum secured not exceeding Rs. 200;</b>	<b>One rupee</b>
		<b>And for every Rs. 200 or part thereof secured in excess of Rs. 200;</b>	<b>One rupee</b>
	b)	<b>When the loan is repayable more than three months but not more than eighteen months from the date of the instrument---</b>	
		<b>For every sum secured not exceeding Rs. 100;</b>	<b>One rupee</b>
		<b>and for every Rs. 100/- or part thereof secured in excess of Rs. 100/-;</b>	<b>One rupee</b>
37		<b>NOTARIAL ACT, that is to say, any instrument, endorsement, note attestation, certificate or entry not being a protest( note .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</b>	<b>Ten rupees</b>
38		<b>NOTE OR MEMORANDUM sent by a broker or agent to his principal intimating the purchase or sale on account of such principal--</b>	
	a)	<b>Of any goods exceeding in value twenty rupees</b>	<b>Five rupees</b>
	b)	<b>Of any stock or marketable security exceeding in value twenty rupees;</b>	<b>Subject to a maximum of Hundred rupees, one rupee for every Rs 10,000/- or part thereof of the value of the stock or security.</b>
39		<b>NOTE OF PROTEST BY THE MASTER OF A SHIP</b>	<b>Twenty rupees</b>



	<b>NOTE:-</b>	Stamp duty has been reduced to 0.5% in respect of partition deeds relating to partition of properties among Family members, subject to maximum of Rs.20,000/- and 1% in favour of others (vide Notification I of G.O.Ms. No: 585 Revenue(Regn-I)Department,	
41		<b>PARTNERSHIP--</b>	
	<b>A</b>	<b>Instrument of</b>	
	(a)	Where the capital of the partnership does not exceed Rs. 5,000/-	One hundred rupees
	b)	In any other case	Five hundred rupees
	<b>B</b>	<b>Reconstitution of --</b>	
	(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	Five percent on the market value of the immovable property remaining with the firm
	(b)	Any other case	Rupees five hundred
	<b>C</b>	<b>Dissolution of :-</b>	
	(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	Five percent 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  Note : Rate of Stamp duty under article 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., Dtd: 30.11.2013,w.e.f. 02.12.2013.	Rupees five hundred
42		<b>POWER OF ATTORNEY as defined by section 2 (21) not being a proxy</b>	
	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 document;	Twenty rupees
	b)	When authorising one person or more to act in a single transaction other than the mentioned in classes (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;  In favour of family members  In favour of others	Rs.1000/-  1%
	f)	In any other case:  N.B: the term "Registration" includes every operation incidental to registration under the Registration Act 1908(Central Act 16 of 1908).	Twenty five rupees for each person authorised
	g)	When given for construction or development of , or sale or transfer ( in any manner whatsoever ) of, any immovable property  <b>EXPLANATION</b> For the purpose of this article, more persons than one when belonging to the same firm shall be deemed to be one person.	Five rupees for every one hundred rupees or part thereof on the market value of the property;
	<b>Note:-</b>	<b>Stamp duty has been reduced to</b> (i) Rs 1000/- when the GPA is given in favour of family member and (ii) 1% when GPA is given in favour of other than family members Vide G.O.Ms. No 1128, Revenue (Regn-I) Department, dated '13-06-2005 w.e.f. 1-7-2005  <b>N.B. : the term " registration" includes every operation incidental to registration under Registration Act , 1908 ( central Act 16 of</b>	
43		<b>PROTEST OF BILL OF NOTE</b> , 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.	Ten rupees
44		<b>PROTEST BY THE MASTER OF SHIP</b> , 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.	Ten rupees.
45		<b>RECONVEYANCE OF MORTGAGED PROPERTY:-</b>	
	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 set forth in the reconveyance
	b)	In any other case	Fifty rupees
46		<b>RELEASE</b> , 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 for such release as set forth therein or the market value of the property whichever is higher, over which claim is relinquished.
	b)	Where it exceeds Rs. 1,000/-	The Same duty as under the 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	3% .
	C)	Release of right of redemption of a mortgage with possession or of the right to obtain reconveyance of property already conveyed.  Note : Rate of Stamp duty to art . 46 C has been reduced to Rs.1000/- vide notification issued in G.O.Ms.No.584, Rev (Regn-I) Dept., Dtd: 30.11.2013 ,w.e.f.02.12.2013.	The sane duty as conveyance ( No.20) for the amount of such consideration as set forth in the release
47		<b>RESPONDENTIA BOND</b> , 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
47-A		<b>SALE</b> 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 the 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.
	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 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/-	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 rupees.
	d)	If relating to a multi-unit house or unit or apartment/ flat / portion of multi-storied building or part of such structure of which the provisions of Andhra Pradesh Apartment (promotion of Construction and Ownership Act, 1987, apply:-	Four rupees for every one hundred or part thereof on consideration or MV which ever higher.
	i)	Where the value does not exceeds Rupees 2,00,000/-	Rs.12,000/-
	ii)	Where it exceeds Rs.2,00,000/-,but does not exceed Rs.3,50,000/-	Rs.12,000 plus 4% on the value above Rs.2,00,000/-

	<p>iii</p> <p>iv)</p> <p>Note:1</p>	<p><b>Where it exceeds Rs.3,50,000/-,but does not exceed Rs.7,00,000/-</b></p> <p><b>Where it exceeds Rs.7,00,000/-</b></p> <p><b>Stamp duty payable on sale deed has been uniformly reduced to 4% on consideration or market value , whichever is higher, vide G.O.Ms.No.162,Revenue (Regn-I) Department, Dt: 30.03.2013, w.e.f.01.04.2013</b></p>	<p>Rs.18,0000/- plus 6% on the value above Rs.3,50,000/-</p> <p>Rs.39,000/- plus 8% on the value above Rs.7,00,000/-</p>
	<p>Note: 2</p>	<p><b>Transfer Duty/Transfer of Property Tax (TPT) has been reduced to 1.5% on sale deeds vide 1.G.O.Ms.No. 226 Panchayat Raj &amp; Rural Development (PTS.I) Department, Dt: 06.04.2013, 2.G.O.Ms. No. 150, Municipal Admn and Urban Development (TC) Department, Dt: 6.04.2013, 3. G.O.Ms. No. 151, Municipal Admn and Urban Development (TC) Department, Dt: 6.04.2013,4. G.O.Ms. No. 152, Municipal Admn and Urban Development (TC) Department, Dt: 6.04.2013, 5. G.O.Ms. No. 153, Municipal Admn and Urban Development (TC) Department, Dt: 6.04.2013.</b></p>	
		<p><b>EXPLANATION-I</b></p> <p><b>An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a <sup>1</sup> sale <sup>1</sup> 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.</b></p>	

48		<p><b>SECURITY BOND or MORTGAGE DEED</b> executed by way of security for the due execution of an officer or to account for money or other property received by virtue thereof executed by a surety to secure the due performance of a contract</p> <p style="text-align: center;"><b>EXEMPTION</b></p> <p>Bond other instrument; when executed :-</p> <p>a) By any person for the purpose of guaranteeing that the local income derived from private subscription charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem;</p> <p>b) executed by persons taking advance under the Land improvement loan Act 1883, advance under the Land Improvement Loans Act 1983 ( Central Act 19 of 1983) of the Agriculturists Loans Act 1884 ( Central Act 12 of 1884) or by their sureties as security for the repayment of such advances ;</p> <p>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 .</p>	Three per centum of the value of the security subject to a maximum of rupees Five hundred.
49		<b>SETTLEMENT :-</b>	
	A	Instrument of ( including a deed of dower	

	a)	<p>Settlement in favour of a member or members of a family.</p> <p style="text-align: center;"><b>EXPLANATION</b></p> <p>For the purpose of this Article "Family " means <i>father, mother, husband, wife, brother, sister, son daughter, and includes grand-father, grand- mother, grand-child, adoptive father or mothers, adopted son or daughter,</i></p>	<p>The same duty as a Bottomry Bond ( No.14) for a sum equal to the amount or market value of the property settled as set forth in such instrument</p> <p>Provided that where and agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be the duty as mentioned in the Article 6.</p>
	b)	<p>In any other case.</p> <p style="text-align: center;"><b>Exemption:</b></p> <p>Deed of dower executed on occasion of a marriage between Muslims.</p> <p>Note : Rate of stamp duty to art.49 – A (a) and 49 –A(b) has been reduced to 1% and 2% respectively vide notification issued in G.O.Ms.No.585,,Rev(Regn-I) dept., Dtd: 30.11.2013,w,e,f,02.12.2013.</p>	<p>Six rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of settlement.</p>
	B	<p>Revocation of -</p>	<p>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.</p>
50		<p><b>SHARE WARRANT</b> to bearer issued under the companies Act 1956 (central Act I of 1956).</p>	<p>One and a half times duty payable on Conveyance (No: 20) for a consideration or Market value equal to the nominal amount of the shares specified in the warrant.</p>
51.		<p><b>SHIPPING –ORDER</b> for or relating toe the conveyance of goods on board of any vessel.</p>	<p>Ten rupees</p>
52		<p><b>SURRENDER OF LEASE ;</b></p>	
	a)	<p>When duty with which the lease chargeable does not exceed thirty rupees.</p>	<p>The duty with such lease is chargeable Subject to a maximum of Five hundred Rupees.</p>
	b)	<p>In any other case</p>	
53		<p><b>TRANSFER</b> ( whether with or without consideration)-</p>	

	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, mortgaged-deed or policy of insurance does not exceed thirty rupees.	The duty with which such bond mortgaged- deed or policy of insurance is chargeable
	ii)	In any other case	Thirty rupees.
	c)	Of any property under the Administration 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.  <b>EXEMPTION</b> Transfer by endorsement---	Thirty rupees or such smaller amount as may be chargeable under clauses (a) and (b) of the Article
	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	
	c)	Of a policy of insurance;	
	d)	Of securities of the Central Government.	
54		<b>TRANSFER OF LEASE</b> 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		<b>Trust--</b>	
	<b>A</b>	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 sum equal to the amount or value of the property concerned, as setforth in the instrument but not exceeding Rupees thousand rupees.
	<b>B</b>	Revocation of- of, or concerning any property when made by an instrument other than a will.	The same duty as a conveyance (No: 20) for a sum equal to the amount or value of the concerned, as setforth in the instrument but not exceeding Rupees fivehun
56		<b>WARRANT FOR GOODS</b> , that us to say, any instrument evidencing the title of any person therein named or his assign, of 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 persons in whose custody such goods may be.	Twenty Rupees.

