

THE STAMP (SINDH AMENDMENT) ACT, 2023
SINDH ACT NO. XXVI OF 2023

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[11th August, 2023]

AN ACT to amend the Stamp Act 1899, in its application to the Province of Sindh.

WHEREAS it is expedient to amend the Stamp Act 1899, in its application to the Province of Sindh, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Stamp (Sindh Amendment) Act, 2023. **Short title and commencement.**

(2) It shall come into force at once.
2. In the Stamp Act, 1899, hereinafter referred to as the said Act, throughout the Act, for the word “Provincial Government”, the word “Government” shall be substituted. **Amendment of Act No.II of 1899.**
3. In the said Act, in section 1, in sub-section (2), for the word “Pakistan”, the word “Sindh” shall be substituted. **Amendment of section 1 of Act No.II of 1899.**
4. In the said Act, in section 2 – **Amendment of section 2 of Act No.II of 1899.**
 - (i) after clause (4), the following new clause shall be inserted:-

“(4-A) “Board of Revenue” means the Board of Revenue established under the Sindh Board of Revenue Act, 1957 (Act XI of 1957);
 - (a) after clause (9), the following new clause shall be inserted:-

(9A) “Commissioner” means a Commissioner of a Division appointed under the Sindh Land Revenue Act, 1967 (Act XVII of 1967) and includes an Additional Commissioner;”;
 - (b) the existing clause (11A) shall be renumbered as clause (11-B), and the following new clause (11-A) shall be inserted:-

“(11-A) “electronic” includes electrical, digital, magnetic, optical, biometric, electrochemical, wireless or electromagnetic technology;”;

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- (c) after clause (12), the following new clause shall be inserted:-

“(12-A) “Government” means the Government of Sindh;”.

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| 5. | In the said Act, in section 27-A, for the words and figures “Article 16 or Article 18”, the words and figures “Articles 11, 16, 18, 20, 21, 25, 27, 29, 30 and 32’ shall be substituted. | Amendment of section 27-A of Act No.II of 1899. |
| 6. | In the said Act, in section 27-B, for the words and figures “Article 16 or Article 18 or Article 20”, the words and figures “Articles 11, 16, 18, 20, 21, 25, 27, 29, 30 and 32” shall be substituted. | Amendment of section 27-B of Act No.II of 1899. |
| 7. | In the said Act, in section 40-B- | Amendment of section 40-B of Act No.II of 1899. |
| | (i) in its margin, for the words and figures “under section 40”, the words “by the Collector or Chief Inspector of Stamps” shall be substituted; | |
| | (ii) in sub-section (1), the words and figures “under section 40(1)(b)” shall be omitted; and | |
| | (iii) after sub-section (4), the full-stop at the end shall be replaced by a colon and thereafter the following proviso shall be added:- | |
| | “Provided that the Appellate Authority may, by order, suspend or remit the surcharge chargeable during pendency of the appeal”. | |