

[BURMA ACT No. XXXVIII OF 1946.]

*An Act further to amend the Burma Stamp Act.*

WHEREAS it is expedient to amend the Burma Stamp Act to make an addition to the public revenues of Burma and for that purpose to revise the scales of stamp duty on certain Articles in Schedule I of the said Act ;

AND WHEREAS by a Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935 (26 Geo. 5, c. 3) in the Legislature or in either Chamber thereof ;

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Burma Stamp (Amendment) Act, 1946.

(2) It extends to the whole of British Burma.

(3) It shall come into force on the 1st November 1946.

2. For Articles 1, 2 (b), 4, 5 (a) and (b), 7 (a) and (b), 8 (b), 9, 10 (c), 12 (a), (b), (c) and (d), 13 (a), 14, 15, 17, 18 (a), (b), (c) and (d), 19, 20, 22, 23, 24, 25, 28, 36, 38, 40 (c), 42, 46, 47B (1) (i) and (ii), 47C (a), (b) and proviso, 47CC, 47D, 48, 49 (a) (i), (ii) and (iii), 52, 53, 54, 55 (b), 57 (b) and 60 of Schedule I, the following shall be *substituted*, namely :—

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees 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.	Two annas.
2. (b) in any other case ...	Fifteen rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Three rupees.

Price,—Annas 0-3-0.]

*Exemptions.*

ffidavit or declaration in writing when made—

(a) as a condition of enrolment under the Indian Army Act, 1911, or the Burma Army Act ;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or

(c) or the sole purpose of enabling any person to receive any pension or charitable allowance.

(a) if relating to the sale of a bill of exchange ;

Six annas.

(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ;

Subject to a maximum of thirty rupees, three annas for every Rs 10,000 or part thereof of the value of the security or share.

APPOINTMENT IN EXECUTION OF A POWER, where made by any writing not being a will—

(a) of trustees ... ..

Twenty-five rupees.

(b) of property, movable or immovable.

Forty rupees.

(b) in any other case ... ..

Ten rupees.

1. 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).

Ten rupees.

*Exemption.*

struments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.

2. (c) Where the nominal share capital exceeds Rs. 1,00,000.

One hundred and fifty rupees.

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—

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;

(b) where it exceeds Rs. 1,000 and does not exceed Rs. 1,500;

(c) where it exceeds Rs. 1,500 and does not exceed Rs. 2,000;

(d) for every additional Rs. 500 or part thereof in excess of Rs. 2,000.

One rupee for each Rs. 100 or part thereof subject to a minimum of two rupees eight annas.

Fifteen rupees.

Twenty rupees.

Two rupees subject to a maximum of rupees one hundred.

	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.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
13. (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 Rs. 200.	0 6 0	0 4 0	0 2 0
if it exceeds Rs. 200 and does not exceed Rs. 400.	0 12 0	0 6 0	0 4 0
if it exceeds Rs. 400 and does not exceed Rs. 600.	1 2 0	0 10 0	0 6 0
if it exceeds Rs. 600 and does not exceed Rs. 800.	1 8 0	0 12 0	0 8 0
if it exceeds Rs. 800 and does not exceed Rs. 1,000.	1 14 0	1 0 0	0 10 0
if it exceeds Rs. 1,000 and does not exceed Rs. 1,200.	2 4 0	1 2 0	0 12 0
if it exceeds Rs. 1,200 and does not exceed Rs. 1,600.	3 0 0	1 8 0	1 0 0
if it exceeds Rs. 1,600 and does not exceed Rs. 2,500.	4 8 0	2 4 0	1 8 0
if it exceeds Rs. 2,500 and does not exceed Rs. 5,000.	9 0 0	4 8 0	3 0 0
if it exceeds Rs. 5,000 and does not exceed Rs. 7,500.	13 8 0	6 12 0	4 8 0
if it exceeds Rs. 7,500 and does not exceed Rs. 10,000.	18 0 0	9 0 0	6 0 0
if it exceeds Rs. 10,000 and does not exceed Rs. 15,000.	27 0 0	13 8 0	9 0 0
if it exceeds Rs. 15,000 and does not exceed Rs. 20,000.	36 0 0	18 0 0	12 0 0
if it exceeds Rs. 20,000 and does not exceed Rs. 25,000.	45 0 0	22 8 0	15 0 0
if it exceeds Rs. 25,000 and does not exceed Rs. 30,000.	54 0 0	27 0 0	18 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	18 0 0	9 0 0	6 0 0

### Exemptions.

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.

Bill of lading when executed out of British Burma and relating to property to be delivered in British Burma.

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, 1870,—

where the amount or value secured does not exceed Rs. 10.

where it exceeds Rs. 10 and does not exceed Rs. 50.

where it exceeds Rs. 50 and does not exceed Rs. 100.

where it exceeds Rs. 100 and does not exceed Rs. 200.

where it exceeds Rs. 200 and does not exceed Rs. 300.

where it exceeds Rs. 300 and does not exceed Rs. 400.

where it exceeds Rs. 400 and does not exceed Rs. 500.

where it exceeds Rs. 500 and does not exceed Rs. 600.

where it exceeds Rs. 600 and does not exceed Rs. 700.

where it exceeds Rs. 700 and does not exceed Rs. 800.

where it exceeds Rs. 800 and does not exceed Rs. 900.

where it exceeds Rs. 900 and does not exceed Rs. 1,000.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.

### Exemption.

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.

7. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.

IV. D.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.

Three annas.

Six annas.

Twelve annas.

One rupee twelve annas.

Three rupees.

Four rupees.

Five rupees.

Six rupees.

Seven rupees.

Eight rupees.

Nine rupees.

Ten rupees.

Five rupees.

Ten rupees.

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—

- |   |  |
|---|--|
| (a) where the purchase-money does not exceed Rs. 10;                    | Eight annas.   |
| (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25; | Twelve annas.  |
| (c) where the purchase-money exceeds Rs. 25 but does not exceed Rs. 50; | One rupee.   |
| (d) in any other case ...   | The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only. |

19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, of 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.

Four annas.

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.

Three rupees.

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.

Twenty rupees.

23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62—

- |   |                        |
|---|------------------------|
| where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50. | Twelve annas.          |
| where it exceeds Rs. 50 but does not exceed Rs. 100.  | One rupee eight annas. |
| where it exceeds Rs. 100 but does not exceed Rs. 200.   | Three rupees.          |
| where it exceeds Rs. 200 but does not exceed Rs. 300.   | Five rupees.           |
| where it exceeds Rs. 300 but does not exceed Rs. 400.   | Eight rupees.          |

where it exceeds Rs. 400 but does not exceed Rs. 500.	Ten rupees.
where it exceeds Rs. 500 but does not exceed Rs. 600.	Twelve rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Fourteen rupees.
where it exceeds Rs. 700 but does not exceed Rs. 800.	Sixteen rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.	Eighteen rupees.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Twenty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Ten rupees.
<i>Exemption.</i>	
Instrument of copyright made under the Burma Copyright Act, 1914.	
COPY OR EXTRACT certified to be 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 rupee ;	One rupee eight annas.
(ii) in any other case ...	Three rupees.
<i>Exemptions.</i>	
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. Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty, with which the original instrument is chargeable does not exceed one rupee ;	The same duty as is payable on the original.
(b) in any other case ...	Three rupees.
<i>Exemption.</i>	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	

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 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 rupees.	Two annas.
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.	Four annas.
38. LETTER OF LICENSE, 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.	Fifteen rupees.
40. (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—  for every sum secured not exceeding Rs. 1,000; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Twelve annas. Twelve annas.
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.	Three rupees.
46. PARTNERSHIP—  A. INSTRUMENT OF—  (a) where the capital of the partnership does not exceed Rs. 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)".	Seven rupees eight annas. Thirty rupees. Fifteen Rupees.

CLASSES OF INSURANCE, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops, and other property against loss or damage—

(1) in respect of an original policy—

- (i) when the sum insured does not exceed Rs. 5,000.
- (ii) in any other case ...

One rupee.

Two rupees.

## 2. ACCIDENT AND SICKNESS-INSURANCE—

(a) against railway accident valid for a single journey only.

Two annas.

### Exemption.

When issued to a passenger travelling by the intermediate or the third class in any railway.

(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 Rs. 1,000 and also where such amount exceeds Rs. 1,000 or part thereof.

Four annas.

Provided that in case of a policy of insurance against death by accident, when the annual premium payable does not exceed Rs. 2-8 per Rs. 1,000 the duty on such instrument shall be two annas for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.

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, 1923, for every Rs. 100 or part thereof payable as premium.

Two annas.

LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—

- (i) for every sum insured not exceeding Rs. 250.
- (ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500.
- (iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.

If drawn singly.		If drawn in duplicate, for each part.
Four annas	...	Two annas.
Eight annas	...	Four annas.
Twelve annas	...	Six annas.



Policies of life-insurance granted in accordance with the rules for Postal Life Insurance.

48. POWER-OF-ATTORNEY [as defined by section 2 (21)] not being a PROXY (No. 52)—

- (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 ;
- (b) when required in suits or proceedings under the Rangoon Small Cause Court Act, 1920 ;
- (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;
- (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;
- (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;
- (f) when given for consideration and authorizing the attorney to sell any immoveable property ;
- (g) in any other case ...

One rupee eight annas.

One rupee eight annas.

Three rupees.

Fifteen rupees.

Thirty rupees.

The same duty as a CONVEYANCE (No. 23) for the amount of the consideration.

Three rupees for each person authorized.

*Explanation.*—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N.B.*—The term "registration" includes every operation incidental to registration under the Registration Act, 1908.

49. PROMISSORY NOTE [as defined by section 2 (22)]—

- (a) when payable on demand—
  - (i) when the amount or value does not exceed Rs. 250 ;
  - (ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000.
  - (iii) in any other case

Two annas.

Four annas.

Eight annas.

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.

Four annas.

twenty rupees.

*Exemption.*

RECEIPT—

- (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 ;
- (b) for any payment of money without consideration ;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue ;
- (d) for pay or allowances by non-commissioned officers, soldiers or airmen of His Majesty's Military or Air Forces, when serving in such capacity, or by mounted police constables ;
- (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 of any of the said forces, and serving in such capacity ;
- (f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers, soldiers or airmen and not serving the Government in any other capacity ;
- (g) given by a headman for land-revenue or taxes collected by him ;
- (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 :

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 company or body or in respect of a debenture being a marketable security.

as also POLICY OF INSURANCE [No. 47 B(2)].

4. RECONVEYANCE of mortgaged property or instrument of extinguishment of a mortgage.

Subject to a maximum of five rupees the same duty as a conveyance (No. 23) for the amount of the consideration for the mortgage.

5. (b) in any other case ... ..

Twelve rupees eight annas.

7. (b) in any other case ... ..

Twelve rupees eight annas.

9. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.

Two annas.