



## THE STAMP ACT, 1899



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# THE STAMP ACT, 1899

## <sup>1</sup>ACT NO. II OF 1899

[27th January, 1899]

### **An Act to consolidate and amend the law relating to Stamps**

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

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<sup>1</sup>For Statement of Objects and Reasons, see Gazette of India, 1897, Pt. Vp.175; for Report of the Select Committee, see *ibid.*, 1898, pt. Vp, 231 ; and for Proceedings in Council, see *ibid.*, 1898, Pt. VI, pp. 10 and 278; and *ibid.*, 1899, Pt. VI, p. 5.

The Act has been amended in its application to:—

(1) Bombay, by the Bombay Finance Act, 1932 (Bom. 2 of 1932), as amended by Bombay Acts 1 of 1935 and 3 of 1936 ;

(2) the Punjab and the N.W.F.P., by the Indian Stamp (Punjab Amendment) Act, 1922 (Punjab 8 of 1922), the Indian Stamp (Punjab Amendment) Act, 1924 (Punjab 1 of 1924) and the Indian Stamp (N.W.F.P. Amendment) Act, 1948 (N.W.F.P. Act 15 of 1948) : see also the Punjab Stamp (Amendment) Act, 1935 (Punjab 1 of 1935), the Punjab Act 14 of 1948, s. 2 and Act 11 of 1949, s. 2. applying only to the Punjab;

(3) Sind, by the Indian Stamp (Sind Amendment) Act, 1938 (Sind 12 of 1938);

(4) Capital of the Federation, by the Finance Act, 1952 (4 of 1952) ; and

(5) the Province of West Pakistan (except the Capital of the Federation) by West Pakistan Act No. 16 of 1957, s. 3 (3) and 3rd Sch. (w.e.f. 14-10-55).

It has been applied to Phulera in the Excluded Area of Upper Tanawal to the extent the Act is applicable in the N.W.F.P., subject to certain modifications, and extended to the Excluded Area of Upper Tanawal (N.W.F.P.) other than Phulera with effect from such date and subject to such modifications as may be notified, see N.W.F.P. (Upper Tanawal Excluded Area) Laws Regulation, 1950.

This Act and all rules, notifications, declarations and orders made under it which were in force immediately before the first day of April, 1952, have been extended to and brought into force in the State of Bahawalpur, see the Bahawalpur (Extension of Laws) Order, 1952 (G.G.O. 2 of 1952), Art. 2.

It has been extended to Khairpur State, see the Khairpur (Federal Laws) (Second Extension) Order, 1953 (G.G.O. 14 of 1953).

It has also been extended to the Leased Areas of Baluchistan, see the Leased Areas (Laws) Order, 1950 (G.G.O. 3 of 1950); and applied in the Federated Areas of Baluchistan, see Gazette of India, 1937, Pt. I, p. 1499.

It has also been extended to the Baluchistan States Union, see G.G.O. 18 of 1953.

This Act has been amended in its application to the Province of West Pakistan by W. Pak. Ord. 46 of 1959 (with effect from the 15th August, 1959).

It has also been amended in its application to the Province of Punjab by Punjab Act XXVI of 1973, s. 2.

The Act, as in force in the North-West Frontier Province immediately before the commencement of N.W.F.P., Regulation No II of 1974, has been applied to the Provincially Administered Tribal Areas of Chitral, Dir, Kalam, Swat and Malakand Protected Area, by N.W.F.P. Regulation No. II of 1974, s. 3.

It has also been amended in its application to the Province of Sind by Sind Act XV of 1975, s. 3.

This Act has been amended to the extent of Islamabad Capital Territory see, Ordinance No. XXVII of 1981, s. 5 and 4th Sch.

This Act has also been amended in its application to the Province of N.W.F.P. by (1) N.W.F.P. Act VII of 1977. (2) N.W.F.P. Ord. VII of 1976 (3) N.W.F.P. Ord. III of 1977. (4) N.W.F.P. Ord. XII of 1977. (5) N.W.F.P. Ord. XVII of 1981.

This Act has further been amended in its application to the Province of Baluchistan by Baluchistan Ord. XIV of 1983.

This Act has also been amended in its application to the Province of Punjab by Punjab Ord. 1 of 1984 and Ordinance XXXVII of 1984.

This Act has also been amended in its application to the Province of Sind by Ordinance No. XVI of 1981 and Sind XXX of 1984.

**CHAPTER I**  
**PRELIMINARY**

**1. Short title, extent and commencement.**—(1) This Act may be called the <sup>1\*</sup> Stamp Act, 1899.

<sup>2</sup>[(2) It extends to the whole of Pakistan.]

(3) It shall come into force on the first day of July 1899.

**2. Definitions.** In this Act, unless there is something repugnant in the subject or context,--

(1) **“Banker”**. “banker” includes a bank and any person acting as a banker:

(2) **“Bill of exchange”**. “bill of exchange” means a bill of exchange as defined by the Negotiable Instruments Act, 1881 ([XXVI of 1881](#)), and includes also hundi, and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money:

(3) **“Bill of exchange payable on demand”**. “bill of exchange payable on demand” includes--

(a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(b) an order for the payment of any sum of money weekly monthly or at any other stated periods; and

(c) a letter of credit, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn :

(4) **“Bill of lading”**. “bill of lading” includes a “through bill of lading,” but does not include a mate’s receipt:

(5) **Bond**. “ bond” includes--

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the

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It has further been amended in its application to the Province of West Pakistan by W. Pak. Act 2 of 1964, s. 2 (w.e.f. to be notified later on).

<sup>1</sup>The word “Indian” omitted by A.O., 1949, Sch.

<sup>2</sup>Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for sub-section (2) as amended by the Repealing and Amending Act, 1914 (10 of 1914), s. 3 and II Sch., A.O., 1949, Sch. and the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 8.