

**Annexure C****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)**

| <b>Description of Instrument</b>                   | <b>Proper Stamp-duty</b> |
|----------------------------------------------------|--------------------------|
| (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)**

| <b>Description of Instrument</b>                                     | <b>Proper Stamp-duty</b> |
|----------------------------------------------------------------------|--------------------------|
| (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%                 |