# Official Source, Commencement and Territorial Application

The Central Act took effect on 1 July 1899, but State enactments, adaptations, amendments and schedules govern most transaction rates and procedures.

## Chapter in 2 Minutes

Classify the instrument and controlling State/UT first. Duty follows legal substance, statutory value, current Schedule, amendments and authorised payment method. Preserve a transaction-date source and evidence pack.

## Controlled provision map

| Provision | Subject | Status |
|---|---|---|
| Module | Official Source, Commencement and Territorial Application | Current source verification |

## Implementation and example

The transaction team uses an online rate table without checking the underlying State Act, amendment, Gazette, surcharge and portal validity. The source pack must identify the legal instrument and effective date.

## Core controls

1. Classify instrument, State and transaction. 2. Verify rate, market value, exemption and linked documents. 3. Approve duty calculation and lawful payment. 4. Execute and preserve certificate. 5. Manage adjudication, cure, refund and limitation.

## Evidence checklist

Official source pack; classification memo; value working; authority; final instrument; e-stamp/franking proof; registration/filing; impounding/refund/appeal record; tax and accounting reconciliation.

## Legal-use note

Exact State rate and procedure are not uniform. Verify signed Gazette and transaction-date law.