"20. 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 payable in that foreign currency at the rate of one per centum on such amount or value instead of any proper stamp duty mentioned in schedule 1 annexed in this Act."

"Duty for any money expressed in foreign currencies"

"(9) Collector includes any Revenue Officer and any officer delegated by the Director General of the Internal Revenue Department;"

"(b) amend or enhance all or any of the amounts or values, description of instruments and proper stamp duties mentioned in this Act including schedule 1 annexed thereto, and"

"(c) amend or enhance all or any of the amounts or values, description of instruments and proper stamp duties mentioned in this Act including schedule 1 annexed thereto, and"

"(1) No Prosecution in respect of any offence punishable under this Act shall be instituted without the prior sanction of the Ministry of Finance and Revenue of the Union Government."