

রেজিস্টার্ড নং ডি এ-১ “জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদযাপন সফল হোক”

বাংলাদেশ



গেজেট



অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুন ৯, ২০২২

বাংলাদেশ জাতীয় সংসদ

ঢাকা, ২৬ জ্যৈষ্ঠ, ১৪২৯ মোতাবেক ০৯ জুন, ২০২২

নিম্নলিখিত বিলটি ২৬ জ্যৈষ্ঠ, ১৪২৯ মোতাবেক ০৯ জুন, ২০২২ তারিখে জাতীয় সংসদে
উত্থাপিত হইয়াছে :—

বা. জা. স. বিল নং-১৫/২০২২

সরকারের আর্থিক প্রস্তাবাবলি কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে
আনীত বিল

যেহেতু সরকারের আর্থিক প্রস্তাবাবলি কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে
কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:-

প্রথম অধ্যায়

প্রারম্ভিক

১। সংক্ষিপ্ত শিরোনাম ও প্রবর্তন।— (১) এই আইন অর্থ আইন, ২০২২ নামে অভিহিত
হইবে।

(২) Provisional Collection of Taxes Act, 1931 (Act No. XVI of 1931) এর
অধীন এই আইনের অষ্টম অধ্যায়ে উল্লিখিত জনস্বার্থে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ২০২২ সনের
১ জুলাই তারিখে কার্যকর হইবে।

(৯৮৪১)

মূল্য : টাকা ৯৬.০০

দ্বিতীয় অধ্যায়

Stamp Act, 1899 (Act No. II of 1899) এর সংশোধন

২। Act No. II of 1899 এর section 30 এর সংশোধন।—Stamp Act, 1899 (Act II of 1899), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 30 এ তিনবার উল্লিখিত “four hundred Taka” শব্দগুলির পরিবর্তে, সর্বত্র “five hundred Taka” শব্দগুলি প্রতিস্থাপিত হইবে।

৩। Act No. II of 1899 এর SCHEDULE I এর প্রতিস্থাপন।—উক্ত Act এর SCHEDULE I এর পরিবর্তে নিম্নরূপ SCHEDULE I প্রতিস্থাপিত হইবে, যথা:-

“SCHEDULE I
(See Section 3)
Stamp duty on instruments

Sl.No.	Description of Instruments	Proper stamp-Duty
(1)	(2)	(3)
1.	<p>ACKNOWLEDGEMENT of a debt exceeds, 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 passbook) or on a separate piece of paper where such book or paper is left in the creditor’s possession:</p> <p>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.</p>	<p>(a) Twenty Taka, if the amount of debt does not exceed 50 (fifty) thousand Taka; and</p> <p>(b) Fifty Taka, if the amount of debt exceeds 50 (fifty) thousand Taka.</p>
2.	<p>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-</p> <p>(a) Where the amount does not exceed 10,000 Taka; and</p> <p>(b) In any other case.</p>	<p>Two hundred Taka.</p> <p>Three hundred Taka.</p>

3.	<p>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.</p> <p>ADVOCATE – See ENTRY AS AN ADVOCATE (No. 29)</p>	Five thousand Taka.
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>	Three hundred Taka.
5.	<p>AGREEMENT or MEMORANDUM OF AN AGREEMENT-</p> <p>(a) If relating to the sale of a bill of exchange;</p> <p>(b) (i) If relating to the sale of Government Security;</p> <p>(ii) If relating to the sale of a share in an incorporated company or other body corporate; or</p>	<p>One hundred Taka.</p> <p>Minimum 300 Taka up to the sale of 5,000 Taka and 10 Taka for every sale of 5,000 Taka or part thereof of the value of the Security.</p> <p>Two Taka for every 1,000 Taka or part thereof of the value of the share.</p>

	<p>(c) If not otherwise provided for-</p> <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.42); and</p> <p>(b) Made in the form of tenders to the Government for, or relating to any loan.</p> <p>AGREEMENT TO LEASE See LEASE (No.34)</p>	Three hundred Taka.
6.	<p>AGREEMENT relating to deposit of title-deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to-</p> <p>(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</p> <p>(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-</p> <p>(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;</p> <p>(b) If such loan or debt is repayable not more than three months from the date of such instrument.</p> <p>N.B.- If an agreement is drawn in different sets, the proper stamp therefore shall be borne by each of the set.</p>	<p>0.5% of the value of the consideration, maximum 3 (three) crore Taka.</p> <p>0.3% of the value of the consideration, maximum 1 (one) crore Taka.</p>

7.	APPOINTMENT in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a Will.	Three hundred Taka.
8.	APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit- EXEMPTION Appraisalment of crops for the purpose of asserting the amount to be given to the owner of the land as rent.	Five hundred 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) EXEMPTION Instruments of apprenticeship executed by a Magistrate under the Bangladesh Labour Act, 2006, or by which a person is apprenticed by, or all the charge of any public charity.	Three hundred Taka.
10.	ARTICLES OF ASSOCIATION of a Company- (a) Where the nominal share capital does not exceed forty lac Taka; (b) Where the nominal share capital exceeds forty lac Taka but not exceeding twelve crore Taka; (c) Where the nominal share capital exceeds twelve crore Taka; and (d) Articles of Association not formed for profit and registered under section 28 of the Companies Act, 1994.	Ten thousand Taka. Thirty thousand Taka. Fifty thousand Taka. Three hundred Taka.

11.	<p>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.</p> <p>ASSIGNMENT, See CONVEYANCE (No.22), TRANSFER (No. 61) and TRANSFER OF LEASE (No. 62) as the case may be.</p> <p>ATTORNEY, See POWER OF ATTORNEY, AUTHORITY TO ADOPT, See ADOPTION DEED (No.3)</p>	Five hundred Taka.
12.	<p>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-</p> <p>(a) Where the amount or value of the property to which the award relates as set forth in such award, does not exceed five lac Taka;</p> <p>(b) If it exceeds five lacTaka.</p>	<p>One thousand Taka.</p> <p>0.5 %, subject to a maximum of forty thousand Taka.</p>
13.	<p>BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, Bank note or Currency note.</p> <p>(a) Where payable otherwise than on demand but not more than one year after date or sight;</p> <p>(b) Where payable at more than one year after date or sight.</p> <p>N.B.- If a bill of exchange is drawn in different sets , the proper stamp therefore shall be borne by each of the set.</p>	<p>0.2% of value of the consideration.</p> <p>1% of the value of the consideration.</p>

14.	<p>BILL OF LADING (including a through bill of lading).</p> <p>(a) When the value of the consideration does not exceed 1,00,000 Taka;</p> <p>(b) When it exceeds Taka 1,00,000 but not exceeding 10,00,000 Taka; and</p> <p>(c) When it exceeds 10,00,000 Taka;</p> <p>N.B.- If a bill of lading is drawn in parts, the proper stamp therefore shall be borne by each of the set.</p> <p>EXEMPTIONS</p> <p>(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</p> <p>(b) Bill of lading when executed out of Bangladesh relating to property to be delivered in Bangladesh.</p>	<p>Two hundred Taka.</p> <p>Five hundred Taka.</p> <p>One thousand Taka.</p>
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15.	<p>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.</p> <p>See ADMINISTRATION BOND (No.2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 25), INDEMNITY BOND (No. 33), RESPONDENTIA BOND (No. 55), SECURITY BOND (No. 56)</p> <p>EXEMPTIONS</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>	One hundred Taka.
16.	<p>BOTTOMRY BOND, 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 value of the consideration
17.	<p>CANCELLATION-INSTRUMENT OF (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p> <p>See also RELEASE (No. 54), REVOCATION OF SETTLEMENT (No 57-B), SURRENDER OF LEASE (No 60) and REVOCATION OF TRUST (No. 63-B)</p>	Five hundred Taka.

18.	<p>CERTIFICATE OF SALE (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>EXEMPTION</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 ঋণ আদালত আইন, ২০০৩ (২০০৩ সনের ৮নং আইন) or a Revenue Court or Collector or any other Revenue Officer, no stamp duty, shall be borne by the said Corporation.</p>	1.5% of the considering value of the purchase money only
19.	<p>CERTIFICATE, 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 LETTER OF ALLOTMENT OF SHARES (No. 35)</p>	Fifty Taka.
20.	<p>CHARTER PARTY, 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>	One thousand Taka.

21.	<p>COMPOSITION DEED, that is to say any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of license, for the benefit of his creditors.</p>	Three hundred Taka.
22.	<p>CONVEYANCE, as defined by section 2(10), not being a transfer charged or exempted under (No. 61).</p> <p>EXEMPTION</p> <p>Assignment of copyright under the Copy Right Act, 2000 (Act No. 28 of 2000), section 18, CO-PARTNERSHIP DEED (See Partnership No. 45)</p>	1.5% of value of the Consideration, maximum 2 crore Taka.
23.	<p>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-</p> <p>(i) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one thousand Taka;</p> <p>(ii) If any other case,</p> <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>	<p>One hundred Taka.</p> <p>Two hundred Taka.</p>

24.	<p>COUNTERPART, or Duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid-</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed Ten Thousand Taka;</p> <p>(b) In any other case.</p> <p>EXEMPTION</p> <p>Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.</p>	<p>The same duty as is payable on the original.</p> <p>Two hundred Taka.</p>
25.	<p>CUSTOMS BOND</p>	<p>Two thousand Taka.</p>
26.	<p>DEBENTURE (whether a mortgagee debenture or not) being a marketable security transferable-</p> <p>By endorsement or by a separate instrument of transfer; and By delivery.</p> <p>Explanation- The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p> <p>EXEMPTION</p> <p>A debenture issued by a incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder whereby the company or body borrowing’ makes over, in whole or in part their property to trustees for the benefit of the debentures holders provided that the debentures</p>	<p>0.1% of value of the consideration equal to the face value of the debenture, maximum Ten lac Taka.</p>

	so issued are expressed to be issued in terms of the said mortgage-deed. See also BOND (No. 15) and sections 8 and 55 Declaration of any trust: See TRUST (No. 63)	
27.	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 warehouse 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. Deposit of Title-Deeds See Agreement relating to Deposit of title-deeds pawn or -pledge (No.6) DISSOLUTION of PARTNERSHIP see PARTNERSHIP (No. 45)	One hundred Taka.
28.	DIVORCE-INSTRUMENT OF , that is to say, any instrument by which any person effects the dissolution of his marriage. DOWER-INSTRUMENT OF See settlement (No. 57) DUPLICATE See Counterpart (No. 24)	Two thousand Taka.
29.	PERMISSION , to practice as an advocate before the Supreme Court.	Two thousand Taka.
30.	EXCHANGE OF PROPERTY INSTRUMENT OF EXTRACT See Copy (No. 23)	1.0% of value of the consideration equal to the value of the property of greatest value as set forth in such instrument, maximum One Crore Taka.

31.	<p>FURTHER CHARGE- INSTRUMENT OF, that is to say, any instrument imposing a further charge on mortgaged property-</p> <p>(a) When the original mortgage is one of the description referred to in clause (a) of Article No. 39 (1) (that is, with possession);</p> <p>(b) When such mortgage is one of the descriptions referred to in clause of Article No. 39 (1) (that is, without possession)-</p> <p>(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;</p> <p>(ii) If possession is not so given.</p>	<p>1.5% of the value of the consideration equal to the amount of the further charge secured by such instrument, maximum 20 lac Taka.</p> <p>1.5% of the value of the consideration equal to the amount of the further charge secured by such instrument, maximum 20 lac Taka.</p> <p>One hundred Taka.</p>
32.	<p>GIFT INSTRUMENT OF, not being a settlement (No. 57) or will or transfer (No. 61); Hiring Agreement or Agreement for service See Agreement (No. 5)</p> <p>(i) When declaration made by HEBA or GIFT between spouses, parents and children, grandparents and grandchildren, full brothers, full sisters and, full brothers & full sisters;</p> <p>(ii) when Gift made to any other person</p>	<p>One thousand Taka.</p> <p>1.5% of the value of the consideration equal to the value of the property as set forth in such instrument.</p>

33.	<p>INDEMNITY BOND / INSPECTORSHIP DEED,</p> <p>See Composition Deed (No. 21)</p>	One hundred Taka.
34.	<p>LEASE, including an under-lease or sub-lease and any agreement to let or sublet-</p> <p>(a) Where by such lease the rent is fixed no premium is paid or delivered-</p> <p>(i) Where the lease purports to be for a term of not exceeding five years;</p> <p>(ii) Where the lease purports to for a term exceeding five years but not exceeding twenty five years;</p> <p>(iii) Where the lease purports to be for a term exceeding twenty five years and in perpetuity;</p> <p>(b) In any other case;</p>	<p>0.1% of the Consideration equal to the amount or value of the average annual rent, maximum 20 (Twenty) lac Taka.</p> <p>0.2% of the value of the consideration equal to the amount or value of the average annual rent, maximum duty of 1 (one) crore Taka.</p> <p>0.3% of the value of the consideration equal to the amount or value of the average annual rent, maximum duty of 2 (two) crore Taka.</p> <p>0.4% of the value of the consideration equal to the amount or value of the average annual rent, maximum duty of 3 (three) crore Taka.</p>

	<p>EXEMPTION</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 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>	
35.	<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>	Fifty Taka.
36.	<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>	Five hundred Taka.
37.	<p>LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditor that the letter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	Five hundred Taka.
38.	<p>MEMORANDUM OF ASSOCIATION OF A COMPANY-</p> <p>(a) If accompanied by articles of association under section 17 of the Companies Act, 1994.</p> <p>(b) If not as accompanied-</p> <p>(i) Where the nominal share capital does not exceed Ten lac Taka; and</p>	<p>Two thousand Taka.</p> <p>Five thousand Taka.</p>

	<p>(ii) Where the nominal share capital exceeds Ten lac Taka</p> <p>EXEMPTION</p> <p>Memorandum of Association not formed for profit and registered under section 28 of the Companies Act, 1994.</p>	Seven thousand Taka.
39.	<p>(1) MORTGAGE DEED not being an agreement Consideration equal to the amount secured by such deed relating to deposit of title deeds, pawn or pledge (No 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 40), RESPONDENTIA BOND (No. 55),</p> <p>(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;</p> <p>(b) When possession is not given or agreed to be given as aforesaid;</p> <p>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.</p> <p>(c) When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured</p> <p>EXEMPTIONS</p> <p>(a) Instruments executed 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 payment of such advances; and</p>	<p>1.5% of the value of consideration equal to the amount secured by such deed, maximum 5 (Five) crore Taka.</p> <p>Three hundred Taka.</p> <p>Three hundred Taka.</p> <p>Three hundred Taka.</p>

	<p>(b) Letter of hypothecation accompanying a bill of exchange;</p> <p>(2) Mortgage Deed in favor of a bank or a financial institution in respect of a loan-</p> <p>(a) Up to fifty lac Taka</p> <p>(b) Exceeds fifty lac Taka but not exceeding One crore Taka;</p> <p>(c) Exceeds one crore Taka;</p>	<p>Two thousand Taka.</p> <p>Five thousand Taka.</p> <p>Five thousand Taka for the first One crore Taka and for the remainder of the loan amount an additional duty at the rate of 0.1% of the remainder amount but not exceeding 5 (Five) crore Taka;</p>
40.	<p>MORTGAGE OF A CROP Including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop where the crop is or is not in existence at the time of the mortgage-</p> <p>(a) When the loan is repayable not more than three months from the date of the instrument-</p> <p>(i) For every sum secured not exceeding 2000 Taka;</p> <p>(ii) For every Taka 2000 or part thereof secured in excess of 2000 Taka;</p> <p>(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument-</p>	<p>Twenty Taka.</p> <p>Twenty Taka.</p>

	(i) For every sum secured not exceeding 2000 Taka; (ii) For every 2000 Taka or part thereof secured in excess of 2000 Taka;	Twenty Taka. Twenty Taka.
41.	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 OF BILL or NOTE (No. 49)	Three hundred Taka.
42.	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 2000 Taka; (b) Of any stock or marketable security exceeds in value 2000 Taka; and (c) Of a Government security.	Fifty Taka Fifty Taka for every 10,000 Taka or part thereof the value of the stock security Fifty Taka for every 10,000 Taka or part thereof the value of the stock security
43.	NOTES OR PROTEST BY THE MASTER OF A SHIP. See also protest by the Master of a Ship (No. 50) ORDER FOR THE PAYMENT OF MONEY See Bill of Exchange (No. 13).	Five hundred Taka.

44.	<p>PARTITION- INSTRUMENT OF, as defined by section 2(15).</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 than One hundred Taka;</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 One hundred Taka.</p>	One hundred Taka.
45.	<p>PARTNERSHIP-</p> <p>A-INSTRUMENT OF-</p> <p>(a) Where the capital of the partnership does not exceed 1,00,000 Taka; and</p> <p>(b) In any other case.</p>	<p>Two thousand Taka.</p> <p>Four thousand Taka.</p>

	B-DISSOLUTION of pawn or pledge. See Agreement relating to deposit of title deeds, pawn or pledge (No. 6)	Two thousand Taka.
46.	<p>POLICY OF INSURANCE-</p> <p>A. SEA INSURANCE (see section 7)</p> <p>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-</p> <p>(i) When the sum insured does not exceed 1,00,000 (one lac) Taka; and</p> <p>(ii) In any other case.</p> <p>C. ACCIDENT AND SICKNESS INSURANCE-</p> <p>In any case of single accident or any sickness or death from accident.</p> <p>(i) where the amount payable is 25,000 (twenty five thousand) Taka or less;</p> <p>(ii) where the amount payable exceeds 25,000 (twenty five thousand) Taka for every 5000 (Five thousand) Taka or part thereof.</p> <p>D. INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accidents to workmen employed by or under the insurer of against liability to pay compensation under the Bangladesh Labour Act, 2006 for every 1000 Taka or part thereof payable as premium.</p>	<p>20 Taka up to policy value of 1,00,000 Taka and 10 Taka for every 1,00,000 Taka or part thereof of remaining policy value.</p> <p>Two hundred Taka.</p> <p>Five hundred Taka.</p> <p>Twenty Taka.</p> <p>Twenty Taka.</p> <p>Thirty Taka.</p>

	<p>E. LIFE INSURANCE or other insurance not specifically provided for, except such a Reinsurance as is described in Division F of this Article-</p> <p>(i) For every sum insured not exceeding 1,00,000 Taka;</p> <p>(ii) For every sum insured exceeds 100,000 Taka and for next each 50,000 Taka or part thereof.</p> <p>EXEMPTION</p> <p>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.</p> <p>F. RE-INSURANCE 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 the original insurance of a certain part if the sum insured thereby.</p> <p>GENERAL EXEMPTION</p> <p>Letter of cover or engagement to issue a policy of Insurance:</p> <p>Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, not shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p>	<p>One hundred Taka.</p> <p>Fifty Taka.</p> <p>One quarter of the duty payable in respect of the original insurance.</p>
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47.	<p>POWER OF ATTORNEY as defined by section 2, clause (21), not being a proxy-</p> <p>(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;</p> <p>(b) When executed for the purpose of the section 2, clause (7), of the Power of Attorney Act, 2012;</p> <p>(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 realize the loan amount from him, in the event of default by him, by selling his immovable property;</p> <p>Explanation- “In this clause-</p> <p>(i) “Financial institution” means the Bangladesh Development Bank Limited established in pursuant of section 38A of the Bangladesh Shilpa Bank Order, 1972 (President’s Order No. 129 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) When an irrevocable Power of Attorney comprising immovable properly 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 favor of a bank or a financial institution in respect of a loan; and</p>	<p>Eight hundred Taka.</p> <p>One thousand and five hundred Taka.</p> <p>Two thousand Taka.</p>
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	<p>(d) 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</p> <p>(e) When an irrevocable power of attorney is executed for consideration as defined by section 2, clause (2), of the Power of Attorney Act, 2012.</p>	<p>One thousand and five hundred Taka.</p> <p>1.5% of the value of the consideration, which is not less than ten thousand Taka and not more than one lac Taka.</p>
48.	<p>PROMISSORY NOTE as defined by section 2(22)-</p> <p>(a) When payable on demand-</p> <p>(i) When the amount or value does not exceed 3000 Taka;</p> <p>(ii) When the amount or value exceeds 3000 Taka but does not exceed 20,000 Taka; and</p> <p>(iii) In any other case.</p> <p>(b) When payable otherwise than on demand.</p>	<p>Twenty Taka.</p> <p>Forty Taka.</p> <p>One hundred Taka.</p> <p>The same duty as a Bill of EXCHANGE (No.13) for the same and payable otherwise than on demand</p>
49.	<p>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.</p>	<p>Five hundred Taka.</p>

50.	<p>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. See also Note of Protest by the Master of a Ship (No. 43)</p>	Five hundred Taka.
51.	<p>PROXY empowering any person to vote at any one election of the Councilors 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.</p>	One hundred Taka.
52.	<p>RECEIPT as defined by section 2(23) for any money or other property the amount or value of which exceeds 500 Taka.</p> <p>EXEMPTIONS</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 of 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> <p>(b) For any payment of money without consideration;</p>	Ten Taka.

	<p>(c) For any payment of rent by a cultivator of account of land assessed to Government revenue;</p> <p>(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;</p> <p>(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;</p> <p>(f) For pensions or allowances by persons receiving such pensions or allowances in respect of their serving the Government in any other capacity;</p> <p>(g) Given by a headman or lambardar for land revenue or taxes collected by him;</p> <p>(h) Given for money or securities for money deposited in the hands of any banker, to be accounted for;</p> <p>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.</p>	
53.	<p>RE-CONVEYANCE OF MORTGAGED PROPERTY</p> <p>(a) If the consideration for which the property was mortgaged does not exceed 5,000 Taka; and</p> <p>(b) In any other case.</p>	<p>1.5% of the value of the Consideration as set forth in the conveyance.</p> <p>Five hundred Taka.</p>

54.	<p>RELEASE that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property-</p> <p>(a) If the amount or value of the claim does not exceed 3000 Taka; and</p> <p>(b) In any other case.</p>	<p>One hundred Taka.</p> <p>Three hundred Taka.</p>
55.	<p>RESPONDENTIA 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.</p> <p>REVOCATION OF TRUST or SETTLEMENT See settlement (No.57); Trust (No. 63)</p>	<p>2% on the amount of the loan secured.</p>
56.	<p>SECURITY BOND OR MORTGAGE 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.</p> <p>By a surety to secure the due performance of a contract-</p> <p>(a) When the amount secured does not exceed 3000 Taka; and</p> <p>(b) In any other case.</p> <p>EXEMPTIONS</p> <p>Bond or other instrument, when executed-</p> <p>(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;</p>	<p>One hundred Taka.</p> <p>Three hundred Taka.</p>

	<p>(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;</p> <p>(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;</p> <p>(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.</p>	
57.	<p>SETTLEMENT- A. Instrument of (including a deed of dower).</p>	<p>1.5 % of the 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 One hundred Taka.</p>

	<p>EXEMPTIONS</p> <p>Deed of Dower executed on the occasion of a marriage between Muslims-</p> <p>(i) Dower up to Twenty thousand Taka;</p> <p>(ii) Above Twenty thousand Taka.</p> <p>B. Revocation of See also Trust (No. 63)</p>	<p>Nil</p> <p>0.5% ad valorem</p> <p>1.5% on the sum equal to the amount or value of the property concerned as set forth in the instrument of revocation.</p>
58.	<p>SHARE WARRANTS TO BEARER issued under Companies Act. 1994-</p> <p>EXEMPTIONS</p> <p>Share warrant when issued by a company in pursuance of the Companies Act, 1994, section 46 to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of-</p> <p>(a) One and a half per centum of the whole subscribed capital of the company; or</p> <p>(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.</p>	<p>2% of the value of the Consideration</p>
59.	<p>SHIPPING ORDER for or relating to the conveyance of goods on board of any vessels.</p>	<p>One hundred Taka.</p>

60.	<p>SURRENDER OF LEASE-</p> <p>(a) When the duty with which the lease is chargeable does not exceed five hundred Taka; and</p> <p>(b) In any other case.</p> <p>EXEMPTION</p> <p>Surrender of Lease when such lease is exempted from duty.</p>	<p>The duty with which such lease is chargeable</p> <p>Two hundred Taka.</p>
61.	<p>TRANSFER (whether with or without consideration)-</p> <p>(a) Of shares in an incorporated company or other body corporate;</p> <p>(b) Of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;</p> <p>(c) Of any interest secured by bond Mortgage-deed in respect of which duty has been paid under article No. 40 or policy of insurance-</p> <p>(i) If the duty on such bond, mortgage-deed or policy does not exceed five hundred Taka;</p> <p>(ii) In any other case;</p> <p>(d) Of any property under the Administrator General's Act. 1913, section 25;</p>	<p>1.5% of the value of the consideration</p> <p>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.</p> <p>The duty with which such bond, mortgage deed or policy of insurance is chargeable.</p> <p>Two hundred Taka.</p> <p>Two hundred Taka.</p>

	<p>(e) Of any trust property without consideration from one trust to another trustee or from a trustee of a beneficiary.</p> <p>EXEMPTIONS</p> <p>(1) Transfers by endorsement-</p> <p>(a) Of a bill of exchange, cheque or promissory note;</p> <p>(b) Of a bill of landing, delivery order, warrant for goods, or there mercantile document of title to goods;</p> <p>(c) Of a policy of insurance ;</p> <p>(d) Of securities of the Government, See also section 8.</p> <p>(2) Transfer of shares and debentures of the public limited companies defined in the Companies Act, 1994 (Act No. XVIII of 1994) and whose shares are listed in the stock exchange.</p> <p>(3) Transter 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).</p> <p>(4) Sale of receivables to a Special Purpose Vehicle in connection with securitization of assets.</p>	One hundred Taka.
62.	TRANSFER OF LEASE by way of assignment and not by way of under lease.	1.5% of the value of the consideration equal to the amount of the consideration for the transfer.

	EXEMPTION Transfer of any lease when such lease is exempted from duty.	
63.	TRUST- A. Declaration of trust of any property when made by writing not being a will. B. Revocation of trust of any property when made by instrument other than will. See also SETTLEMENT (No. 57) VALUATION- See APPRAISEMENT (No. 8)	0.1% of the amount of value of the property concerned as set forth in the instrument, maximum 10 (Ten) lac Taka. 0.1 % of the value of the property concerned as set forth in the instrument, maximum 5 (five) lac Taka.
64.	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.	One hundred Taka.