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NOTIFICATION

No. H. 12018/76/2016-LJD(LRS), the 15th March, 2024. The following Act is hereby published for general information.

**“The Indian Stamp (Mizoram Amendment) Act, 2024”
(Act No. 4 of 2024)**

(Received the assent of the Governor of Mizoram on 12.03.2024)

THE INDIAN STAMP (MIZORAM AMENDMENT) ACT, 2024

**AN
ACT**

Further to amend the Indian Stamp Act, 1899, in its application to the State of Mizoram.

Whereas it is expedient further to amend the Indian Stamp Act, 1899, in its application to the State of Mizoram, in the manner hereinafter appearing;

It is enacted by the Legislative Assembly of Mizoram in the Seventy Fifth Year of the Republic of India as follows:-

1. Short title, extent and commencement.-

- (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 2024.
- (2) It extends to the whole of Mizoram.
- (3) It shall come into force on the date of publication in the Official Gazette.

2. Amendment of the Schedule - 1.-

In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) insofar as it pertains to the state of Mizoram in Schedule- I, for the article nos.18, 23, 33, 40 and 54, the following shall be substituted namely: -

Article	Description of Instrument	Proper Stamp Duty
18	<p>CERTIFICATE OF SALE.</p> <p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p><i>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</i></p> <p><i>(b) woman having children out of marriage living in separate house and using separate kitchen.</i></p>	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
23	<p>CONVEYANCE- As defined by section 2 (10) not being a transferred charge or exempted under No. 62.</p> <p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p><i>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</i></p> <p><i>(b) woman having children out of marriage living in separate house and using separate kitchen.</i></p>	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
33	GIFT - Instrument of not being a Settlement (No.58), or Will or Transfer (No.62)	
(a)	When the donee is not a member of the family of the donor.	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
(b)	<p>When the donee is a member of the family of the donor.</p> <p><i>Explanation I: For the purpose of this Article, widow means and includes</i></p> <p><i>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</i></p> <p><i>(b) woman having children out of marriage living in separate house and using separate kitchen.</i></p> <p><i>Explanation II : For the purpose of this Article, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in-law, sister, brother, grandparents and grandchildren.</i></p>	1% of the market value of the property subject to a maximum of Rs. 5,000.00.

40	MORTGAGE.	
(a)	With possession	(a) 2.5% of the market value of the property in case of widow solely. (b) In any other case, 3% of the market value of the property.
(b)	Without possession (Equitable mortgage) when possession is not given or agreed to be given.	1% of the market value of the mortgage property subject to a maximum of Rs. 1,000.00.
	<p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p><i>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</i></p> <p><i>(b) woman having children out of marriage living in separate house and using separate kitchen.</i></p>	
54	RECONVEYANCE OF MORTGAGED PROPERTY.	
(a)	If the consideration for which the property was mortgaged does not exceed Rs.5,000.00	Rs. 1,000.00
(b)	In any other case.	Rs. 2,000.00

Secretary,
Law & Judicial Department,
Govt. of Mizoram.