

## SCHEDULE I

## **Stamp-duty on Instruments**

印紙税法		修正前	
(2014 年 3 月 28 日)		(2012 年 3 月 15 日)	
Description of instrument	Proper Stamp –duty	Description of instrument	Proper Stamp –duty
1. ACKNOWLEDGEMENT of a debt exceeding kyat	<u>Kyat 50</u>		<u>Kyat 100</u>
2,000 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 other property.			
5. AGREEMENT OR MEMORANDUM OF			
AGREEMENT -			
(a) if relating to the sale of a bill of exchange;	- Kyat 50.		- Kyat 100.
(b) if relating to the sale of a Government	<ul> <li>Subject to a maximum of</li> </ul>		
security or share in an incorporated company or	kyat 10,000 kyat 25 for every		
other body corporate;	kyat 100,000 or part thereof of		
	the value of the security or		
	share.		
(c) if relating to joint venture agreement,	- One per centum on the		
production or profit sharing contract,	amount or value of the subject-		
construction agreement or other similar	matters. Provided that the		
agreement or contract;	maximum duty shall be Kyat		
	<u>150,000 .</u>		
(d) if not otherwise provided for	- Kyat 300		- Kyat 600
Exemptions.			
Agreement or memorandum of agreement:-			
(a) for or relating to the sale of goods or			



Merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43; (b) made in the form of tenders to the Republic of the Union of Myanmar for or relating to any loan; (c) made under the Land Acquisition Act. AGREEMENT TO LEASE See LEASE. (NO. 35) 10 . ARTICLES OF ASSOCIATION OF A COMPANY – (a)Where the company has no share capital or the nominal share capital does not exceed kyat 100,000,000. (b) where the nominal share capital exceeds kyat 100,000,000.	- <u>Kyat 50,000</u> . - Kyat 150,000.	10 . ARTICLES OF ASSOCIATION OF A COMPANY – (a)Where the company has no share capital or the nominal share capital does not exceed kyat 100,000,000. (b) where the nominal share capital exceeds kyat 50,000,but does not exceed kyat 5,000,000. (c) where the nominal share capital exceeds kyat 100,000,000.	<ul> <li>Kyat 20,000.</li> <li>Kyat 50,000.</li> <li>Kyat 150,000.</li> </ul>
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 - See ADMINISTRATION-BOND (No.2), BOTTO- MRY BOND (No.16), CUSTOMS BOND (No.26), INDEMNITY - BOND (No.34), RESPONDENTIA BOND (No.56), SECURITY BOND (No.57). 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.	one and a half per centum on the amount or value.		
19.CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder	- <u>Kyat 50.</u>		- <u>Kyat 300</u> .



thereof, or any other person, either to any			
shares, scrip or st ock 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.			
23. CONVEYANCE, [as defined by section 2(10)]	Three per centum on the		Five per centum on the
not being a TRANSFER charged or exempted	amount or value.		amount or value.
under No. 62 –			
25.COUNTERPART OR DUPLICATE of any		25.COUNTERPART OR DUPLICATE of any	
instrument chargeable with duty and in respect		instrument chargeable with duty and in	
of which the proper duty has been paid –		respect of which the proper duty has been	
(a) if the duty with which the original instrument	The same duty as is payable on	paid –	
is chargeable does not exceed kyat 100;	the original.	(a) if the duty with which the original	The same duty as is payable on
(b)in any other case	- Kyat 100.	instrument is chargeable does not exceed	the original.
	<u>Kyat 100</u> .	kyat 150;	
		(b)in any other case	- <u>Kyat 1,000</u> .
35 .LEASE , including an under-lease or sub-lease			- <u>Kyat 1,000</u> .
and any agreement to let or sub-let –			
(a)where by such lease the rent is fixed and no			
premium is paid or delivered –			
	The same duty as a BOND		
(i) where the lease purports to be for a	The same duty as a BOND		
term of less than one year;	(No. 15) for the whole amount		
	payable or deliverable under		
	such lease.		
(ii) where the lease purports to be for a term of	The same duty as a BOND		
not less than one year but not more than three	(No.15) for the amount or value		
years;	of the average annual rent		
	reserved.		
(iii) where the lease purports to be for a term in	The same duty as a		
excess of three years;	CONVEYANCE (No.23) for a		
	consideration equal to the		
	amount or value of the average		
	annual rent reserved.		
(iv) where the lease does not purport to be for	The same duty as a		



any definite term ;	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.	
(v) where the lease purports to be in perpetuity;	The same duty as a	
	CONVEYANCE (No.23) for a	
	consideration equal to one-fifth	
	of the whole amount of the	
	rents which would be paid or	
	delivered in respect of the first	
	fifty years of the lease.	
(b) where the lease is granted for a fine	The same duty as a	
or premium or for money advanced	CONVEYANCE (No.23) for a	
and where no rent is reserved ;	consideration equal to the	
	amount or value of such fine or	
	premium or advance as set	
	forth in the lease.	
(c) where the lease is granted for a fine or	The same duty as a	
premium or for money advanced in	CONVEYANCE(No.23) for a	
addition to rent reserved ;	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:	
	Provided that, in any case when	
	an agreement to lease is	
	stamped with the ad valorem	
	stamp required for a lease,	
	stamp required for a lease,	



	and a lease in pursuance of	
	such agreement is	
	subsequently executed, the	
	duty on such lease shall not	
	exceed kyat 600.	
Exemptions.		
(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 kyat 10,000.		
(b)Leases of Fisheries granted under the existing	- <u>Kyat 600.</u>	- <u>Kyat 2,000</u>
Laws.		
39. MEMORANDUM OF ASSOCIATION OF A		
COMPANY –		
(a) if accompanied by articles of association	- <u>kyat 15,000.</u>	- <u>kyat 50,000</u> .
under section 17 of the Myanmar Companies Act:		
(b) if not so accompanied	- <u>kyat 150,000</u> .	- <u>kyat 150,000</u> .