

**ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့်ဥပဒေ**

( ၂၀၁၄ ခုနှစ်၊ ပြည်ထောင်စုလွှတ်တော်ဥပဒေအမှတ် ၁၄ ။)

၁၃၇၅ ခုနှစ်၊ တပေါင်းလပြည့်ကျော် ၄ ရက်

(၂၀၁၄ ခုနှစ်၊ မတ်လ ၁၉ ရက်)

ပြည်ထောင်စုလွှတ်တော်သည် ဤဥပဒေကို ပြဋ္ဌာန်းလိုက်သည်။

၁။ ဤဥပဒေကို ရုံးခွန်အက်ဥပဒေကို ပြင်ဆင်သည့် ဥပဒေဟု ခေါ်တွင်စေရမည်။

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

Number	-	Proper fee
3. -----	-----	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.	-----	The fee leviable on the plaint or memorandum of appeal under Article No.1 of this schedule.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.	-----	- One-half of the fee leviable on the plaint or memorandum of appeal under Article No.1 of this schedule.
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 officer of any Revenue authority or Office or by any Development Committee or by any other Judicial or Executive authority—	

Number	-	Proper fee
<p>7. Copy of a decree or order having the force of a decree.</p>	<p>(i) If the amount or value of the subject-matter is kyat 100,000 or less than kyat 100,000 .</p>	<p>- Kyat 50.</p>
	<p>(ii) If such amount or value exceeds kyat 100,000 .</p>	<p>- Kyat 100.</p>
	<p>(b)When such judgment or order is passed by the Supreme Court.</p>	<p>- Kyat 150.</p>
	<p>(a)When such decree or order is made by any Civil Court other than the Supreme Court, or by any Revenue Court-</p>	
	<p>(i) If the amount or value of the subject-matter of the suit wherein such decree or order is made is kyat 100,000 or less than kyat 100,000 .</p>	<p>- Kyat 150.</p>
	<p>(ii) If such amount or value exceeds kyat 100,000 .</p>	<p>- Kyat 250.</p>
	<p>(b) When such decree or</p>	<p>- Kyat 1,000.</p>

Number	-	Proper fee
<p>8. Copy of any document liable to stamp - duty under the Myanmar Stamp Act, when left by any party to a suit or proceeding in place of the original withdrawn.</p>	<p>order is made by the Supreme Court.</p> <p>(a) When the stamp-duty chargeable on the original does not exceed kyat 50 .</p> <p>(b) In any other case.</p>	<p>- The amount of the duty chargeable on the original.</p> <p>- Kyat 100.</p>
<p>9. Copy of any revenue or judicial proceeding or order not otherwise 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 Office, or from the office of any chief officer charged with the executive administration of a Region.</p>	<p>For every page of the original and part thereof.</p>	<p>- Kyat 50.</p>
<p>10. -----</p>	<p>-----</p>	<p>-----</p>
<p>11. Probate of a will or letters of administration with or without will annexed.</p>	<p>(a) When the amount or value of the property in respect of which the grant of probate or letters of administration is made exceeds kyat 100,000 but does</p>	<p>- Five per centum on such amount or value.</p>

Number	-	Proper fee
	<p>not exceed kyat 1,000,000.</p> <p>(b) When such amount or value exceeds kyat 1,000,000 but does not exceed kyat 10,000,000.</p> <p>(c) When such amount or value exceeds kyat 10,000,000 .</p> <p>Provided that when, after the grant of a Succession Certificate in respect of any property included in an estate, a grant of probate or letters of administration is made in 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.</p>	<p>- Six per centum on such amount or value.</p> <p>- Seven per centum on such amount or value.</p> <p>Provided that the maximum fee leviable on Application or memorandum of appeal for such probate or letters shall be kyat 500,000.</p>

Number	-	Proper fee
12. Succession Certificate.	In any case.	<p>-Five per centum on the amount or value of any debt or security specified in the certificate, and seven per centum on the amount or value of any debt or security to which the certificate is extended.</p> <p>Provided that the maximum fee leviable on application or memorandum of appeal for such certificate shall be kyat 500,000.</p> <p><b>Note(1)</b> The amount of a debt is its amount, including interest on the day on</p>

Number	-	Proper fee
		<p>which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p><b>Note(2)</b> Whether or not any power with respect to a security specified in a certificate 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, or for the negotiation or transfer of the security, or for</p>

Number	-	Proper fee
		<p>both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>
12. A. -----	-----	-----
13. -----	-----	-----
14. Application to any Court for the exercise of its revisional jurisdiction.	<p>(a) When the amount or value of the subject-matter in dispute does not exceed Kyat 100,000.</p> <p>(b) When such amount or value exceeding kyat 100,000 but not exceeding kyat 10,000,000.</p> <p>(c) When such amount or value exceeds kyat 10,000,000 .</p>	<p>- Kyat 2,000.</p> <p>- Kyat 10,000.</p> <p>- Kyat 20,000.</p>
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**SCHEDULE II**  
***Fixed fees***

Number	-	Proper fee
<p>1. Application or Petition.</p>	<p>(a) When presented to any Court, Government Department and Organization or Development Committee at Township level.</p>	<p>- Kyat 50.</p>
	<p>(b) When presented to any Court, Government Department and Organization or Development Committee at District Level.</p>	<p>- Kyat 100.</p>
	<p>(c) When presented to any Court, Government Department and Organization or Development Committee at Regional or State level.</p>	<p>- Kyat 200.</p>
	<p>(d) When presented to any Government Department and Organization at Directorate and Central level .</p>	<p>- Kyat 300.</p>

Number	-	Proper fee
<p>1.A. Application to any Civil Court that records may be called for from another Court.</p>	<p>(e) When presented to the Supreme Court.</p> <p>When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.</p>	<p>- Kyat 500.</p> <p>- Kyat 1,000 in addition to any fee levied on the application under clause (a), clause (b), clause (c) or clause(d) of Article 1 of this Schedule.</p>
<p>2. Application for leave to sue as a pauper.</p>	<p>When presented to any Court contained in No.1.</p>	<p>One—half the amount of proper fee prescribed in Article 1 of this Schedule.</p>
<p>3. Application for leave to appeal as a pauper.</p>	<p>(a) When presented to any District Court.</p> <p>(b) When presented to any Regional or State Court.</p> <p>(c) When presented to the Supreme Court.</p>	<p>- Kyat 100</p> <p>- Kyat 200</p> <p>- Kyat 300</p>
<p>4. -----</p>	<p>-----</p>	<p>-----</p>
<p>5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.</p>	<p>-----</p>	<p>- Kyat 200</p>

Number	-	Proper fee
6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, or the Code of Civil Procedure, and not otherwise provided for by this Act.	-----	- Kyat 200
7. Undertaking under section 49 of the Myanmar Divorce Act.	-----	- Kyat 200
8. -----	-----	-----
9. -----	-----	-----
10. Authority to plead or act for another person.	When presented for the conduct of any one case to any Court, Department and Organization or Committee prescribed in clauses (a), (b), (c), (d) and (e) of Article No.1 of this Schedule.	The same amount of proper fee prescribed in Article No.1 of this Schedule.
11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented.	(a) to any Government Department and Organization or Development Committee at District and Regional or State levels.	- Kyat 200

Number	-	Proper fee
	(b) to any Directorate, Central level City Development Department and the Supreme Court.	- Kyat 500
12. Caveat ... ..	-----	- Kyat 1,000.
13. -----	-----	-----
14. -----	-----	-----
15. -----	-----	-----
16. -----	-----	-----
17. Complaint 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; (vi) Every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	-----	- Kyat 1,000.

Number	-	Proper fee
18. Application under the Arbitration Act, 1944, or for arbitration or settlement of dispute or enforcement of award under any other Laws and Agreements.	-----	- Kyat 2,000.
19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure.	-----	- Kyat 2,000.
20. Every petition under 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.	-----	- Kyat 4,000.
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act.	-----	- Kyat 4,000.

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ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော် ဖွဲ့စည်းပုံအခြေခံဥပဒေအရ ကျွန်ုပ်လက်မှတ်ရေးထိုးသည်။

နိုင်ငံတော်သမ္မတ  
ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်