



Annexure B

Extracts of Schedule I of the Stamp duty on Instruments as per the Indian Stamp Act, 1899

DEBENTURE—[as defined under section 2 (10A) of the Amendment to the Indian Stamp Act, 1899] (Refer section 9A and 9B of the Amendment to the Indian Stamp Act, 1899)

Description of Instrument	Proper Stamp-duty
(a) in case of issue of debenture;	0.005%
(b) in case of transfer and re-issue of debenture.	0.0001%

SECURITY OTHER THAN DEBENTURES (Refer section 9A and 9B of the Amendment to the Indian Stamp Act, 1899)

Description of Instrument	Proper Stamp-duty
(a) issue of security other than debenture;	0.005%
(b) transfer of security other than debenture on delivery basis;	0.015%
(c) transfer of security other than debenture on non-delivery basis;	0.003%
(d) Government securities	0%
(e) repo on corporate bonds	0.00001%