

Special Commodities Tax Law
(2016, The Pyihtaungsu Hluttaw Law No. 11)
9th Waxing of Pyar Tho, 1377 M.E
18th January 2016

The Union Parliament hereby enacts the following law:

Chapter 1

Title, Effectiveness and Definitions

1. This Law shall be called **Special Commodity Tax Law**.
2. The provisions in this Law shall be effective in the whole country commencing from 2016-17 financial year.
3. The following expressions contained in this Law shall have the meanings given hereunder:
 - a. **Tax** means special commodity tax to be paid under this Law; this expression also includes a penalty imposed under this Law.
 - b. **Taxpayer** means a person who is responsible to pay tax under this Law.
 - c. **Special commodity** means any of the commodities prescribed in the schedule attached to this Law.
 - d. **Production** means production of the special commodities in one's own factory, or work place or by contracting others. This expression also includes the step by step process of production of commodities naturally or through treatment and also the following:
 - i. for the matter related to production of beverages including liquor, beer and wine; it includes distilling, redistilling to purify and to add aroma and taste, fermenting, bottling, adding the materials required for consumption and treating with other methods; but shall not include any mixture done at the request of the customer;
 - ii. for the matter related to tobacco; it includes the processes of making those ready for smoking and chewing from tobacco leave or raw tobacco, and making of cheroots, cigars, cigarettes and similar products from tobacco;
 - iii. for the matter related to other special commodities; it includes processing or changing by machine or manually, or changing the quality, nature, size, shape or composition of the material or compiling one or more components;
 - e. **Producer** means a person who either produces special commodities in one's own factory, or work place or by contracting others.
 - f. **Importer** means a person who imports specific special commodities from abroad that are taxable.
 - g. **Sale** means the sale of special commodities in cash basic, or on credit or by other deferred payment system or sale in advance system.
 - h. **Owner of special commodities** means a person who owns a special commodity and that also includes someone who is an assigned representative of the owner or the producer of the special commodities and who has the authority to manage or control the commodity, or who has the rights to benefits from the commodity.

- i. **Traveler** means the one who holds travel documents for overseas trips. The expression includes the one who holds the direct travelling ticket and arrives at the country as a transit.
- j. **Landed value** means the combination of value assessed on a special commodity imported from abroad in accordance with the customs legislation, the customs duty imposed on the commodity, and unloading charges.
- k. **Duty free shop** means a shop that is allowed to establish in accordance with the stipulated rules to sell special commodities to travelers.
- l. **The Sale Value of factory and workplace** means the sale value of the factory and workplace before the tax is imposed under this law.
- m. **Market Price** means retail price which is determined by the supply and demand, without any control of the price among suppliers and customers, or the estimate sale price calculated in accordance with the stipulation in case retail price is unavailable.
- n. **Return** means a form that is used to report the sale of the special commodities that taxpayers produced under this Law.
- o. **Assessment** means establishing the amount of tax to be paid by the taxpayer under this Law. This expression also includes the self-assessment and payment of tax by the taxpayer and submission of tax return in accordance with the provision in this Law.
- p. **Year** means the financial year.
- q. **Ministry** means the Ministry of Finance of the Union Government.
- r. **Department** means Internal Revenue Department.
- s. **Director General** means the Director General of the Internal Revenue Department.
- t. **Township revenue officer** means the officer in charge of the respective township revenue office who is assigned duty to collect the tax to be paid by the taxpayer under this Law; it also includes the staff officers in Large Taxpayer Office and Medium Taxpayer Office who are assigned to assess and collect tax.

Chapter 2

Imposing Tax and Having Responsibility to Pay Tax

1. a. Anybody shall be charged tax on the following activities as prescribed in the schedule attached to this Law.
 - i. importing the special commodity into the country.
 - ii. producing the special commodity in the country.
 - iii. exporting the special commodity abroad.
 - b. Anybody who holds or owns untaxed special commodity shall follow and carry out in accordance with the provisions contained in this Law.
 - c. The persons who import, export, produce or hold the special commodities shall comply with this Law and the provisions contained in the rules prescribed under this Law.
5. With regards to the special commodities which are taxable under section 4,
- a. if it is imported,
 - i. the importer of the special commodity shall pay the tax.
 - ii. the tax to be paid under sub-section (i) shall be collected by the Customs Department along with the customs duty in the same procedures for collection of customs duties.
 - b. If it is produced in the country, the producer of the special commodity shall pay the tax.
 - c. If it is exported, the exporter of the special commodity shall pay the tax.
6. a. For any year, the Union Taxation Law that is promulgated for each financial year
 - i. may amend, supplement and abolish the items contained in the schedule attached to this Law.
 - ii. shall determine the tax rates for the taxable special commodities contained in the schedule based on the value, volume, weight or any kind of measure.
 - iii. shall determine special commodity taxable on exports and the tax rates.- b. With regards to the untaxed special commodities produced in the country or owned, the relevant taxpayer shall send the necessary information to the township revenue officer to define the sale value in accordance with the stipulation. The township revenue officer shall also request such information.

7. a. For special commodities which are taxable under section 4, tax shall be computed at the stipulated rate based on the value, volume, weight or other measure of the commodity on the following days.
 - i. the day when customs clearance is done if imported.
 - ii. the day when the special commodity is produced if it is produced in the country.
 - iii. the day when the ownership of untaxed special commodities is discovered;

- b. The following provisions shall be followed in calculating the salevalue of the special commodity;
 - i. if the special commodity is produced in the country or the untaxed special commodity is found in the owner's possession, it shall be based on the market price which is set by the Director General and the Management Team of the Internal Revenue Department for the relevant financial year.
 - ii. it shall be based on the landed value if the special commodity is imported.

- 8. a. Anybody shall pay the tax due under this law as follows:
 - i. before picking up the special commodity if imported;
 - ii. within ten days after the end of the month in which special commodity is sold, if produced in the country.
 - iii. within seven days of the discovery at the owner's if tax has not been paid for special commodity under this law.

- b. In case of difficulty to comply with the subsection (a), the procedures set by Director General shall be followed.

Chapter 3
Tax Exemptions and Reliefs

9. a. Tax shall not be imposed on the following special commodities;
- i. Special commodities which are exported except the special commodities mentioned in the Union Taxation Law to impose tax on export;
 - ii. Special commodities which are sold by the duty free shops to outbound travelers;
 - iii. Special commodities which are sold onboard an outbound plane or ship;
 - iv. Special commodities which are imported only for re-exporting;
 - v. Special commodities which are imported or produced in the country by local or foreign donors and are meant to be donated in the country for social, religious, health and education purposes;
 - vi. Special commodities which are imported by those who enjoy the exemption under the international law, international or diplomatic conventions;
 - vii. Fuel to be used for planes flying abroad;
- b. Union Government may grant exemption or relief on a taxable special commodity with the consent of the Union Parliament.
- c. Union Government may grant exemption or relief on the followings:
- i. Special commodities which are provided to the State by foreign organizations as assistance or which are bought with the funding;
 - ii. Special commodities which are contained in the bilateral rights principles;
 - iii. Special commodities imported or produced in the country by the Union Government to be used by the State Security and Defense Organizations, except teak, hard wood logs and cut logs at the basic stage, jade, rubies, emeralds, diamonds, or other precious stones in uncut forms, cut forms and jewelry
10. The following matters shall be carried out in accordance with the stipulations.
- a. Procedures to follow for special commodities that are temporarily imported for re-exporting.
 - b. Procedures to follow for issuance of the refund.
11. The producer of the special commodity may set off the tax paid at the time of importation or at the time of purchase of the raw materials or semi-finished goods imported or bought from other special commodity producer in the country to produce such special commodity from the tax due on the sales of goods he produced. For assessing the tax only once with regards to the production and sale of special commodity, tax offset shall be carried out in accordance with the stipulations.

Chapter 4

Duties and Powers

12. The Director General shall have the right to take responsibilities and exercise powers. He may implement by allocating and assigning duties to personnel of his Department.
- a. Determine the market price for special commodities and the estimate sale price of factory and work place based on the market price
 - b. Determine the methods to pay the tax and extend the due date for the matters where there are difficulties to pay the tax by the due date,
 - c. Issue procedures and directives
 - d. Set up forms
 - e. Access to the business premises, special commodities and records
 - f. Examine and limit the movement of special commodities
 - g. Search and seize special commodities
 - h. Resolve the issue by taking samples
13. A personnel delegated a duty and a power by the Director General under section 12,
- a. shall have the right to enter and freely and fully access to the books of accounts, evidences and other documents maintained in any system, the business premises and all the buildings in order to carry out in accordance with this Law. Moreover, he shall carry out the following matters.
 - i. the right to make extracts or copies of those books of accounts, evidences and other documents.
 - ii. record, count and inspect the goods, things, facilities, and containers in the premises
 - iii. the right to place marks of identification on the books of account or documents or to make extracts or copies therefrom in the course of entry into the premises and inspection thereof.
 - b. shall claim to stop the transport-vehicles which are about to leave any warehouse where the taxable special commodities are kept.
 - c. shall demand the search demand from the Township Judge and undertake if there is a cause to believe that there will be impediment or rejection for any task carried out in accordance with the provision of this section. In so doing, findings shall be reported to Township Judge and the Relevant Region or State Revenue Officer or the Head of Union Territory Revenue Office or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office as quickly as possible.
 - d. If any task is carried out in accordance with sub-section (a), it shall be performed in the presence of producer or commodity owner concerned or his representative and two witnesses. In case of seizure of books of account and documents, a receipt shall be granted and they shall be retained in its custody only for so long as may be necessary for examination.

14. When the person currently dwelling in the building or business premises ask for the evidence the right to enter, and if he cannot show the letter signed by the Director General stating that this person is delegated powers to exercise under section 12, he shall not have the right to enter or to be in that building or business premise.

Unofficial Translation

Chapter 5

Registration

15. a. Special commodity producer shall register with the Township Revenue Officer in accordance with the stipulations.
- b. Township Revenue Officer may send the letter and inform special commodity producer to register in accordance with the stipulations.
- c. Township Revenue Officer shall issue the business registration for the relevant financial year if he finds that the registration is in accordance with the stipulated procedures.

Unofficial Translation

Chapter 6
Filing of Returns

16. a. Any local producer of the taxable special commodity shall pay the tax due within ten days from the end of the month in which special commodity is sold and, in addition, shall send the tax return for production and sale of special commodity for that month to the Township Revenue Officer.
- b. Township Revenue Officer may inform any producer of taxable special commodity to pay the tax due and furnish the tax return for production and sale of special commodity if there is a cause to consider that he is producing special commodities.
- c. Any person who imports taxable special commodity shall submit the list of imported special commodities to the Customs Department before taking them out from the Customs Department.

Chapter 7
Assessment and Refund

17. a. If the Township Revenue Officer is confident and satisfied that the tax return furnished under sub-section (a) and (b) of section 16 is correct and complete relating to the production and sale of special commodity, tax shall be assessed based on that return.
- b. If Township Revenue Officer has the cause to believe that it is not possible to obtain the volume of production and sale correctly from the information on the return for production and sale of special commodity, he may assess the tax after scrutinizing other necessary evidences and documents.
- c. If there is a failure to furnish the return for the production and sale of special commodity, the Township Revenue Officer shall assess tax on the special commodity producer within one month after the end of the month in which special commodity is produced and sold based on the information collected. He may summon and examine any person and demand information before assessing tax.
18. If the taxpayer can prove that the tax paid is more than the amount payable with the evidence or if it is found by the Township Revenue Officer or the Customs Department, such excess shall be refunded. The taxpayer has the right to claim it only within one year after receiving the intimation of refund.

Chapter 8

Assessment or Re-assessment and Rectification of Mistake

19. a. In any year, Township Revenue Officer may make re-assessment relating to any of the following:
- i. escaping from assessment although being liable to pay tax;
 - ii. tax has been under-assessed.
- b. In carrying out under sub-section (a), tax shall be calculated and demanded only at the rate associated with the relevant year.
20. a. The Township Revenue Officer may rectify any mistake within three years from the date of such order if it is found a mistake apparent in the record relating to any of his assessment or if it is submitted by the taxpayer.
- b. The Revenue Appellate Tribunal or Region or State Revenue Officer or the Head of Union Territory Revenue Office or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office may rectify any mistake within three years from the date of such order if it is found a mistake apparent in the record relating to any of his or its appeal order or if it is submitted by the appellant.
- c. In carrying out under sub-section (a) and (b), the tax shall be calculated only at the rate associated with the relevant year, and if it is to make the amendment which increases the tax or decreases the refund, the taxpayer or the appellant shall be given right to defend.

Chapter 9

Appeal

21. a. If the taxpayer is not satisfied any order concerning him, he may appeal to the followings:
- i. if the tax assessed by Township Revenue Officer exceeds one million kyats, to the Relevant Region or State Revenue Officer or the Head of Union Territory Revenue Office or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office;
 - ii. if it is the decision of Region or State Revenue Officer or the Head of Union Territory Revenue Office or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office and the tax exceeds ten million kyats, to the Revenue Appellate Tribunal;
 - iii. if question of law arises from the decision of the Revenue Appellate Tribunal, to the Supreme Court of the Union.
- b. The taxpayer -
- i. may appeal in accordance with the stipulations if he is not satisfied with any order or decision concerning him.
 - ii. shall present a memorandum of appeal within thirty days of the receipt of the order or decision issued by Township Revenue Officer.
- c. If the taxpayer or the Township Revenue Officer is not satisfied with the order of Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office, he shall present a memorandum of appeal within sixty days of the receipt of that order.
- d. In counting the limitation period relating to the appeal, the following periods shall be excluded:
- i. time required for obtaining the copy of order against which the appeal is intended to file:
 - ii. time requesting for obtaining permission to appeal without paying the tax fully.
- e. The period contained in sub-section (b) and (c) may be accepted in relaxation by the Supreme Court of Union, Revenue Appellate Tribunal, relevant Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of the Large Taxpayer Office, or the Head of the Medium Taxpayer Office if there is sufficient cause.
- f. The person who is desirous to appeal has the right to appeal only by complying with the followings:
- i. paying tax which shall be paid fully, or
 - ii. applying for a chance to appeal by paying fifty percent of the tax assessed to Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office and complying with his decision.
- g. In resolving the appeal, an appropriate order may be passed after giving the appellant the right of expression.
- h. If the tax does not exceed one million kyats, the decision of the Township Revenue Officer; if the tax does not exceed ten million kyats, the decision of the Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of

Large Taxpayer Office or the Head of Medium Taxpayer Office; if the tax exceeds ten million kyats and if question of law does not arise, the decision of the Revenue Appellate Tribunal shall be final.

i. if question of law arises out of the order of the Revenue Appellate Tribunal which requires to be resolved, the appellate or the Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office may propose to the Revenue Appellate Tribunal to refer the case to the Supreme Court of the Union within sixty days after the receipt of the order of the Revenue Appellate Tribunal.

j. If Revenue Appellate Tribunal rejects the proposal made under sub-section (i), the person whose proposal is rejected may apply to the Supreme Court of the Union within sixty days of the receipt of the rejection order.

Unofficial Translation

Chapter 10
Offences and Penalties

22. If any person, without sufficient cause, defaults in any of the following matters, the Township Revenue Officer shall cause him to pay a fine or to carry out as in the following or shall carry out as in the following for each relevant default.
- a. Five million kyats for failure to register within the relevant year
 - b. Five million kyats for failure to provide the information timely requested under this law in order to set the market price
 - c. One Hundred percent of the value of the commodity for possession of untaxed special commodity, in addition the commodity shall be confiscated.
 - d. Ten percent of the tax to be paid for failure to pay the tax to be paid under this law within the stipulated time. (need to chk with D)
 - e. Ten percent of the tax due for the relevant month for failure to file timely
 - f. With regards to the commodity to which tax labels are required to affix, fifty percent of the value of the special commodity found for such failure if the Township Revenue Officer finds out the failure to affix the stipulated tax labels.
23. a. If any person is found to have evaded payment of tax or concealed particulars relating to the special commodity to reduce tax, he shall be allowed to disclose in full within the stipulated time.
- b. If the person who is allowed to disclose under sub-section (a) discloses in full within the stipulated time, he shall pay, in addition to the tax payable by him, a penalty equivalent to the amount of tax payable on account of evasion or further payment on account of concealment.
- c. If the person who is allowed to disclose under sub-section (a) fails to disclose within the stipulated time or disclose particulars which are less than the volume of production of special commodity evaded or concealed, he shall pay both of the tax payable and the penalty mentioned in sub-section (b) and shall also be liable to prosecution.
24. If the person who is allowed to disclose under section 23 (a) is prosecuted and found to have failed to disclose within the stipulated time or to have disclosed particulars which are less than the volume of production of special commodity evaded or concealed, he shall be punished, on conviction, with imprisonment for a term not exceeding three years or with a fine not exceeding one million kyats or with both.
25. a. If any person who is found to have intentionally furnished the incorrect return relating to the production of special commodity, or the documents which are incorrect or which he knows to be incorrect with deceitful purpose, he shall pay a penalty which amounts to three times of tax due and shall also be liable to prosecution.

b. Any person prosecuted for committing the offence under sub-section (a) shall, on conviction, be punished with imprisonment for a term not exceeding three years or with a fine not exceeding three million kyats or with both.

26. Any person who commits any of the following offences in connection with this Law shall be prosecuted with the permission of the authority concerned and shall, on conviction, be punished with imprisonment for a term not exceeding seven years:

- a. Misuse of any of the powers conferred under this Law with dishonest or deceitful intention;
- b. Failure to comply with the provisions in this Law without sufficient cause; Impeding the activities undertaken in accordance with the Law;

27. If any person who gives and takes bribe or attempts to do so in connection with this Law, he shall be prosecuted under the Penal Law or any other existing law specifically enacted for this offence.

28. Any person prosecuted under sub-section (d) of section 31 shall, on conviction for failure to provide information without sufficient cause, be punished with imprisonment for a term which may extend from one to three years.

Chapter 11
Recovery of Tax

29. If the tax to be paid under this Law is not paid within the stipulated time or in accordance with the methods set by the Director General,

a. The taxpayer shall be deemed to be a defaulter and the unpaid amount of tax shall be deemed to be an arrear.

The arrear shall be recovered from the taxpayer as if it were an arrear of income-tax.

Unofficial Translation

Chapter 12
Miscellaneous

30. The Revenue Appellate Tribunal, Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office, the Head of Medium Taxpayer Office or Township Revenue Officer may require any person who has the necessary information relating to the matters contained in this Law to furnish such information.

31. If the person requested to provide the information under section 30 fails to provide the information,

- a. An extension of time up to fifteen days may be granted to him.
- b. If he continues to fail to provide the information within the extended time under sub-section (a), the Revenue Appellate Tribunal, Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office, the Head of Medium Taxpayer Office or Township Revenue Officer may investigate why he fails to provide the information in accordance with the Civil Procedure.
- c. In investigating under sub-section (b), if the failure to provide is due to the loss of documents and the loss is not owing to his fault, he may then be allowed to provide information whatever he remembers by an affidavit.
- d. If the Revenue Appellate Tribunal, Region or State Revenue Officer, the Head of Union Territory Revenue Office, the Head of Large Taxpayer Office, the Head of Medium Taxpayer Office or Township Revenue Officer has found that there is no sufficient cause for his failure to provide information according to the investigation, he may be prosecuted.

32. No person shall leave Myanmar unless he obtains certificate from the body delegated by the Ministry for this specific purpose stating that he has no liability to pay tax or that satisfactory arrangement has been made for the payment of the tax.

However, exception to the above requirements may be granted by the Ministry by notification.

33. a. Except the revenue collected on importation of special commodity, the revenue collected in Region or State respectively may be paid to the relevant budget of the Region or State in accordance with the fixed percentage proportion specified by the Union Government.

b. Collection of the fine applied on the possession of the untaxed special commodities may be used as awards in accordance with the fixed percentage proportion specified by the Union Parliament.

34. The Ministry

- a. may determine, among the taxable special commodities, the special commodities which are required to affix tax labels on sale or which are required to use other methods.

- b. may determine the methods of causing to affix the tax labels on sale or to use other methods.
- c. may determine the methods to store and maintain the special commodities under special commodity agreement.

35. The Ministry shall determine the methods to be followed with regards to the special commodities for which commercial tax has been paid in accordance with the provisions of Commercial Tax Law, the 2014 Union Taxation Law and the 2015 Union Taxation Law.

36. For the purpose of successfully carrying out the provisions contained in this Law,

- a. The Ministry may issue the rules, regulations and by-laws with the consent of the Union Government.
- b. The Ministry may issue notifications, orders and directives; and the Director General may issue notifications, orders, directives and procedures with the consent of the Ministry.

I hereby sign in accordance with the Constitution of the Republic of the Union of Myanmar.

Thein Sein

President

Republic of the Union of Myanmar

Schedules

Taxable Special Commodities

In respect of the following special commodities, if imported, tax shall be charged on the landed value; if produced domestically, tax shall be charged on the sale value mentioned by the factory or workplace, or the sale value estimated by the Director General and the Management Team of Internal Revenue Department based on the market price, or the higher price, at the specified rates shown against them. The determination of the level of the value and the tax rates for those special commodities shall be carried out in accordance with the Union Taxation Law promulgated for relevant financial year.

No.	Description of Commodity	Price Level	Tax Rate
1	(a) Various kinds of Cigarette	Up to sale price of 400 Kyats for a pack of 20 cigarette	3 kyats per cigarette
	(b) Various kinds of Cigarette	Between the sale price of 401 Kyats to 600 Kyats for a pack of 20 cigarette	8 kyats per cigarette
	(c) Various kinds of Cigarette	Between the sale price of 601 Kyats to 800 Kyats for a pack of 20 cigarette	12 kyats per cigarette
	(d) Various kinds of Cigarette	The sale price of 801 Kyats and above for a pack of 20 cigarette	15 kyats per cigarette
	(e) Various kinds of Cigarette (import)	Landed value	120 %
2.	Tobacco		60 %
3.	Virginia tobacco, cured		60 %
4.	Cheroot		60 %
5.	Cigars		60 %
6.	Pipe Tobacco		60 %
7.	Betelchewingpreparation		60%
8.	(a) Various kinds of liquor	Up to 500 Kyats per liter	56 kyats per liter
	(b) Various kinds of liquor	Between 501 - 1000 Kyats per liter	169 kyats per liter

	(c) Various kinds of liquor	Between 1001 - 1500 Kyats per liter	281 kyats per liter
	(d) Various kinds of liquor	Between 1501 - 2000 Kyats per liter	394 kyats per liter
	(e) Various kinds of liquor	Between 2001 - 2500 Kyats per liter	506 kyats per liter
	(f) Various kinds of liquor	Between 2501 - 3000 Kyats per liter	619 kyats per liter
	(g) Various kinds of liquor	Between 3001 - 3500 Kyats per liter	731 kyats per liter
	(h) Various kinds of liquor	Between 3501 - 4000 Kyats per liter	844 kyats per liter
	(i) Various kinds of liquor	Between 4001 - 5000 Kyats per liter	1013 kyats per liter
	(j) Various kinds of liquor	Between 5001 - 6000 Kyats per liter	1238 kyats per liter
	(k) Various kinds of liquor	Between 6001 - 7000 Kyats per liter	1463 kyats per liter
	(l) Various kinds of liquor	Between 7001 - 8000 Kyats per liter	1688 kyats per liter
	(m) Various kinds of liquor	Between 8001 - 9000 Kyats per liter	1913 kyats per liter
	(n) Various kinds of liquor	Between 9001 - 10000 Kyats per liter	2138 kyats per liter
	(o) Various kinds of liquor	Between 10001 - 20000 Kyats per liter	3375 kyats per liter
	(p) Various kinds of liquor	20001 Kyats and above per liter	60 % of the price of a liter
	(q) Various kinds of liquor (import)	Landed value	60 %
9.	Various kinds of beer		60 %
10.	(a) Various kinds of wine	Up to 500 Kyats per liter	50 kyats per liter
	(b) Various kinds of wine	Between 501 - 1000	150 kyats per liter

		Kyats per liter	
	(c) Various kinds of wine	Between 1001 - 1500 Kyats per liter	250 kyats per liter
	(d) Various kinds of wine	Between 1501 - 2000 Kyats per liter	350 kyats per liter
	(e) Various kinds of wine	Between 2001 - 2500 Kyats per liter	450 kyats per liter
	(f) Various kinds of wine	Between 2501 - 3000 Kyats per liter	550 kyats per liter
	(g) Various kinds of wine	Between 3001 - 3500 Kyats per liter	650 kyats per liter
	(h) Various kinds of wine	Between 3501 - 4000 Kyats per liter	750 kyats per liter
	(i) Various kinds of wine	Between 4001 - 5000 Kyats per liter	900 kyats per liter
	(j) Various kinds of wine	Between 5001 - 6000 Kyats per liter	1100 kyats per liter
	(k) Various kinds of wine	Between 6001 - 7000 Kyats per liter	1300 kyats per liter
	(l) Various kinds of wine	Between 7001 - 8000 Kyats per liter	1500 kyats per liter
	(m) Various kinds of wine	Between 8001 - 9000 Kyats per liter	1700 kyats per liter
	(n) Various kinds of wine	Between 9001 - 10000 Kyats per liter	1900 kyats per liter
	(o) Various kinds of wine	Between 10001 - 20000 Kyats per liter	3000 kyats per liter
	(p) Various kinds of wine	20001 Kyats and above per liter	50 % of the price of a liter
	(q) Various kinds of wine (import)	Landed value	50 %
11.	Teak, hardwood logs, 10-square-inch and above cut teak and cut hardwood logs		25 %
12.	Jade, rubies, sapphires, emeralds, diamonds and other precious stones in		20 %

	uncut forms		
13.	Jade, rubies, sapphires, emeralds, diamonds and other precious stones in cut forms and jewelry		5 %
14.	Vehicles above 1800 CC, vans, saloons, sedans and wagons (estate wagons) and coupes except four door double pickup.		25 %
15.	Kerosene, Petrol, diesel, aviation jet fuel		5%
16.	Natural Gas		8 %

Unofficial Translation