

THE MYANMAR STAMP (AMENDMENT) ACT, 1957. *

[Act No. XXVIII, OF 1957.]

(The 30th September 1957)

It is hereby enacted as follows:—

1. (i) This Act may be called the Myanmar Stamp (Amendment) Act, 1957.
- (ii) It shall come into force on the first day of October 1957.
2. For the existing Schedule I to the Myanmar Stamp Act, the following shall be substituted, namely : —

STAMPS

(SCHEDULE I. --- Stamp-duty on Instruments.)

SCHEDULE I.

Stamp - duty on Instruments.

(See section 3.)

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT of a debt exceeding twenty kyat 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 to pay interest or to deliver any goods or other property.	Twenty pya
2. ADMINISTRATION-BOND, including a bond given under section 6 of the Government Savings Banks Act, or section 291, section 375 or section 376 of the Succession Act :— (a) where the amount does not exceed K 1,000; (b) in any other case	The same duty as Bond (No.15) for such amount. Twenty kyat
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt. ADVOCATE - See Entry as an Advocate (No.30)	Fifteen kyat
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Five kyat.

* မြန်မာနိုင်ငံပြန်တမ်းအပိုင်း-၁၊ ၁၉၅၇ ခုနှစ်၊ အောက်တိုဘာလ (၁၉) ရက်၊ စာမျက်နှာ- ၂၇၇။

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>Exemptions.</i></p> <p>Affidavit or declaration in writing when made —</p> <p>(a) as a condition of enrolment under the Myanmar Army Act;</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>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p> <p>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT —</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 not otherwise provided for</p>	<p>Fifty pya</p> <p>Subject to a maximum of Forty kyat, twenty five pya for every K10,000 or part thereof of the value of the security or share.</p> <p>Three kyat.</p>
<p style="text-align: center;"><i>Exemptions.</i></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>(b) made in the form of tenders to the Government of the Union of Myanmar for or relating to any loan;</p> <p>(c) deleted;</p> <p>(d) made under the Land Acquisition Act.</p> <p>AGREEMENT TO LEASE See LEASE (NO. 35).</p> <p>6. AGREEMENT RELATING TO DEPOSIT OF TITLE —DEEDS, PAWN OR PLEDGE, 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. 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>The same duty as a Bill of Exchange [No.13(a)] for the amount secured.</p>

Description of Instrument.	Proper Stamp-duty.
<p>(b) if such loan or debt is repayable not more than three months from the date of such instrument.</p>	<p>Half the duty payable on a Bill of Exchange [No. 13(a)] for the amount secured.</p>
<p><i>Exemption.</i> Instrument of pawn or pledge of goods if unattested.</p>	
<p>7. APPOINTMENT IN EXECUTION OF A POWER, where made by any writing not being a Will — (a) of trustees (b) of property, moveable or immovable ...</p>	<p>Thirty kyat. Sixty kyat.</p>
<p>8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit — (a) where the amount does not exceed K 1,000 (b) in any other case</p>	<p>The same duty as BOND (No. 15) for such amount. Fifteen kyat.</p>
<p><i>Exemptions.</i> (a) Appraisal 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. (b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	
<p>9. APPRENTICESHIP- DEED—including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).</p>	<p>Fifteen kyat.</p>
<p><i>Exemption.</i> Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, or by which a person is apprenticed by or at the charge of any public charity.</p>	
<p>10. ARTICLES OF ASSOCIATION OF A COMPANY- (a) where the company has no share capital or the nominal share capital does not exceed K 2,500; (b) where the nominal share capital exceeds K 2,500 but does not exceed K 1,00,000;</p>	<p>Fifty kyat One hundred kyat.</p>

Description of Instrument.	Proper Stamp-duty.
<p>(c) where the nominal share capital exceeds K 1,00,000.</p> <p><i>Exemption.</i></p> <p>Articles of any Association not formed for profit and registered under section 26 of the Myanmar Companies Act.</p> <p>See also MEMORANDUM OF ASSOCIATION OF COMPANY (No.39).</p>	<p>Three hundred kyat</p>
<p>11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an advocate of the High Court.</p> <p>ASSIGNMENT. See CONVEYANCE (No. 23) TRANSFER (No.62), and TRANSFER OF LEASE (No.63) , as the case may be.</p> <p>ATTORNEY. See POWER OF ATTORNEY (No. 48).</p> <p>AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3).</p> <p>12. AWARD, 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>Three hundred kyat</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 1,000;</p> <p>(b) where it exceeds K 1,000 and does not exceed K 1,500;</p> <p>(c) where it exceeds K 1,500 and does not exceed K 2,000;</p> <p>(d) for every additional K 500 or part there of in excess of K 2,000.</p>	<p>Two kyat for each K 100 or part thereof subject to a minimum of five kyat.</p> <p>Thirty kyat.</p> <p>Forty kyat.</p> <p>Four kyat subject to a maximum of two hundred kyat.</p>

Description of Instrument.	Proper Stamp-duty.		
	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.
	K Pya	K Pya	K Pya
13. BILL OF EXCHANGE [as defined by s. 2 (2)] not being a BOND, banknote or currency note —			
(a) where payable otherwise than on demand, but not more than one year after date or sight —			
if the amount of the bill or note does not exceed K 200.	0 75	0 50	0 25
if it exceeds K 200 and does not exceed K 400.	1 50	1 25	0 75
if it exceeds K 400 and does not exceed K 600.	2 25	1 50	1 00
if it exceeds K 600 and does not exceed K 800.	3 00	2 00	1 25
if it exceeds K 800 and does not exceed K 1,000.	3 75	2 25	1 50
if it exceeds K 1,000 and does not exceed K 1,200.	4 50	3 00	2 00
if it exceeds K 1,200 and does not exceed K 1,600.	6 00	4 50	3 00
if it exceeds K 1,600 and does not exceed K 2,500.	9 00	9 00	6 00
if it exceeds K 2,500 and does not exceed K 5,000.	18 00	13 50	9 00
if it exceeds K 5,000 and does not exceed K 7,500.	27 00	18 00	12 00
if it exceeds K 7,500 and does not exceed K 10,000.	36 00	27 00	18 00
if it exceeds K 10,000 and does not exceed K 15,000.	54 00		
if it exceeds K 15,000 and does not exceed K 20,000.	72 00	36 00	24 00
if it exceeds K 20,000 and does not exceed K 25,000.	90 00	45 00	30 00
if it exceeds K 25,000 and does not exceed K 30,000.	110 00	55 00	36 00
and for every additional K 10,000 or part thereof in excess of K 30,000.	36 00	18 00	12 00
(b) where payable at more than one year after date or sight.		The same duty as a Bond (No. 15) for the same amount.	
14. BILL OF LADING (including a through bill of lading).		Two kyat. N.B.- If a bill of lading is drawn in parts, the proper stamp therefor, must be borne by each one of the set.	

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>Exemptions.</i></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 Union of Myanmar and relating to property to be delivered in the Union of Myanmar.</p> <p>15. BOND [as defined by section 2 (5)] not being a DEBENTURE (NO.27) and not being otherwise provided for by this Act or by the Court-fees Act—</p> <p>where the amount or value secured does not exceed K 10.</p> <p>where it exceeds K 10 and does not exceed K 50.</p> <p>where it exceeds K 50 and does not exceed K 100.</p> <p>where it exceeds K 100 and does not exceed K 200.</p> <p>where it exceeds K 200 and does not exceed K 300.</p> <p>where it exceeds K 300 and does not exceed K 400.</p> <p>where it exceeds K 400 and does not exceed K 500.</p> <p>where it exceeds K 500 and does not exceed K 600.</p> <p>where it exceeds K600 and does not exceed K 700.</p> <p>where it exceeds K 700 and does not exceed K 800.</p> <p>where it exceeds K 800 and does not exceed K 900.</p> <p>where it exceeds K 900 and does not exceed K 1000.</p> <p>and for every K 500 or part thereof in excess of K 1,000.</p>	<p>Fifty pya.</p> <p>Seventy - five pya.</p> <p>One kyat and twenty-five pya.</p> <p>Three kyat.</p> <p>Four kyat and fifty pya.</p> <p>Six kyat.</p> <p>Seven kyat and fifty pya.</p> <p>Nine kyat.</p> <p>Ten kyat and fifty pya.</p> <p>Twelve kyat.</p> <p>Thirteen kyat and fifty pya.</p> <p>Fifteen kyat.</p> <p>Seven kyat and fifty pya.</p>

Description of Instrument.	Proper Stamp-duty.
<p><i>See</i> ADMINISTRATION - BOND (No.2), BOTTOMRY BOND (No.16), CUSTOMS BOND (No.26), INDEMNITY-BOND (No.34) RESPONDENTIA-BOND (No.56), SECURITY BOND (No. 57).</p> <p style="text-align: center;"><i>Exemption.</i></p> <p>Bond, when executed 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>16. BOTTOMRY BOND, 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>The same duty as a BOND. (No.15) for the same amount.</p>
<p>17. CANCELLATION - Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p> <p><i>See also</i> RELEASE (No.55), REVOCATION OF SETTLEMENT (No.58-B) SURRENDER OF LEASE (No.61), REVOCATION OF TRUST (No.64-B).</p>	<p>Fifteen Kyat.</p>
<p>18. CERTIFICATE OF SALE (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 a Civil or Revenue Court, or Collector or other Revenue- Officer —</p> <p>(a) where the purchase -money does not exceed K 10 ;</p> <p>(b) where the purchase money exceeds K 10 but does not exceed K 25;</p> <p>(c) where the purchase-money exceeds K 25 but does not exceed K 50;</p> <p>(d) in any other case </p>	<p>One kyat.</p> <p>One kyat and fifty pya</p> <p>Two kyat.</p> <p>The same duty as a CONVEYANCE No.23 for a consideration equal to the amount of the purchase money only.</p>

Description of Instrument.	Proper Stamp-duty.
<p>19. CERTIFICATE OR OTHER DOCUMENT 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>See also LETTER OF ALLOTMENT OF SHARES (No. 36).</p>	Fifty pya.
<p>20. CHARTER - PARTY, 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>	Four kyat.
<p>21. CHEQUE [as defined by section 2 (7)]</p>	Fifteen pya.
<p>22. COMPOSITION-DEED, 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 composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license for the benefit of his creditors.</p>	Thirty kyat.
<p>23. CONVEYANCE [as defined by section 2 (10)] not being a TRANSFER charged or exempted under No. 62,—</p> <p>where the amount or value of the consideration for such conveyance as set forth therein does not exceed K 50.</p> <p>where it exceeds K 50 but does not exceed K 100.</p> <p>where it exceeds K 100 but does not exceed K 200.</p> <p>where it exceeds K 200 but does not exceed K 300.</p> <p>where it exceeds K 300 but does not exceed K 400.</p>	<p>One kyat.</p> <p>•</p> <p>Two kyat.</p> <p>Three kyat.</p> <p>Six kyat.</p> <p>Eight kyat.</p>

Description of Instrument.	Proper Stamp-duty.
where it exceeds K 400 but does not exceed K 500.	Twelve kyat.
where it exceeds K 500 but does not exceed K 600.	Fourteen kyat.
where it exceeds K600 but does not exceed K 700.	Sixteen kyat.
where it exceeds K 700 but does not exceed K 800.	Eighteen kyat.
where it exceeds K 800 but does not exceed K 900.	Twenty kyat.
where it exceeds K 900 but does not exceed K 1,000.	Twenty - Five kyat.
and for every K 500 or part thereof in excess of K 1,000.	Twelve kyat.
<i>Exemption.</i>	
Assignment of copyright made under the Myanmar Copyright Act.	
CO-PARTNERSHIP-DEED, See PARTNERSHIP (No. 45)	
24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one kyat.	Two kyat.
(ii) in any other case	Four kyat.
<i>Exemption.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purposes.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	

Description of Instrument.	Proper Stamp-duty.
<p>(a) if the duty with which the original instrument is chargeable does not exceed one kyat; (b) in any other case</p> <p style="text-align: center;"><i>Exemption.</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	<p>The same duty as is payable on the original. Five kyat.</p>
<p>26. CUSTOMS BOND — (a) Where the amount does not exceed K 1,000; (b) in any other case</p>	<p>The same duty as a BOND (No.15) for such amount. Twenty kyat.</p>
<p>27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable— (a) by endorsement or by a separate instrument of transfer ; (b) by delivery</p>	<p>The same duty as a BOND (No.15) for the same amount. The same duty as a CONVEYANCE (No.23) for a consideration equal to the face amount of the debenture.</p>
<p><i>Explanation.</i> — 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;"><i>Exemption.</i></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 debentures 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 sections deed.</p> <p>See also BOND (No. 15), and SECTIONS 8 and 55.</p>	
<p>DECLARATION OF ANY TRUST. See TRUST(No.64).</p>	
<p>28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods</p>	<p>Twenty pya.</p>

Description of Instrument.	Proper Stamp-duty.
<p>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 twenty kyat.</p> <p>DEPOSIT OF TITLE-DEEDS. [See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6).]</p> <p>DISSOLUTION OF PARTNERSHIP. See PARTNERSHIP (No. 46).</p>	
<p>29. DIVORCE — Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p> <p>DOWER - Instrument of. See SETTLEMENT (No.58).</p> <p>DUPLICATE. See COUNTERPART (No. 25).</p>	<p>Five kyat</p>
<p>30. ENTRY AS AN ADVOCATE, ON THE ROLE OF THE HIGH COURT.</p>	<p>Six hundred kyat.</p>
<p>31. EXCHANGE OF PROPERTY - Instrument of.</p> <p>EXTRACT. See Copy (No. 24)</p>	<p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>
<p>32. FURTHER CHARGE — Instrument of, that is to say, any instrument imposing a further 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>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>(ii) if possession is not given</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>

Description of Instrument.	Proper Stamp-duty.
33. GIFT - Instrument of, not being a SETTLEMENT (No. 58) OR WILL OR TRANSFER (No.62) HIRING AGREEMENT or agreement for service. See AGREEMENT (No.5).	The same duty as a CONVEYANCE (No.23) for a consideration equal to the value of the property as set forth in such instrument.
34. INDEMNITY BOND INSPECTORSHIP - DEED . See COMPOSITION-DEED (No.22). INSURANCE. See POLICY OF INSURANCE (No.47)	The same duty as a SECURITY-BOND (No.57) for the same amount.
35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet — (a) where by such lease the rent is fixed and no premium is paid or delivered — (i) where the lease purports to be for a term of less than one year; (ii) where the lease purports to be for a term of not less than one year but not more than three years ; (iii) where the lease purports to be for a term in excess of three years; (iv) where the lease does not purport to be for any definite term ; (v) where the lease purport to be in perpetuity. (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 BOND (No.15) for the whole amount payable or deliverable under such lease. The same duty as a BOND (No.15) for the amount or value of the average annual rent reserved. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved. The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long. The same duty as a CONVEYANCE (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. 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.

Description of Instrument.	Proper Stamp-duty.
<p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p> <p style="text-align: center;"><i>Exemptions.</i></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 one hundred kyat.</p> <p>(b) Leases of fisheries granted under the Myanmar Fisheries Act, or the Upper Myanmar Land and Revenue Regulation.</p>	<p>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;</p> <p>Provided that, in any case when an agreement to lease is stamped with the <i>advalorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed three kyat.</p>
<p>36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. See also CERTIFICATE OR OTHER DOCUMENT (No. 19).</p>	<p>Three kyat.</p>
<p>37. LETTER OF CREDIT, 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>Three kyat.</p>

Description of Instrument.	Proper Stamp-duty.
LETTER OF GUARANTEE. <i>See</i> AGREEMENT (No.5).	
38. LETTER OF LICENCE, 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.	Twenty kyat.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY — (a) If accompanied by articles of association under section 17 of the Myanmar Companies Act; (b) If not so accompanied	One hundred kyat. Two hundred and fifty kyat.
<i>Exemptions.</i> Memorandum of any association not formed for profit and registered under section 26 of the Myanmar Companies Act	
40. MORTGAGE DEED. 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)— (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; (b) when possession is not given or agreed to be given as aforesaid;	The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount secured by such deed. The same duty as a BOND (No.15) for the amount secured by such deed.
<i>Explanation</i> — A mortgagor who gives to the mortgagee a Power- of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article ;	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped —	

Description of Instrument.	Proper Stamp-duty.
<p>for every sum secured not exceeding K 1,000; and for every K 1,000 or part thereof secured in excess of K 1,000.</p> <p style="text-align: center;"><i>Exemptions.</i></p> <p>(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, or the Agriculturists' Loans Act, or by their sureties as security for the repayment of such advances.</p> <p>(2) Letter of hypothecation accompanying a bill of exchange.</p> <p>41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is 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 — for every sum secured not exceeding K 200; and for every K 200 or part thereof secured in excess of K 200;</p> <p>(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument— for every sum secured not exceeding K 100; and for every K 100 or part thereof secured in excess of K 100;</p> <p>42. NOTARIAL ACT, that is to say, any instrument endorsement, note, attestation, certificate or entry not being a PROTEST (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. <i>See also PROTEST OF BILL OR NOTE</i> (No.50).</p>	<p>One kyat. One kyat.</p> <p>Fifteen pya. Fifteen pya.</p> <p>Twenty - five pya. Twenty - five pya.</p> <p>Four kyat.</p>

Description of Instrument.	Proper Stamp-duty.
<p>43. NOTE OF MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal —</p> <p>(a) of any goods exceeding in value twenty kyat;</p> <p>(b) of any stock or marketable security exceeding in value twenty kyat.</p>	<p>Fifty pya.</p> <p>Subject to a maximum of forty kyat, twenty - five pya for every K 10,000 or part thereof of the value of the stock or security.</p>
<p>44. NOTE OF PROTEST BY THE MASTER OF A SHIP. See also PROTEST BY THE MASTER OF A SHIP. (No.51). ORDER FOR THE PAYMENT OF MONEY. See BILL OF EXCHANGE (No.13).</p>	<p>Two kyat.</p>
<p>45. PARTITION — Instrument of [as defined by s. 2 (15)].</p>	<p>The same duty as a Bond (No.15) for the amount of the value of the separated share or shares of the property.</p>

Description of Instrument.	Proper Stamp-duty.
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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 —

- (a) when an instrument of partition containing an agreement to divide 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 one kyat ;
- (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 the annual revenue ;
- (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 one kyat.

<p>46. PARTNERSHIP — A— Instrument of — (a) where the capital of the partnership does not exceed K 500 ; (b) in any other case B. —Dissolution of [PAWN OR PLEDGE - See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6).]</p>	<p>Ten kyat. Forty kyat. Twenty kyat.</p>						
<p>47. POLICY OF INSURANCE. A. — SEA - INSURANCE (see section 7)- (1) for or upon any voyage — (i) where the premium or consideration does not exceed the rate of ten pyas or one-tenth per centum of the amount insured by the policy ; (ii) in any other case, in respect of every full sum of one thousand five hundred</p>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">If drawn singly.</th> <th style="text-align: center;">If drawn in duplicate, for each part.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Fifteen pya.</td> <td style="text-align: center;">Five pya.</td> </tr> <tr> <td style="text-align: center;">Fifteen pya</td> <td style="text-align: center;">Five pya.</td> </tr> </tbody> </table>	If drawn singly.	If drawn in duplicate, for each part.	Fifteen pya.	Five pya.	Fifteen pya	Five pya.
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Fifteen pya.	Five pya.						
Fifteen pya	Five pya.						

Description of Instrument.	Proper Stamp-duty.	
	If drawn singly	If drawn in duplicate, for each part.
<p>kyat and also any fractional part of one thousand five hundred kyat insured by the policy ;</p> <p>(2) for time —</p> <p>(iii) in respect of every full sum of one thousand kyat and also any fractional part of one thousand kyat 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>B— FIRE INSURANCE AND OTHER CLASSES OF INSURANCE, 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 K 5,000.</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>C.— ACCIDENT AND SICKNESS INSURANCE —</p> <p>(a) against railway accident, valid for a single journey only ;</p> <p><i>Exemption.</i></p> <p>When issued to a passenger travelling by the intermediate or the third class in any railway.</p>	<p>Twenty-five pya</p> <p>Fifty pya.</p> <p>Two kyat.</p> <p>Four kyat.</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>Twenty five pya.</p>	<p>Fifteen pya.</p> <p>Twenty - five pya.</p>

Description of Instrument.	Proper Stamp-duty.						
<p>(b) in any other case — for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed K 1,000, and also where such amount exceeds K 1,000, for every K 1,000, or part thereof.</p>	<p>Fifty pya. Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Two kyat and fifty pya per K 1,000, the duty on such instrument shall be twenty-five pya for every K 1,000 or part thereof of the maximum amount which may become payable under it.</p>						
<p>CC.— INSURANCE BY WAY OF INDEMNITY 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, for every K 100 or part thereof payable as premium.</p>	<p>Twenty - five pya.</p>						
<p>D.— LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article —</p> <p>(i) for every sum insured not exceeding K 250 ;</p> <p>(ii) for every sum insured exceeding K 250 but not exceeding K 500 ;</p> <p>(iii) for every sum insured exceeding K 500 but not exceeding K 1,000 and also for every K 1,000 or part thereof in excess of K 1,000.</p>	<table border="0"> <tr> <td data-bbox="1192 1703 1402 1751">Fifty pya.</td> <td data-bbox="1444 1703 1638 1792">Twenty-five pya.</td> </tr> <tr> <td data-bbox="1192 1792 1402 1840">One kyat.</td> <td data-bbox="1444 1792 1583 1840">Fifty pya.</td> </tr> <tr> <td data-bbox="1192 1881 1402 1970">One kyat and fifty pya.</td> <td data-bbox="1444 1881 1638 1970">Seventy - five pya.</td> </tr> </table>	Fifty pya.	Twenty-five pya.	One kyat.	Fifty pya.	One kyat and fifty pya.	Seventy - five pya.
Fifty pya.	Twenty-five pya.						
One kyat.	Fifty pya.						
One kyat and fifty pya.	Seventy - five pya.						
<p><i>Exemption.</i></p>							
<p>Policies of life-insurance granted in accordance with rules for Postal Life-Insurance.</p>							
<p>E. RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a policy of the nature 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>One - quarter of the duty payable in respect of the original insurance but not less than fifteen pya or more than two kyat.</p>						

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>General Exemption.</i></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 there - under, nor shall it be available for any purpose, except to compel the delivery or the policy therein mentioned.</p> <p>48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a PROXY (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 under the Yangon City Civil Court Act ;</p> <p>(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;</p> <p>(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;</p> <p>(e) when authorising 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 authorising the attorney to sell any immoveable property ;</p> <p>(g) in any other case</p> <p><i>Explanation.</i> — For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	<p>Two kyat.</p> <p>Two kyat.</p> <p>Five kyat.</p> <p>Twenty kyat.</p> <p>Forty kyat.</p> <p>The same duty as a CONVEYANCE (No.23) for the amount of the consideration.</p> <p>Four kyat for each person authorised.</p> <p><i>N.B.</i> — The term “registration” includes every operation incidental to registration under the Registration Act,</p>

Description of Instrument.	Proper Stamp-duty.
<p>49. PROMISSORY NOTE [as defined by section 2 (22)] —</p> <p>(a) when payable on demand —</p> <p>(i) when the amount or value does not exceed K 250 ;</p> <p>(ii) when the amount or value exceeds K 250 but does not exceed K 1,000 ;</p> <p>(iii) in any other case ...</p> <p>(b) when payable otherwise than on demand</p>	<p>Twenty-five pya.</p> <p>Fifty pya</p> <p>One kyat.</p> <p>The same duty as a BILL OF EXCHANGE (No.13) for the same amount payable otherwise than on demand.</p>
<p>50. PROTEST OF BILL OR NOTE, 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>Four kyat.</p>
<p>51. PROTEST BY THE MASTER OF A SHIP, 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.</p> <p><i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).</p>	<p>Four kyat.</p>
<p>52. PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of Municipal Commissioners, or 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>Fifty pya.</p>
<p>53. RECEIPT [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty kyat.</p>	<p>Fifteen pya.</p>

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>Exemptions.</i></p> <p>RECEIPT —</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 or petty officers [soldiers or airmen of the Myanmar military, naval or air forces] when serving in such capacity, or by mounted police-constables;</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 or petty officer, soldier or airman or any of the said forces and serving in such capacity ;</p> <p>(f) for pensions or allowance 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 a headman 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 : 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 acknowledgment 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</p>	

Description of Instrument.	Proper Stamp-duty.
<p>company or body, or in respect of a debenture being a marketable security. [See also POLICY OF INSURANCE No.47.B(2)]</p>	
<p>54. RECONVEYANCE of mortgaged property or instrument of extinguishment of a mortgage.</p>	<p>Subject to a maximum of ten kyat the same duty as a Conveyance (No.23) for the amount of the consideration for the mortgage.</p>
<p>55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23 A or Article 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 K 1,000.</p> <p>(b) in any other case </p>	<p>The same duty as a BOND (No.15) for such amount or value as set forth in the Release.</p> <p>Twenty kyat</p>
<p>56. RESPONDENTIA BOND, 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>The same duty as a BOND (No.15) for the amount of the loan secured.</p>
<p>REVOCATION OF ANY TRUST OR SETTLEMENT. See SETTLEMENT (No.58); TRUST (No. 64)</p>	
<p>57. SECURITY-BOND OR MORTGAGE-DEED 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 K 1,000.</p> <p>(b) in any other case </p>	<p>The same duty as a BOND (No.15) for the amount secured.</p> <p>Twenty kyat.</p>
<p><i>Exemptions.</i></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</p>	

Description of Instrument.	Proper Stamp-duty.
<p>shall not be less than a specified sum per mensem;</p> <p>(b) executed by persons taking advances under the Land Improvement Loans Act, or the Agriculturists' Loans Act, 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>58. SETTLEMENT —</p> <p>A. - INSTRUMENT OF (including a deed of dower).</p>	<p>The same duty as a BOND (No.15) for a sum equal to the amount or value of the property settled as set forth in such settlement;</p> <p>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 executed, the duty on such instrument shall not exceed three kyat.</p>
<p style="text-align: center;"><i>Exemptions.</i></p> <p>(a) Deed of dower executed on the occasion of a marriage between Muhammadans.</p> <p>(b) Hludansa, that is to say, any settlement of immoveable property executed by a Buddhist in Myanmar for a religious purpose in which no value has been specified and on which duty of K 10 has been paid.</p>	
<p>B.— REVOCATION OF</p>	
<p>See also TRUST (No, 64).</p>	
<p>59. SHARE WARRANTS to bearer issued under the Myanmar Companies Act.</p>	<p>The same duty as a BOND (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 fifteen kyat.</p> <p>One and a half times the duty payable on a CONVEYANCE (No.23) for a consideration equal to the nominal amount of the shares specified in warrant.</p>

Description of Instrument.	Proper Stamp-duty.
<p style="text-align: center;"><i>Exemptions.</i></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 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>SCRIP - See CERTIFICATE (No.19).</p>	
<p>60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>Twenty pya.</p>
<p>61. SURRENDER OF LEASE—</p> <p>(a) when the duty with which the lease is chargeable does not exceed five kyat.</p> <p>(b) in any other case... ..</p>	<p>The duty with which such lease is chargeable.</p> <p>Fifteen kyat.</p>
<p style="text-align: center;"><i>Exemption.</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	
<p>62. TRANSFER (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>(i) if the duty on such bond, mortgage- deed or policy does not exceed five kyat.</p> <p>(ii) in any other case</p>	<p>One-half of the duty payable on a CONVEYANCE (No.23) for a consideration equal to the value of the share.</p> <p>One-half of the duty payable on a CONVEYANCE (No.23) for a consideration equal to the face amount of the debenture.</p> <p>The duty with which such bond, mortgage -deed or policy of insurance is chargeable.</p> <p>Fifteen kyat</p>

Description of Instrument.	Proper Stamp-duty.
<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;"><i>Exemptions.</i></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 Government of India or of Pakistan or of the Government of the Union of Myanmar.</p> <p>See also section 8.</p>	<p>Thirty kyat.</p> <p>Fifteen kyat or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.</p>
<p>63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.</p> <p style="text-align: center;"><i>Exemption.</i></p> <p>Transfer of any lease exempt from duty.</p>	<p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the consideration for the transfer.</p>
<p>64. TRUST -</p> <p>A. - DECLARATION OF - of, or concerning, any property when made by any writing not being a WILL.</p> <p>B. — REVOCATION OF - of, or concerning, any property when made by any instrument other than a WILL.</p> <p>See also SETTLEMENT (No. 58)</p> <p>VALUATION. See APPRAISEMENT (No. 8).</p>	<p>The same duty as a BOND (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding twenty kyat.</p> <p>The same duty as a BOND (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen kyat.</p>

Description of Instrument.	Proper Stamp-duty.
65. WARRANT FOR GOODS, 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.	One kyat.

Signed by me in pursuance of the Constitution.

U WIN MAUNG,
President of the Union of Myanmar.

Yangon, *the thirtieth day of September 1957.*

By order,
PA SEIN,
President's Secretary.