

Abetments  
and  
attempts.

11. Whoever abets the commission of an offence punishable under this Act, or the rules made thereunder, or attempts to commit any such offence and in such attempt does any act towards the commission of the same, shall be punishable as if he had committed the offence.

Saving for  
acts done by  
Government  
or Govern-  
ment officers.

12. Nothing in this Act shall apply to the manufacture, possession, use, sale, import or export of any <sup>1</sup>[aircraft]—

(a) by order of the Government; or

(b) by any person employed under the Government in the execution of this Act or <sup>2</sup>[by] a public servant in the course of his employment or duty as such.

Procedure  
for making  
rules.

13. (1) The power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication.

(2) All rules made under this Act shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall thereupon have effect as if enacted in this Act.

Saving for  
acts done in  
good faith  
under Act.

14. No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done under this Act.

ACT No. I OF 1912.<sup>3</sup>

[1st March, 1912.]

An Act further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the Indian Stamp Act, II of 1899; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Stamp (Amendment) Act, 1912:

<sup>1</sup> See footnote 2 on p. 210, *supra*.

<sup>2</sup> Substituted for "to" by the Repealing and Amending Act, 1914 (10 of 1914), Sch. I.

<sup>3</sup> For Statement of Objects and Reasons, see Gazette of India, 1911, Pt. V, p. 186; for Report of Select Committee, see *ibid*, 1912, Pt. V, p. 3; and for Proceedings in Council, see *ibid*, 1911, Pt. VI, p. 697, and *ibid*, 1912, Pt. VI, pp. 7, 30 and 256.

I of 1899.

II of 1910.

2. In Article No. 13 of Schedule I of the Indian Stamp Act, 1899 (hereinafter referred to as the said Act), as amended by the Indian Stamp (Amendment) Act, 1910, for clause (b) the following shall be substituted, namely :—

Amendment of Act II, 1899, Schedule I, as amended by Act VI, 1910.

		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
" (b) where payable otherwise than on demand, but not more than one year after date or sight—				
	Rs.			
if the amount of the bill or note does not exceed . . . . .	200	0 3 0	0 2 0	0 1 0
if it exceeds Rs. 200 and does not exceed	400	0 6 0	0 3 0	0 2 0
Ditto 400 ditto	600	0 9 0	0 5 0	0 3 0
Ditto 600 ditto	800	0 12 0	0 6 0	0 4 0
Ditto 800 ditto	,000	0 15 0	0 8 0	0 5 0
Ditto 1,000 ditto	1,200	1 2 0	0 9 0	0 6 0
Ditto 1,200 ditto	1,600	1 8 0	0 12 0	0 8 0
Ditto 1,600 ditto	2,500	2 4 0	1 2 0	0 12 0
Ditto 2,500 ditto	5,000	4 8 0	2 4 0	1 8 0
Ditto 5,000 ditto	7,500	6 12 0	3 6 0	2 4 0
Ditto 7,500 ditto	10,000	9 0 0	4 8 0	3 0 0
Ditto 10,000 ditto	15,000	13 8 0	6 12 0	4 8 0
Ditto 15,000 ditto	20,000	18 0 0	9 0 0	6 0 0
Ditto 20,000 ditto	25,000	22 8 0	11 4 0	7 8 0
Ditto 25,000 ditto	30,000	27 0 0	13 8 0	9 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.		9 0 0	4 8 0	3 0 0"

3. In section 23A, sub-section (1), of the said Act, for the words and figure "Article No. 5 (b)," the words and figure "Article No. 5 (c)" shall be substituted.

Amendment of Act II, 1899, section 23A.