ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့်ဥပဒေ (၂ဝ၁၄ ခုနှစ်၊ ပြည်ထောင်စုလွှတ်တော်ဥပဒေအမှတ် ၁၄ ။) ၁၃၇၅ ခုနှစ်၊ တပေါင်းလပြည့်ကျော် ၄ ရက် (၂ဝ၁၄ ခုနှစ်၊ မတ်လ ၁၉ ရက်) ပြည်ထောင်စုလွှတ်တော်သည် ဤဥပဒေကိုပြဋ္ဌာန်းလိုက်သည်။ ဤဥပဒေကို ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့် ဥပဒေ ဟုခေါ် တွင်စေရမည်။

၂။ ရုံးခွန်အက်ဥပဒေတွင် ပုဒ်မ ၃၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

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"35. The Union Government may, from time to time, by notification in the Gazette, reduce or remit all or any of the fees mentioned in the First and Second Schedules to this Act annexed, and may like manner cancel or vary such order."

၃။ ရုံးခွန်အက်ဥပဒေ ဇယား ၁ နှင့် ဇယား ၂ တို့ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

SCHEDULE I

Number	-	Proper fee
1. Plaint, written	On the amount or	- 0.5 per centum on
statement pleading set-	value of the subject-	the amount or value
off	matter in dispute.	specifed in such
or counter claim or,		document Provided
memorandum of appeal		that the maximum fee
(not otherwise provided for		leviable shall be kyat
in this Act) or of		500,000.
crossobjection presented to		
any Civil Court or		
Revenue authority except		
those mentioned		
in section 3.		
2. Plaint in a suit for		- A fee of one-half
possession under the		the amount pre -
Specifc Relief Act, section 9.		scribed in the
		foregoing scale.

AD VALOREM fees

3		
4. Application for review		-The fee leviable
of judgment, if		on the plaint or
presented on or after the		memorandum of
ninetieth day from the		appeal under Article
date of the decree.		No.1 of this schedule.
5. Application for review of		- One-half of the fee
judgment, if pres-		leviable on the plaint
ented before the ninetieth		or memorandum of
day from the date of		appeal under Article
the decree.		No.1 of this schedule
	(a)When such judg	
6. Copy or translation of a	(a)When such judg-	
judgment or order	ment or order is	
not being, or having the	passed by any Civil	
force of a decree.	Court other than the	
	Supreme Court, or	
	by any offcer of any	
	Revenue authority	
	or Offce or by any	
	Developement	
	Committee or by any	
	other Judicial or	
	Executive authority	
	–(i) If the amount	- Kyat 50
	or value of the	
	subject-matter is	
	kyat 100,000	
	or less than kyat	
	100,000 .	
	(ii) If such amount or	- Kyat 100
	value exceeds kyat	
	100,000 .	
	(b) When such	- Kyat 150
	judgment or order	
	is passed by the	
	Supreme Court.	
	(a)When such decree	
	or order is made by	
	or order is made by	

	-	
	any Civil Court	
	other than the	
	Supreme Court, or	
	by any Revenue	
	Court -	
	(i) If the amount or	- Kyat 150.
	value of the	
	subject-matter of	
	the suit where in	
	such decree or	
	order is made is	
	kyat 100,000 or	
	less than kyat	
	100,000	
	(ii) If such amount	- Kyat 250.
	or value exceeds	
	kyat 100,000.	
	(b) When such decree	- Kyat 1000.
	or order is made by	
	the Supreme Court.	
8. Copy of any document	(a) When the stamp-	- The amount of
liable to stamp -	duty chargeable	the duty chargeable
duty under the Myanmar	on the original	on the originnal.
Stamp Act, when left	does not exceed	
by any party to a suit or		
proceeding in place of	(b) In any other case.	- Kyat 100.
the original withdrawn.		Nyat 100.
9. Copy of any revenue or	For every page of the	- Kyat 50
judicial proceeding	original and part	Nyac 50
	thereof.	
provided for by this Act,		
or copy of any account,		
statement, report or		
the like, taken out of any		
Court or Revenue		
Appellate Tribunal or Offce,		
or from the offce		
of any chief offcer charged		

with the execu-		
tive administration of a		
Region.		
10		
11. Probate of a will or	(a) When the amount	- Five per centum
letters of	or value of the	on such amount or
administration with or	property in respect	value.
without will	of which the grant	
annexed.	of probate orletters	
	of administration	
	is made exceeds	
	kyat 100,000 but	
	does not exceed	
	kyat 1,000,000.	
	(b) When such amount	- Six per centum
	or value exceeds	on such amount or
	kyat 1,000,000 but	value.
	does not exceed	
	kyat 10,000,000.	
	(c) When such amount	- Seven per centum
	or value exceeds	on such amount or
	kyat 10,000,000 .	value.
	Provided thatwhen,	Provided that
	after the grant of a	the maximum fee
	Succession Certifcate	leviable on App-
	in respect of any pro-	lication or mem-
	perty included in an	orandum of appeal
	estate, agrant of pro-	for such probate or
	bate or letters ofadmi-	letters shall be kyat
	nistration is made in	500,000.
	respect of the same	
	estate, the fee payable	
	in respect of the latter	
	grant shall be reduced	
	by the amount of the	
	fee paid in respect of	
	the former grant.	
12. Succession Certifcate.	In any case.	- Five per centum

on the amount or	
value of any debt or	
security specifed in	
the certifcate, and	
seven per centum on	
the amount or value	
of any debt or se-	
curity to which the	
certifcate is extended	d.
Provided that	
the maximum fee	
leviable on applicat-	
ion or memorandum	
of appeal for such	
certifcate shall be	
kyat500,000.	
Note(1) The amount	
of a debt is its	
amount, including	
interest on the day or	n
which the inclusion	
of the debt in the	
certifcate is applied	
for, so far as such	
amount can be	
ascertained.	
Note(2) Whether or	
not any power with	
respect to a security	/
specifed in a certi-	
fcate has been con-	
ferred under the	
Act and where such	
a power has been so	
conferred, whether	
the power is for the	
receiving of interest	
or dividends on, or	

		for the negatistics
		for the negotiation
		or transfer of the
		security, or for both
		purposes, the
		value of the security
		is its market-value
		on the day on which
		the inclusion of the
		security in the
		certifcate is applied
		for, so far as such
		value can be
		ascertained.
12. A		
13		
14. Application to any	(a) When the amount	- Kyat 2,000.
Court for the exercise of	or value of the	
its revisional jurisdiction.	subject-matter in	
	dispute does not	
	exceedKyat100000	
	(b) When such amount	- Kyat 10,000
	or value exceeding	
	kyat 100,000 but	
	not exceeding kyat	
	10,000,000.	
	(c) When such amount	- Kyat 20,000.
	or value exceeds	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
	kyat 10,000,000	
15		
15		

SCHEDULE II

Fixed fees

Number	-	Proper fee
1. Application or	(a) When presented to any	- Kyat 50.
Petition.	Court, Government Depart-	
	ment and Organization or	
	Development Committee at	
	Township level.	

	(b) When presented to any	- Kyat 100.
	Court, Government	
	Department and	
	Organization or	
	Development Committee at	
	District Level.	
	(c) When presented to	- Kvat 200.
	anyCourt,Government	
	Department and Organi-	
	zation or Development	
	Committee at Regional or	
	State level.	
	(d) When presented to any	- Kvat 300
	Government Department and	
	Organization at Directorate	
	and Central level.	
	(e) When presented to	- Kvat 500
	Supreme Court.	Kyat 500
	•	- Kyat 1,000 in addition to
	application and is of opinion	-
	that the transmission of such	application under clause (a),
	records involves the use of	
	the post.	clause(d) of Article 1 of this
		Schedule.
	When presented to	- One – half the amount
	any Court contained in	of proper fee prescribeed
1.A. Application to any	No.1	in Article 1 of this
Civil Court that records		Schedule.
may be called for from	(a) When presented to	- Kyat 100.
another Court.	any District Court.	- Kyat 200.
	(b) When presented to	- Kyat 300.
	any Regional or	,
2. Application for leave to	State Court.	
sue as a pauper.	(c) When presented to	
· · · · · · · · · · · · · · · · · · ·	the SupremeCourt.	
3. Application for leave to		- Kyat 200
appeal as a pauper.		

		- Kyat 200
4		
5. Plaint or		
memorandum of appeal		
in a		
suit to establish or		
disprove a right of		
occupancy.		
6. Bail-bond or other		
instrument of obligation		
given in pursuance of an		- Kyat 200
order made by a Court or		Nyac 200
Magistrate under any		
section of the Code of		
Criminal Procedure, or the	N/han anarated for the	The come encount
Code of Civil Procedure,	When presented for the	The same amount
and not otherwise	conduct of any one case to	of proper fee
provided for by this Act.	any Court, Department and	prescribed in
7. Undertaking under	Organization or Commit-tee	Article No.1 of
section 49 of the Myanmar	prescribed in clauses (a),	this Schedule.
Divorce Act.	(b), (c), (d) and (e) of	
8	Article No.1 of this Schedule.	
9	(a) to any Government	- Kyat 200
10. Authority to plead or	Department and	
act for another	Organization or Development	
Person.	Committee at	
	District and Regional or	
	State levels.	
	(b) to any Directorate,	- Kyat 500
	Central level City	
11. Memorandum of	Development Department	
appeal when the appeal	and the Supreme Court.	
is not from a decree or	·	- Kyat 1,000.
an order having the force		· · ·

of a decree and is	
presented.	
	 - Kyat 1,000.
12. Caveat	
13	
14	
15	
16	
17. Plaint or	
memorandum of appeal	
in each of the following	
suits –	
(i) To alter or set aside	
a summary decision or	
order of any Court other	
than the Supreme Court;	
(ii) To alter or cancel	
any entry in a register of	
the names of proprietors	
of revenue-paying	
estates;	
(iii)To obtain a declaratory	
decree where no	
consequential relief is	
prayed;	
(iv)To set aside an award;	
(v) To set aside an	
adoption;	 Kyat 2,000.
(vi)Every other suit where	
it is not possible to	
estimate at a money-value	
the subjectmatter in	
dispute, and which is not	
otherwise provided for by	
this Act.	 Kyat 2,000.

18. Application under the		
Arbitration Act, 1944; or		
for arbitration or		
settlement of dispute or		
enforcement of award		Kyat 4,000.
under any other Laws and		
Agreements.		
19. Agreement in writing		
stating a question for the		
opinion of the Court under		
the Code of Civil		
Procedure.		
20. Every petition under		Kyat 4,000.
the Myanmar Divorce Act,		
except petitions under		
section 44 of the same		
Act, and every		
memorandum of appeal		
under section 55 of the		
same Act.		
21. Plaint or		
memorandum of appeal		
under the Parsi Marriage		
and Divorce Act.		
	က် ဖွဲ့ စည်းပုံဆင်ခြင်ခုပ်ငံခုဆင် ကျွန်	2

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော် ဖွဲ့စည်းပုံအခြေခံဥပဒေအရ ကျွန်ုပ်လက်မှတ်ရေးထိုးသည်။

(ပုံ) သိန်းစိန်

နိုင်ငံတော်သမ္မတ

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်