

The State Law and Order Restoration Council  
**The Law Amending the Commercial Tax Law**  
(The State Law and Order Restoration Council Law No.  
5/91)  
The 15th Waxing Day of Hnaung Tagu, 1352 M.E.  
(29th March, 1991)

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

1. This Law shall be called the Law Amending the Commercial Tax Law.

2. This Law shall come into force commencing from the financial year 1991-92.

3. Section 3 sub-section (e) of the Commercial Tax Law shall be substituted by the following sub-section:

(e) Proceeds of Sale means money received or to be received from sale of goods on cash basis or on credit or other deferred payment system or from sale in advance system, before the tax is levied under this Law. In the case of barter of goods it means the value determined in doing so. This expression also includes cost of packing materials used in packing goods;

4. In Section 3 of the Commercial Tax Law, the following sub-section shall be inserted as sub-section (p): -

(p) Three month means duration of three months; consecutively commencing from the financial year.

5. For the expression "Furnishing of Monthly Return and Payment of Tax" in the heading of Chapter VI of the Commercial Tax Law, shall be substituted by the expression "Monthly Payment of Tax and Furnishing of Three Monthly Return."

6. Section 12 sub-section (a), (h) and (c) of the Commercial Tax Law shall be substituted by the following sub-sections:

(a) Whoever has received in any year an assessable proceeds of sale or proceeds of services shall pay the monthly tax due, within ten days of the end of the respective month. In addition thereto, a three monthly return shall be furnished to the Township Revenue Officer within one month of the end of the respective three months;

(b) If the Township Revenue Officer has reason to consider

that whoever has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to pay the monthly tax due, and to furnish the three monthly return;

(c) If the assesses fails to pay tax under sub-section: - (a) or (b) or if there is reason to consider that the tax paid is less than the payable tax, the Township Revenue Officer may make an estimate assessment of the tax payable or the additional tax payable on the basis of information receives;

7. Under Section 21 of the Commercial Tax Law, the following section shall be inserted as Section 21-A:

21-A. Whoever fails to submit the accounts prescribed by the Government by notification, to the respective Revenue Officer without sufficient reason, may be directed by the respective Revenue Officer, to pay a sum not exceeding 10 per cent of tax due, by way of penalty.

8. In the list of goods not chargeable to tax, in annexed Schedule 1 of the Commercial Tax Law:

(a) the expression "Firearms and ammunitions, within the meaning of the Arms Act and parts and accessories thereof, including gun powder" contained Serial Number 42 shall be substituted by the expression." Various kinds of gun powder, various kinds of dynamites and accessories thereof used by the civil departments;"

(b) the expression "Text books, exercise and drawing books, all sorts of pencils" contained in Serial Number 48 shall be substituted by the expression "Text books, exercises and drawing books of various kinds and papers for the production of such books and all sorts of pencils."

9. In the list of goods not chargeable to tax in Commercial Tax Law, the following goods shall be 61,62,63,64 and 65;

<b>Serial Number</b>	<b>Description of Goods</b>
61.	Chili
62.	Saffron.
63.	Ginger.
64.	Fish paste.
65.	Ripe tamarind.

10. Annexed Schedule 2, Schedule 3, Schedule 4, Schedule 5 and Schedule 6 of the Commercial Tax Law shall be substituted and inserted by the following Schedule 2, Schedule 3, Schedule 4, Schedule 5, Schedule 6 and Schedule 7:

**SCHEDULE 2**  
**GOODS CHARGEABLE TO TAX AT 5 PER CENT**

(1) If the goods are those imported from abroad the tax shall be charged on the Landed Cost.

(2) If the goods are those produced within the State the tax shall be charged on the Sale Receipt.

<b>Serial Number</b>	<b>Description of Goods</b>
1.	Jams, all sorts.
2.	Soya bean paste, soya bean sauce and the like.
3.	Tea, preserved and dried, excluding black tea.
4.	Cotton seed oil, Rice bran oil, inedible.
5.	Household medicines and other pharmaceuticals.
6.	Charcoal.
7.	Fountainpens and ball point pens.
8.	Cotton longyi (Coarse).
9.	Shirting, cotton, grey, unbleached.
10.	Drills cotton.
11.	Vests.
12.	Cotton yarn.
13.	Cotton thread
14.	Chipping stone
15.	Limestone.
16.	Road building stone and sand.
17.	Electrical equipment for educational and instructional purposes.
18.	Carpenter's tools and accessories.
19.	Agricultural tools and accessories.
20.	Rope of coir, jute, cotton and other kinds of rope.
21.	Household and laundry soap.

22.	Hats, all sorts.
23.	Sporting Materials.
24.	Wheel barrows.
25.	Made-up Track Suits for sports.
26.	Methylated Spirit.
27.	Urea fertilizers.
28.	Salt.
29.	Cooking Power.
30.	Vinegar
31.	Noodles (wet or dired) and wheat flour vermicelli.

**SCHEDULE 3**  
**GOODS CHARGEABLE TO TAX AT 10 PER CENT**

(1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost.

(2) If the goods are those produced within the State, the tax shall he charged on the Sale Receipt.

<b>Serial Number</b>	<b>Description of Goods</b>
1.	Ice.
2.	Milk, Condensed.
3.	Malt and malt flour
4.	Cheroot.
5.	Bread, biscuits and cakes.
6.	Other food stuff of wheat, not elsewhere specified.
7.	Food colours.
8.	Food flavours and essences.
9.	Turpentine refined.
10.	Tung oil and turpentine raw.
11.	Greases, oils, lubricants and other petroleum products not elsewhere specified.
12.	Baking powder and yeast.
13.	Dyes and Dyestuff.
14.	Chemical elements compounds.
15.	Petroleum coke.
16.	Chemical and chemical products of petroleum and petroleum coke

17.	Parts and accessories for shoes, boots and slippers.
18.	Chrome leather, leather sole, leather of sheep and goat
19.	Aluminium circles and plates.
20.	Raw materials ad accessories of rubber.
21.	Plastics raw materials.
22.	Teak log.
23.	Hardwood log.
24.	Poles and posts of teak and hardwood.
25.	Newspaper, Journal. Magazine and other printed books and publications.
26.	Papers and paperboards.
27.	Cigarette papers.
28.	Ink, all sorts.
29.	Pins, Clips, Paper fasteners and other office stationery supplies.
30.	Silk yarn.
31.	Ribbons, tapes, trimmings of cotton.
32.	Workmen outfits.
33.	Gypsum.
34.	Baryte
35.	Graphite
36.	White clay, fire clay and clay power.
37.	Soapstone.
38.	Dolomite stone.
39.	Red, yellow and White Ochres.
40.	Bentonite.
41.	Tarazo stone.
42.	Washed clay.
43.	Lead slag.
44.	Marble.
45.	Tin concertrates, tungsten concertrates, Tin/Tungsten/Scheelite and mixed ores.
46.	Fefined lead.
47.	Zinc concentrates.
48.	Copper Matte.
49.	Nickle speiss.
50.	Antimonial lead.
51.	Anmtimony ores.

52.	Lead sulphide.
53.	Saws all sorts.
54.	Bottles, all sorts.
55.	Gunny cloth and gunny bags.
56.	Packing materials of paper and paperboard.
57.	All sorts of plastic bag.
58.	Containers, buckets of iron and steel and metal plated utensils.
59.	Crown cork.
60.	Glass tumblers.
61.	Spectacle, frames and parts for spectacles.
62.	Fishing Hooks.
63.	Electricity (excluding industrial use.)
64.	Unexposed photographic films.
65.	Artist's wares.
66.	Coffee powder, all sorts.
67.	Tea, black.
68.	Candles.
69.	Raw Rubber.
70.	Bicycles, tyres and tubes.
71.	Tyres and tubes and flaps for motor-car, and motor-cycles
72.	Rubber compounds.
73.	Tyres and tubes not elsewhere specified.
74.	lacquerware.
75.	Cotton longyi (fine).
76.	Cotton fabrics, coloured, dyed and cotton sheeting white bleached or mercerised.
77.	Cotton blankets.
78.	Cotton towels.
79.	Printed cotton fabrics
80.	Household linen.
81.	Cotton mosquito nettings.
82.	Cotton fabrics, not elsewhere specified, other than cotton lace fabrics.
83.	Made-up apparel, other than for sports.
84.	Made-up mosquito nets.
85.	Lime and lime powder.
86.	Household utensils of brass and other metals.

87.	Galvanised corrugated iron sheets.
88.	Agricultural machines equipment and machines tools.
89.	Weaving, knitting, spinning machine parts and accessories thereof.
90.	Lamp shades, switches, blocks, parts and accessories thereof.
91.	Electrical wires, clips and other internal electrical fittings.
92.	Industrial sewing machines.
93.	Road constuction machines, road roller, parts and accessories thereof.
94.	Battery (accumulators).
95.	Fire extinguishers.
96.	Sanitary fixtures and fittings.
97.	Plastic building materials.
98.	Ball bearings.
99.	Bicycles.
100.	Bicycles spare parts and accessories.
101.	Tractors, other industrial motor trucks, parts and accessories thereof.
102.	Train locomotives, coaches, spare parts and accessories thereof.
103.	Sea going ships, other ships, motor boats schooners, parts and accessories thereof.
104.	Air-crafts, parts and accessories, thereof.
105.	Fishing nets.
106.	Plastic cloth.
106.	Plastic materials for house hold and personal use, not elsewhere specified.
108.	Kerosene stoves, spares and accessories.
109.	Raincoats.
110.	Umbrella, all sorts.
111.	Canvas footwear, cane ball shoes and footwear all sorts.
112.	Malted Milk Preparation.
113.	Cold milk, ice cream etc.
114.	Parts and accessories for domestic electrical equipment and appliances.
115.	Sweet.
116.	Beverages.

117.	Toilet Soaps.
118.	Domestic sewing machines.
119.	Sugar.
120.	Aerated water.

**SCHEDULE 4**  
**GOODS CHARGEABLE TO TAX 20 PER CENT**

(1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost.

(2) If the goods are those produced within the State, the tax shall be charged on Sale Receipt.

<b>Serial Number</b>	<b>Description of Goods</b>
1.	Artificial and synthetic stones and diamonds including cut stones, and artificial pearls.
2.	Household glassware, other than glass vases, bottles and tumblers.
3.	Marble products.
4.	Macaroni.
5.	Saccharine.
6.	Chillies sauce and sauces, all sorts.
7.	Milk cream, butter, ghee, cheese.
8.	Cigars, pipes, all sorts.
9.	Naphthalene balls and camphor blocks.
10.	Paints, pigments and other colouring and polishing materials.
11.	Painters' materials (excluding artists' wares)
12.	Zip and buttons all sorts not elsewhere specified.
13.	Match flints.
14.	Hair pins, hair slides, hair clips, hair grips, hair curlers and hair dressing articles.
15.	Tooth brushes.
16.	Detergents and cleansing power.
17.	Rubber materials for household use.
18.	Hardwood milled, plywood and veneers of hardwood.
19.	Paper board building and constructional goods.
20.	Paper products, other than packing material.
21.	Canvas cloth.

22.	Linoleum and floor coverings.
23.	Tarpaulins in rolls and pieces.
24.	Cement.
25.	Brick, brick tiles and products, fire brick.
26.	Crockery (porcelain).
27.	Crockery (enamel plated).
28.	Lamps, lanterns, parts and accessories thereof.
29.	Household porcelain fittings and fixtures.
30.	Wire nails and nails.
31.	Razors, razors blades and scissors.
32.	Locks, padlocks and keys.
33.	Fitting and accessories for furniture, boxes trunks.
34.	Iron and steel heavy plates, iron and steel plates, coated.
35.	Iron and steel bolts nuts, rivets etc.
36.	Iron and steel rods, bars, billets, wire ad such constructional goods.
37.	Building and constructional goods of non-ferrous metals.
38.	Plumbing fixtures and fittings.
39.	Mixers, mixers' wares, stone and gravel crusher and such constructional and miscellaneous industrial wares.
40.	Iron and Steel anchors and chains.
41.	Miscellaneous metallic goods, other than of silver and platinum, not elsewhere specified.
42.	Electric motors.
43.	Torches, parts and accessories thereof.
44.	Electric bulbs and tubes all sort, other than neon bulbs and tubes for advertising.
45.	Electrical insulators and porcelains and ceramic telegraphic materials.
46.	Meter and meter boxes.
47.	Electric relaying and insulating materials.
48.	Main electric transmitting equipment and accessories.
49.	Mining, drilling, excavating machines, parts and accessories thereof.
50.	electric generators, transformers and such electric generating machines, parts and accessories thereof.

51.	Electric distributing equipment, parts and accessories thereof.
52.	Telecommunicatins, wireless, radio communicating equipment, elex, parts and accessories thereof.
53.	Parts and accessories of radios and electronic communication equipment.
54.	Gantry, surveying and measuring equipment, and accessories.
55.	Glass sheets and glass building and constructional goods.
56.	Concrete ad asbestos building and constructional goods.
57.	Household fittings and fixtures, other than that of porcelain.
58.	Concrete pipes.
59.	Boilers, engines, generators, parts and accessories thereof.
60.	Pontoon, pontoon bridges, parts and accessories thereof.
61.	Cigarette cases and ashtrays, all sorts.
62.	Cinematographic films, unexposed.
63.	Toys, all sorts.
64.	Vehicles and carriages for children, parts and accessories thereof.
65.	Silver.
66.	Printing press requisties and accessories not elsewhere specified.
67.	Mechanical lighters, all sorts.
68.	Lorries, trucks and trailers above 1/4 ton.
69.	Vans and buses.
70.	Bowsers.
71.	Cranes and winches cars.
72.	Moter-car parts and accessoris, including frames and parts of chassis.
73.	Motorcycle parts and accessories.
74.	Dry cells, all sorts.
75.	Mother of pearl and shells.
76.	Asbestos sheets, including roofing.
77.	Stone and brick tiles other than, tarazo tiles.
78.	Carpets, carpetings, of jute.
79.	Denatured spirit.

80.	Artificial cotton and silk fabrics.
81.	Fabrics of mixed and or blended materials.
82.	Paper, paprpulp cardboard-making machines, parts and accessories thereof.
83.	Rice mill, wheat flour mill, other cereal grinding and milling machines, parts and accessories thereof.
84.	Sugar mills, parts and accessories thereof.
85.	Saw-milling machines, parts and accessories thereof.
86.	Machinery, not elsewhere specified, parts and accessories thereof.
87.	Refrigerators, freezers and ice-boxes.
88.	Commodities, not elsewhere specified.

**SCHEDULE 5**  
**GOODS CHARGEABLE TO TAX 25 PER CENT**

- (1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost.
- (2) If the goods are those produced within the State, the tax shall be charged on Sale Receipt.

<b>Serial Number</b>	<b>Description of Goods</b>
1.	Tinned Provisions.
2.	Isinglass.
3.	Cocoa powder.
4.	Toffee and chocolates.
5.	Pipe Tobaccos.
6.	Betel chewing preparations.
7.	Floor Polish.
8.	Cinematographic films, exposed.
9.	Perfumery and toilet requisites, other than medicated powder.
10.	Plywood containing teak and of teak.
11.	Teak conversions.
12.	Wood flour tiles.
13.	Leather products other than for industrial use.
14.	Cotton lace fabrics and cotton lace.

15.	Blankets, shawls, other than of cotton artificial leather.
16.	Longyis, of silk and artificial and silk mixed.
17.	Synthetic silk ribbons.
18.	Fabrics and made-up clothing of fur and wool.
19.	Silk fabrics.
20.	Motor cycles, scooters and the like.
21.	Motor-cars, light vans, saloons, sedans, light wagons estate wagons and coupe.
22.	Printing press off-set, book binding, block-making machines, parts and accessories thereof.
23.	Oil-milling machines, parts and accessories thereof.
24.	Cinematographic cameras, projectors, parts and accessories thereof (including carbons).
25.	Parts and accessories of all sorts of Cameras.
26.	Binoculars, lens.
27.	Typewriters, calculating machines, duplicating machines, statistical machines, other office machines, equipment, parts and accessories thereof.
28.	Watches, clocks, chronometers, parts and accessories thereof.
29.	outlery other than of gold, silver, gold and silver plated.
30.	Furnitures.
31.	Filing cabinets, racks and similar ooffice equipment of iron or steel.
32.	Safe and strong boxes.
33.	Strong room fittings, and cash boxes.
34.	Tarazo tiles.
35.	Radio, Televisions, Video Camera and Video tape Recorders.
36.	Electric stoves, Electric rice cookers, and Microwave stoves.
37.	Fibre cases, suitcases and brief cases.
38.	Electric fans, irons, washing machines and water coolers
39.	Gramophones.
40.	Gramophones records.
41.	Air conditioners.

42.	Ivory, tortoise shell and articles made out of materials of animal origin.
43.	Billiard equipment and requisites.
44.	Musical instruments.
45.	Recorders, cassette, cassette with radio transistors and tapes.
46.	Domestic electrical equipment and appliances not elsewhere specified.
47.	Match.
48.	Furnace oil.
49.	Wax.
50.	Army Rum.

### **SCHEDULES 6**

In respect of the goods contained in the following Schedule, tax shall be charged on the Landed Cost if the goods are those imported from abroad and on the Sale Receipt if the goods are those produced within the State, at the percentage percentage shown against the said goods:

<b>Serial Number</b>	<b>Description of Goods</b>	<b>Tax Percentage</b>
1.	Cigarette	75
2.	Kerosene	50
3.	Motor Spirit	170
4.	Diesel Oil	90
5.	Earth Oil	180
6.	Jet fuel	75
7.	Rum	200
8.	Local Brandy	60
9.	Brandy, others	200
10.	Local Malt Whisky	60
11.	Whisky, others	200
12.	Local Gin	60
13.	Other Gin, Liquor and the like	200
14.	Beer	50
15.	Wine	50
16.	Tin-le-phyu (Local alcoholic drink)	50
17.	Country spirit	50

18.	Pearl	30
19.	Jade and other precious stone	30

### SCHEDULE 7

For services contained in the following Schedule, tax shall be charged at percentage shown against the said services:

<b>Serial Number</b>	<b>Kind of Services</b>	<b>The amount basing on which computation is to be made</b>	<b>Tax Percentage</b>
1.	Railways, waterway, airway and road transport business.	Total receipts in respect of passenger fares.	8
2.	Entertainment business-  (a) Film or Video Exhibitions;  (b) Entertainment other than Film or Video Exhibitions.	Total receipts  Total receipts	30
3.	Trading business consisting of purchases and sales of goods	Total Sales	5
4.	Hotel, Lodging.	Total receipts	10
5.	Enterprise for sale of foods and drinks.	Total Sales	10

The Government may direct any producer of goods to collect and pay 5 per cent of the proceeds of his sales of goods as tax payable by the trading business according to Serial Number 3 of the Schedule.

No tax shall be payable according to Serial Number 3 of this

Schedule on the proceeds of sale of trading business in respect of goods imported from abroad.  
The Government may, where the amount of sale is not large in respect of Serial Number 5 of this Schedule, prescribe the monthly fixed rate as charge of tax.

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