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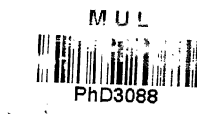
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Indian Stamp Act, 1899 – Amendments (proposed). February 5, 2019. In brief. The Finance Bill, 2019, has proposed certain amendments in the Indian Stamp Act, 1899 (the Act) bringing uniformity in the levy of stamp duty on securities whether through physical or dematerialised form. The amendments also seek to introduce a central mechanism for collection with respect to stamp duty(ies) by certain authorised entities for issuance and transfer of securities and subsequent disbursement of the duty collected to the respective states. In detail. Key definitions. In accordance with the Indian Stamp Act 1899 read with the laws for stamp duty of respective States and Union Territories - stamp duty is required to be paid in case of assignment of debt. State. Rate of Stamp Duty. Applicable Law. Andhra Pradesh. 0.1% of the loan amount securitized or debt assigned with underlying securities (max stamp limit of Rs.1 Lakh). (a) The Indian Stamp Act, 1899. (b) Tamil Nadu Stamp Act, 2013. Telangana. (a) The Indian Stamp Act, 1899. (b) The Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959. Tripura. The Stamp Act of 1765 (short title Duties in American Colonies Act 1765; 5 George III, c. 12) was an Act of the Parliament of Great Britain which imposed a direct tax on the British colonies in America and required that many printed materials in the colonies be produced on stamped paper produced in London, carrying an embossed revenue stamp. Printed materials included legal documents, magazines, playing cards, newspapers, and many other types of paper used throughout the colonies, and it had to be