

The State Law and Order Restoration Council  
**The Law Amending the Tariff Act, 1953**  
(The State Law and Order Restoration Council Law No.4/89)  
The 5th Waning Day of *Pyatho*, 1350 M.E.  
(26th January, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Law Amending the Tariff Act, 1953.
2. In the Tariff Act, 1953:-
  - (a) the expression "First and Second Schedules" contained in Section 2 sub-section (1) shall be substituted by the expression "First, Second and Third Schedules";
  - (b) the following shall be inserted as Section 2 sub-section (2):-
    - (2) Tariff shall be levied on commodities exported by the Union of Myanmar in border, trade business at the rates specified in the Third Schedule;
  - (c) the existing Section 2 sub-sections (2), (3) and (4) shall be renumbered - as sub-sections (3), (4) and (5) respectively;
  - (d) the expression "Third Schedule" contained in Section 5 sub-section (1) shall be substituted by the expression "Fourth Schedule";
  - (e) the existing Third Schedule shall be prescribed as the Fourth Schedule.

**The Third Schedule  
(Border Trade Export Tariff)  
(See Section 2 sub-section 2)**

Item No.	Name of Article	Rate of Duty
1.	<p>Agricultural produce, other than rice and paddy.</p> <p>(a) Beans, all sorts.</p> <p>(b) Spices.</p> <p>(c) Coconuts and coconut products.</p> <p>(d) Betel-nuts and betel-nut products.</p> <p>(e) Other fruits, vegetables, cereals, pulses and products thereof, not elsewhere specified.</p>	<p>20 per cent of the value.</p> <p>10 per cent of the value.</p>
2.	<p>Marine produce.</p> <p>(a) Salt.</p> <p>(b) Fish, fresh.</p> <p>(c) Fish, dried and marine products, preserved. (Private export of prawn, fresh or dried, not allowed at border areas.)</p> <p>(d) Other marine products, not elsewhere specified.</p>	<p>10 per cent of the value.</p> <p>25 per cent of the value.</p> <p>10 per cent of the value.</p> <p>10 per cent of the value.</p>

Item No.	Name of Article	Rate of Duty
3.	Commodities for personal use and food-stuffs. (a) Flour and food-stuffs made of flour. (b) Cigarettes; cigars; cheroots; pipe tobacco; tobacco, unmanufactured and other related products. (c) Other food-stuffs, not elsewhere specified.	10 per cent of the value. 10 per cent of the value. 10 per cent of the value.
4.	Chicken, duck, pig, sheep, goat, alive and products thereof, fresh and preserved. (Private export of cattle, buffalo, elephant, horse and rare animals not allowed at border areas.)	10 per cent of the value.
5.	Animal feed.	10 per cent of the value.
6.	Forest produce, manufactured or unmanufactured. (Private export of teak, elephant tusks and hides of rare animals not allowed at border areas.)	15 per cent of the value.
7.	Other articles, not elsewhere Specified.	10 per cent of the value.

**Sd./ Saw Maung**  
**General**  
**Chairman**  
**The State Law and Order Restoration Council**

### **Reasons in respect of amending the Tariff Act, 1953**

The Government of the Union of Myanmar is making all out efforts for fulfilling the food, clothing and shelter needs of the people and for economic development of the country. What is heartening is that people are enthusiastically taking part in the endeavours and the role of the co-operatives and the private entrepreneurs has been enhanced owing to the true *cetana*.

Immediate benefits can be observed from the border trade being undertaken on experimental basis. Constant improvements will be made on the basis of experiences gained so that more and more success can be achieved. Border trade will be expanded in accordance with the agreements made with the governments of the neighbouring countries for the benefit of the country and the people.

The private entrepreneurs who are engaged in border trade can do their business freely by paying taxes levied on a reasonable scale by the Government. They are free from mental and physical trouble and the goods are legal. The trade also contributes towards an increase in the State revenues.

Import tax rates have been prescribed in full in the 1953 Tariff Act. Export tariff for the items added to for legal export in the border trade have not been prescribed yet. Therefore, 1953 Tariff Act has been amended to levy tax under law on a reasonable scale on these items.