

**THE STAMP (WEST PAKISTAN AMENDMENT) ACT, 1964**  
**(II of 1964)**

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**TEXT**

**<sup>1</sup>THE STAMP (WEST PAKISTAN AMENDMENT) ACT, 1964**

**(II of 1964)**

*[7<sup>th</sup> March, 1964]*

*An  
Act*

*further to amend the Stamp Act, 1899, in its application to the Province of West  
Pakistan*

**Preamble.**— WHEREAS it is expedient further to amend the Stamp Act, 1899<sup>2</sup>, in its application to the Province of West Pakistan, in the manner hereinafter appearing;

It is hereby enacted as follows:-

**1. Short title, extent and commencement.**— (1) This Act may be called the Stamp (West Pakistan Amendment) Act, 1964.

(2) It extends to the whole of the Province of West Pakistan, except the Tribal Areas.

(3) It shall come into force on such date as the Provincial Government may by notification appoint in this behalf.

**2. Amendment of section 4 of Act II of 1899.**— In the Stamp Act, 1899, hereinafter in this Act referred to as the principal Act, in section 4, for sub-section (1), the following sub-section shall be substituted, namely:-

“(1) Where in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for conveyance, mortgage or settlement, and each of the other instrument shall be chargeable with a duty of four rupees, instead of the duty (if any) prescribed for it in that Schedule”.

**3. Amendment of section 6 of Act II of 1899.**— In section 6 of the principal Act for the proviso the following proviso shall be substituted, namely:-

“Provided that nothing contained in this Act shall render chargeable with duty exceeding four rupees a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.”

**4. Amendment of section 11 of Act II of 1899.**— In section 11 of the principal Act, in clause (a), for the words “the duty of one anna or half an anna” the words “a duty not exceeding twenty-five paise” shall be substituted.

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<sup>1</sup>This Act was passed by the West Pakistan Assembly on 21st February, 1964; and published in the West Pakistan Gazette (Extraordinary), dated 7th March, 1964, pages 711-712.

<sup>2</sup>II of 1899.

**5. Amendment of section 31 of Act II of 1899.**— In section 31 of the principal Act, in sub-section (1), for the words “eight annas”, the words “fifty paisa” shall be substituted.

**6. Amendment of section 32 of Act II of 1899.**— In section 32 of the principal Act, in the proviso for the words “the duty of one anna or half an anna” the words “a duty not exceeding twenty-five paisa” shall be substituted.

**7. Amendment of section 34 of Act II of 1899.**— In section 34 of the principal Act, for the words “of one anna” the words “not exceeding twenty-five paisa” shall be substituted.

**8. Amendment of sections 35, 40 and 41 of Act II of 1899.**— In proviso (a) to section 35, sub-section (1) of section 40 and section 41 of the principal Act, for the words “of one anna or half an anna” the words “not exceeding twenty-five paisa” shall be substituted.

**9. Amendment of section 47 of Act II of 1899.**— For the existing section 47 of the principal Act, the following section shall be substituted, namely:-

“47. When any bill of exchange, chargeable with the duty of five paisa, or promissory note chargeable with the duty of fifteen paisa, is presented for payment un-stamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in the manner hereinbefore provided, may pay the sum payable upon such bill or note and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill or note shall, so far as respects the duty be deemed good and valid:

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill or note”.

**10. Amendment of sections 53 and 54 of Act II of 1899.**— In section 53, clause (c), and section 54 of the principal Act, for the words “deducting one anna for each rupee or fraction portion of a rupee” the words “deducting ten per centum of that value” shall be substituted.

**11. Amendment of sections 69 and 74 of Act II of 1899.**— In section 69, clause (b), and in section 74 proviso, of the principal Act, for the words “one anna or half an anna adhesive” the words and comma “five paisa, fifteen paisa or twenty-five paisa revenue adhesive” shall be substituted.

**12. Amendment of section 78 of Act II of 1899.**— In section 78 of the principal Act, for the words “four annas” the words “twenty-five paisa” shall be substituted.

**13. Amendment of Schedule of Act II of 1899.**— For the existing Schedule<sup>1</sup> to the principal Act, Schedule I appended to this Act, shall be substituted.

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<sup>1</sup>The Schedule has not been printed, as it was later substituted by the Administrator-General's (West Pakistan Amendment) Ordinance, 1966 (VII of 1966).

**14. Repeal of Punjab Act VIII of 1922.**— The India Stamp (Punjab Amendment) Act, 1922<sup>2</sup>, and the amendment effected thereby in the principal Act are hereby repealed.