
TECHNICAL

Indirect Taxation

[Stamp Duty \(Adhesive Stamp\) Rules 2015 \[P.U. \(A\) 97/2015\]](#)

These Rules were gazetted on 26 May 2015 and are deemed to have come into operation on **1 February 2009**. Below is the summary.

Adhesive stamp

“Adhesive stamp” means an adhesive revenue stamp which is used for the purpose of indicating payment of stamp duty on an instrument and prescribed in accordance with these Rules.

The Director General of Inland Revenue (DGIR) shall issue and regulate the supply and sale of adhesive stamps in such denomination and in accordance with the specification, as specified in the Schedule on Specification of Adhesive Stamp and determine the duties and remuneration, if any, of the person appointed to sell such stamps.

Validity of adhesive stamp

In a case where the validity of an adhesive stamp is in dispute, the authenticity of such stamp shall be determined by the DGIR. The DGIR may revoke the use of any adhesive stamp in such manner as may be determined by him.

Record in relation to adhesive stamp

A person appointed to sell adhesive stamp shall keep and maintain a record in relation to the sale of adhesive stamp in any manner as may be determined by the DGIR

Members may read the Rules in full at the official website of the [Attorney-General's Chambers](#).

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