

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR  
LAW, JUSTICE AND PARLTAMENTARY AFFAIRS DEPARTMENT,  
MUZAFFARABAD**

Dated: 27.06.2008

No./LD/Legis./452-466/2008. The following Act of Assembly received the assent of the President on 18th day of June, 2008, is hereby published for general information.

**(ACT II OF 2008)**

**AN  
ACT**

further to amend the Stamp Act, 1899 as adopted in Azad Jammu and Kashmir

**WHEREAS**, it is expedient to amend the Stamp Act, 1899 (Act II of 1899), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title, extent and commencement.**-(1) This Act may be called the Stamp Act (Amendment) Act, 2008.
  - (2) It shall extend to whole of Azad Jammu and Kashmir.
  - (3) It shall come into force from 29.02.2008 and section 2(7) shall be deemed to have taken effect on and from 29.10.2007.
2. **Amendment of Schedule-I (Act II of 1899).**-In Schedule-I to Stamp Act(Act II of 1899), the following amendments shall be made:-
  - (1) Article 10 shall be deleted;
  - (2) in Article 12, the words “ Three rupees for every Rs.100 or part thereof for” shall be substituted by the words “ Two percent of ”;
  - (3) in Article 18, the words, brackets and comma “ The same duty as on a Conveyance (No.23),for a” shall be substituted by the words “Two percent of the”;
  - (4) in Article 23, for sub-article (a), (b) and (c), the following shall be substituted,-

“(a) In the case of agricultural land;	Two percent of the value of land,
(b) In the case of immovable property in an urban area;	Two percent of the value of the property, and
(c) In any other case;	Two percent of the value of the property.”

- (5) In Article 31.-
- (i) in sub article (a) the words “two rupees for every rupees one hundred rupees or part thereof” shall be substituted by the words “two percent”;
  - (ii) in sub-article (b), the words “Eight rupees for every one hundred rupees or part thereof” shall be substituted by the word “Two percent”; and
  - (iii) in sub-article (c) the words “Five rupees for every one hundred rupees or part thereof” shall be substituted by the words “Two percent”;
- (6) in article 32,-
- (a) in sub-article (a), the words and brackets “The same duty as on a Conveyance (No.23) for a” shall be substituted by the words “Two percent of the”; and
  - (b) in clause (ii), the words and brackets “The same duty as on a Bond (No.15) for” shall be substituted by the words “Two percent of”;
- (7) in Article 33, for sub-articles (a), (b) and (c), the following shall be substituted:-
- |  |   |
|--|---|
| “(a) When executed in respect of agricultural land in rural areas;   | Two percent of the value of the land as set forth in such instrument.                   |
| (b) When executed in respect of immovable property or agricultural land in an urban area as defined under Explanation-I in Article 23; | Two percent of the value of the property or land as notified by the District Collector. |
| (c) Other property;  | Two percent of the value of the property;   |
| (d) When executed in favour of legal heirs or blood relations in respects of all kinds of land and property.                           | Two percent of the value of the land as set forth in such instrument;                   |
- (8) in Article 35,-
- (i) in sub-article (a),-
    - (a) in clauses (i) and (ii) the words and brackets “The same duty as on a Bond (No.15) for” shall be substituted by the words “Two percent of”; and

- (b) in clauses (iii) to (v), the words and brackets “The same duty as is leviable on a Debenture (No.27 (b)) for a” shall be substituted by the words “Two percent of the”;
- (ii) in sub-article (b), in clauses (i) and (ii), the words and brackets “The same duty as is leviable on a conveyance (No.23) for a”, shall be substituted by the words “Two percent of the”, and
- (iii) in sub-article (c), in clauses (i) and (ii), the words and brackets “The same duty as is leviable on a Conveyance (No.23) for a”, shall be substituted by the words “Two percent of the”, and the words “four rupees” occurring after the word “exceed” at the end shall be substituted by the words “one hundred rupees”;
- (9) Article 39 shall be deleted.
- (10) in Article 40,-
  - (i) in sub-article (a), the words and brackets “the same duty as on a Conveyance (No.23) for a” shall be substituted by the words “two percent of the” and
  - (ii) in sub-article (b), the words and brackets “the same duty as on a Bond (No.15) for” shall be substituted by the words “two percent of”
- (11) In Article 45,-
  - (i) for the words “Three rupees for every one hundred rupees or part thereof for”, the words “two percent of” shall be substituted; and
  - (ii) in clauses (a) and (c) of the proviso, for the words “four rupees” occurring at the end shall be substituted by the words “one hundred rupees”.
- (12) in Article 48,-
  - (i) in sub-article (a) for the words “one hundred” the words “five hundred” shall be substituted; and
  - (ii) in sub-article (b), the words and brackets, “the same duty as is leviable on a conveyance (No.23) for” shall be substituted by the words “Two percent of”;
  - (iii) after sub-article (b), the following new sub-article (bb) shall be added-
    - “(bb) when given without consideration one thousand

rupees”; for authorizing the attorney to sell and immovable property;

(13) in Article 55, the words “ Four rupees for every one hundred rupees or part thereof for” shall be substituted by the words “Two percent of”;

(14) in Article 58,-

(i) in sub Article A,-

(a) in clause (i), the words “Two rupees, for every one hundred rupees or part thereof” shall be substituted by the words “Two percent”.

(b) in clause (ii) the words and brackets “The same duty as on a Bond (No.15) for a” shall be substituted by the words “Two percent of the”; and

(c) in clause (iii), the words “The same duty as is leviable on a conveyance (No.23) for a” shall be substituted by the words “exceed” and before the colon at the end, the words “four rupees” shall be substituted by the words “one hundred rupees”, and

(ii) in sub-article (b), the word and bracket “the same duty as is leviable on a Conveyance (No.23) for a” shall be substituted by the words “Two percent of the” and the words “Fifty rupees” shall be substituted by the words “one hundred rupees”; and

(15) in Article 63, the words and brackets “ The same duty as is leviable on Conveyance (No.23) for a” shall be substituted by the words “Two percent of the”.

3. **Repeal:** The Stamp Act, (Amendment) Ordinance, 2008 (Ordinance IV of 2008) is hereby repealed.

**Sd/-Raja Zulqarnain Khan)**

President

Azad Jammu & Kashmir

**Sd/-Raja Muhammad Abbas Khan**

Draftsman Law