

PROVINCIAL ASSEMBLY OF THE PUNJAB NOTIFICATION

June 26, 2015

No.PAP/Legis-2(80)/2015/1255. The Stamp (Amendment) Bill 2015, having been passed by the Provincial Assembly of the Punjab on June 24, 2015, and assented to by the Governor of the Punjab on June 26, 2015, is hereby published as an Act of the Provincial Assembly of the Punjab.

THE STAMP (AMENDMENT) ACT 2015

ACT XXXII OF 2015

[First published, after having received the assent of the Governor of the Punjab, in the Gazette of the Punjab (Extraordinary) dated June 26, 2015.]

An Act

further to amend the Stamp Act, 1899.

It is expedient further to amend the Stamp Act, 1899 (II of 1899) for purposes hereinafter appearing;

Be it enacted by the Provincial Assembly of the Punjab as follows:

1. Short title and commencement.— (1) This Act may be cited as the Stamp (Amendment) Act 2015.

(2) It shall come into force on such date as the Government may, by notification, appoint and different dates may be appointed for coming into force of the provisions of this Act in different local areas.

2. Amendment in section 2 of Act II of 1899.— In the Stamp Act, 1899 (II of 1899), hereinafter referred to as the said Act, in section 2:

(a) for clause (11), the following shall be substituted:

“(11) “duly stamped” means affixation of an adhesive or impressed stamp or e-stamp of not less than the requisite amount and that the stamp has been legally affixed, used or electronically generated;”

(b) after clause (11), the following clause (11A) shall be inserted:

“(11A) “e-stamp” means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as may be specified by the rules, to be generated and printed, on deposit of money equivalent to chargeable stamp duty in the account of the Government;”

(c) for clause (13), the following shall be substituted:

“(13) “impressed stamp” includes—

- (a) the label affixed and impressed by the proper officer;
- (b) the stamp embossed or engraved on a stamp paper; and
- (c) an e-stamp.”; and

(d) in clause (14), after the word “recorded”, the words “and includes any instrument executed in electronic form” shall be inserted.

3. Amendment in section 10 of Act II of 1899.— In the said Act, in section 10:

(a) in subsection (1), after the word “stamps”, the words “or e-stamps” shall be inserted; and

(b) in subsection (2), in clause (a), after the word “stamps”, the words “or e-stamps” shall be inserted.

4. Insertion of section 32A in Act II of 1899.— After section 32, the following section 32A shall be inserted:

“32A. Certificate of designated officer.— An officer designated by the Government shall, by notification in the official Gazette, issue a certificate as to genuineness or otherwise of an e-stamp for the purpose of evidence in a legal proceedings.”

Rai Mumtaz Hussain Babar
Secretary