

THE POST OFFICE ACT, 1898

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THE POST OFFICE ACT, 1898

ACT NO. VI OF 1898

[22nd March, 1898]

An Act to consolidate and amend the Law relating to the Post Office.*

WHEREAS it is expedient to consolidate and amend the law relating to the Post Office; It is hereby enacted as follows:-

CHAPTER I

PRELIMINARY

1.(1) This Act may be called the Post Office Act, 1898.

Short title,
extent,
application and
commencement

(2) It extends to the whole of Bangladesh and applies to all citizens of Bangladesh and persons in the service of Government wherever they may be.

(3) It shall come into force on the first day of July, 1898.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions

(a) the expression "Director General" means the Director General, Bangladesh Post Office;

¹[(aa) the expression "franking machine" means a machine by the impression of which the name of the office of posting, date of posting and the amount of postage realised are printed on the postal articles;]

* Throughout The Act, the words "Bangladesh", "Government", "Taka" and "Penal Code" were substituted for the words "Pakistan", "Central Government" or "Provincial Government", "rupees" and "Pakistan Penal Code" respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹ Clause (aa) was inserted by section 2 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

(b) the expression “inland,” used in relation to a postal article, means-

¹[(i) posted in Bangladesh and addressed to any place in Bangladesh];

²[* * *];

Provided that the expression “inland” shall not apply to any class of postal articles which may be specified in this behalf by the Government by notification in the official Gazette, when posted in or at or addressed to any places or post offices which may be described in such notification;

(c) the expression “mail bag” includes a bag, box, parcel or any other envelope or covering in which postal articles in course of transmission by post are conveyed, whether it does or does not contain any such article;

(d) the expression “mail ship” means a ship employed for carrying mails, pursuant to contract or continuing arrangement, by the Government or ³[a foreign country];

(e) the expression “officer of the Post Office” includes any person employed in any business of the Post Office or on behalf of the Post Office;

(f) the expression “postage” means the duty chargeable for the transmission by post of postal article;

(g) the expression “postage stamp” means any stamp provided by the Government for denoting postage or other fees or sums payable in respect of postal articles under this Act., and includes adhesive postage stamps and stamps printed, embossed, impressed or otherwise indicated on any envelope, wrapper, postcard or other article;

¹ Sub-clause (i) was substituted for sub-clause (i) by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² Sub-clause (ii) of clause (b) of section 2 was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The letter and words "a foreign country" were substituted for the words "Her Majesty's Government or the Government of any British Possession or foreign country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (h) the expression “post office” includes every house, building, room, carriage or place used for the purposes of the Post Office, and every letter-box provided by the Post Office for the reception of postal articles;
 - (i) the expression “postal article” includes a letter, postcard, newspaper, book, pattern or sample packet, parcel and every article or thing transmissible by post;
 - (j) the expression “Postmaster General” includes a Deputy Postmaster General or other officer exercising the powers of a Postmaster General; and
 - (k) the expression “Post Office” means the department established for the purpose of carrying the provisions of this Act into effect and presided over by the Director General.
3. For the purposes of this Act,-
- (a) a postal article shall be deemed to be in course of transmission by post from the time of its being delivered to a post office to the time of its being delivered to the addressee or of its being returned to the sender or otherwise disposed of under Chapter VII;
 - (b) the delivery of a postal article of any description to a postman or other person authorised to receive postal articles of that description for the post shall be deemed to be a delivery to a post office; and
 - (c) the delivery of a postal article at the house or office of the addressee, or to the addressee or his servant or agent or other person considered to be authorised to receive the article according to the usual manner of delivering postal articles to the addressee, shall be deemed to be delivery to the addressee.

Meanings of
“in course of
transmission
by post” and
“delivery”

CHAPTER II

PRIVATE AND PROTECTION OF THE GOVERNMENT

4. (1) Wherever within Bangladesh posts or postal communications are established by the Government, the Government shall have the exclusive privilege of conveying by post, from one place to another, all letters, except in the following cases, and shall also have the exclusive privilege of performing
- Exclusive privilege of conveying letters reserved to the Government.

all the incidental services of receiving, collecting, sending, dispatching and delivering all letters, except in the following cases, that is to say,—

- (a) letters sent by a private friend in his way, journey or travel, to be delivered by him to the person to whom they are directed, without hire, reward or other profit or advantage for receiving, carrying or delivering them;
- (b) letters solely concerning the affairs of the sender or receiver thereof, sent by a messenger on purpose; and
- (c) letters solely concerning goods or property, sent by sea or by land or by air to be delivered with the goods or property which the letters concern, without hire, reward or other profit or advantage for receiving carrying or delivering them:

Provided that nothing in the section shall authorise any person to make collection of letters accepted as aforesaid for the purpose of sending them otherwise than by post.

¹[(2) For the purposes of this section and section 5, the expression “Letters” includes post cards, any message printed or manuscript, a cover containing private or official or any type of correspondence etc.]

Universal
Postal Services,
etc

²[4A. (1) The Post Office shall be the designated national public postal operator responsible for providing the Universal Postal Service all over Bangladesh and for international communications.

(2) The Post Office, for the public interest and development of the postal services, may-

- (a) modify, rearrange or adopt new technologies and provide new services for securing speedy services to the people as it deems fit;

¹ Sub-section (2) was substituted by section 2 of the Post Office (Amendment) Act, 2010 (Act No. I of 2010).

² Sections 4A, 4B, 4C and 4D were inserted by section 3 of the Post Office (Amendment) Act, 2010 (Act No. I of 2010).

- (b) appoint agents for providing its services or postal articles to any business entities or companies on agreed terms and conditions;
- (c) rent out part of post office premises, counters, facilities or any other installations or technology to any business entity or company on agreed terms and conditions;
- (d) take up any business or agency services permissible under this Act or buy any business facility for the extension or improvement of its own services;
- (e) enter into new business ventures like Post shops, e-Commerce, Address data base or other data base as it deems fit and can also exchange or interchange business transactions with other domestic or international organisations for the purpose of commercial benefits;
- (f) provide remittance transfer services, banking services, postal life insurance services either individually or may enter into contract with other organisations for providing the aforesaid services to the people.

(3) The Director General may, with the prior approval of the Government, by notification in the official Gazette, fix appropriate commission, fees or charges for appointing agents under clause (b) or for renting out post office premises, counters, facilities, etc. under clause (c) of sub-section (2) and also fix rates, tariffs, fees etc. for the services provided by the agents.

Explanation : For the purpose of this section “Universal Postal Service” means the basic postal services which the Government has pledged to guarantee all segments of the population on a continuing basis, with a specific, standard of quality at an affordable price.

4B. (1) Notwithstanding anything contained in section 4, any person or company may be granted license under sub-section (2) for operating the business of Mailing Operators or Courier Service to provide the specialized and premium postal services to the people.

License for
Mailing
Operators and
Courier
Services, etc

(2) Where the Licensing Authority is satisfied that the provisions of this Act and the rules made there under have been complied with, it shall grant a license to the applicant.

(3) If it is found that the applicant has not complied with the provisions of the Act and the rules made there under, Licensing Authority may refuse to grant license applied for and inform the applicant in writing within thirty days of its refusal.

(4) Notwithstanding anything contained in this section, any person or company who has already been operating the business of Mailing Operator or Courier Service shall apply to the Licensing Authority for license within three months from the date of constitution of the Licensing Authority under section 4C of this Act.

Explanation : For the purpose of this section-

- (a) “Mailing Operator” means an operator other than the designated national public postal operator which provides certain specific mailing or postal service or delivery services but is not responsible for providing Universal Postal Services. Its services may include Parcels, Logistics, Delivery, Courier & Express services;
- (b) “Courier Service” means a person or company which provides mailing services to certain customers other than Universal Postal Services with higher or premium standard and price. Its services may include Parcels, Logistics, Delivery, Courier & Express services.

Licensing
Authority, etc

4C. (1) The Government may by notification in the official Gazette, constitute a Licensing Authority to grant licenses and to regulate the licensed Mailing Operators and Courier Services.

(2) The Authority mentioned in sub-section (1) shall consist of three members of whom one shall be appointed as chairman by the Government.

- (3) The Government may, by rule,-
- (a) provide conditions for granting license and operating the business of mailing services by such Licensed Mailing Operator and Courier Services;
 - (b) fix appropriate license fees and other charges and commissions for operating the Mailing services and Courier services;
 - (c) reserve certain rights and fix jurisdiction and areas for service and may also charge compensatory fees to cover the Government's cost of postal service coverage ; and
 - (d) keep provisions regarding standards, restrictions, rewards, dispute settlement, penalties for non-compliance and punishment for default and violation of the rules made under this Act by the Licensed Mailing Operators and Courier Services.

4D. (1) The Licensing Authority may suspend or cancel a license granted under sub-section (2) of section 4B, if the Licensed Mailing Operator of Courier Service commits breach of any of the conditions of the license :

Cancellation of License

Provided that in the case of cancellation of any license, the licensee shall be served with a show cause notice of fifteen days and be given a reasonable opportunity of being heard.

(2) Any person being aggrieved by the order of the Licensing Authority under sub-section (1) may apply to the Government for reviewing the impugned order within thirty days from the date of the order and the decision of the Government shall be final.]

Certain persons expressly forbidden to convey letters

5. Wherever within Bangladesh posts or postal communications are established by the Government, the following persons are expressly forbidden to collect, carry, tender or deliver letters, or to receive letters for the purpose of carrying or delivering them, although they obtain no hire, reward or other profit or advantage for so doing, that is to say:—

- (a) common carriers of passengers or goods, and their servants or agents, except as regards letters solely concerning goods in their carts or carriages;
- (b) owners and masters of vessels sailing or passing on any river or canal in Bangladesh, or between any ports or places in Bangladesh, and their servants or agents, except as regards letters solely concerning goods on board, and except as regards postal articles received for conveyance under Chapter VIII; and
- (c) owners, pilots and other members of the crew of aircraft flying from or to any airports in Bangladesh.

Exemption from liability for loss, mis-delivery, delay or damage

6. The Government shall not incur any liability by reason of the loss, misdelivery or delay of, or damage to, any postal article in course of transmission by post, except in so far as such liability may in express terms be undertaken by the Government as hereinafter provided; and no officer of the Post Office shall incur any liability by reason of any such loss, misdelivery, delay or damage, unless he has caused the same fraudulently or by his wilful act or default.

CHAPTER III

POSTAGE

Power to fix rates of inland postage

7. (1) The Government may, by notification in the official Gazette, fix the rates of postage and other sums to be charged in respect of postal articles sent by the inland post under this Act,

and may make rules as to the scale of weights, terms and conditions subject to which the rates so fixed shall be charged:

Provided that the highest rate of postage, when prepaid, shall not exceed the rate set forth for each class of postal articles in the first schedule.

(2) Unless and until such notification as aforesaid is issued, the rates set forth in the said schedule shall be the rates chargeable under this Act.

(3) The Government may, by notification in the official Gazette, declare what packets may be sent by the inland post as book, pattern and sample packets within the meaning of this Act.

8. The Government may, by rule,—

Power to make rules as to payment of postage and fees in certain cases

- (a) require the prepayment of postage on inland postal articles or any class of inland postal articles, and prescribe the manner in which prepayment shall be made;
- (b) prescribe the postage to be charged on inland postal articles when the postage is not prepaid or is insufficiently prepaid;
- (c) provide for the redirection of postal articles and the transmission by post of articles so redirected, either free of charge or subject to such further charge as may be specified in the rules; and
- (d) prescribe the fees to be charged for the “express delivery” of postal articles, in addition to, or instead of, any other postage chargeable thereon under this Act.

Explanation— “Express delivery” means delivery by a special messenger or conveyance.

Power to make rules as to registered newspapers

9. (1) The Government may make rules providing for the registration of newspapers for transmission by inland post as registered newspapers.

(2) For the purpose of such registration, every publication, consisting wholly or in great part of political or other news, or of articles relating thereto, or to other current topics, with or without advertisements, shall be deemed a newspaper, subject to the following conditions, namely:—

- (a) that it is published in numbers at intervals of not more than thirty-one days; and
- (b) that it has a *bona fide* list of subscribers.

(3) An extra or supplement to a newspaper, bearing the same date as the newspaper and transmitted therewith, shall be deemed to be part of the newspaper:

Provided that no such extra or supplement shall be so deemed unless it consists wholly or in great part of matter like that of the newspaper and has the title and date of publication of the newspaper printed at the top of each page.

Explanation— Nothing in this section or in the rules thereunder shall be construed to render it compulsory to send newspapers by the inland post.

10. (1) Where arrangements are in force with ¹[any foreign country], for the transmission by post of postal articles between Bangladesh and ²[such country] the Government may, in conformity with the provisions of such arrangements, declare what postage rates and other sums shall be charged in respect of such postal articles, and may make rules as to the scale of weight, terms and conditions subject to which the rates so declared shall be charged.

Power to declare rates of foreign postage

(2) Unless and until such declaration as aforesaid is made, the existing rates and regulations shall continue in force.

11. (1) The addressee of a postal article on which postage or any other sum chargeable under this Act is due, shall be bound to pay the postage or sum so chargeable on his accepting delivery of the postal article, unless he forthwith returns it unopened:

Liability for payment of postage.

Provided that, if any such postal article appears to the satisfaction of the Postmaster General to have been maliciously sent for the purpose of annoying the addressee, he may remit the postage.

(2) If any postal article on which postage or any other sum chargeable under this Act is due, is refused or returned as aforesaid, or if the addressee is dead or cannot be found, then the sender shall be bound to pay the postage or sum due thereon under this Act.

¹ The words "any foreign country" were substituted for the words and comma "the United Kingdom, or with any British possession or foreign country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973),.

² The words "such country" were substituted for the words and comma "the United Kingdom or such possession or country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Recovery of postage and other sums due in respect of postal articles

12. If any person refuses to pay any postage or other sum due from him under this Act in respect of any postal article, the sum so due may, on application made by an officer of the Post Office authorized in this behalf by the written order of the Postmaster General, be recovered for the use of the Post Office from the person so refusing, as if it were a fine imposed under this Act by any Magistrate having jurisdiction where that person may for the time being be resident; and the Postmaster General may further direct that any other postal article, not being on Bangladesh State service, addressed to that person shall be withheld from him until the sum so due is paid or recovered as aforesaid.

Customs duty paid by the post office to be recoverable as postage

13. When a postal article, on which any duty of customs is payable, has been received by post from any place beyond the limits of Bangladesh and the duty has been paid by the postal authorities at any customs-port or elsewhere, the amount of the duty shall be recoverable as if it were postage due under this Act.

Post Office marks *prima facie* evidence of certain facts denoted

14. In every proceeding for the recovery of any postage or other sum alleged to be due under this Act in respect of a postal article,—

- (a) the production of the postal article having thereon the official mark of the Post Office denoting that the article has been refused, or that the addressee is dead or cannot be found, shall be *prima facie* evidence of the fact so denoted, and
- (b) the person from whom the postal article purports to have come shall, until the contrary is proved, be deemed to be the sender thereof.

Official mark to be evidence of amount of postage

15. The official mark on a postal article denoting that any postage or other sum is due in respect thereof to the Post Office of Bangladesh or to the Post Office of ¹[any foreign country], shall be *prima facie* evidence that the sum denoted as aforesaid is so due.

¹ The words "any foreign country" were substituted for the words and comma "the United Kingdom or of any British possession or foreign country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973)

CHAPTER IV

POSTAGE STAMPS

16. (1) The Government shall cause postage stamps to be provided of such kinds and denoting such values as it may think necessary for the purposes of this Act.

Provision of postage stamps and power to make rules as to them

(2) The Government may make rules as to the supply, sale and use of postage stamps.

(3) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) fix the price at which postage stamps shall be sold;
- (b) declare the classes of postal articles in respect of which postage stamps shall be used for the payment of postage or other sums chargeable under this Act ;
- (c) prescribe the conditions with regard to perforation, defacement and all other matters subject to which postage stamps may be accepted or refused in payment of postage or other sums;
- (d) regulate the custody, supply and sale of postage stamps;
- (e) declare the persons by whom and the terms and conditions subject to which postage stamps may be sold ; and
- (f) prescribe the duties and remuneration of persons selling postage stamps.

¹[**16A.** The Government may provide for use of franking machine and make rules or supply, use and security of such machine.]

Use of franking machine and power to make rules as to it

17. (1) Postage stamps provided under section 16 shall be deemed to be stamps issued by Government for the purpose of revenue within the meaning of the Penal Code, and, subject to the other provisions of this Act, shall be used for the prepayment of postage or other sums chargeable under this Act in respect of postal articles, accept where the Government directs that prepayment shall be made in some other way.

Postage stamps to be deemed to be stamps for the purpose of revenue

¹ Section 16A was inserted by section 3 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

(2) Where the Government has directed that prepayment of postage or other sums chargeable under this Act in respect of postal articles may be made by prepaying the value denoted by the impressions of stamping machines issued under its authority, the impression of any such machine shall likewise be deemed to be a stamp issued by Government for the purpose of revenue, within the meaning of the Penal Code.

CHAPTER V

CONDITIONS OF TRANSMISSION OF POSTAL ARTICLES

Redelivery to sender or delivery to another addressee at the request of the sender of postal article in course of transmission by post

18. (1) The Government may, by rule, provide for the redelivery to the sender, or delivery to another addressee at the request of the sender without reference to the consent of the addressee and subject to such conditions (if any) as may be deemed fit, of any postal article in course of transmission by post.

(2) Save as provided by any rules that may be made under sub-section (1), the sender shall not be entitled to recall a postal article in course of transmission by post or to ask for its delivery to another addressee.

Transmission by post of anything injurious prohibited

19. (1) Except as otherwise provided by rule and subject to such conditions as may be prescribed thereby, no person shall send by post any explosive, dangerous, filthy noxious or deleterious substance, any sharp instrument not properly protected, or any living creature which is either noxious or likely to injure postal articles in course of transmission by post or any officer of the Post Office.

(2) No person shall send by post any article or thing which is likely to injure postal articles in course of transmission by post or any officer of the Post Office.

Transmission by post of anything indecent, etc. prohibited

20. No person shall send by post,—

- (a) any indecent or obscene printing, painting, photograph, lithograph, engraving, book or card or any other indecent or obscene article, or

- (b) any postal article having thereon, or on the cover thereof, any words, marks or designs of an indecent, obscene, seditious, scurrilous, threatening or grossly offensive character.

21. (1) The Government may make rules as to the transmission of articles by post.

Power to make rules as to transmission by post of postal articles

(2) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) specify articles which may not be transmitted by post;
- (b) prescribe conditions on which articles may be transmitted by post;
- (c) provide for the detention and disposal of articles in course of transmission by post in contravention of rules made under clause (a) or clause (b);
- (d) provide for the granting of receipts for, and the granting and obtaining of certificates of, posting and delivery of postal articles and the sums to be paid, in addition to any other postage, for such receipts and certificates; and
- (e) regulate covers, forms, dimensions, maximum weights, and enclosures, and the use of postal articles, other than letters, for making communications.

(3) Postal articles shall be posted and delivered at such times and in such manner as the Director General may, by order, from time to time appoint.

22. (1) Where the dispatch or delivery from a post office of letters would be delayed by the dispatch or delivery therefrom at the same time of book, pattern or sample packets and parcels or any of them, such packets or parcels, or any of them, may subject to such rules as the Government may make in this behalf, be detained in the Post Office so long as may be necessary.

Power to postpone dispatch or delivery of certain postal articles

(2) Where separate parcel posts are established, parcels may be forwarded and conveyed by them, being detained, if necessary, in the Post Office for that purpose.

Power to deal with postal articles posted in contravention of Act

23. (1) Any postal article sent by post in contravention of any of the provisions of this Act may be detained and either returned to the sender or forwarded to destination, in each case charged with such additional postage (if any) as the Government may, by rule, direct.

(2) Any officer in charge of a post office or authorized by the Post Master General in this behalf may open or unfasten any newspaper or any book, pattern or sample packet, in course of transmission by post, which he suspects to have been sent by post in contravention of section 20, clause (a) or of section 21 or of any of the provisions of this Act relating to postage.

(3) Notwithstanding anything in sub-section (1),—

- (a) any postal article sent by post in contravention of the provisions of section 19 may, under the authority of the Post Master General, if necessary, be opened and destroyed; and
- (b) any postal article sent by post in contravention of the provisions of section 20 may be disposed of in such manner as the Government may by rule direct.

Power to deal with postal articles containing goods contraband or liable to duty

24. Except as otherwise provided in this Act, where a postal article suspected to contain any goods of which the import by post or the transmission by post is prohibited by or under any enactment for the time being in force, or anything liable to duty, is received for delivery at a post office, the officer in charge of the post office shall send a notice in writing to the addressee inviting him to attend, either in person or by agent, within a specified time at the post office, and shall in the presence of the addressee or his agent, or if the addressee or his agent fails to attend as aforesaid then in his absence, open and examine the postal article:

Provided, first, that, if the Director General so directs in the case of any post office or class of post offices, the officer in charge of the post office shall call in two respectable persons as witnesses before he opens a postal article in the absence of the addressee or his agent:

Provided, secondly, that in all cases a postal article, after being opened under this section, shall be delivered to the addressee, unless it is required for the purpose of any further proceeding under this or any other law or enactment for the time being in force, and that the opening of the postal article and the circumstances connected herewith shall be immediately reported to the Post Master General.

¹[24A. The Government may, by general or special order, empower any officer of the Post Office, specified in such order, to deliver any postal article, received from beyond the limits of Bangladesh and suspected to contain anything liable to duty, to such Customs authority as may be specified in the said order, and such Customs authority shall deal with such article in accordance with the provisions of the ²[Customs Act, 1969], or of any other law for the time being in force.]

Power to
delivery such
articles to
Customs
authority

25. Where a notification has been published under ³[section 16 of the Customs Act, 1969] in respect of any goods of any specified description, or where the import or export into or from Bangladesh of goods of any specified description has been prohibited or restricted by or under any other enactment for the time being in force, any officer of the Post Office empowered in this behalf by the Government may search, or cause search to be made, for any such goods in course of transmission by post, and shall deliver all postal articles reasonably believed or found to contain such goods to such officer as the Government may appoint in this behalf, and such goods may be disposed of in such manner as the Government may direct. In carrying out any such search, such officer of the Post Office may open or unfasten, or cause to be opened or unfastened, any newspaper or any book, pattern or sample packet in course of transmission by post.

Power to
intercept
notified goods
during
transmission
by post

¹ Section 24A was inserted by the Indian Post Office (Amendment) Act, 1921 (Act No. XV of 1921).

² The words, comma and figure "Customs Act, 1969" were substituted for the words, comma and figure "Sea Customs Act, 1878" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words, figures and comma "section 16 of the Customs Act, 1969" were substituted for the words, figures and comma "section 19 of the Sea Customs Act, 1878" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Power to intercept postal articles for public goods

26. (1) On the occurrence of any public emergency, or in the interest of the public safety or tranquillity, the Government ¹[* * *] or any officer specially authorized in this behalf by ²[it], may, by order in writing, direct that any postal article or class or description of postal articles in course of transmission by post shall be intercepted or detained, or shall be disposed of in such manner as the authority issuing the order may direct.

(2) If any doubt arises as to the existence of a public emergency, or as to whether any act done under sub-section (1) was in the interest of the public safety or tranquillity, a certificate of the Government ³[* * *] shall be conclusive proof on the point.

Power to deal with postal articles from abroad bearing fictitious or previously used stamps

27. (1) Where a postal article is received by post from any place beyond the limits of Bangladesh—

- (a) bearing a fictitious postage stamp, that is to say, any facsimile or imitation or representation of a postage stamp, or
- (b) purporting to be prepaid with any postage stamp which has been previously used to prepay any other postal article,

the officer in charge of the post office at which the postal article is received, shall send a notice to the addressee inviting him to attend, either in person or by agent, within a specified time at the post office to receive delivery of the postal article.

¹ The words and letter “or a Provincial Government” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The word “it” was substituted for the words “the Central or the Provincial Government” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words and commas “or, as the case may be, of the Provincial Government” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

(2) If the addressee or his agent attends at the post office within the time specified in the notice and consents to make known to the officer in charge of the post office the name and address of the sender of the postal article and to redeliver to the officer aforesaid the portion of the postal article which bears the address and the fictitious or previously used postage stamp, or, if the postal article is inseparable from the stamp, the entire postal article, the postal article shall be delivered to the addressee or his agent.

(3) If the addressee or his agent fails to attend at the post office within the time specified in the notice, or, having attended within that time, refuses to make known the name and address of the sender or to redeliver the postal article or portion thereof as required by sub-section (2), the postal article shall not be delivered to him, but shall be disposed of in such manner as the Government may direct.

Explanation— For the purposes of this section, the expression “postage stamp” includes any postage stamp for denoting any rate or duty of postage of any ¹[* * *] foreign country and the impression of any stamping machine provided or authorized for the like purpose by or under the authority of the Government of such ²[* * *] country.

³[27A. No newspaper printed and published in Bangladesh without conforming to the rules laid down in the ⁴[Printing Presses and Publications (Declaration and Registration) Act, 1973], shall be transmitted by post. Prohibition of transmission by post of certain newspapers

¹ The words “part of Her Majesty’s dominions or of any Acceding State or” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words and comma “part, State or” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ Sections 27A to 27D were inserted by the Press Law Repeal and Amendment Act, 1922 (Act No. XIV of 1922).

⁴ The words, brackets, comma and figure “Printing Presses and Publications (Declaration and Registration) Act, 1973” were substituted for the words comma and figure “Press and Registration of Books Act, 1867” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Power to detain newspapers and other articles being transmitted by post

27B. (1) Any officer of the Post Office authorized by the Post Master General in this behalf may detain any postal article in course of transmission by post which he suspects to contain –

- (a) (i) any newspaper or book as defined in the ¹[Printing Presses and Publications (Declaration and Registration) Act, 1973.];
or
(ii) any document;

containing any treasonable or seditious matter, that is to say, any matter the publications of which is punishable under section 123A or section 124A, as the case may be, of the Penal Code; or

- (b) any newspaper as defined in the ¹[Printing Presses and Publications (Declaration and Registration) Act, 1973,] edited, printed or published otherwise than in conformity with the rules laid down in that Act;

and shall deliver any postal article so detained to such officer as the Government may appoint in this behalf.

(2) Any officer detaining any postal article under the provisions of sub-section (1) shall forthwith send by post to the addressee of such article notice of the fact of such detention.

(3) The Government shall cause the contents of any postal article detained under sub-section (1) to be examined, and if it appears to the Government that the article contained any newspaper, book or other document, of the nature described in clause (a) or clause (b) of sub-section (1), may pass such orders as to the disposal of the article and its contents as it may deem proper, and, if it does not so appear, shall release the article and its contents, unless the same be otherwise liable to seizure under any law for the time being in force:

Provided that any person interested in any article detained under the provisions of clause (a) of sub-section (1) may, within two months from the date of such detention, apply to the

¹ The words, brackets, comma and figure "Printing Presses and Publications (Declaration and Registration) Act, 1973" were substituted for the words comma and figure "Press and Registration of Books Act, 1867" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Government for release of the same, and the Government shall consider such application and pass such orders thereon as it may deem to be proper:

Provided also that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the ¹[High Court Division] for release of the article and its contents on the ground that the article did not contain any newspaper, book or other document containing any treasonable or seditious matter.

(4) In this section “document” includes also any painting, drawing or photograph, or other visible representation.

27C. Every application made under the second proviso to sub-section (3) of section 27B shall be heard and determined in the manner provided by section 99D to 99F of the Code of Criminal Procedure, 1898, by a Special Bench of the ¹[High Court Division] constituted in the manner provided by section 99C of that Code.

Procedure for disposal by ¹[High Court Division] of applications for release of newspapers and articles so detained

27D. No order passed or action taken under section 27B shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section.]

Jurisdiction barred

CHAPTER VI

REGISTRATION, INSURANCE AND VALUE-PAYABLE POST

28. The sender of a postal article may, subject to the other provisions of this Act, have the article registered at the post office at which it is posted, and require a receipt therefore; and the Government may, by notification in the official Gazette, direct that, in addition to any postage chargeable under this Act, such further fee as may be fixed by the notification shall be paid on account of the registration of postal articles.

Registration of postal articles

¹ The words "High Court Division" were substituted for the words "High Court" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Power to make rules as to registration

29. (1) The Government may make rules as to the registration of postal articles.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) declare in what cases registration shall be required;
- (b) prescribe the manner in which the fees for registration shall be paid; and
- (c) direct that twice the fee for registration shall be levied on the delivery of a postal article required to be registered on which the fee for registration has not been prepaid.

(3) Postal articles made over to the Post Office for the purpose of being registered shall be delivered, when registered, at such times and in such manner as the Director General may, by order, from time to time appoint.

Insurance of postal articles

30. The Government may, by notification in the official Gazette, direct,—

- (a) that any postal article may, subject to the other provisions of this Act, be insured at the post office at which it is posted, against the risk of loss or damage in course of transmission by post, and that a receipt therefor shall be granted to the person posting it; and
- (b) that, in addition to any postage and fees for registration chargeable under this Act, such further fee as may be fixed by the notification shall be paid on account of the insurance of postal articles.

Power to require insurance of postal articles

31. The Government may, by notification in the official Gazette, declare in what cases insurance shall be required, and direct that any postal article containing anything required to be insured, which has been posted without being insured, shall be returned to the sender or shall be delivered to the addressee, subject to the payment of such special fee as may be fixed by the notification:

Provided that the levy of such special fee as aforesaid shall not impose any liability upon the Government in respect of the postal article.

32. (1) The Government may make rules as to the insurance of postal articles.

Power to make rules as to insurance

(2) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) declare what classes of postal articles may be insured under section 30;
- (b) fix the limit of the amount for which postal articles may be insured; and
- (c) prescribe the manner in which the fees for insurance shall be paid.

(3) Postal articles made over to the Post Office for the purpose of being insured shall be delivered, when insured, at such places and times and in such manner as the Director General may, by order, from time to time appoint.

33. Subject to such conditions and restrictions as the Government may, by rule, prescribe, Government shall be liable to pay compensation, not exceeding the amount for which a postal article has been insured, to the sender thereof for the loss of the postal article or its contents, or for any damage caused to it in course of transmission by post:

Liability in respect of postal articles insured

Provided that the compensation so payable shall in no case exceed the value of the article lost or the amount of the damage caused.

34. The Government may, by notification in the official Gazette, direct that, subject to the other provisions of this Act and to the payment of fees at such rates as may be fixed by the notification, a sum of money specified in writing at the time of posting by the sender of a postal article shall be recoverable on the delivery thereof from the addressee, and that the sum, so recovered, shall be paid to the sender:

Transmission by post of value-payable postal articles

Provided that the Government shall not incur any liability in respect of the sum specified for recovery, unless and until that sum has been received from the addressee.

Explanation— Postal articles sent in accordance with the provisions of this section may be described as “value-payable” postal articles.

Power to make rules as to value payable postal articles

35. (1) The Government may make rules as to the transmission by post of value-payable postal articles.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) declare what classes of postal articles may be sent as value-payable postal articles;
- (b) direct that no postal article shall be so sent unless the sender declares that it is sent in execution of a *bona fide* order received by him;
- (c) limit the value to be recovered on the delivery of any value-payable postal article;
- (d) prescribe the form of declaration to be made by the senders of value-payable postal articles, and the time and manner of the payment of fees;
- (e) provide for the retention and repayment to the addressee in cases of fraud of money recovered on the delivery of any value-payable postal articles; and
- (f) prescribe the fees to be charged for inquiries into complaints regarding the delivery of or payment for value-payable postal articles.

(3) Postal articles shall be made over to the Post Office for the purpose of being sent as “value-payable” and shall be delivered, when so sent, at such times and in such manner as the Director General may, by order, from time to time appoint.

(4) No suit or other legal proceeding shall be instituted against the Government, or any officer of the Post Office in respect of anything done, or in good faith purporting to be done, under any rule made under clause (e) of sub-section (2).

36. (1) Where arrangements are in force with ¹[any foreign country], for the transmission by post of registered, insured or value-payable postal articles between Bangladesh and ²[such country], the Government may make rules to give effect to such arrangements.

Power to give effect to arrangements with other countries

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

- (a) the form of declaration to be made by the senders of such postal articles as aforesaid; and
- (b) the fees to be charged in respect thereof.

CHAPTER VII

UNDELIVERED POSTAL ARTICLES

37. (1) The Government may make rules as to the disposal of postal articles which for any reason cannot be delivered (hereinafter referred to as “undelivered postal articles”).

Power to make rules as to disposal of undelivered postal articles

(2) In particular and without prejudice to the generality of the foregoing power, such rules may,—

- (a) prescribe the period during which undelivered postal articles at a post office shall remain in that office; and
- (b) provide for the publication of lists of undelivered postal articles, or of any class of undelivered postal articles.

(3) Every undelivered postal article, after being detained at a post office for the period prescribed by rule under the foregoing provisions of this section, shall be either forwarded, free of further charge, to the post office at which it was posted, for return to the sender, or sent to the office of the Post Master General.

¹ The words "any foreign country" were substituted for the words and commas “the United Kingdom, or with any British possession, Acceding State or foreign country” by section 3 and 2nd Schedule of Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973),.

² The words "such country" were substituted for the words and comma “the United Kingdom or such possession, State or country” by section 3 and 2nd Schedule of Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

Disposal of undelivered postal articles at office of Post Master General

38. (1) Every postal article received at the office of the Post Master General under sub-section (3) of section 37 shall be dealt with as follows:-

- (a) if practicable, it shall be redirected and forwarded by post to the addressee; or,
- (b) if it cannot be redirected and forwarded as aforesaid, it shall be opened by some officer, appointed by the Post Master General in this behalf and bound to secrecy, in order to ascertain the name and address of the sender.

(2) If the name and address of the sender are so ascertained, it shall be returned by post to the sender, free of further charge or subject to such further charge as the Government may, by rule, direct.

Final disposal of undelivered postal articles

39. Undelivered postal articles which cannot be disposed of under the foregoing provisions, shall be detained in the office of the Post Master General for such further period (if any), and shall be dealt with in such manner, as the Government may, by rule, direct:

Provided that—

- (a) letters and postcards shall be destroyed;
- (b) money or saleable property, not being of a perishable nature, found in any undelivered postal article, shall be detained for a period of one year in the office of the Post Master General, and, if on the expiration of that period no person has established his right thereto, shall, if money, be credited to the Post Office, and, if saleable property, be sold, the sale-proceeds being credited to the Post Office.

CHAPTER VIII

SHIP LETTERS

Duty of master of ship, departing from any port in Bangladesh, etc., and not being a mail ship, to convey mail bags

40. The master of a ship, not being a mail ship, about to depart from any port in Bangladesh to any port within, or any port or place beyond, Bangladesh shall receive on board any mail bag tendered to him by any officer of the Post Office for conveyance, granting a receipt therefor in such form as the Government may, by rule, prescribe, and shall, without delay, deliver the same at the port or place of destination.

41. (1) The master of a ship arriving at any port in Bangladesh shall, without delay, cause every postal article or mail bag on board which is directed to that port and is within the exclusive privilege conferred on the Government by section 4, to be delivered either at the post office at that port or to some officer of the Post Office authorized in this behalf by the Post Master General.

Duty of master of ship arriving at any port in Bangladesh in respect of postal articles and mail bags on board

(2) If there is on board any postal article or mail bag which is directed to any other place within Bangladesh and is within the exclusive privilege aforesaid, the master shall, without delay, report the fact to the officer in charge of the post office at the port of arrival and act according to the directions he may receive from such officer, and the receipt of such officer shall discharge him from all further responsibility in respect of the postal article or mail bag.

42. The Government may, by notification in the official Gazette, declare what gratuities shall be allowed to masters of ships, not being mail ships, in respect of postal articles received by them for conveyance on behalf of the Post Office ; and the master of a ship, not being a mail ship, about to leave any port in Bangladesh as aforesaid shall, if he receives on board a mail bag for conveyance, be entitled to demand and obtain immediately the amount of the gratuity payable under this section in respect of the mail bag and its contents.

Allowance of gratuities for conveyance of postal articles by ships other than mail ships

CHAPTER IX

MONEY ORDERS

43. (1) The Government may provide for the remitting of small sums of money through the Post Office by means of money orders, and may make rules as to such money orders.

Power to maintain money order system and to make rules as to remittances thereby

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe,—

- (a) the limit of amount for which money orders may be issued;
- (b) the period during which money orders shall remain current; and
- (c) the rates of commission or the fees to be charged on money orders or in respect thereof.

Power for remitter to recall money order or alter name of payee

44. (1) Subject to such conditions as the Government may, by rules made under section 43, prescribe in respect of the levy of additional rates of commission or fees or any other matters, a person remitting money through the Post Office by means of a money order may require that the amount of the order if not paid to the payee be repaid to him or be paid to such person other than the original payee as he may direct.

(2) If neither the payee nor the remitter of a money order can be found and if within the period of one year from the date of the issue of the order no claim is made by such payee or remitter, the amount of such order shall not be claimable from the Government.

Power to provide for the issue of postal orders

45. The Government may authorize the issue in such form as may be suitable of money orders to be called postal orders or by such other designation as may be deemed appropriate for certain fixed amounts and may make rules as to the rates of commission to be charged thereon and the manner in which and conditions subject to which they may issued paid and cancelled:

Provided that no such order shall be issued for an amount in excess of ¹[Fifty Taka].

Power to give effect to arrangements with other countries

46. (1) Where arrangements are in force with ²[any foreign country] for the issue and payment through the Post Office of money orders between Bangladesh and ³[such country], the Government may make rules to give effect to such arrangements.

¹ The words "Fifty Taka" were substituted for the words "Ten Taka" by section 2 of the Post Office (Amendment) Act, 1990 (Act No. XXXVII of 1990).

² The words "any foreign country" were substituted for the words and commas "the United Kingdom, or with any British possession, Acceding State or foreign country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words "such country" were substituted for the words and comma "the United Kingdom or such possession, State or country" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe,—

- (a) the manner in which, and the conditions subject to which, such orders may be issued and paid in Bangladesh; and
- (b) the rates of commission to be charged thereon.

47. If any person, without reasonable excuse, the burden of proving which shall lie on him, neglects or refuses to refund—

Recovery of money order paid to the wrong person

- (a) any amount paid to him in respect of a money order by an officer of the Post Office in excess of what ought to have been paid to him in respect thereof, or
- (b) the amount of a money order paid by an officer of the Post Office to him instead of to some other person to whom it ought to have been paid,

such amount shall be recoverable by an officer of the Post Office authorized by the Post Master General in this behalf from the person so neglecting or refusing as if it were an arrear of land-revenue due from him.

48. No suit or other legal proceeding shall be instituted against the Government or any officer of the Post Office in respect of—

Exemption from liability in respect of money orders

- (a) anything done under any rules made by the Government under this Chapter; or
- (b) the wrong payment of a money order caused by incorrect or incomplete information given by the remitter as to the name and address of the payee, provided that, as regards incomplete information, there was reasonable justification for accepting the information as a sufficient description for the purpose of identifying the payee; or
- (c) the payment of any money order being refused or delayed by, or on account of, any accidental neglect, omission or mistake, by, or on the part of, an officer of the Post Office, or for any other cause whatsoever, other than the fraud or wilful act or default of such officer; or

- (d) any wrong payment of a money order after the expiration of one year from the date of the issue of the order; or
- (e) any wrong payment or delay in payment of a money order beyond the limits of Bangladesh by an officer of any post office, not being one established by the Government.

CHAPTER X

PENALTIES AND PROCEDURE

Offences by Officers of the Post Office

Penalty for misconduct of person employed to carry or deliver mail bags or postal articles

49. Whoever, being employed to carry or deliver any mail bag or any postal article in course of transmission by post,—

- (a) is in a state of intoxication while so employed, or
- (b) is guilty of carelessness or other misconduct, whereby the safety of any such mail bag or postal article as aforesaid is endangered, or
- (c) loiters or makes delay in the conveyance or delivery of any such mail bag or postal article as aforesaid, or
- (d) does not use due care and diligence safely to convey or deliver any such mail bag or postal article as aforesaid,

shall be punishable with fine which may extend to ¹[five hundred taka].

Penalty for voluntary withdrawal from duty, without permission or notice, of person employed to carry or deliver mail bags or postal articles

50. Whoever, being employed to carry or deliver any mail bag or any postal article in course of transmission by post, voluntarily withdraws from the duties of his office without permission or without having given one month's previous notice in writing, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to ¹[five hundred taka] or with both.

¹ The words "five hundred taka" were substituted for the words "fifty taka" by section 4 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

51. Whoever, being employed to carry or deliver any postal article in course of transmission by post and required while so employed to keep any register, makes, or causes or suffers to be made, any false entry in the register with intent to induce the belief that he has visited a place, or delivered a postal article, which he has not visited or delivered, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ¹[one thousand taka] or with both.

Penalty for making false entry in register kept by person employed to carry or deliver postal articles

52. Whoever, being an officer of the Post Office, commits theft in respect of, or dishonestly misappropriates, or, for any purpose whatsoever, secretes, destroys or throws away, any postal article in course of transmission by post or anything contained therein, shall be punishable with imprisonment for a term which may extend to seven years, and shall also be punishable with fine.

Penalty for theft, dishonest misappropriation, secretion, destruction, or throwing away of postal articles

53. Whoever, being an officer of the Post Office, contrary to his duty, opens, or causes or suffers to be opened, any postal article in course of transmission by post, or wilfully detains or delays, or causes or suffers to be detained or delayed, any such postal article, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both:

Penalty for opening, detaining or delaying postal articles

Provided that nothing in this section shall extend to the opening, detaining or delaying of any postal article under the authority of this Act or in obedience to the order in writing of the Government or the direction of a competent Court.

54. Whoever, being an officer of the Post Office,—

- (a) fraudulently puts any wrong official mark on a postal article, or
- (b) fraudulently alters, removes or causes to disappear any official mark which is on a postal article, or,

Penalty for fraud in connection with official marks and for receipt of excess postage

¹ The words "one thousand taka" were substituted for the words "one hundred taka" by section 6 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

- (c) being entrusted with the delivery of any postal article knowingly demands or receives any sum of money in respect of the postage thereof which is not chargeable under this Act,

shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

Penalty for fraudulently preparing, altering, secreting or destroying Post Office documents

55. Whoever, being an officer of the Post Office entrusted with the preparing or keeping of any document, fraudulently prepares the document incorrectly, or alters or secretes or destroys the document, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

Penalty for fraudulently sending unpaid postal articles

56. Whoever, being an officer of the Post Office, sends by post, or puts into any mail bag, any postal article upon which postage has not been paid or charged in the manner prescribed by this Act, intending thereby to defraud the Government of the postage on such postal article, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

57. *[Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule, as amended by the Bangladesh Laws (Revision and Declaration) (Amendment) Act, 1974 (Act No. LIII of 1974).]*

Penalty for contravention of sections 4 and 4B

¹[**58.** (1) Whoever, in contravention of the provisions of section 4 or 4B, carries, receives, tenders or delivers letters, or collects letters, or operates the business of Mailing Operator or Courier Service, shall be punishable with fine which may extend to Taka fifty thousand for every incident for every such letter or such business.

¹ Section 58 was substituted by section 4 of the Post Office (Amendment) Act, 2010 (Act No. I of 2010).

(2) Whoever, having already been convicted of an offence under this section, is again convicted thereunder, shall, on every such subsequent conviction, be punishable with fine which may extend to Taka two lakhs."]

59. (1) Whoever, in contravention of the provisions of section 5, carries, receives, tenders or delivers letters, or collects letters, shall be punishable with fine which may extend to ¹[five hundred taka] for every such letter. Penalty for contravention of section 5

(2) Whoever, having already been convicted of an offence under this section, is again convicted there under, shall, on every such subsequent conviction, be punishable with fine which may extend to ²[five thousand taka].

60. Whoever, being appointed to sell postage stamps,—

- (a) takes from any purchaser for any postage stamp or quantity of postage stamps a price higher than that fixed by any rule made under section 16, sub-section (3), clause (a), shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ³[two thousand Taka], or with both; or
- (b) commits a breach of any other rule made under section 16, shall be punishable with fine which may extend to ³[two thousand taka].

Penalty for breach of rules under section 16

61. (1) Whoever, in contravention of the provisions of section 19 or section 20, sends or tenders or makes over in order to be sent by post any postal article or anything, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both. Penalty for contravention of section 19 or 20

¹ The words "five hundred taka" were substituted for the words "fifty taka" by section 7 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

² The words "five thousand taka" were substituted for the words "five hundred taka" by section 7 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

³ The words "two thousand taka" were substituted for the words "two hundred taka" by section 9 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

(2) The detention in the Post Office of any postal article on the ground of its having been sent in contravention of the provisions of section 19 or section 20, shall not exempt the sender from any proceedings which might have been taken if the postal article had been delivered in due course of post.

Penalty for defiling or injuring post office letter-boxes

62. Whoever places in or against any letter-box provided by the Post Office for the reception of postal articles any fire, match or light, any explosive, dangerous, filthy, noxious or deleterious substance, or any fluid, or commits a nuisance in any such letter-box or its appurtenances or contents, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

Penalty for affixing without authority thing to, or painting, tarring or disfiguring, post office or post office letterbox

63. Whoever, without due authority, affixes any placard, advertisement, notice, list, document, board or other thing in or on, or paints, tars or in any way disfigures any post office or any letter-box provided by the Post Office for the reception of postal articles, shall be punishable with fine which may extend to ¹[five hundred taka].

Penalty for making false declaration

64. Whoever, being required by this Act to make a declaration in respect of any postal article to be sent by post or the contents or value thereof, makes in his declaration any statement which he knows, or has reason to believe, to be false, or does not believe to be true, shall be punishable with fine which may extend to ²[two thousand Taka], and, if the false declaration is made for the purpose of defrauding the Government, with fine which may extend to ²[five thousand taka].

¹ The words "five hundred taka" were substituted for the words "fifty taka" by section 10 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

² The words "two thousand taka" and "five thousand taka" were substituted for the words "two hundred taka" and "five hundred taka" respectively by section 11 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

65. Whoever, being the master of a ship,—

- (a) fails to comply with the provisions of section 40, or,
 (b) without reasonable excuse, the burden of proving which shall lie on him, fails to deliver any postal article or mail bag or to comply with the directions of the officer in charge of the post office at a port of arrival, as required by section 41,

Penalty for master of ship failing to comply with the provisions of section 40 or 41

shall be punishable with fine which may extend to ¹[ten thousand Taka].

66.(1) Whoever, being the master of a ship or the pilot of an aircraft arriving at any port in Bangladesh or any one on board such ship or aircraft, knowingly has in his baggage or in his possession or custody, after the postal articles on board or any of them have been sent to the post office at the port of arrival, any postal article within the exclusive privilege conferred on the Government by section 4, shall be punishable with fine which may extend to ²[five hundred taka] for every such postal article as aforesaid.

Penalty for detention of letters on board vessel arriving in port

(2) Whoever, being such master, pilot or other person as aforesaid, detains any such postal article as aforesaid after demand made for it by an officer of the Post Office, shall be punishable with fine which may extend to ³[one thousand taka] for every such postal article.

67. Whoever, except under the authority of this Act or of any other Act for the time being in force or in obedience to the order in writing of the Government or the direction of a competent Court, detains the mail or any postal article in course of transmission by post, or on any pretence opens a mail bag in course of transmission by post, shall be punishable with fine which may extend to ⁴[two thousand taka]:

Penalty for detaining mails or opening mail bag

¹ The words "ten thousand taka" were substituted for the words "one thousand taka" by section 12 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

² The words "five hundred taka" substituted for the words "fifty taka" by section 13 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

³ The words "one thousand taka" were substituted for the words "one hundred taka" by section 13 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

⁴ The words "two thousand taka" were substituted for the words "two hundred taka" by section 14 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

Provided that nothing in this section shall prevent the detention of an officer of the Post Office carrying the mails or any postal article in course of transmission by post, on a charge of having committed an offence declared to be cognizable by the Code of Criminal Procedure, 1898, or any other law for the time being in force.

Penalty for retaining postal articles wrongly delivered or mail bags

68. Whoever fraudulently retains, or wilfully secretes or makes away with, or keeps or detains, or, when required by an officer of the Post Office, neglects or refuses to deliver up, any postal article in course of transmission by post which ought to have been delivered to any other person, or a mail bag containing a postal article, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

Penalty for unlawfully diverting letters

69. Whoever, not being an officer of the Post Office, wilfully and maliciously, with intent to injure any person, either opens or causes to be opened any letter which ought to have been delivered, or does any act whereby the due delivery of a letter to any person is prevented or impeded, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ¹[five thousand Taka], or with both:

Provided that nothing in this section shall apply to a person who does any act to which the section applies, if he is a parent, or in the position of a parent or guardian, of the addressee, and the addressee is a minor or a ward.

General

Penalty for abetting, or attempting to commit, offences under Act

70. Whoever abets the commission of any offence punishable under this Act or attempts to commit any offence so punishable, shall be punishable with the punishment provided for that offence.

Property in cases of offences to be laid in the Post Office

71. In every prosecution for an offence in respect of a mail bag or of any postal article sent by post, it shall be sufficient, for the purpose of the charge, to describe the mail bag or postal article as being the property of the Post Office, and it shall not be necessary to prove that the mail bag or postal article was of any value.

¹ The words "five thousand taka" were substituted for the words "five hundred taka" by section 15 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

72. No Court shall take cognizance of an offence punishable under any of the provisions of sections 51, 53, 54, clauses (a) and (b), 55, 56, 58, 59, 61, 64, 65, 66 and 67 of this Act, unless upon complaint made by order of, or under authority from, the Director General or a Post Master General.

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SUPPLEMENTAL

73. [Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]

74.(1) In addition to the powers hereinbefore conferred, the Government may make rules to carry out any of the purposes and objects of this Act.

General power to make rules and provisions as to rules under Act

(2) In making any rule under this Act, the Government may direct that a breach of it shall be punishable with fine which may extend to ¹[one thousand taka].

(3) All rules made by the Government under this Act shall be published in the official Gazette and, on such publication, shall have effect as if enacted by this Act.

75. The Government may, by notification in the official Gazette authorize, either absolutely or subject to conditions, the Director General to exercise any of the powers conferred upon the Government by this Act, other than a power to make rules.

Delegation of powers, other than rule-making powers, to Director General

76. [Repealed by section 3 and Schedule II of the Repealing and Amending Act, 1914 (Act No. X of 1914).]

77. [Omitted by Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]

¹ The words "one thousand taka" were substituted for the words "fifty taka" by section 16 of the Post Office (Amendment) Act, 1994 (Act No. V of 1994).

¹[**THE FIRST SCHEDULE**
INLAND POSTAGE RATES
(See Section 7)]

Letters-				
For every 10 grams or fraction thereof	....	....	2.00	Taka
Postcards-				
Single	....	....	1.00	”
Reply	....	....	2.00	”
Business Reply Envelops				
For every 10 grams or fraction thereof	....	....	2.00	”
Business Reply Cards-				
Business Reply Cards	....	....	1.00	”
Book packets including printed matters-				
For the first 50 grams or fraction thereof	....	....	1.00	”
For every additional 25 grams or fraction thereof in excess of 50 grams	....	....	25	Poisa
Pattern and sample packets-				
For the first 50 grams or fraction thereof	....	....	1.00	Taka
For every additional 25 grams or fraction thereof in excess of 50 grms	....	....	50	Poisa
Registered Newspapers (Single Copy)-				
For a weight not exceeding 100 grams	....	....	15	”
For a weight exceeding 100 grams but not exceeding 200 grams	....	....	30	”
For every additional 200 grams or fraction thereof	....	....	15	”
Registered Newspapers Packets (More than one copy of the same issue)-				
For a weight not exceeding 100 grams	....	....	15	”
For every additional 50 grams or fraction thereof in excess of 100 grams	....	....	15	”
Blind Literature Packets-				
Not exceeding 8 Kilograms or any lower limit that may be prescribed by the Director-General	....	....	Free	
Parcels-				
For every 400 grams or fraction thereof	....	....	4.00	Taka
Air Parcels-				
For every 400 grams or fraction thereof	....	....	5.00	”
Inland Aerogramme-				
Inland Aerogramme	....	....	2.00	”]

THE SECOND SCHEDULE.—[*Repealed by section 3 and Schedule II of the
Repealing and Amending Act, 1914 (Act No. X of 1914).*]

¹ The "THE FIRST SCHEDULE" was substituted for "FIRST SCHEDULE" by section 3 of অর্থ আইন, (১৯৮৯ সনের ৩৬ নং আইন).

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THE STAMP ACT, 1899**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:—

CHAPTER I

PRELIMINARY

- | | |
|--|--|
| Short title,
extent and
commencement | <p>1. (1) This Act may be called the Stamp Act, 1899.</p> <p>(2) It extends to the whole of Bangladesh.</p> <p>(3) It shall come into force on the first day of July, 1899.</p> |
| Definition | <p>2. In this Act, unless there is something repugnant in the subject or context,—</p> |
| “Banker” | <p>(1) “banker” include a bank and any person acting as a banker;</p> |
| “Bill of
exchange”. | <p>(2) “bill of exchange” means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a 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;</p> |

* Throughout the Act, the words “Bangladesh”, “Government”, “Taka” and “High Court Division” were substituted for the words “Pakistan” or “East Pakistan”, “Provincial Government” or “Central Government”, “rupee” or “rupees” or “Rs” and “High Court” respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (3) “bill of exchange payable on demand” includes,— “Bill of exchange payable on demand”
- (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 authorizes another to give credit to the person in whose favour it is drawn;
- (4) “bill of lading” includes a “through bill of lading,” but does not include a mate’s receipt; “Bill of lading”
- (5) “bond” includes— “Bond”
- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
 - (b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and
 - (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;
- (6) “chargeable” means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in Bangladesh when such instrument was executed or, where several persons executed the instrument at different times, first executed; “Chargeable”

- “Cheque” (7) “cheque” means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand;
- (8) [Omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]
- “Collector” (9) “Collector”–
- (a) means the collector of a district ; and
- (b) includes a Deputy Commissioner and any officer whom the Government may, by notification in the official Gazette, appoint in this behalf;
- “Conveyance” (10) “conveyance” includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I ¹ [* * *];
- “Duly Stamped” (11) “duly stamped”, as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount, and that such stamp has been affixed or used in accordance with the law for the time being in force in Bangladesh;
- “Executed” and “Execution”. (12) “executed” and “execution”, used with reference to instruments, mean “signed” and “signature”;
- “Impressed Stamp” (13) “impressed stamp” includes–
- (a) labels affixed an impressed by the proper officer; and
- (b) stamps embossed or engraved on stamped paper;
- “Instrument” (14) “instrument” includes every documents by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

¹ The words, figure and comma “or by Schedule IA, as the case may be” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (15) “instrument of partition” means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court and an award by an arbitrator directing a partition; “Instrument of partition”
- (16) “lease” means a lease of immovable property, and includes also— “Lease”
- (a) a patta;
 - (b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or delivery rent for immovable property;
 - (c) any instrument by which tolls of any description are let;
 - (d) any writing on an application for a lease intended to signify that the application is granted;
- (16a) “marketable security” means a security of such a description as to be capable of being sold in any stock market in Bangladesh or in the United Kingdom; “Marketable Security”
- (17) “mortgagee-deed” includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property; “Mortgagee-deed”
- (18) “paper” includes vellum, parchment or any other material on which an instrument may be written; “Paper”
- (19) “policy of insurance” includes— “Policy of Insurance”
- (a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;
 - (b) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance;

“Policy of sea-insurance” or “Sea-policy”.

(20) “policy of sea-insurance” or “sea-policy”–

(a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel; and

(b) includes any insurance of goods, merchandise or property for any transit which includes not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance;

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance;

“Power of Attorney”.

¹[(21) “power of attorney” means the power of attorney as defined in section 2, clause (1), of the Power of Attorney Act, 2012 (Act No. XXXV of 2012);]

“Promissory note”

(22) “promissory note” means a promissory note defined by the Negotiable Instruments Act, 1881; It also includes a note promising 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:

¹ Clause (21) was substituted by section 2 অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন).

- (23) “receipt” includes any note, memorandum or writing— “Receipt”
- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or
 - (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or
 - (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
 - (d) which signifies or imports any such acknowledgement,
- and whether the same is or is not signed with the name of any person;
- (24) “settlement” means any non-testamentary disposition, in writing, of movable or immovable property made— “Settlement”
- (a) in consideration of marriage,
 - (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
 - (c) for any religious or charitable purpose;
- and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition; and
- (25) “Soldier” includes any person below the rank of non-commissioned officer who is enrolled under the ¹[***] Army Act, 1952. “Soldier”

¹ The words, comma and figure “Indian Army Act, 1911 or the Pakistan” were omitted by section 3 and 2nd Schedule of Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

CHAPTER II

STAMP-DUTIES

A.— Of the Liability of Instruments of Duty.

Instruments chargeable with duty.

3. Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefore, respectively, that is to say—

- (a) every instrument mentioned in that schedule which, not, having been previously executed by any person, is executed in Bangladesh on or after the first day of July, 1899;
- (b) every bill of exchange payable otherwise than on demand or promissory note drawn or made out of Bangladesh on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated, in Bangladesh; and
- (c) every instrument (other than a bill of exchange or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of Bangladesh on or after that day relates to any property situate, or to any matter or thing done or to be done, in Bangladesh and is received in Bangladesh:

¹[* * *]

Provided also that no duty shall be chargeable in respect of—

- (1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;
- (2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgagee or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the

¹ The first proviso of section 3 was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹[Merchant Shipping Ordinance, 1983 (XXVI of 1983)].

4. ²[(1) Where, in the case of any sale, mortgagee 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 the conveyance, mortgagee or settlement, and each of the other instruments shall be chargeable with a duty of ³[three hundred Taka] instead of the duty (if any) prescribed for it in that Schedule.]

Several instruments used in single transaction of sale, mortgagee or settlement

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Instruments relating to several distinct matters

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I ⁴[***] shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Instruments coming within several descriptions in Schedule I

Provided that nothing in this Act contained shall render

¹ The words, comma, figures and brackets "Merchant Shipping Ordinance, 1983 (XXVI of 1983)" were substituted for the words, commas, figures "Merchant Shipping Act, 1894, or under Act XIX of 1838 or the Registration of Ships Act, 1841, as amended by subsequent Acts" by section 2 of the Stamp (Amendment) Ordinance, 1986 (Ordinance No. XIV of 1986).

² Sub-section (1) was substituted for sub-section (1) by Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.

³ The words "three hundred Taka" were substituted for the words "three Taka" by section 2 of অর্থ আইন, ২০১২ (২০১২ সনের ২৬নং আইন) (with effect from 1st July, 2012).

⁴ The words, letter and commas "or in Schedule IA, as the case may be," were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

chargeable with duty exceeding three Taka a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid¹[* * *].

6A. [Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]

Policies of sea-
insurance 7. (1) No contract for sea-insurance²[* * *] shall be valid unless the same is expressed in a sea-policy.

(2) No sea-policy made for time shall be made for any time exceeding twelve months.

(3) No sea-policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

Bonds,
debentures or
other securities
issued on loans
under Act IX
of 1914 8. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loans Act, 1914, or of any other law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of one *per centum* on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other securities need not be stamped, and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.

¹ The words and figure "unless it falls within the provisions of section 6A" were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words, comma and figures "other than insurance as is referred to in section 506 of the Merchant Shipping Act, 1894" were omitted by section 2 of অর্থ আইন, ২০০০ (২০০০ সনের ১৫নং আইন).

(2) The provisions of sub-section (1) exempting certain bonds, debentures or other securities from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamped or not:

Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other securities from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or remitted by order issued by the Government.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten *per centum* upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

9. The Government may, by rule or order publish in the official Gazette,—

Power to reduce, remit or compound duties

- (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territories under its administration, the duties with which any instruments, or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and
- (b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

B.— Of Stamps and the mode of using them.

Duties how to
be paid

10. (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

- (a) according to the provisions herein contained; or
- (b) when no such provision is applicable thereto— as the Government may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

- (a) in the case of each kind of instrument – the description of stamps which may be used;
- (b) in the case of instruments stamped with impressed stamps – the number of stamps which may be used;
- (c) in the case of bills of exchange or promissory notes written in any Oriental language— the size of the paper on which they are written.

Use of adhesive
stamps

11. The following instruments may be stamped with adhesive stamps, namely: —

- (a) instruments chargeable with the duty of ten poisha or five poisha, except parts of bills of exchange payable otherwise than on demand and drawn in sets;
- (b) bills of exchange and promissory notes drawn or made out of Bangladesh;
- (c) entry as an ¹[advocate on the roll of the Supreme Court];
- (d) notarial acts; and
- (e) transfers by endorsement of shares in any incorporated company or other body corporate.

¹ The words "advocate on the roll of the Supreme Court" were substituted for the words and comma "advocate, vakil or attorney on the roll of a High Court" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹[11A. Notwithstanding the other provisions of this Act or any other law for the time being in force, the Government may, by notification in the official Gazette, direct that where the stamp duty payable on an insurance policy exceeds the amount specified in the notification, the entire stamp duty shall be paid only by treasury challan or account-payee pay order or account-payee bank draft in the manner prescribed by such notification or by rules.]

Payment of stamp duties on insurance policy in certain cases by challan, pay order or bank draft

- 12.** (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and
- (b) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

Cancellation of adhesive stamps

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Instruments stamped with impressed stamps how to be written

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Only one instrument to be on same stamp

¹ Section 11A was inserted by section 3 of অর্থ আইন, ২০০০ (২০০০ সনের ১৫নং আইন).

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instrument written contrary to section 13 or 14 deemed unstamped Denoting duty

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be donated upon such first mentioned instrument, by endorsement under the hand of the Collector or in such other manner (if any) as the Government may by rule prescribe.

C.— Of the time of stamping instruments.

Instruments executed in Bangladesh

17. All instruments chargeable with duty and executed by any person in Bangladesh shall be stamped before or at the time of execution.

Instruments other than bills, and notes executed out of Bangladesh

18. (1) Every instrument chargeable with duty executed only out of Bangladesh, and not being a bill of exchange, or promissory note, may be stamped within three months after it has been first received in Bangladesh.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. The first holder in Bangladesh of any bill of exchange payable otherwise than on demand or promissory note drawn or made out of Bangladesh shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in Bangladesh, affix thereto the proper stamp and cancel the same:

Bills and notes drawn out of Bangladesh

Provided that,

- (a) if, at the time any such bill of exchange, or note comes into the hands of any holder thereof in Bangladesh, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12; and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled;
- (b) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

19A. [Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]

D.— Of Valuations for Duty.

20. (1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of Bangladesh, such duty shall be calculated on the value of such money in the currency of Bangladesh according to the current rate of exchange on the day of the date of the instrument.

Conversion of amount expressed in foreign currencies

(2) The Government may, from time to time, by notification in the official Gazette, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of Bangladesh for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (1).

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock

Stock and marketable securities how to be valued

or security according to the average price or the value thereof on the day of the date of the instrument.

Effect of statement of rate of exchange or average price

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Certain instrument connected with mortgagees of marketable securities to be chargeable as agreements

¹[**23A.** (1) Where an instrument (not being a promissory note or bill of exchange) —

(a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

(b) makes redeemable or qualifies duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article No. 5(c) of Schedule 1.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.]

How transfer in consideration of debt, or subject to future payment, etc., to be charged

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

¹ Section 23A was added by the Indian Stamp (Amendment) Act, 1904 (Act No. XV of 1904).

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule 1.

Explanation—In the case of a sale of property subject to a mortgagee or other encumbrance, any unpaid mortgagee-money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgagee is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgagee.

Illustrations

(1) A owes B Taka 1,000. A sells a property to B, the consideration being Taka 500 and the release of the previous debt of Taka 1,000. Stamp duty is payable on Taka 1,500.

(2) A sells a property to B for Taka 500 which is subject to a mortgagee to C for Taka 1,000 and unpaid interest Taka 200. Stamp-duty is payable on Taka 1,700.

(3) A mortgages a house of the value of Taka 10,000 to B for Taka 5,000. B afterwards, buys the house from A. Stamp duty is payable on Taka 10,000 less the amount of stamp-duty already paid for the mortgagee.

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,—

- (a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;
- (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance - the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

Valuation in case of annuity, etc

- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance - the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where
value of
subject-matter
is
indeterminate

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Act) could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp-duty,—

- (a) when the lease has been granted by or on behalf of Government, at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to Government under the lease, or,
- (b) when the lease has been granted by any other person, at twenty thousand Taka a year;

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Facts affecting duty to be set forth in instrument

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

Direction as to duty in case of certain conveyance

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

¹[(2A). Notwithstanding anything contained in sub-section (1) and (2), where any property mentioned in any of these sub-sections is conveyed to the same person in parts by separate instruments executed within twelve months, the conveyance of the last part shall be chargeable with such amount of duty as would make up the *ad valorem* duty with which the conveyance for the whole property would be chargeable had it been conveyed by one instrument.]

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

¹ Sub-section (2A) was inserted by section 3 of the Finance Ordinance, 1984 (Ordinance No. XLII of 1984).

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last-mentioned conveyance shall in no case be less than three Taka.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five Taka with a duty of five Taka.

E.— Duty by whom payable.

Duties by
whom payable

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne, —

(a) in the case of any instrument described in any of the following articles of Schedule I, namely:—

No. 2 (Administration Bond),

No. 6 (Agreement relating to Deposit of Title deeds, Pawn or Pledge),

- No. 13 (Bill of Exchange),
- No. 15 (Bond),
- No. 16 (Bottomry Bond),
- No. 26 (Customs Bond),
- No. 27 (Debenture),
- No. 32 (Further charge),
- No. 34 (Indemnity-bond),
- No. 40 (Mortgagee deed),
- No. 49 (Promissory-note),
- No. 55 (Release),
- No. 56 (Respondentia Bond),
- No. 57 (Security-bond or Mortgagee-deed),
- No. 58 (Settlement),
- No. 62 (a) (Transfer of shares in an incorporated company or other body corporate),
- No. 62(b) (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),
- No. 62(c) (Transfer of any interest secured by a bond, mortgagee-deed or policy of insurance),-

by the person drawing, making or executing such instrument:

- (b) in the case of a policy of insurance other than fire-insurance - by the person effecting the insurance ;
- (bb) in the case of a policy of fire-insurance—by the person issuing the policy;

- (c) in the case of a conveyance (including a re-conveyance of mortgaged property) by the grantee: in the case of a lease or agreement to lease - by the lessee or intended lessee;
- (d) in the case of a counterpart of a lease - by the lessor;
- (e) in the case of an instrument of exchange - by the parties in equal shares;
- (f) in the case of a certificate of sale - by the purchaser of the property to which such certificate relates; and
- (g) in the case of an instrument of partition - by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

29A. *[Omitted by Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]*

Obligation to give receipt in certain cases.

30. Any person receiving any money exceeding ¹[four hundred Taka] in amount, or any bill of exchange, cheque or promissory note for an amount exceeding ¹[four hundred Taka], or receiving in satisfaction or part satisfaction of a debt any movable property exceeding ¹[four hundred Taka] in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same.

¹ The words “four hundred Taka” were substituted for the words “twenty Taka” by section 3 of অর্থ আইন, ২০১২ (২০১২ সনের ২৬নং আইন). (with effect from 1st July, 2012).

CHAPTER III

ADJUDICATION AS TO STAMPS

31. (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five Taka and not less than fifty poisha as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable. Adjudication as to proper stamp

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such an application until such abstract and evidence have been furnished accordingly:

Provided that—

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

32. (1) When an instrument brought to the Collector under section 31 is, in his opinion, one of a description chargeable with duty, and— Certificate by Collector

- (a) the Collector determines that it is already fully stamped, or
- (b) the duty determined by the Collector under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorise the Collector to endorse—

- (a) any instrument ¹[* * *] executed or first executed in Bangladesh and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;
- (b) any instrument executed or first executed out of Bangladesh and brought to him after the expiration of three months after it has been first received in Bangladesh;
- (c) any instrument chargeable with the duty of ten poisha or five poisha or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped.

²[* * *]

¹ The words, brackets, letter and figure “other than an instrument chargeable with duty under clause (bb) of the first proviso to section 3” were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² Clause (d) was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

CHAPTER IV

INSTRUMENTS NOT DULY STAMPED

33. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

Examination
and
impounding of
instruments

(2) For that purpose every such person shall examine every instruments so chargeable and so produced or coming before him in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in Bangladesh when such instrument was executed or first executed:

Provided that, —

- (a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;
 - (b) in the case of a Judge of the High Court Division the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.
- (3) For the purposes of this section, in cases of doubt,—
- (a) the Government may determine what offices shall be deemed to be public offices; and
 - (b) the Government may determine who shall be deemed to be persons in charge of public offices.

Special provision as to unstamped receipts

34. Where any receipt chargeable with a duty of ¹[thirty poisha] is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

Instruments not duly stamped inadmissible in evidence, etc

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that, —

- (a) any such instrument not being an instrument chargeable with a duty of ten poisha or five poisha only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five Taka, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five Taka, or a sum equal to ten times such duty or portion;
- (b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one Taka by the person tendering it;
- (c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;
- (d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;

¹ The words "thirty poisha" were substituted for the words "fifteen paisa" by the Finance Act, 1974 (Act No. XLIV of 1974).

- (e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

36. Where an instrument has been admitted in evidence, such admission shall not except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Admission of instrument where not to be questioned

37. The Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

Admission of improperly stamped instruments

38. (1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

Instruments impounded how dealt with

(2) In every other case, the person so impounding an instrument shall send it in original to the Collector.

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, refund any portion of the penalty in excess of five Taka which has been paid in respect of such instrument.

Collector's power to refund penalty paid under section 38, sub-section (1)

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

Collector's
power to stamp
instruments
impounded

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of ten poisha or five poisha only or a bill of exchange or promissory note, he shall adopt the following procedure:—

- (a) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;
- (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five Taka or, if he thinks fit, an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five Taka:

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Instruments
unduly
stamped by
accident

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of ten poisha or five poisha only or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector

the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Endorsement
of instruments
on which duty
has been paid
under sections
35, 40 or 41

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that—

- (a) no instrument which has been admitted in evidence upon payment of duty, and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;
- (b) nothing in this section shall affect the Order XIII, rule 9 of Schedule I to the Code of Civil Procedure, 1908.

43. The taking of proceedings or the payment of a penalty under this chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

Prosecution for
offence against
Stamp-law

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

Persons paying duty or penalty may recover same in certain cases

44. (1) When any duty or penalty has been paid under section 35, section 37, section 40 or section 41, by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

Power to Revenue-authority to refund penalty or excess duty in certain cases

45. (1) Where any penalty is paid under section 35 or section 40, the Chief Revenue authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

Non-liability for loss of instruments sent under section 38

46. (1) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

47. When any bill of exchange or promissory note chargeable with the duty of five poisha is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and, upon canceling the same in 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 foresaid, and such bill, or note shall, so far as respects the duty, be deemed good and valid:

Power of payer to stamp bills and promissory notes received by him unstamped

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.

48. All duties, penalties and other sums required to be paid under this chapter may be recovered by the Collector by distress and sale of the movable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

Recovery of duties and penalties

48A. [Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.]

CHAPTER V

ALLOWANCES FOR STAMPS IN CERTAIN CASES

49. Subject to such rules as may be made by the Government as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the case

Allowance for spoiled stamps

hereinafter mentioned, namely: —

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;
- (c) in the case of bills of exchange payable otherwise than on demand or promissory notes—
 - (1) the stamp on any such bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance ; provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon;
 - (2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands;
 - (3) the stamp used or intended to be used for any such bill of exchange or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange, or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, or note;
- (d) the stamp used for an instrument executed by any party thereto which—
 - (1) has been afterwards found to be absolutely void in law from the beginning;

- (2) has been afterwards found unfit by reason of any error or mistake therein, for the purpose originally intended;
- (3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;
- (4) for want of the execution thereof by some material party, and his inability or refusal to sign the same is in fact incomplete and insufficient for the purpose for which it was intended;
- (5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;
- (6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value;
- (7) is deficient in value and the transaction intended to be thereby effected had been effected by some other instrument between the same parties and bearing a stamp of not less value;
- (8) is inadvertently and undersignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation— The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

Application for relief under section 49 when to be made

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

- (1) in the cases mentioned in clause (d) (5), within two months of the date of the instrument;
- (2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled;
- (3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated within six months after the execution thereof by the person by whom it was first or alone executed:

Provided that,—

- (a) when the spoiled instrument has been sufficient reasons sent out of [Bangladesh, the application may be made within six months after it has been received back in Bangladesh;
- (b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

Allowance in case of printed forms no longer required by Corporation

51. The Chief Revenue-authority or the Collector if empowered by the Chief Revenue-authority in this behalf may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance for misused stamps

52. (a) When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(b) when any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13;

the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused for rendered useless.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

- (a) other stamps of the same description and value; or,
- (b) if required, and he thinks fit, stamps of any other description to the same amount in value; or,
- (c) at his discretion, the same value in money, deducting six and one fourth *per centum* of that value.

Allowance for spoiled or misused stamps how to be made

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money the words deducting six and one-fourth *per centum* of that value upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

Allowance for stamps not required for use

- (a) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of six months next preceding the date on which they were so delivered:

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Allowance on
renewal of
certain
debentures

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less:

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the Government may direct.

Explanation—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes:

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same;
- (b) the issue of one debenture in place of two or more original debenture, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) the alteration of the rate of interest or the dates of payment thereof.

CHAPTER VI

REFERENCE AND REVISION

Control of, and
statement of
cases to, Chief
Revenue-
authority

56. (1) The powers exercisable by a Collector under Chapter IV and Chapter V and under clause (a) of the first proviso to section 26 shall in all cases be subject to the control of the Chief Revenue-authority.

(2) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Revenue-authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

57. (1) The Chief Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion¹[thereon, to the High Court Division]-

Statement of case by Chief Revenue-authority to High Court Division, etc

²[* * *]

(2) Every such case shall be decided by not less than three Judges of the High Court Division to which it is referred, and in case of difference the opinion of the majority shall prevail.

58. If the High Court Division is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Power of High Court Division, etc., to call for further particulars as to case stated

59. (1) The High Court Division upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

Procedure in disposing of case stated

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

60. (1) If any Court, other than a Court mentioned in section 57, feels doubts as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 35, the judge may

Statement of case of other Courts to High Court Division, etc

¹ The words and comma "thereon, to the High Court Division" were substituted for the words and comma "thereon," by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² Clauses (a) and (b) of sub-section (1) were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court Division to which, if he were the Chief Revenue-authority, he would, under section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Revenue-authority, and another like copy to the judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (I), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any sub ordinate Revenue Court, shall be made through the Court immediately superior.

Revision of certain decisions of Courts regarding sufficiency of stamps

61. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Court, take such order into consideration.

(2) If such court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under subsection (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that—

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;
- (b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

CHAPTER VII

CRIMINAL OFFENCES AND PROCEDURE

62. (1) Any person—

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance of payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange payable otherwise than on demand or promissory note without the same being duly stamped; or
- (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or

Penalty for
executing, etc.,
instrument not
duly stamped

- (c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred Taka:

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred Taka.

Penalty for failure to cancel adhesive stamp

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred Taka.

Penalty for omission to comply with provisions of section 27

64. Any person who, with intent to defraud the Government, —

- (a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with fine which may extend to ¹[fifty thousand taka and shall also be liable to pay the amount of the money by which the Government has been defrauded due to his act or omission under clause (a), (b) or (c)].

¹ The words, brackets, letters and comma "fifty thousand taka and shall also be liable to pay the amount of the money by which the Government has been defrauded due to his act or omission under clause (a), (b) or (c)" were substituted for the words "five thousand taka" by section 2 of অর্থ আইন, ১৯৯৩ (১৯৯৩ সনের ১৮-নং আইন).

65. Any person who,—

- (a) being required under section 30 to give a receipt, refuses or neglects to give the same; or,
- (b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty Taka in amount or value, gives a receipt for an amount or value not exceeding twenty Taka, or separates or divides the money or property paid or delivered;

Penalty for refusal to give receipt, and for devices to evade duty on receipts

shall be punishable with fine which may extend to one hundred Taka.

66. Any person who,—

- (a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or
- (b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

Penalty for not making out policy, or making one not duly stamped

shall be punishable with fine which may extend to two hundred Taka.

67. Any person drawing or executing a bill of exchange payable otherwise than on demand or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand Taka.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

68. Any person who,—

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or

Penalty for post-dating bills, and for other devices to defraud the revenue

- (b) knowing that such bill or note has been so postdated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or
- (c) with the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand Taka.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale

69. (a) Any person appointed to sell stamps who disobeys any rule made under section 74; and

(b) any person not so appointed who sells or offers for sale any stamp (other than ten poisha or five poisha adhesive stamp);

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred Taka or with both.

Institution and conduct of prosecutions

70. (1) No prosecution in respect of any offence punishable under this Act ¹[* * *] shall be instituted without the sanction of the Collector or such other officer as the Government generally, or the Collector specially, authorises in that behalf.

(2) The Chief Revenue-authority, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

Jurisdiction of Magistrates

71. No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

¹ The words "or any Act hereby repealed" were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

72. Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which such offence might be tried under the Code of Criminal Procedure, 1898.

Place of trial

CHAPTER VIII

SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Books, etc., to be open to inspection

74. The Government may make rules for regulating—

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons:

Powers to make rules relating to sale of stamps

Provided that such shall not restrict the sale of ten poisha or five poisah adhesive stamps.

75. The Government may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred Taka, to be incurred on breach thereof.

Power to make rules generally to carry out Act

76. (1) All rules made under this Act shall be published in the official Gazette.

Publication of rules

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

Delegation of
certain powers

¹**76A.** The ²[Government may] by notification in the official Gazette, delegate,—

- (a) all or any of the powers conferred on it by sections 2(9), 33(3)(b), 70(1), 74 and 78 to the Chief Revenue-authority; and
- (b) all or any of the powers conferred on the Chief Revenue-authority by sections 45(1)(2), 56(1) and 70 (2) to such subordinate Revenue-authority as may be specified in the notification.]

Saving as to
court-fees

77. Except for the provisions as to copies contained in section 6A nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

Act to be
translated and
sold cheaply

78. ³[The Government] shall make provision for the sale of translations of this Act in ⁴[Bengali] as such price as it may, by notification in the official Gazette, fix per copy.

79. [*Repealed by the Repealing and Amending Act, 1914 (Act X of 1914).*]

¹ Section 76A was inserted by the Decentralization Act, 1914 (Act No. IV of 1914).

² The words "Government may" were substituted for the words and commas "Central Government, and the Provincial Government, may" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words "The Government" were substituted for the words "Every Provincial Government" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

⁴ The word "Bengali" was substituted for the words "the Principal Vernacular Languages of the territories administered by it" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹[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 exceed, 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 pass book) or on a separate piece of paper where such book or paper is left in the creditors 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>	Ten Taka
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 Taka 5,000; and</p> <p>(b) In any other case.</p>	<p>The same duty as a BOND (No. 15) for such amount</p> <p>Two hundred Taka</p>
3	ADOPTION-DEED, that is to say, any instrument (other than a WILL), recording	Five thousand Taka

¹ SCHEDULE I was substituted by section 4 of অর্ধ আইন, ২০১২ (২০১২ সনের ২৬নং আইন). (with effect from 1st July, 2012).

an adoption, or conferring or purporting to confer an authority to adopt.

ADVOCATE - See ENTRY AS AN ADVOCATE (No. 30)

- 4 AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Two hundred Taka

EXEMPTIONS

Affidavit or declaration in writing when made—

(a) As a condition of enlistment under the Army Act, 1952;

(b) For the immediate purpose of being filed or used in any court or before the officer of any court; or

(c) For the sole purpose of enabling any person to receive any pension or charitable allowance.

- 5 AGREEMENT or MEMORANDUM OF AN AGREEMENT—

(a) If relating to the sale of a bill of exchange; Fifty Taka

(b) (i) If relating to the sale of Government Security; Subject to a minimum of 200 Taka; Two Taka for every Taka 5,000 or part thereof or the value of the security.

(ii) If relating to the sale of a share in an incorporated company or other body corporate; or Two Taka for every Taka 1,000 or part thereof, of the value of the share.

(c) If not otherwise provided for. Three hundred Taka

EXEMPTIONS

Agreement or Memorandum of Agreement —

(a) For or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under (No. 43); and

(b) Made in the form of tenders to the Government for, or relating to any loan.

AGREEMENT TO LEASE- See LEASE (No. 35)

6 AGREEMENT relating to deposit of title-deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to—

(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>(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>If drawn singly</p>	<p>If drawn in set of two for each part of the set</p>	<p>If drawn in set of three, for each part of the set</p>
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(a) 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 value of the consideration	0.25% of the value of the consideration	0.12% of the value of the consideration
(b) If such loan or debt is repayable not more than three months from the date of such instrument.	0.3% of the value of the consideration	0.15% of the value of the consideration	0.08% of the value of the consideration
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.	Two hundred Taka	
8	APPEASEMENT or valuation made otherwise than under an order of the Court in the course of a suit—		
	(a) Where the amount does not exceed Taka 2,000;	The same duty as a BOTTOMRY BOND (No. 16) for such amount	
	(b) In any other case;	One hundred and fifty Taka	

(c) Appeasement of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

One hundred and fifty Taka

EXAMPTION

Appraisement of crops for the purpose of asserting the amount to be given to a landlord as rent.

- 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.

One hundred and fifty Taka

ARTICLES OF CLERKSHIP (No. 11)

EXAMPTION

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or all the charge of any public charity.

- 10 ARTICLES OF ASSOCIATION of a Company-

(a) Where the nominal share capital does not exceed Twenty lac Taka;

Three thousand Taka

(b) Where the nominal share capital exceeds Twenty lac Taka but not exceeding Six crore Taka;

Eight thousand Taka

- (c) Where the nominal share capital exceeds Six crore Taka; Twenty thousand Taka
- (d) Articles of any Association not formed for profit and registered under section 28 of the Companies Act, 1994 (কোম্পানী আইন, ১৯৯৪ এর ধারা ২৮). Two thousand Taka
- 11 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. ASSIGNMENT, See CONVEYANCE (No.23), TRANSFER (No.62) and TRANSFER OF LEASE (No. 63) as the case may be.
- ATTORNEY, See POWER OF ATTORNEY. AUTHORITY TO ADOPT, See ADOPTION DEED (No. 3)
- 12 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-
- (a) Where the amount or value of the property to which the award relates as set forth in such award, does not exceed Two lac Taka; 1.5% subject to a maximum of Four hundred Taka
- (b) If it exceeds Two lac Taka. ½% subject to a maximum of Twenty thousand Taka

- 13 BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, Bank note or Currency note.
- | | | |
|-----------------|---|---|
| If drawn singly | If drawn in set of two for each part of the set | If drawn in set of three for each part of the set |
|-----------------|---|---|
- (a) Where payable otherwise than on demand but not more than one year after date or sight; 0.2% of the value of the consideration
- (b) Where payable at more than one year after date or sight. 0.1% of the value of the consideration
- 14 BILL OF LADING (including a through bill of lading).
- (a) When the value of the consideration does not exceed Taka 10,000; Fifty Taka
- (b) When it exceeds Taka 10,000 but not exceeding 100,000 Taka; One hundred Taka
- (c) When it exceeds 100,000 Taka. Five hundred Taka
- N.B.— If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each of the set.

EXEMPTIONS

- (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
- (b) Bill of lading when executed out of Bangladesh relating to property to be delivered in Bangladesh.

- 15 BOND, as defined by section 2(5), not Fifty Taka
being a DEBENTURE (No. 27), and not
being otherwise provided for by this Act,
or by the Court-fees Act, 1870.

See ADMINISTRATION BOND (No. 2),
BOTTOMRY BOND (No. 16),
CUSTOMS BOND (No. 26), INDEM-
NITY BOND (No. 34), RESPONDENT
A BOND (No. 56), M SECURITY BOND
(No. 57)

EXEMPTIONS

Bond, when executed by—

(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;

(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.

- 16 BOTTOMRY BOND, that is to say, any 2% of the value of the
instrument whereby the master of a consideration
seagoing ship borrows money on the
security of the ship to enable him to
preserve the ship or prosecute her voyage.
- 17 CANCELLATION-INSTRUMENT OF Two hundred Taka
(including any instrument by which any
instrument previously excited is
canceled), if attested and not otherwise
provided for.

See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61) and REVOCATION OF TRUST (No. 64-B)

- 18 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—
- (a) Where the purchase money does not exceed Taka 5,000; and One hundred Taka
- (b) In any other case. The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase money only

EXEMPTION

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, ১৯৯০ (১৯৯০ সনের ৪নং আইন) or a Revenue Court or Collector or any other Revenue Officer, no stamp duty, will be by the said Corporation.

- 19 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 Twenty Taka

company or body, See also LETTER OF ALLOTMENT OF SHARES (No. 36)

- 20 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. Five hundred Taka
- * * * * *
- 22 COMPOSITION DEED, that is to say any instrument executed by a debtor, where by 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. Two hundred Taka
- 23 CONVEYANCE, as defined by section 2(10), not being a transfer charged or exempted under(No. 62). 3% of the value of the consideration

EXEMPTION

Assignment of copyright under the Copy Right Ordinance, 1962, section 14, CO-PARTNERSHIP DEED (See Partnership No. 46)

- 24 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—

- (i) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed Taka One hundred; and Thirty Taka
- (ii) If any other case. Fifty Taka

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 by register relating to births, baptisms, naming, dedications, marriages, divorces, or burials.

25 COUNTERPART, or Duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid—

- (a) If the duty with which the original instrument is chargeable does not exceed Taka Two hundred; and The same duty as is payable on the original.
- (b) In any other case. One hundred Taka

EXEMPTION

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26 CUSTOMS BOND-

- (a) Where the amount does not exceed One thousand Taka
Taka Twenty lac; and
- (b) In any other case exceeding Taka Two thousand Taka
Twenty lac.
- 27 DEBENTURE (whether a mortgagee
debenture or not) being a marketable
security transferable—
- (a) By endorsement or by a separate instrument of transfer; and The same duty as a
BOTTOMRY BOND
(No.16) for the same
amount
- (b) By delivery. The same duty as a
CONVEYANCE (No.
23) for a consideration
equal to the face amount
of the debenture

Explanation— The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

EXEMPTION

A debenture issued by a incorporated company or other body corporate in terms of a registered mortgagee-deed, duly stamped in respect of the full amount of debentures to be issued there under 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 so issued are expressed to be issued in terms of the said mortgagee- deed.

See also BOND (No. 15) and sections 8 and 55

Declaration of any trust: See TRUST (No. 64)

- 28 DELIVERY ORDER in respect of goods, Fifty Taka
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 ware house 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. 46)

- 29 DIVORCE-INSTRUMENT OF, that is to Five hundred Taka
say, any instrument by which any person effects the dissolution of his marriage.

DOWER-INSTRUMENT OF See settlement (No. 58)

DUPLICATE See Counterpart (No. 25)

- 30 PERMISSION, to practice as an advocate One thousand and five
before the Supreme Court. hundred Taka

- 31 EXCHANGE OF PROPERTY The same duty as
INSTRUMENT OF EXTRACT conveyance (No. 23) for
See Copy (No. 24) a consideration equal to
the value of the property

of greatest value as set forth in such instrument

32 FURTHER CHARGE-INSTRUMENT OF, that is to say, any instrument imposing a further charge on mortgaged property-

(a) When the original mortgagee is one of the description referred to in clause (a) of Article No. 40 (1) (that is, with possession);

The same duty as CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument

(b) When such mortgagee is one of the descriptions referred to in clause (b) of Article No. 40 (1) (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 CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgagee and any further charge already made), less the duty already paid on such original mortgagee and further charge

(ii) If possession is not so given.

The same duty as a BOND (No. 15) for the amount of the further charge secured by such instrument

33 GIFT INSTRUMENT OF, not being a settlement (No. 58) or will or transfer (No 6):

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the

	Hiring Agreement or Agreement for service See Agreement (No. 5)	property as set forth in such instrument
34	INDEMNITY BOND INSPECTORSHIPS DEED, See Composition Deed (No. 22)	The same duty as a SECURITY BOND (No. 57) for the same amount
35	LEASE, including an under-lease or sub-lease and any agreement to let or sublet-	
	(a) Where by such lease the rent is fixed no premium is paid or delivered-	
	(i) Where the lease purports to be for a term of less than one year;	The same duty as a BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease
	(ii) Where the lease purports to be for a term exceeding one year but not exceeding five years;	The same duty as a BOTTOMRY Bond (No. 16) for a consideration equal to the amount or value of the average annual rent reserved
	(iii) Where the lease purports to for term exceeding five years but not exceeding ten years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved
	(iv) Where the lease purports to be for a term exceeding twenty years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved

- (v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty years; The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved
- (vi) Where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years; The same duty CONVEYANCE (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved
- (vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity; The same duty as a CONVEYANCE (No.23) for a consideration equal to the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease
- (viii) Where the lease does not purport to be for any definite term; The same duty as a CONVEYANCE (No.23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years, if the lease continued so long

- (b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved; The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advanced as set forth in the lease
- (c) Where the lease is granted for fine or premium or for money advanced in addition to rent reserved. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered, provided that, in any case when an agreement to lease is stamped with the ad Valero stamp required for a lease and a lease in pursuance of such agreement is subsequently excited the duty on such lease shall not exceed Four hundred Taka.

EXEMPTION

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 reserved does not exceed One thousand Taka .

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

- 36 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 Twenty Taka
See. also CERTIFICATE or other Document (No. 19)
- 37 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. Three hundred Taka
LETTER OF GUARANTEE, See Agreement (No. 5)
- 38 LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditor that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Three hundred Taka
- 39 MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) If accompanied by articles of association under section 17 of the Companies Act, 1994. One thousand Taka

(b) If not as accompanied- Two thousand Taka

- (i) Where the nominal share capital does not exceed Taka five lac; and
- (ii) Where the nominal share capital exceeds Taka five lac. Three thousand Taka

EXEMPTION

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

- 40 (1) MORTGAGEE DEED not being an agreement relating to deposit of title deeds, pawn or pledge (NO. 6), BOTTOMRY Bond (No. 16), Mortgagee of a Crop (No. 41), Respondentia Bond (No. 56), or security Bond (No. 57). The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed
- (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; The same duty as a BOND (No. 15) for the amount secured by such deed
- (b) When possession is not given or agreed to be given as aforesaid; Fifty Taka
- 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.
- (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 duty stamped for every sum secured not exceeding Taka 10,000 and for every Taka 10,000 or paid One hundred Taka

thereof secured in excess of Taka.
10,000/—

EXEMPTIONS

(a) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturist Loans Act, 1884, or by their sureties as security for the payment of such advances; ¹[***]

(b) Letter of hypothecation accompanying a bill of exchange ²[; and

(c) Instruments executed by persons taking loan from Karmasangsthan Bank established by the Karmasangsthan Bank Act, 1998 (Act No. VII of 1998) as security for the recovery of such loans.]

(2) Mortgagee Deed in favour of a bank or a financial institution in respect of a loan-

(a) Up to Twenty lac Taka; Two thousand taka

(b) Exceeds Twenty lac Taka but not Five thousand Taka

¹ The word “and” was omitted by section 3(a)(i) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

² The semi-colon and word “; and” was substituted for the full-stop (.) and thereafter paragraph (c) was added by section 3(a)(ii) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

exceeding One crore Taka;

(c) Exceeds One crore Taka.

Five thousand Taka for the first One crore Taka and for the remainder of the loan amount an additional duty at the rate of 1/10% of the remainder amount.

41 MORTGAGEE of a crop. Including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgagee of a crop. Where the crop is or is not in existence at the time of the mortgagee—

(a) When the loan is repayable not more than three months from the date of the instrument—

(i) For every sum secured not exceeding Ten Taka Taka 1,000; and

(ii) For every Taka 1,000 or part thereof Ten Taka secured in excess of Taka 1,000.

(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument—

(i) For every sum secured not exceeding Ten Taka Taka 1,000; and

(ii) For every Taka 1,000 or part thereof Ten Taka secured in excess of Taka 1,000.

- 42 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. Two hundred Taka
- See also PROTEST BILL or NOTE (No. 50)
- 43 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 Taka 1,000; and Twenty Taka
- (b) Of any stock or marketable security exceeds in value 1,000 Taka but not being a Government security; Twenty Taka for every Taka 10,000 or part thereof the value of the stock security
- (c) Of a Government security. As in (b)
- 44 NOTES OR PROTEST BY THE MASTER OF A SHIP. Three hundred Taka
See also protest by the Master of a Ship (No. 51)
- ORDER FOR THE PAYMENT OF MONEY See Bill of Exchange (No. 13).
- 45 PARTITION- INSTRUMENT Of, as defined by section 2(15). The same duty as a BOND (No. 15) for the amount of the value of the separated share or shares of the property

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.

Provided always that—

(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 taka fifty;

(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;

(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 taka fifty.

- 46 A-INSTRUMENT OF—
- (a) Where the capital of the partnership does not exceed Taka 50,000; and One thousand Taka
- (b) In any other case. Two thousand Taka
- B-Dissolution of pawn or pledge. One thousand Taka
See Agreement relating to deposit of title deeds, pawn or pledge (No. 6)
- 47 POLICY OF INSURANCE—
- A-Sea Insurance (see section 7)
- (1) For or upon any voyage—
- (i) Where the premium or consideration does not exceed the rate of twelve poisha or one-eighth (1/8) *per centum* of the amount insured by the policy; One Taka;
- (ii) In any other case, for every One thousand five hundred Taka or any part thereof of an insurance policy. One Taka;
- (2) For time—

(iii) For every One thousand Taka or for any part thereof of an insurance policy made for any time not exceeding 12 (twelve) months. One Taka;

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-

(1) In respect of an original policy-

(i) When the sum insured does not exceed Taka 10,000; and

Twenty five Taka

(ii) In any other case

Fifty Taka

(2) In respect of each receipt for any payment of a premium on any renewal of an original policy.

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53

C- Accident and Sickness Insurance—

(i) In any case of single accident or any sickness or death from accident.

(a) Taka 2 (two), where the amount payable is 10,000 (ten thousand) Taka or less;

(b) Taka 1(one), where the amount payable exceeds Taka 10,000 (ten thousand) for every Taka 2,500 (two thousand and five hundred) or part thereof; and

(c) In case of a policy of

insurance against death from accident, when the annual premium payable does not exceed Two Taka fifty poisha per 1,000 (one thousand) Taka, the stamp duty on such instrument shall be five poisha for every 1,000 Taka, or part thereof.

D-Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Taka 100 or part thereof payable as premium. Two Taka

E-Life Insurance or other insurance not specifically provided for, except such a Reinsurance as is described in Division F of this Article—

(i) For every sum insured not exceeding Taka 1,000; Two Taka

(ii) For every sum insured exceeds Taka 1,000 but not exceeding Taka 5,000; and Four Taka

(iii) For every sum insured exceeds Taka 5,000 but not exceeding Taka 10,000 and also for every Taka 5,000 for part thereof in excess of Taka 10,000. Five Taka

EXEMPTION

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.

F-Reinsurance 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 of the sum insured thereby. One quarter of the duty payable in respect of the original insurance but not less than Taka Two.

GENERAL EXEMPTION

Letter of cover or engagement to issue a policy of Insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

¹[48] POWER OF ATTORNEY as defined by section 2, clause (21), not being a proxy—

(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 execution of one or more such documents; Five hundred Taka

¹ Article No. 48 was substituted by section 3(b) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

- (b) When executed for the purpose of the section 2, clause (7), of the power of Attorney Act, 2012; One thousand Taka
- (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 realise the loan amount from him, in the event of default by him, by selling his immovable property; ¹[***] One thousand Taka

Explanation— “In this clause—

- (i) “Financial institution” means the Bangladesh Shilpa Bank established by the Bangladesh Shilpa Bank Order, 1972 (President’s Order No. 129 of 1972), the Bangladesh Shilpa Rin Sangstha established by the Bangladesh Shilpa Rin Sangstha Order, 1972 (President’s Order No. 128 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),
- (ii) “Scheduled bank” means a scheduled bank as defined in clause (j) of article 2 of the

¹ The word “and” was omitted by section 2 of অর্থ আইন, ২০১৪ (২০১৪ সনের ৪নং আইন) (with effect from 1st July, 2014).

Bangladesh Bank Order, 1972
(President's Order No. 127 of
1972);¹[***]

²[(cc) 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

One thousand Taka.]

(d) When an irrevocable power of attorney is executed for consideration as defined by section 2, clause (2), of the Power of Attorney Act, 2012.

3% of the value of the consideration, which is not less than six thousand Taka and not more than sixty thousand Taka.]

49 PROMISSORY NOTE as defined by section 2 (22)-

(a) When payable on demand-

(i) When the amount or value does not exceed Taka 2,000;

Ten Taka

(ii) When the amount or value exceeds Taka 2,000 but does not exceed Taka 10,000;

Twenty Taka

(iii) In any other case.

Fifty Taka

(b) When payable otherwise than on

The same duty as a Bill

¹ The word "and" was omitted by section 2 of অর্থ আইন, ২০১৪ (২০১৪ সনের ৪নং আইন) (with effect from 1st July, 2014).

² Clause (cc) was inserted by section 2 of অর্থ আইন, ২০১৪ (২০১৪ সনের ৪নং আইন) (with effect from 1st July, 2014).

	demand	OF EXCHANGE (No. 13) for the same and payable otherwise than on demand
50	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.	Two hundred Taka
51	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.44)	Three hundred Taka
52	PROXY empowering any person to vote at any one election of the Commissioners 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.	Twenty Taka
53	RECEIPT as defined by section 2(23) for any money or other property the amount or value of which exceeds Taka 400.	Ten Taka

EXEMPTIONS

Receipt-

(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 or 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;

(b) For any payment of money without consideration;

(c) For any payment of rent by a cultivator on account of land assessed to Government revenue;

(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;

(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;

(f) For pensions or allowances by persons receiving such pensions or allowances in

respect of their service as such non-commissioned or petty officers, soldiers, sailors or airmen and not serving the Government in any other capacity;

(g) Given by a headman or lambardar for land revenue or taxes collected by him;

(h) Given for money or securities for money deposited in the hands of any banker, to be accounted for:

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.

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| 54 | <p>RE-CONVEYANCE
MORTGAGEED PROPERTY</p> <p>(a) If the consideration for which the property was mortgaged does not exceed Taka 1,000; and</p> <p>(b) In any other case.</p> | <p>OF</p> <p>The same duty as a CONVEYANCE (No. 23) for a amount of such consideration as set forth in re-conveyance</p> <p>Three hundred Taka</p> |
| 55 | <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 Taka 2,000; and</p> <p>(b) In any other case.</p> | <p>The same duty as BOND (No.15) for such amount or value as set forth in the release</p> <p>Two hundred Taka</p> |
| 56 | <p>RESPONDENT A BOND that is to say, any instrument securing a loan on the</p> | <p>The same duty as a BOTTOMRY BOND</p> |

cargo laden or to be laden or board a ship (No. 16) for the amount and making repayment contingent on the of the loan secured arrival of the cargo at the post of destination.

REVOCATION OF TRUST or SETTLEMENT See settlement (No. 58); Trust (No. 64)

SECURITY BOND OR MORTGAGEE 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.

By a surety to secure the due performance of a contract-

(a) When the amount secured does not exceed Taka 2,000; and The same duty as a Bond (No. 15) for the amount secured.

(b) In any other case. Two hundred Taka

EXEMPTIONS

Bond or other instrument, when executed-

(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;

(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;

(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;

(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.

58 SETTLEMENT-
A-Instrument of (including a deed or of dower).

The same duty as a BOTTOMRY BOND (No. 16) for a 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 fifty taka.

EXEMPTION

Deed of dower executed on the occasion of a marriage between Muslims-

- | | |
|---------------------------------------|---------------|
| (i) Dower up to Taka Twenty thousand; | Nil |
| (ii) Above Taka Twenty thousand. | ½% ad valorem |

B - Revocation of

The same duty as a

See also Trust (No. 64)

BOTTOMRY BOND
(No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation.

SHARE WARRANTS TO BEARER
issued under the Companies Act, 1913-

4% of the value of the
Consideration

EXEMPTIONS

Share warrant when issued by a company in pursuance of the Companies Act, 1913, section 43 to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of-

(a) One a half per centum of the whole subscribed capital of the company; or

(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.

60 **SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessels.

Fifty Taka

61 **SURRENDER OF LEASE**

(a) When the duty with which the lease is changeable does not exceed Four hundred Taka; and

The duty with which such lease is chargeable

(b) In any other case.

One hundred Taka

EXEMPTION

Surrender of Lease when such lease is exempted from duty.

62

TRANSFER (whether with or without consideration)-

(a) Of shares in an incorporated company or other body corporate; 1.5% of the value of the consideration

(b) Of debentures being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8; The same duty as prescribed under clause (a) of this Article for the value of the share equal to the face amount of the debenture.

(c) Of any interest secured by bond, mortgagee-deed in respect of which duty has been paid under article No. 40 or policy of insurance-

(i) If the duty on such bond, mortgagee-deed or policy does not exceed Four hundred Taka; and The duty with which such bond, mortgagee-deed or policy of insurance is chargeable.

(ii) In any other case. One hundred Taka

(d) Of any property under the Administrator General's Act, 1913, section 25; One hundred Taka

(e) Of any trust property without consideration from one trust to another trustee or from a trustee of a beneficiary. Fifty Taka

EXEMPTIONS

(I) Transfers by endorsement-

(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 title to goods;

(c) Of a policy of insurance;

(d) Of securities of the Government

See also section 8¹[;]

(2) Transfer of shares and debentures of the public limited companies defined in the Companies Act, 1994 (Act No. 18 of 1994) and whose shares are listed in the stock exchange²[;

(3) Transfer 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);

(4) Sale of receivables to a special purpose vehicle in connection with securitization of assets.]

63	TRANSFER OF LEASE by way of assignment and not by way of under lease.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer
	EXEMPTION	
	Transfer of any lease exempt from duty.	
³ [64	TRUST- A-Declaration of trust of any property when made by writing not being a will.	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned as

¹ Semi-colon (;) was inserted by section 3(c)(i) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

² Semi-colon (;) was substituted for the full-stop (.) and thereafter paragraphs (3) and (4) were added by section 3(c)(ii) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

³ Article No. 64 was substituted by section 3(d) of অর্থ আইন, ২০১৩ (২০১৩ সনের ২৫নং আইন) (with effect from 1st July, 2013).

set forth in the instrument.

B-Revocation of trust of any property when made by instrument other than will.

The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount of value of the property concerned as set forth in the instrument but not more than two hundred taka.]

See also SETTLEMENT (No.58)

VALUATION-

Sec APPARTMENT (No. 8)]

- 65 WARRANT FOR GOODS, that is to say Fifty Taka.]
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.
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