**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)**

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| --- | --- |
| **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)**

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| **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% |