

INCOME-TAX AND STAMPS BRANCH.
(RULES UNDER THE MYANMAR STAMP ACT.)

No.2

Rangoon, the 19th February 1940.

[Amendment : 30.10.1952, 18.06.1989, 21.01.2015]

No.2.- Under the provisions of the Myanmar Stamp Act, and in supersession of the notification of the Government of India in the Finance Department (Central Revenues) No. C. 63-Stamps 25, dated the 5th May 1925, and of all notifications amending the same, the Governor of Myanmar makes the following rules:-

RULES UNDER THE MYANMAR STAMP ACT.

<Amendment 18.06.1989>

CHAPTER I.

Preliminary.

Short title

1. These rules may be called the **Myanmar Stamp Rules, 1940.**

<Amendment 18.06.1989>

Definitions.

2. In these rules-

(a) "The Act" means the Myanmar Stamp Act.

(b) "Section" means a section of the Act.

(c) "Schedule" means a schedule of the Act.

(d) "Superintendent of Stamps" means the Superintendent of Stamps, Rangoon.

<Amendment 18.06.1989>

Description of Stamps.

3. (1) Except as otherwise provided by the Act or by these Rules:-

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act, and

- (ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.
- (2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:-
- (a) impressed stamps, and
 - (b) adhesive stamps.

CHAPTER II. Of Impressed Stamps.

Hundis.

4. (1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely:-
- (a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word 'hundi' has been engraved or embossed.
 - (b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed and impressed by the Superintendent of Stamps in the manner prescribed by rule 11.
- (2) Every sheet of paper on which a hundi is written shall be not less than 8(5/8) inches long and 5(1/8) inches wide and no plain paper shall be joined thereto.
- (3) The provisions of sub-rule (1) of rule 7 shall apply in the case of hundis.

Promissory notes and bills-of-exchange.

5. A promissory note or bill-of exchange shall, except as provided by section 11 or by rules 13 and 17, be written on paper on which a stamp of the proper value, with or without the word 'hundi' has been engraved or embossed.

Other instruments.

6. Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word 'hundi', has been engraved or embossed.

Provision where single sheet of paper is insufficient.

7. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.
- (2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:
Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

One anna and two annas impressed stamps.

8. The duty on any instrument which is chargeable with a duty of one anna under the Act or of two annas under Articles 19, 36, 37, 49, and 52 of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

The proper officer.

9. The officers specified in Appendix I are empowered to affix and impress or perforate labels, and each of them shall be deemed to be 'the proper officer' for the purposes of the Act and of these rules.

Affixing and impressing of labels by proper officer permissible in certain cases.

10. Labels bearing the words 'special adhesive' may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments, namely:-

- (i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two annas; and
- (ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English:

Provided that the Governor may direct that this rule shall apply, subject to any conditions which he may prescribe, to any of the instruments specified in Appendix III, other than Bills of Exchange, when written in any oriental language.

Mode of affixing and impressing labels.

11. (1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or a perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

In Rangoon Town, however, the proper officer may, where the duty amounts to less than rupees five, use a rubber stamp to impress his signature and date across such seal mark.

- (2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

- (3) Any principal assistant of the proper officer empowered by the Governor in this behalf may discharge the functions of the proper officer under sub-rule (2).

<Amendment 30.10.1952>

Certain instruments to be stamped with impressed labels.

12. (1) Instruments executed out of British Myanmar and requiring to be stamped after their receipt in British Myanmar (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

- (2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

<Amendment 18.06.1989>

CHAPTER III.

Of Adhesive Stamps.

Use of adhesive stamps on certain instruments.

13. The following instruments may be stamped with adhesive stamps, namely:-

- (a) Bills-of-exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.
- (b) Transfers of debentures of Public Companies and Associations.
- (c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule I.
- (d) Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of Schedule I.
- (e) Instruments chargeable with duty under Article 47 of Schedule I.

- (f) Instruments chargeable with duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I.

Provision where the necessary stamps are not in circulation.

- 13A. Notwithstanding anything contained in these rules whenever the duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of four annas, two annas, one anna and half-anna adhesive stamps such as are described in rule 16, provided that the Governor may direct that instead of such stamps adhesive court-fee-stamps shall be used for the purpose.

Supply of deficient duty on transfer of share.

14. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I, one or more adhesive stamps bearing the words 'Share Transfer' may be used to make up the amount required.

Enrolment of Advocates.

15. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate on the roll of the High Court such stamps shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

Adhesive stamp or stamps denoting duty of four annas, two annas, one anna or half an anna.

16. Except as otherwise provided by the Act and these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words 'Four annas' or 'Two annas' or 'One anna' or 'Half anna' and inscribed for use either for postage or for revenue, or for both postage and revenue.

Adhesive stamps to be used in certain special cases.

17. The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely:-
- (a) Bills-of-exchange, cheques and promissory notes drawn or made out of British Myanmar and chargeable with a duty of more than one anna: with stamps bearing the words "Foreign Bill".
 - (b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations: with stamps bearing the words "Share Transfer".
 - (c) Entry as an Advocate on the roll of the High Court; with stamps bearing the word "Advocate".
 - (d) Notarial acts: with foreign bill stamps bearing the word "Notarial".
 - (e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies: with court-fee stamps.
 - (f) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 43 of Schedule I: with stamps bearing the words "Agreement" or "Brokers' Note", respectively.
 - (g) Instruments chargeable with stamp duty under Article 47 of Schedule I: with stamps bearing the word "Insurance."

<Amendment 18.06.1989>

CHAPTER IV.

Miscellaneous.

Provision for cases in which improper description of stamp is used.

18. When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped.

Evidence as to circumstances of claim to refund or renewal.

19. The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

20. When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use, or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Governor for destruction.

Mode of cancelling original debenture on refund under section 55.

21. When the Collector makes a refund under section 55, he shall cancel the original debenture by writing on or across it the word 'Cancelled' and his usual signature with the date thereof.

Rewards

22. On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the Governor may fix in this behalf.

With the concurrence of the Defence Department these rules are applicable to the areas specified in Part I of the Second Schedule to the Government of Myanmar Act in which the Myanmar Stamp Act is in force.

These rules are also applicable to the areas specified in Part II of the Second Schedule to the Government of Myanmar Act.

<Amendment 18.06.1989>

23. The Township Revenue Officer shall, an additional stamp duty of 2 per centum, deposit to the Union Fund through the account of Internal Revenue Department. Thereafter Township Revenue Officer shall quarterly ask for budget sanction and transfer it to the Township Development Funds of the respective Township Development Committee as refund.

<Amendment 21.01.2015>

----- Footnote -----

[ပင်ရင်း- ၂၄.၂.၁၉၄၀ ရက်နေ့ထုတ် ပြန်တမ်းမှ ကူးယူတင်ပြသည်။]

----- Attachment -----

[ATTACH LIST 1] 01 RULES UNDER THE BURMA STAMP ACT. APPENDIX I.

[ATTACH LIST 2] 02 APPENDIX III. List of Instruments referred to in Rule 10 (ii). No. of Article in Schedule I.