

The State Law and Order Restoration Council  
**The Law Amending the Myanmar Stamp Act**  
(The State Law and Order Restoration Council Law. No. 7/90)  
The 5th Waxing Day of Hnaung Tagu, 1351 M.E.  
(30th March, 1990)

The State Law and Order Restoration Council hereby enacts the following Law:-

I. This Law shall be called the Law Amending the Myanmar Stamp Act.

2. This Law shall come into force with effect from the 1st of April, 1990.

3. In the Proper Stamp-duty column of Schedule I of the Myanmar Stamp Act:-

(a) the expression "Twenty pya" contained in serial numbers 1, 28 and 60 respectively shall be substituted by the expression "One kyat";

(b) the expression "Twenty kyat" contained in serial number 2 shall be substituted by the expression "Forty kyats";

(c) the expression "Fifteen kyat" contained in serial numbers 3, 8, 9, 17, 58, 61, 62 and 64 respectively shall be substituted by the expression "Thirty kyats";

(d) the expression "Five kyat" contained in serial numbers 4 and 29 shall be substituted by the expression "Twenty five kyats";

(e) the expression "Fifty pya" contained in serial number 5 shall be substituted by the expression "One kyat", the expression "forty kyat" shall be substituted by the expression "eighty kyats", the expression "twenty five pya" shall be substituted by the expression "fifty pyas", and the expression "Three kyat" shall be substituted by the expression "Six kyats";

(f) the expression "Thirty kyat" contained in serial number 7 shall be substituted by the expression "Fifty kyats" and the expression "Sixty kyat" shall be substituted by the expression "One hundred kyats";

(g) the expression "Fifty kyat" contained in serial number 10 shall be substituted by the expression "Two hundred kyats", the expression "One hundred kyat" shall be substituted by the expression "Five hundred kyats". and the expression "Three hundred kyat" shall be substituted by the expression "One thousand five hundred kyats";

(h) the expression "Three hundred kyat" contained in serial number ii shall be substituted by the expression "Five hundred kyats";

(i) the expression "Two kyat" contained in serial number 12 shall be substituted by the expression "Four kyats", the expression "five kyat" shall be substituted by the expression "ten kyats", the expression "Thirty kyat" shall be substituted by the expression "Sixty kyats", the expression "Forty kyat" shall be substituted by the expression "Eighty kyats", the expression "Four kyat" shall be substituted by the expression "Eight kyats" and the expression "two hundred kyat" shall be substituted by the expression "four hundred kyats";

(j) the expression "Two kyat" contained in serial numbers 14, 18, 24 and 44 respectively shall be substituted by the expression "Four kyats";

(k) the expression "One kyat and fifty pya" contained in serial number 18 shall be substituted by the expression "Three kyats";

- (l) the expression "One kyat" contained in serial numbers 18, 48 and 65 respectively shall be substituted by the expression "Two kyats";
- (m) the expression "Fifty pya" contained in serial numbers 19 shall be substituted by the expression "Three kyats";
- (n) the expression "Four kyat" contained in serial numbers 20 and 42 shall be substituted by the expression "Twenty five kyats";
- (o) the expression "Fifteen pya" contained in serial numbers 21, 41 and 53 shall be substituted by the expression "Fifty pyas";
- (p) the expression "Thirty kyat" contained in serial numbers 22 and 62 shall be substituted by the expression "Sixty kyats";
- (q) the expression "Four kyat" contained in serial numbers 24 and 40 shall be substituted by the expression "Eight kyats";
- (r) the expression "Five kyat" contained in serial number 25 shall be substituted by the expression "Ten kyats";
- (s) the expression "Twenty kyat" contained in serial numbers 26, 38, 55, 57 and 64 respectively shall be substituted by the expression "Forty kyats";
- (t) the expression "Six hundred kyat" contained in serial numbers 30 shall be substituted by the expression "One thousand kyats";
- (u) the expression "Three kyat" contained in serial numbers 35 and 58 shall be substituted by the expression "six kyats";
- (v) the expression "Three kyat" contained in serial numbers 36 and 37 shall be substituted by the expression "Twenty kyats";
- (w) the expression "One hundred kyat" contained in serial number 39 shall be substituted by the expression "Five hundred kyats" and the expression "Two hundred and fifty kyat" shall be substituted by the expression "One thousand five hundred kyats";
- (x) the expression "Twenty five pya" contained in serial number 41 shall be substituted by the expression "Fifty pyas";
- (y) the expression "Fifty pya" contained in serial number 43 shall be substituted by the expression "One kyat," the expression "forty kyat" shall be substituted by the expression "eighty kyats," and the expression "twenty five pya" shall be substituted by the expression "fifty pyas";
- (z) the expression "Ten kyat" contained in serial number 46 shall be substituted by the expression "Twenty kyats" the expression "Forty kyat" shall be substituted by the expression "Two hundred kyats" and the expression "Twenty kyat" shall be substituted by the expression "One hundred kyats";
- (aa) the expression "Five pya" contained in serial number 47 shall be substituted by the expression "Ten pyas," the expression "Fifteen pya" shall be substituted by the expression "Thirty pyas," the expression "Twenty five pya" shall be substituted by the expression "Fifty pyas," the expression "Fifty pya" shall be substituted by the expression "One kyat," the expression "Seventy five pya" shall be substituted by the expression "One kyat and fifty pyas," the expression "One kyat" shall be substituted by the expression "Two kyats," the expression "One kyat and fifty pya" shall be substituted by the expression "Three kyats" the expression "Two kyat" shall be substituted by the expression "Four kyats," and the expression "Four kyat" shall be substituted by the expression "Eight kyats";

(bb) the expression "Two Kyat" contained in serial number 48 shall be substituted by the expression "Four kyats," the expression "Five kyat" shall be substituted by the expression "Ten kyats," the expression "Twenty kyat" shall be substituted by the expression "Forty kyats," and the expression "Forty kyat" shall be substituted by the expression "Eighty kyats";

(cc) the expression "Twenty five pya" contained in serial number 49 shall be substituted by the expression "Fifty pyas," the expression "Fifty pya" shall be substituted by the expression "One kyat," and the expression "One kyat" shall be substituted by the expression "Two kyats";

(dd) the expression "Four kyat" contained in serial numbers 50 and 51 shall be substituted by the expression "Eight kyats";

(ee) the expression "Fifty pya" contained in serial number 52 shall be substituted by the expression "One kyat";

(ff) the expression "ten kyat" contained in serial number 54 shall be substituted by the expression "Twenty kyats".

4. In serial number 13 of the Proper Stamp-duty column of Schedule I of the Myanmar Stamp Act the rates mentioned in figures respectively shall be substituted by the figures increased twofold.

5. In serial number 15 in the Description of Instrument column of Schedule I of the Myanmar Stamp Act, except the expression "BOND as defined by section 2 (5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act or by the Court Fees Act-," the expression "See ADMINISTRATION-BOND (No. 2), BOTTOMRY BOND (No. 16); CUSTOMS BOND (No. 26), INDEMNITY-BOND (NO. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57) and the expressions there under, the remaining expressions shall be deleted. Furthermore, the expressions contained in the Proper Stamp-duty column be removed and the expression "Two per centum on the amount or value secured" shall be substituted.

6. In serial number 23 of Schedule I of the Myanmar Stamp Act, except the expressions "CONVEYANCE as defined by section 2(10) not being a TRANSFER charged or exempted under No. 62-" the expression "Exemption" and the expressions there under, the remaining expressions shall be deleted. Furthermore, the expressions contained in the proper Stamp-duty column be removed and the expression " five per centum on the amount or value of the consideration for such conveyance as set forth therein" shall be substituted.

**Sd./Saw Maung**  
**Senior General**  
**Chairman**  
**The State Law and Order Restoration Council**

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