

DIR. FIN. AFB (RW)  
No. 471-95/777-1-Sr-I,  
Board of Revenue, Punjab,  
Lahore, dated the August, 95.

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From

The Board of Revenue, Punjab.

To

1. All Administrative Secretaries to Government of the Punjab.
2. All Heads of Attached Departments in the Punjab.
3. All Heads of Autonomous Bodies in the Punjab.
4. All Commissioners of Divisions in the Punjab.
5. The Registrar, Lahore High Court, Lahore.
6. All Deputy Commissioners in the Punjab.
7. The Secretary, Punjab Public Service Commission, Lahore.
8. The Accountant General, Punjab, Lahore.
9. All the District Accounts Officers in the Punjab.
10. All Administrators, Metropolitan/Municipal Corporations in the Punjab.
11. All Administrators, Municipal/Town Committees in the Punjab.
12. All Administrators, District Councils in the Punjab.

Subject:- STAMP DUTY ON RECEIPTS.

Memorandum

Government of the Punjab through Punjab Finance Act-1995 (Act No. VI of 1995) has revised the rates of Stamp duty/leviable on receipts under Article 35 of Schedule I to the Stamp Act, 1899 as follows:-

- |    |                                                                      |              |
|----|----------------------------------------------------------------------|--------------|
| a) | where such amount does not exceed Rs. 2,000/-                        | One rupee.   |
| b) | where such amount exceeds Rs. 2,000 but does not exceed Rs. 10,000/- | Two rupees.  |
| c) | where such amount exceeds Rs. 10,000/-                               | Five rupees. |

You are, therefore, requested to ensure that the Stamp (Revenue Stamp) is charged on receipts according to the aforesaid rates.

Chief Inspector of Stamps  
Board of Revenue, Punjab

Emd No DCAR/EDIAN/4-78/5341

c.c. to:

- (1) The Senior Audit Officer S/C AP-I
- (2) The Audit Officer S/C AP-I
- (3) The A.A.O. S/C LAP/E
- (4) Audit Assistant Cash dealing in cash.
- (5) Notice Book
- (6) Master file.

*[Signature]*  
Chief Inspector of Stamps  
Board of Revenue, Punjab