

မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေကို ပြင်ဆင်သည့်ဥပဒေ

( ၂၀၁၄ ခုနှစ်၊ ပြည်ထောင်စုလွှတ်တော်ဥပဒေအမှတ် ၁၉ ။)

၁၃၇၅ ခုနှစ်၊ တပေါင်းလပြည့်ကျော် ၁၃ ရက်

(၂၀၁၄ ခုနှစ်၊ မတ်လ ၂၈ ရက်)

ပြည်ထောင်စုလွှတ်တော်သည် ဤဥပဒေကို ပြဋ္ဌာန်းလိုက်သည်။

၁။ ဤဥပဒေကို မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေကို ပြင်ဆင်သည့် ဥပဒေဟုခေါ်တွင်စေရမည်။

၂။ မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေတွင် ပုဒ်မ ၉ ပုဒ်မခွဲ (ခ) ကို ပယ်ဖျက်ရမည်။

၃။ မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေ ပုဒ်မ ၃ ၏နောက် တွင် ပုဒ်မ ၃ - က အဖြစ် အောက်ပါအတိုင်း ဖြည့်စွက်ရမည် -

“Sec.3-A.(1)Stamp duties charged by Articles 23, 33 and 40 (a) respectively of Schedule I annexed to this Act shall, in the case of instruments affecting immovable property situated wheresoever in the whole of the Republic of the Union of Myanmar, other than the Naypyitaw Development territory, the City of Yangon Development territory and the City of Mandalay Development territory, be increased by an additional stamp duty of 2 per centum for a consideration equal to the market value of the property so situated.

(2)Increased stamp duties so collected shall be paid to the respective Township Development Funds, in the manner prescribed by the Ministry of Finance of the Union Government.”

၄။ မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေတွင် ပုဒ်မ ၂၀ ကိုအောက်ပါအတိုင်းအစားထိုးရမည် -

“Sec.20.(1)Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of the Republic of the Union of Myanmar, such duty shall be calculated on the value of such money in the currency of the Republic of the Union of Myanmar according to the current rate of exchange on the day of the date of the instrument.

(2)The Current rate of exchange mentioned in the foregoing sub-section shall be the Daily Reference Rate announced by the Central Bank of Myanmar at the day of the date of the instrument.”

၅။ မြန်မာနိုင်ငံတံဆိပ်ခေါင်းအက်ဥပဒေဇယား - ၁ ကို အောက်ပါအတိုင်းအစားထိုးရမည် -

**SCHEDULE I**

**Stamp-duty on Instruments**

(See Section 3)

Description of instrument	Proper Stamp - duty
<p>1. <b>ACKNOWLEDGMENT</b> of a debt exceeding kyat 2,000 in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation</p>	<p>- Kyat 50.</p>

Description of instrument	Proper Stamp - duty
<p>to pay interest or to deliver any goods or other property.</p> <p><b>2. ADMINISTRATION BOND</b>, given under the section 291 , section 375 or section 376 of the Succession Act:-</p> <p>(a) where the amount does not exceed kyat 100,000;</p> <p>(b) in any other case.</p> <p><b>3. ADOPTION-DEED</b>, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.</p> <p><b>ADVOCATE. See ENTRY AS AN ADVOCATE (No.30)</b></p> <p><b>4. AFFIDAVIT</b>, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p> <p style="text-align: center;">Exemptions.</p> <p>Affidavit or declaration in writing when made –</p> <p>(a) as a condition of enrolment under the Defence Services Act, 1959;</p> <p>(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or</p>	<p>The same duty as a BOND (No.15) for such amount.</p> <p>- Kyat 2,000.</p> <p>- Kyat 150.</p> <p>- kyat 150.</p>

Description of instrument	Proper Stamp - duty
<p>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p> <p><b>5. AGREEMENT OR MEMORANDUM OF AGREEMENT –</b></p> <p>(a) if relating to the sale of a bill of exchange;</p> <p>(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;</p> <p>(c) if relating to joint venture agreement, production or profit sharing contract, construction agreement or other similar agreement or contract;</p> <p>(d) if not otherwise provided for ... ..</p> <p style="text-align: center;"><b>Exemptions.</b></p> <p>Agreement or memorandum of agreement:-</p> <p>(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;</p>	<p>- Kyat 50.</p> <p>- Subject to a maximum of kyat 10,000 kyat 25 for every kyat 100,000 or part thereof of the value of the security or share.</p> <p>- One per centum on the amount or value of the subject-matters. Provided that the maximum duty shall be Kyat 150,000.</p> <p>- Kyat 300</p>

Description of instrument	Proper Stamp - duty
<p>(b) made in the form of tenders to the Republic of the Union of Myanmar for or relating to any loan;</p> <p>(c) made under the Land Acquisition Act. AGREEMENT TO LEASE <i>See</i> LEASE. (NO. 35)</p> <p><b>6. AGREEMENT RELATING TO DEPOSIT OF TITLE - DEEDS, PAWN OR PLEDGE</b>, that is to say, any instrument evidencing an agreement relating to –</p> <p>(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) , or</p> <p>(2) the pawn or pledge of moveable property.</p> <p>Where such deposit, pawn or pledge, has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt -</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument.</p>	<p>The same duty as a Bill of Exchange [No. 13(a)] for the amount secured.</p> <p>- Half the duty payable on a Bill of Exchange [No.13(a)] for the amount secured.</p>

Description of instrument	Proper Stamp - duty
<p style="text-align: center;"><b>Exemption.</b></p> <p>Instrument of pawn or pledge of goods if unattested.</p> <p><b>7. APPOINTMENT IN EXECUTION OF A POWER</b>, where made by any writing not being a will -</p> <p>(a) of trustees ... ..</p> <p>(b) of property, moveable or immovable ...</p> <p><b>8. APPRAISEMENT OR VALUATION</b> made otherwise than under an order of the Court in the course of a suit —</p> <p>(a) where the amount does not exceed kyat 100,000;</p> <p>(b) in any other case ... ..</p> <p style="text-align: center;"><b>Exemptions.</b></p> <p>(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p> <p>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p> <p><b>9. APPRENTICESHIP-DEED</b> - including every writing relating to the service or tuition of any apprentice, clerk or trainee, placed with any master to learn any profession, trade or employment, not being <b>ARTICLES OF</b></p>	<p>- Kyat 1,500.</p> <p>- Kyat 3,000.</p> <p>The same duty as a Bond (No.15) for such amount.</p> <p>- Kyat 2,000.</p> <p>- Kyat 150.</p>

Description of instrument	Proper Stamp - duty
<p><b>CLERKSHIP (No.11).</b></p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Instruments of apprenticeship executed by which a person is apprenticed by or at the charge of any public charity.</p> <p><b>10. ARTICLES OF ASSOCIATION OF A COMPANY –</b></p> <p>(a)Where the company has no share capital or the nominal share capital does not exceed kyat 100,000,000.</p> <p>(b) where the nominal share capital exceeds kyat 100,000,000.</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Articles of any association not formed for profit and registered under section 26 of the Myanmar Companies Act. See also <b>MEMORANDUM OF ASSOCIATION OF A COMPANY (No.39).</b></p> <p><b>11.- ARTICLES OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an advocate of the Supreme Court.</p>	<p>- Kyat 50,000.</p> <p>- Kyat 150,000.</p> <p>- Kyat 1,500.</p>

Description of instrument	Proper Stamp - duty
<ul style="list-style-type: none"> <li>- <b>ASSIGNMENT</b>, <i>See</i> <b>CONVEYANCE</b> (No. 23), <b>TRANSFER</b> (No.62), and <b>TRANSFER OF LEASE</b> (No.63), as the case may be.</li> <li>- <b>ATTORNEY</b>. <i>See</i> <b>POWER OF ATTORNEY</b> (No.48).</li> <li>- <b>AUTHORITY TO ADOPT</b>. <i>See</i> <b>ADOPTION - DEED (NO.3)</b>.</li> </ul> <p>12. <b>AWARD</b> , that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit -</p> <p>(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed kyat 100,000;</p> <p>(b)Where it exceeds kyat 100,000 and does not exceed kyat 500,000;</p> <p>(c)Where it exceeds kyat 500,000 and does not exceed kyat 1,000,000;</p> <p>(d)Where it exceeds kyat 1,000,000.</p>	<p>Two kyat for every kyat 100 or part thereof of the amount or value of the award.</p> <p>Provided that the maximum proper stamp - duty shall be kyat 500.</p> <p>- kyat 1,500.</p> <p>- kyat 2,500.</p> <p>kyat 250 for every additional kyat 100,000 or part thereof in excess of kyat 1,000,000 in addition to the proper stamp - duty under No. 12(c).</p>



Description of instrument	Proper Stamp- duty		
<p><b>13. BILL OF EXCHANGE</b> as defined by section 2(2) not being a <b>BOND</b>, banknote or currency note-</p> <p>(a) where payable otherwise than on demand but not more than one year after date or sight –</p> <p>if the amount of the bill or note does not exceed Kyat 5,000,000</p> <p>if it exceeds Kyat 5,000,000 and does not exceed Kyat 7,000,000</p> <p>if it exceeds Kyat 7,000,000 and does not exceed Kyat 9,000,000</p> <p>if it exceeds Kyat 9,000,000 and does not exceed Kyat 13,000,000</p> <p>if it exceeds Kyat 13,000,000 and does not exceed Kyat 17,000,000</p> <p>if it exceeds Kyat 17,000,000 and does not exceed Kyat 21,000,000</p> <p>if it exceeds Kyat 21,000,000 and does not exceed Kyat 25,000,000</p> <p>if it exceeds Kyat 25,000,000 and does not exceed Kyat 30,000,000</p> <p>if it exceeds Kyat 30,000,000 and does not exceed Kyat 50,000,000</p> <p>if it exceeds Kyat 50,000,000 and does not exceed Kyat 75,000,000</p> <p>if it exceeds Kyat 75,000,000 and does not exceed Kyat 100,000,000</p> <p>and for every additional Kyat 10,000,000 or part thereof and excess of Kyat 100,000,000;</p>	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
	450	300	150
	650	400	200
	800	550	300
	1200	800	400
	1500	1000	500
	1900	1250	650
	2250	1500	750
	2700	1800	900
	4500	3000	1500
	6750	4500	2250
	9000	6000	3000
	650	400	200
(b) where payable otherwise than on demand but at more than one year after date or sight.	The same duty as a Bond (No.15) for the same amount.		

Description of instrument	Proper Stamp - duty
<p>14. <b>BILL OF LADING</b> (including a through bill of lading).</p> <p style="text-align: center;"><b>Exemptions.</b></p> <p>(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, and are to be delivered at another place within the limits of the same port.</p> <p>(b) Bill of lading when executed out of the Republic of the Union of Myanmar and relating to property to be delivered in the Republic of the Union of Myanmar.</p>	<p>- Kyat 150.</p> <p>N.B.- If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.</p>
<p>15. <b>BOND</b> [as defined by section 2(5)] not being a <b>DEBENTURE</b> (No.27), and not being otherwise provided for by this Act or by the Court Fees Act -</p> <p>See <b>ADMINISTRATION-BOND</b>(No.2), <b>BOTTOMRY BOND</b> (No.16), <b>CUSTOMS BOND</b> (No.26), <b>INDEMNITY - BOND</b> (No.34), <b>RESPONDENTIA BOND</b> (No.56), <b>SECURITY BOND</b> (No.57).</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Bond, when executed by -</p> <p>Any person for the purpose of guaranteeing that the local income derived from private</p>	<p>one and a half per centum on the amount or value.</p>

Description of instrument	Proper Stamp - duty
<p>subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.</p> <p><b>16. BOTTOMRY BOND</b>, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p> <p><b>17. CANCELLATION</b> - Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. See also <b>RELEASE</b> (No.55), <b>REVOCAION OF SETTLEMENT</b> (No. 58-B), <b>SURRENDER OF LEASE</b> (No. 61), <b>REVOCAION OF TRUST</b> (No.64-B).</p> <p><b>18. CERTIFICATE OF SALE</b> (In respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by any Civil court, Revenue Authority, Collector or other Revenue Officer -</p> <p>(a) Where the purchase -money does not exceed kyat 500,000;</p> <p>(b) in any other case ... ..</p>	<p>The same duty as a Bond (No. 15) for the same amount.</p> <p>- Kyat 150.</p> <p>One per centum on the amount of purchase- money.</p> <p>The same duty as a CONVEYA CE.</p>

Description of instrument	Proper Stamp - duty
<p><b>19. CERTIFICATE OR OTHER DOCUMENT,</b> evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.</p> <p><i>See also</i> <b>LETTER OF ALLOTMENT OF SHARES</b> (No. 36).</p> <p><b>20. CHARTER-PARTY,</b> that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not :</p> <p>(a) less than horse power 20;</p> <p>(b) not less than horse power 20 but not more than horse power 50;</p> <p>(c) more than horse power 50.</p> <p><b>21. CHEQUE</b> [ as defined by section 2(7)]</p> <p><b>22. COMPOSITION-DEED,</b> that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a</p>	<p>(No. 23) for a consideration equal to the amount of the purchase- money only.</p> <p>- Kyat 50.</p> <p>- Kyat 3,000.</p> <p>- Kyat 7,500.</p> <p>- Kyat 15,000.</p> <p>- Kyat 5.</p> <p>- Kyat 1,500.</p>



Description of instrument	Proper Stamp - duty
<p>(b) Copy of or extract from any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.</p> <p><b>25. COUNTERPART OR DUPLICATE</b> of any instrument chargeable with duty and in respect of which the proper duty has been paid –</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed kyat 100;</p> <p>(b) in any other case... ..</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p> <p><b>26. CUSTOMS BOND:-</b></p> <p>(a) where the amount does not exceed kyat 1,000,000 ;</p> <p>(b) in any other case... ..</p> <p><b>27. DEBENTURE</b> (whether a mortgage debenture or not ) being a marketable security transferable –</p> <p>(a) by endorsement or by a separate instrument of transfer ;</p>	<p>The same duty as is payable on the original.</p> <p>- kyat 100.</p> <p>The same duty as a <b>Bond</b> (No.15) for such amount.</p> <p>- Kyat 20 for every kyat 10,000 or part thereof for value exceeding kyat 1,000,000.</p> <p>The same duty as a <b>Bond</b> (No.15) for the same amount.</p>

Description of instrument	Proper Stamp - duty
<p>(b)by delivery... ..</p> <p><b>Explanation</b> -The term “ Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p> <p style="text-align: center;"><b>Exemption</b></p> <p>A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed , duly stamped in respect of the full-amount of debenture to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: Provided that the debentures so issued are expressed to be issued in terms of the said mortgage - deed.</p> <p><i>See also BOND (No.15), and sections 8 and 55.</i></p> <p><b>DECLARATION OF ANY TRUST .</b> <i>See TRUST (No. 64).</i></p> <p><b>28. DELIVERY-ORDER IN RESPECT OF GOODS,</b> that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any</p>	<p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to face amount of the debenture.</p> <p>- Kyat 50.</p>

Description of instrument	Proper Stamp - duty
<p>goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value kyat 2,000.</p> <p><b>DEPOSIT OF TITLE - DEEDS,</b>  <i>See</i> <b>AGREEMENT</b> relating to <b>DEPOSIT OF TITLE - DEEDS, PAWN OR PLEDGE (No.6).</b>  <b>DISSOLUTION OF PARTNERSHIP.</b> <i>See</i> <b>PARTNERSHIP (No.46).</b></p> <p><b>29. DIVORCE</b> - Instrument of, that is to say, any instrument by which any person effects the dissolution of his or her marriage.  <b>DOWER-</b> Instrument of <i>See</i> <b>SETTLEMENT (No.58).</b>  <b>DUPLICATE</b> - <i>See</i> <b>COUNTERPART (No.25).</b></p> <p><b>30. ENTRY AS AN ADVOCATE ON THE ROLL OF THE SUPREME COURT.</b></p> <p><b>31.EXCHANGE OF PROPERTY-</b> Instrument of - <b>EXTRACT.</b> - <i>See</i> <b>Copy (No.24).</b></p> <p><b>32.FURTHER CHARGE</b> - Instrument of, that is to say, any instrument imposing a further</p>	<p>- Kyat 250.</p> <p>- Kyat 30,000.</p> <p>The same duty as a <b>CONVEYANCE(No. 23)</b> for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>



Description of instrument	Proper Stamp - duty
<p>charge on mortgaged property -</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No.40 (that is, with possession) ;</p> <p>(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession) –</p> <p>(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;</p> <p>(ii) if possession is not given ... ..</p>	<p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge ( including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p> <p>The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such instrument.</p>
<p><b>33. GIFT</b> - Instrument of, not being a <b>SETTLEMENT</b> (No.58) <b>OR WILL OR TRANSFER</b> (No.62).</p>	<p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the value of the property as set forth in such instrument.</p>

Description of instrument	Proper Stamp - duty
<p>HIRING AGREEMENT or agreement for service- See AGREEMENT (No.5).</p> <p>34.INDEMNITY BOND . . . . .</p> <p>INSPECTORSHIP-DEED . See COMPOSITION – DEED (No.22). INSURANCE - See POLICY OF INSURANCE (No.47)</p> <p>35.LEASE, including an under-lease or sub-lease and any agreement to let or sub-let –</p> <p>(a)where by such lease the rent is fixed and no premium is paid or delivered –</p> <p>(i) where the lease purports to be for a term of less than one year;</p> <p>(ii) where the lease purports to be for a term of not less than one year but not more than three years;</p> <p>(iii) where the lease purports to be for a term in excess of three years;</p> <p>(iv) where the lease does not purport to be for any definite term ;</p>	<p>The same duty as a SECURITY BOND (No.57) for the same amount.</p> <p>The same duty as a BOND (No. 15) for the whole amount payable or deliverable under such lease.</p> <p>The same duty as a BOND (No.15) for the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of the</p>

Description of instrument	Proper Stamp - duty
	average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity;	The same duty as a CONVEYANCE (No.23) for a consideration equal to one-fifth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;	The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved ;	The same duty as a CONVEYANCE(No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i>

Description of instrument	Proper Stamp - duty
<p style="text-align: center;"><b>Exemptions.</b></p> <p>(a) Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed kyat 10,000.</p> <p>(b) Leases of Fisheries granted under the existing Laws.</p> <p><b>36. LETTER OF ALLOTMENT OF SHARES</b> in any company or proposed company or in respect of any loan to be raised by any company or proposed company. See also <b>CERTIFICATE OR OTHER DOCUMENT</b> (No.19).</p> <p><b>37. LETTER OF CREDIT</b>, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.</p> <p><b>LETTER OF GUARANTEE- See AGREEMENT</b>(No.5).</p>	<p>stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed kyat 600.</p> <p>- Kyat 600.</p> <p>- Kyat 200.</p>

Description of instrument	Proper Stamp - duty
<p><b>38. LETTER OF LICENCE</b>, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	<p>- kyat 1,000.</p>
<p><b>39. MEMORANDUM OF ASSOCIATION OF A COMPANY –</b></p> <p>(a) if accompanied by articles of association under section 17 of the Myanmar Companies Act:</p>	<p>- kyat 15,000.</p>
<p>(b) if not so accompanied ... ..</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Memorandum of any association not formed for profit and registered under section 26 of the Myanmar Companies Act.</p>	<p>- kyat 150,000.</p>
<p><b>40. MORTGAGE - DEED</b> not being an AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6) , BOTTOMRY BOND (No.16), MORTGAGE OF A CROP (No.41), RESPONDENTIA BOND (No.56), OR SECURITY BOND (No.57)-</p> <p>(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;</p>	<p>The same duty as a CONVEYANCE(No.23) for a consideration equal to the amount secured by such deed.</p>



Description of instrument	Proper Stamp - duty
<p>the crop is or not in existence at the time of the mortgage -</p> <p>(a) when the loan is repayable not more than three months from the date of the instrument –</p> <ul style="list-style-type: none"> <li>- for every sum secured not exceeding kyat 200,000; and</li> <li>- for every kyat 200,000 or part thereof secured in excess of kyat 200,000;</li> </ul> <p>(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument –</p> <ul style="list-style-type: none"> <li>- for every sum secured not exceeding kyat 100,000; and</li> <li>- for every kyat 100,000 or part thereof secured in excess of kyat 100,000.</li> </ul>	<ul style="list-style-type: none"> <li>- Kyat 50.</li> <li>- Kyat 50.</li> <li>- Kyat 50.</li> <li>- Kyat 50.</li> </ul>
<p><b>42. NOTARIAL Act</b>, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a <b>PROTEST</b> (No.50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p> <p><i>See also PROTEST OF BILL OR NOTE</i> (No.50).</p> <p><b>43. NOTE OR MEMORANDUM</b> sent by a broker or agent to his principal intimating the</p>	<ul style="list-style-type: none"> <li>- Kyat 1,000.</li> </ul>

Description of instrument	Proper Stamp - duty
<p>purchase or sale on account of such principal –</p> <p>(a) of any goods exceeding in value kyat 100,000;</p> <p>(b) of any stock or marketable security exceeding in value kyat 100,000.</p>	<p>- Kyat 50.</p> <p>Subject to a maximum of kyat 10,000, kyat 15 for every kyat 100,000 or part thereof of the value of the stock or security.</p>
<p><b>44. NOTE OF PROTEST BY THE MASTER OF A SHIP.</b></p> <p><i>See also</i> <b>PROTEST BY THE MASTER OF A SHIP</b> (No.51).</p> <p><b>ORDER FOR THE PAYMENT OF MONEY.</b></p> <p><i>See</i> <b>BILL OF EXCHANGE</b> (No.13).</p>	<p>- Kyat 100.</p>
<p><b>45. PARTITION</b> - Instrument of [as defined by section 2(15)].</p> <p>N.B.- The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that -</p> <p>(a) when an instrument of partition containing an agreement to divide</p>	<p>The same duty as a <b>BOND</b> (No.15) for the amount of the value of the separated share or shares of the property.</p>



Description of instrument	Proper Stamp - duty
<p>property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than kyat 2,000 ;</p> <p>(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed kyat 2,000.</p> <p><b>46. PARTNERSHIP –</b></p> <p>A. Instrument OF –</p> <p>(a) where the capital of the partnership does not exceed kyat 500,000</p>	<p>- Kyat 300.</p>

Description of instrument	Proper Stamp - duty											
<p>(b) in any other case ... ..</p> <p>B. Dissolution of ... ..</p> <p><b>PAWN OR PLEDGE- See AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No.6).</b></p> <p><b>47. POLICY OF INSURANCE -</b></p> <p><b>A. SEA-INSURANCE (see section 7) -</b></p> <p>(1) for or upon any voyage -</p> <p>(i) Where the premium or consideration does not exceed the rate of ten pya or one-tenth per centum of the amount insured by the policy;</p> <p>(ii) in any other case, in respect of every full sum of kyat 100,000 and also any fractional part of kyat 100,000 insured by the policy ;</p> <p>(2) for time -</p> <p>(iii) in respect of every full sum of kyat 100,000 and also any fractional part of kyat 100,000 insured by the policy -</p> <p>- where the insurance shall be made for any time not exceeding six months;</p> <p>- where the insurance shall be made for any time exceeding six months and not exceeding twelve months</p>	<p>- One per centum on such exceeding amount or value in addition to the proper stamp duty under above Clause A(a). Provided that the maximum duty shall be Kyat 100,000.</p> <p>- Kyat 2,000.</p>											
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Description of instrument	Proper Stamp - duty
<p><b>B.-FIRE - INSURANCE AND OTHER CLASSES OF INSURANCE</b>, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops, and other property against loss or damage –</p> <p>(1) in respect of an original policy-</p> <p>(i) when the sum insured does not exceed kyat 500,000;</p> <p>(ii) in any other case ... ..</p> <p>(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.</p>	<p>- Kyat 50.</p> <p>- Kyat 100.</p> <p>One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No.53.</p>
<p><b>C.-ACCIDENT AND SICKNESS-INSURANCE -</b></p> <p>(a) against railway accident valid for a single journey only,</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>When issued to a passenger travelling by the intermediate or the third class in any railway.</p> <p>(b) in any other case, in respect of every full sum of kyat 100,000 and also any fractional part of kyat 100,000 insured by the policy,</p>	<p>- Kyat 10.</p> <p>- Kyat 30.</p> <p>Provided that in case of a policy of insurance against death by accident, when the annual premium payable does not exceed 500 kyat per K 100,000 the duty on such instrument shall be 30 kyat for every K 100,000 or part thereof of the maximum amount which may be come payable under it.</p>

Description of instrument	Proper Stamp - duty	
<p><b>CC.-INSURANCE BY WAY OF INDEMNITY</b> against Liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every kyat 100,000 or part thereof payable as premium.</p>	If drawn singly (Kyat)	If drawn in duplicate, for each part
<p><b>D.-LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR</b>, except such a RE-INSURANCE as is described in Division E of this Article -</p> <p>(i) for every sum insured not exceeding kyat 25,000;</p> <p>(ii) for every sum insured exceeding kyat 25,000 but not exceeding kyat 50,000</p> <p>(iii) for every sum insured exceeding kyat 50,000, but not exceeding kyat 100,000 and also for every kyat 100,000 or part thereof in excess of kyat 100,000.</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Policies of life-insurance granted in accordance with the rules for Postal Life-insurance.</p>	10	
<p><b>E.-RE-INSURANCE BY AN INSURANCE COMPANY</b>, which has granted a POLICY of the nature</p>	One quarter of the duty payable in respect of the	

Description of instrument	Proper Stamp - duty
<p>specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p> <p style="text-align: center;"><b>General Exemption.</b></p> <p>Letter of cover or engagement to issue a policy of insurance:</p> <p>Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.</p>	<p>original insurance but not less than kyat 10 or more than kyat 50.</p>
<p><b>48.POWER-OF-ATTORNEY</b> [as defined by section 2(21)] not being a <b>PROXY</b> (No.52) -</p> <p>(a)when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;</p> <p>(b)when required in suits or proceedings;</p> <p>(c)when authorizing one person or more to act in a single transaction other than the case mentioned in clause(a) ;</p> <p>(d)when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;</p>	<p>- Kyat 100.</p> <p>- Kyat 100.</p> <p>- Kyat 300.</p> <p>- Kyat 1,000.</p>

Description of instrument	Proper Stamp - duty
<p>(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;</p> <p>(f) when given for consideration and authorizing the attorney to sell any immovable property;</p> <p>(g) in any other case ... ..</p>	<p>- Kyat 2,500.</p> <p>The same duty as a CONVEYANCE (No.23) for the amount of the consideration.</p> <p>Kyat 800 for each person authorized.</p> <p><b>N.B.-</b> The term “registration” includes every operation incidental to registration under the Registration Act, 1908.</p>
<p><b>Explanation.</b> – For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	
<p><b>49.PROMISSORY NOTE</b>[as defined by section 2(22)] –</p>	
<p>(a) when payable on demand -</p> <p>(i) when the amount or value does not exceed kyat 25,000;</p> <p>(ii) when the amount or value exceeds kyat 25,000 but does not exceed kyat 100,000;</p> <p>(iii) in any other case ... ..</p>	<p>- Kyat 50.</p> <p>- Kyat 100.</p> <p>- Kyat 150.</p>
<p>(b) when payable otherwise than on demand.</p>	<p>The same duty as a BILL OF EXCHANGE ( No.13 ) for the same amount payable</p>

Description of instrument	Proper Stamp - duty
<p><b>50. PROTEST OF BILL OR NOTE</b>, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.</p>	<p>otherwise than on demand . - Kyat 250.</p>
<p><b>51. PROTEST BY THE MASTER OF A SHIP</b>, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. <i>See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No.44).</i></p>	<p>- Kyat 250.</p>
<p><b>52.PROXY</b> empowering any person to vote at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.</p>	<p>- Kyat 50.</p>
<p><b>53.RECEIPT</b> as [ defined by section 2(23)] for any money or other property the amount or value of which exceeds kyat 5,000.</p>	<p>- Kyat 5.</p>

Description of instrument	Proper Stamp - duty
<p style="text-align: center;"><b>Exemptions.</b></p> <p><b>RECEIPT —</b></p> <p>(a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured ;</p> <p>(b) for any payment of money without consideration ;</p> <p>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue ;</p> <p>(d) for pay or allowances by non-commissioned officers, soldiers, or airmen of the Myanmar Military, Naval or Air Forces, when serving in such capacity.</p> <p>(e) given by holders of family- certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer, soldier, or airman or any of the said forces and serving in such capacity ;</p>	



Description of instrument	Proper Stamp - duty
<p>(f)for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors or airmen and not serving the Government in any other capacity;</p> <p>(g)given by any administrator of a village tract for land-revenue or taxes collected by him;</p> <p>(h)given for money or securities for money deposited in the hands of any banker, to be accounted for.</p> <p>Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:</p> <p>provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate, or such proposed or intended company or body, or in respect of a debenture being a marketable security.</p> <p>See also <b>POLICY OF INSURANCE</b> [ No.47-B(2)].</p> <p><b>54.RECONVEYANCE</b> of mortgaged property or instrument of extinguishment of a mortgage.</p>	<p>Subject to the maximum of kyat 10,000 the same duty as a <b>CONVEYANCE</b> (No.23) for the</p>

Description of instrument	Proper Stamp - duty
<p><b>55.RELEASE</b>, that is to say, any instrument (not being such a release as is provided for by section 23 A or article No.54) whereby a person renounces a claim upon another person or against any specified property –</p> <p>(a) if the amount or value of the claim does not exceed kyat 150,000;</p> <p>(b) in any other case.</p>	<p>amount of the consideration for the mortgage.</p> <p>The same duty as a <b>BOND</b> (No.15) for such amount or value as set forth in the <b>RELEASE</b>.</p> <p>- Kyat 2,500.</p>
<p><b>56.RESPONDENTIA BOND</b>, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p><b>REVOCAION OF ANY TRUST OR SETTLEMENT</b>. See <b>SETTLEMENT</b> (No.58), <b>TRUST</b> (No.64).</p>	<p>The same duty as a <b>BOND</b> (No.15) for the amount of the loan secured.</p>
<p><b>57.SECURITY-BOND OR MORTGAGE-DEED</b> executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract -</p> <p>(a) when the amount secured does not exceed kyat 150,000;</p> <p>(b) in any other case ... ..</p>	<p>The same duty as a <b>BOND</b> (No.15) for the amount of the secured.</p> <p>- kyat 2,500.</p>

Description of instrument	Proper Stamp - duty
<p style="text-align: center;"><b>Exemptions.</b></p> <p>Bond or other instrument, when executed -</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem ;</p> <p>(b) executed by persons taking advances under the existing relevant Laws or by their sureties, as security for the repayment of such advances;</p> <p>(c) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p> <p><b>58. SETTLEMENT –</b></p> <p>A. <b>INSTRUMENT OF</b> (including a deed of dower).</p>	<p>The same duty as a <b>BOND</b>(No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement; Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently</p>

Description of instrument	Proper Stamp - duty
<p style="text-align: center;"><b>Exemptions.</b></p> <p>(a) Deed of dower executed on the occasion of a marriage between Muhammadans.</p> <p>(b) <i>Hludansa</i>, that is to say, any settlement of immovable property executed by a Buddhist in the Republic of the Union of Myanmar for a religious purpose in which no value has been specified and on which a duty of kyat 1,000 has been paid.</p> <p><b>B. REVOCATION OF -</b>  <i>See also TRUST (No.64);</i></p> <p><b>59.SHARE -WARRANTS</b> to bearer issued under the Myanmar Companies Act.</p> <p style="text-align: center;"><b>Exemptions.</b></p> <p>Share warrant when issued by a company in pursuance of the Myanmar Companies Act, section 43, to have effect only upon payment, as</p>	<p>executed, the duty on such instrument shall not exceed kyat 600.</p> <p>The same duty as a <b>BOND</b>(No.15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding kyat 3,000.</p> <p>The duty payable on a <b>CONVEYANCE</b> (No.23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>

Description of instrument	Proper Stamp - duty
<p>composition for that duty, to the Collector of Stamp-revenue, of –</p> <p>(a) one and a half per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital one and a half per centum of the additional capital so issued.</p> <p><b>SCRIP - See CERTIFICATE (NO.19).</b></p> <p><b>60. SHIPPING ORDER</b> for or relating to the conveyance of goods on board of any vessel.</p> <p><b>61. SURRENDER OF LEASE:-</b></p> <p>(a) when the duty with which the lease is chargeable does not exceed kyat 500;</p> <p>(b) in any other case ... ..</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Surrender of lease, when such lease is exempted from duty.</p> <p><b>62. TRANSFER</b> ( whether with or without consideration )-</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance-</p>	<p>- Kyat 50.</p> <p>The duty with which such lease is chargeable.</p> <p>- kyat 600.</p> <p>- 0.3 Per centum on the value of share.</p> <p>- 0.3 Per centum on the value of the debenture</p>

Description of instrument	Proper Stamp - duty
<p>(i) if the duty on such bond, mortgage-deed or policy does not exceed kyat 100;</p> <p>(ii) in any other case ... ..</p> <p>(d) of any property under the Administrator General's Act, section 25;</p> <p>(e) of any trust - property without consideration from one trustee to another trustee or from a trustee to a beneficiary.</p> <p style="text-align: center;"><b>Exemptions.</b></p> <p>Transfers by endorsement -</p> <p>(a) of a bill of exchange, cheque or promissory note;</p> <p>(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(c) of a policy of insurance;</p> <p>(d) of securities of the Republic of the Union of Myanmar.</p> <p style="text-align: center;"><i>See also section 8.</i></p>	<p>The duty with which such bond, mortgage-deed or policy of insurance is chargeable.</p> <p>- Kyat 300.</p> <p>- Kyat 300.</p> <p>- 300 kyat or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.</p>
<p><b>63. TRANSFER OF LEASE</b> by way of assignment and not by way of under lease.</p> <p style="text-align: center;"><b>Exemption.</b></p> <p>Transfer of any lease exempt from duty except No. 20 and 35.</p>	<p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer.</p>

Description of instrument	Proper Stamp - duty
<p><b>64. TRUST -</b></p> <p><b>A. DECLARATION OF:</b> - of or concerning any property when made by any writing not being a WILL.</p> <p><b>B. REVOCATION OF:</b> - of or concerning any property when made by any instrument other than a WILL.</p> <p><i>See also SETTLEMENT (No.58).</i></p> <p><b>VALUATION.</b> <i>See APPRAISEMENT (No.8)</i></p> <p><b>65. WARRANT FOR GOODS,</b> that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.</p>	<p>The same duty as a <b>BOND</b> (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding kyat 600.</p> <p>The same duty as a <b>BOND</b>(No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding kyat 600.</p> <p>- Kyat 50</p>

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