## ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့်ဥပဒေ

## (၂၀၁၄ ခုနှစ်၊ ပြည်ထောင်စုလွှတ်တော်ဥပဒေအမှတ် ၁၄ ။)

# ၁၃၇၅ ခုနှစ်၊ တပေါင်းလပြည့်ကျော် ၄ ရက်

(၂၀၁၄ ခုနှစ်၊ မတ်လ ၁၉ ရက်)

### ပြည်ထောင်စုလွှတ်တော်သည် ဤဥပဒေကိုပြဋ္ဌာန်းလိုက်သည်။

- ၁။ ဤဥပဒေကို ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့် ဥပဒေ ဟုခေါ် တွင်စေရမည်။
- ၂။ ရုံးခွန်အက်ဥပဒေတွင် ပုဒ်မ ၃၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-
- "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

#### **AD VALOREM fees**

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.

4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.  5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the 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	3		
presented on or after the ninetieth day from the date of the decree.  5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a) When such judgment or order not being, or having the force of a decree.  (a) When such judgment or order is passed by any Civil 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	4. Application for review		-The fee leviable
ninetieth day from the date of the decree.  5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a) When such judgment or order is passed by any Civil 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	of judgment, if		on the plaint or
date of the decree.  5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a)When such judgment or order passed by any Civil 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	presented on or after the		memorandum of
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree. 6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a) When such judgment or order ment or order is passed by any Civil 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	ninetieth day from the		appeal under Article
judgment, if presented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a) When such judgment or order is passed by any Civil 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	date of the decree.		No.1 of this schedule.
ented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a)When such judgment or order ment or order is passed by any Civil Court other than the Supreme Court, or by any officer of any Revenue authority or Office or by any Developement Committee or by any other Judicial or	5. Application for review of		- One-half of the fee
ented before the ninetieth day from the date of the decree.  6. Copy or translation of a judgment or order not being, or having the force of a decree.  (a)When such judgment or order ment or order is passed by any Civil Court other than the Supreme Court, or by any officer of any Revenue authority or Office or by any Developement Committee or by any other Judicial or	judgment, if pres-		leviable on the plaint
the decree.  6. Copy or translation of a judgment or order ment or order is passed by any Civil Court other than the Supreme Court, or by any offcer of any Revenue authority or Offce or by any Offcer or by any other Judicial or	ented before the ninetieth		or memorandum of
the decree.  6. Copy or translation of a judgment or order ment or order is passed by any Civil Court other than the Supreme Court, or by any offcer of any Revenue authority or Offce or by any Offcer or by any other Judicial or	day from the date of		appeal under Article
judgment or order  not being, or having the 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	-		• •
not being, or having the force of a decree.  passed by any Civil 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	6. Copy or translation of a	(a)When such judg-	
not being, or having the 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	judgment or order	ment or order is	
Supreme Court, or by any offcer of any Revenue authority or Offce or by any Developement Committee or by any other Judicial or		passed by any Civil	
by any offcer of any Revenue authority or Offce or by any Developement Committee or by any other Judicial or	force of a decree.	Court other than the	
Revenue authority or Offce or by any Developement Committee or by any other Judicial or		Supreme Court, or	
or Offce or by any Developement Committee or by any other Judicial or		by any offcer of any	
Developement Committee or by any other Judicial or		Revenue authority	
Committee or by any other Judicial or		or Offce or by any	
other Judicial or		Developement	
		Committee or by any	
		other Judicial or	
Executive authority		Executive authority	
–(i) If the amount - Kyat 50		–(i) If the amount	- Kyat 50
or value of the		or value of the	
subject-matter is		subject-matter is	
kyat 100,000		kyat 100,000	
or less than kyat		or less than kyat	
100,000 .		100,000 .	
(ii) If such amount or - Kyat 100		(ii) If such amount or	- Kyat 100
value exceeds kyat		value exceeds kyat	
100,000 .		100,000 .	
(b) When such - Kyat 150		(b) When such	- Kyat 150
judgment or order		judgment or order	
is passed by the		is passed by the	
Supreme Court.		Supreme Court.	
(a)When such decree		(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	, 40 2000.
	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	on the original
by any party to a suit or	kyat 50	
proceeding in place of	(b) In any other case.	- Kyat 100.
the original withdrawn.	(b) In any other caser	Nyue 1001
9. Copy of any revenue or	For every page of the	- Kyat 50
judicial proceeding	original and part	Ryuc 50
or order not otherwise	thereof.	
provided for by this Act,	thereon.	
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 executive 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 property in respect value. or 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 Certificate leviable on Appin respect of any prolication or memperty included in an orandum of appeal estate, agrant of profor such probate or bate or letters ofadmiletters 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 security to which the certifcate is extended. Provided that the maximum fee leviable on application 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 on 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 certifcate has been conferred 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

	Ī	Τ
		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	
	kyat 10,000,000	
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	- Kyat 200.
	anyCourt,Government	
	Department and Organi-	
	zation or Development	
	Committee at Regional or	
	State level.	
	(d) When presented to any	- Kyat 300.
	Government Department and	
	Organization at Directorate	
	and Central level .	
	(e) When presented to	- Kyat 500
	Supreme Court.	
	When the Court grants the	- Kyat 1,000 in addition to
	application and is of opinion	any fee levied on the
	that the transmission of such	application under clause (a),
	records involves the use of	clause (b), clause (c) or
	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		•
Magistrate under any		
section of the Code of		
Criminal Procedure, or the		
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	- Kvat 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	7
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		
a 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	W =1 2 000
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	Kydt 1,000.
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.	

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော် ဖွဲ့ စည်းပုံအခြေခံဥပဒေအရ ကျွန်ပ်လက်မှတ်ရေးထိုးသည်။

(ပုံ) သိန်းစိန်

နိုင်ငံတော်သမ္မတ

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်