

**The Law Amending the Myanmar  
Stamp Act  
(The 2011 Pyidaungsu Hluttaw Law No. 2)  
2nd Waxing of Thadingyut 1373 ME  
(29 September, 2011)**

The Pyidaungsu Hluttaw hereby enacts the following law.

1. This Law shall be called the Law Amending the Myanmar Stamp Act.
2. In the Myanmar Stamp Act, the expression “President of the Republic of the Union Myanmar may” shall be substituted by the expression “Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government”.
3. The Sub-section (9) of the Section 2, the Myanmar Stamp Act shall be substituted by the expression “(9) Collector includes any Revenue Officer and any officer delegated by the Director General of the Internal Revenue Department;”.
4. In Section 9 of Myanmar Stamp Act:
  - (a) Sub-section (b) shall be inserted after the Sub-section (a) as follows-

“(b) amend or *enhance* all or any of the amounts or values,

description of instruments and proper stamp duties mentioned in this Act including Schedule 1 annexed thereto, and” (b) the Sub-section (b) shall be arranged as the Sub-section (c).

5. The Section 20 of the Myanmar Stamp Act shall be substituted by “20. Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of the Republic of the Union of Myanmar, such duty shall be payable in that foreign currency at the rate of one per centum on such amount or value instead of any proper stamp duty mentioned in schedule 1 annexed in this act.”
6. In the Section 49 of the Myanmar Stamp Act, the expression “by the President of the Republic of the Union Myanmar” shall be substituted by the “by the Ministry of Finance and Revenue of the Union Government, with the approval of the Union Government”.
7. the Sub-section (1) of the Section 70 of the Myanmar Stamp Act shall be substituted by “70. (1) No Prosecution in respect of any offence punishable under this Act shall be instituted without the prior sanction of the Ministry of Finance and Revenue of the Union Government.”

I sign in accord with the Constitution of the Republic of the Union of Myanmar.

***Sd/*Thein Sein**

President

The Republic of the Union of Myanmar