

## PART I

### The Court-Fees Act.

(India Act VII,1870) (1<sup>st</sup> April, 1870.)

As modified up to date.

## CHAPTER I

### Preliminary.

1. Deleted.
2. Deleted.

## CHAPTER II

### Fees in the Supreme Court of the Union.

Levy of fees in the Supreme Court of the Union on the original side.

3. The fees payable for the time being to the clerks and officers of the Supreme Court of the Union or chargeable in such court under No. 11 of the first and Nos. 7, 12, 14, 20 and 21 of the second schedule to this Act annexed shall be collected in manner hereinafter appearing.

Fees on document filed, etc., in the Supreme Court of the Union in its extraordinary jurisdiction.

4. No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, the Supreme Court of the Union in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

In its appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the court) of one or more Judges of the said Court, or of a division court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As a Court of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Procedure in case of difference as to necessity or amount of fee.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this Chapter and any suitor or advocate, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in the Supreme Court of the Union be referred to the taxing officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of the Supreme Court of the Union or of such Judge of the Supreme Court of the Union as the Chief Justice shall appoint either generally or specially in this behalf.

The Chief Justice shall declare who shall be taxing officer within the meaning of the first paragraph of this section.

### CHAPTER III

#### Fees in other Courts and in Public Offices.

Fees on documents filed etc., in other Courts or in public offices.

6. Except in the Supreme Court of the Union, no document of any of the kinds specified as chargeable in the First or Second Schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said Schedules as the proper fee for such document.

Computation of fees payable in certain suits for money ;

7. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows: \_

or maintenance and annuities ;

(i) in suits for money(including suits for damages or compensation or arrears of maintenance, of annuities, or of other sums payable periodically) \_ according to the amount claimed.

for movable property having a market-value ;

(ii) in suits for maintenance and annuities or other sums payable periodically— according to the value to the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;

(iii) in suits for movable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint;

(iv) in suits—

for movable property of  
no market-value ;

(a) for movable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

to enforce a right to  
share in joint family  
property ;

(b) to enforce the right to share in any property on the ground that it is joint family property,

for a declaratory  
decree and  
consequential relief;

(c) to obtain a declaratory decree or order, where consequential relief is prayed,

for an injunction;

(d) to obtain an injunction,

for easement;

(e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts;

(f) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought

For possession  
of lands, houses  
and gardens ;

(v) in suits for the possession of land, houses and gardens— according to the value of the subject-matter ; and such value shall be deemed to be—where the subject-matter is land, and

(a) \* \* \*

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid; and such revenue is settled, but not permanently—five times the revenue so payable;

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and net profits have arisen from the land during the year next before the date of presenting the plaint—fifteen times such net profits ;

but where no such net profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood ;

(d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as abovementioned—the market-value of the land ;

*Explanation, —*The word “estate” as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or farmer shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue ;

for houses and gardens ;

(e) where the subject-matter is a house or garden—according to the market-value of the house or garden.

to enforce a right of pre-emption;

(vi) In suits to enforce a right of pre-emption—according to the value [computed in accordance with paragraph (v) of this section] of the land, house or garden in respect of which the right is claimed.

for interest of assignee of land revenue ;

(vii) In suits for the interest of an assignee of land revenue—fifteen times his net profit as such for the year next before the date of presenting the plaint.

to set aside an attachment ;

(viii) In suits to set aside an attachment of land or of an interest in land or revenue— according to the amount for which the land or interest was attached :

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest.

to redeem;  
to foreclose ;

(ix) In suits against a mortgagee for the recovery of the property mortgaged, and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money expressed to be secured by the instrument of mortgage.

for specific performance.

(x) In suits for specific performance—

(a) of a contract of sale—according to the amount of the consideration ;

(b) of a contract of mortgage—according to the amount agreed to be secured ;

(c) of a contract to lease—according to the aggregate amount of the fine or premium(if any)and of the rent agreed to be paid during the first year of the term ;

(d) of an award—according to the amount or value of the property in dispute.

between  
landlord and  
tenant.

(xi) In the following suits between landlord and tenant :-

(a) for the delivery by a tenant of the counterpart of a lease,

(b) to enhance the rent of a tenant having a right of occupancy,

(c) for the delivery by a landlord of a lease,

(cc) for the recovery of immovable property from a tenant including a tenant holding over after the determination of tenancy,

(d) to contest a notice of ejectment,

(e) to recover the occupancy of [immovable property] from which a tenant has been illegally ejected by the landlord, and

(f) for abatement of rent—

according to the amount of the rent of the [immovable property] to which the suit refers, payable for the year next before the date of presenting the plaint.

Fee on  
memorandum  
of appeal  
against order  
relating to  
compensation.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to  
ascertain net t  
profits or  
market-value.

9. If the Court sees reason to think that the annual net profits or the market-value of any such land, house or garden as is mentioned in section 7, paragraphs (v) and (vi), have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

10. (1) If in the result of any such investigation the Court finds that the net profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee ; but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or net profits been rightly estimated.

(2) In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Procedure in suits for mesne profits or accounts when amount decreed exceeds claimed.

11. In suits for mesne profits or for immovable property and mesne profits or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of question as to valuation.

12.(1) Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this Chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

(2) But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph (2), shall apply.

Refund of  
fee paid on  
memora-  
ndum of  
appeal.

13. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in Order 41 of the same Code, for a second decision by the lower Court, the appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Township Revenue Officer(Collector)the full amount of fee paid on the memorandum of appeal :

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of  
fee on  
application  
for review of  
judgment.

14. Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Township Revenue Officer(Collector) so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund  
where Court  
reverses or  
modifies its  
former  
decision on  
ground of  
mistake.

15. Where an application for a review of judgment is admitted, and where, on the re-hearing , the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Township Revenue Officer(Collector) so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No.1, clause (b) or clause (d).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. Deleted.

Multifarious suits.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate

amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

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Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, Order II, rule 6.

Written  
examinations of  
complainants.

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of one thousand kyat, unless the Court thinks fit to remit such payment.

Exemption of  
certain  
documents.

19. Nothing contained in this Act shall render the following documents chargeable with any fee : \_

- (i) Power- of- attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of the Myanmar Army not in civil employment.
- (ii) Deleted
- (iii) Written statements called for by the Court after the first hearing of a suit.
- (iv) Deleted
- (v) Deleted
- (vi) Deleted
- (vii) Deleted
- (viii) Probate of a will or letters of administration, where the amount or value of the property in respect of which the probate or letters shall be granted does not exceed one hundred thousand kyat.
- (ix) Application or petition to a Township Revenue Officer (Collector) or other officer making a settlement of land revenue, or to a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if



presented previous to the final confirmation of such settlement.

- (x) Application relating to a supply for irrigation of water belonging to Government.
- (xi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.
- (xii) Application for service of notice of relinquishment of land or of enhancement of rent.
- (xiii) Written authority to an agent to distrain.
- (xiv) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.
- (xv) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- (xvi) Petition, application, charge or information respecting any offence when presented, made or laid to or before a police-officer.
- (xvii) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.
- (xviii) Complaint of a public servant (as defined in the Penal Code), a Municipal officer, or an officer or servant of a railway administration.
- (xix) Application for permission to cut timber in Government forests, or otherwise relating to such forests.
- (xx) Application for the payment of money due by Government to the applicant.
- (xxi) Petition of appeal against any municipal tax.

(xxii) Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

(xxiii) Deleted

(xxiv) Petitions under the Christian Marriage Act, sections 45 and 48.

### CHAPTER III A

#### Probates, Letters of Administration and Certificates of Administration.

Relief where too high a court-fee has been paid.

**19A.** Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased, to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Director General of the Internal Revenue Department and delivers to the Director General of the Internal Revenue Department a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation, and if the Director General of the Internal Revenue Department is satisfied that a greater fee was paid on the probate or letters than the law required, the Director General of the Internal Revenue Department may—

- (a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

Relief where debts due from a deceased person have been paid out of his estate.

**19B.** Whenever it is proved to the satisfaction of the Director General of the Internal Revenue Department that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been

actually paid thereon under this Act, the Director General of the Internal Revenue Department may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the Director General of the Internal Revenue Department may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

**19C.** Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probate declared valid as to trust property though not covered by court-fee.

**19D.** The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any movable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provision for case where too low a court-fee has been paid on probates, etc.

**19E.** Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Director General of Internal Revenue Department may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to

be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters.

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the Director General of the Internal Revenue Department is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the Director General of the Internal Revenue Department may remit the said penalty and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which would have been at first paid thereon.

Administrator to give proper security before letter stamped under section 19E.

**19F.** In case of letters of administration on which too low a court-fee has been paid at first, the Director General of the Internal Revenue Department shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under payment.

**19G.** Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the Director General of the Internal Revenue Department and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one hundred thousand kyat and also a further sum at the rate of ten kyat per cent, on the amount of the sum wanting to make up the proper court-fee.

Notice of applications for probate or letters of administration to be given to Revenue authorities and procedure thereon.

19H. (1) Where an application for probate or letters of administration is made to any Court other than the Supreme Court of the Union, the Court shall cause notice of the application to be given to the Township Revenue Officer (Collector).

(2) Where such an application as aforesaid is made to the Supreme Court of the Union, the Supreme Court of the Union shall cause notice of the application to be given to the Director General of the Internal Revenue Department .

(3) The Township Revenue Officer (Collector), within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of the record of any case in which application for probate or letters of administration has been made ; and if, on such inspection or otherwise, he is of opinion that the petitioner has underestimated the value of the property of the deceased, the Township Revenue Officer(Collector) may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Township Revenue Officer(Collector), the any Revenue Officer or any officer delegated by the Director General of the Internal Revenue Department may move the Court, before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property :

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by the Succession Act.

(5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Township Revenue Officer(Collector) shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorized by the court to hold the inquiry may examine the petitioner for

probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Director General of the Internal Revenue Department of any application under section 19E.

(8) The Ministry of Finance may, with the approval of the Union Government make rules for the guidance of Township Revenue Officer(Collector)in the exercise of the powers conferred by sub-section (3).

Payment of Court-fees in respect of probates and letters of administration.

**19I.** (1)No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No.11 of the first schedule has been paid on such valuation.

(2)The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Township Revenue Officer(Collector) under section 19H, sub-section (4).

Recovery of penalties, etc.

**19J.** (1)Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G, may on the certificate of the Director General of Internal Revenue Department, be recovered from the executor or administrator as if it were an arrear of land-revenue.

(2)The Director General of the Internal Revenue Department may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

Sections 6 and 28 not to apply to probates or letters of administration.

**19K.** Nothing in section 6 or section 28 shall apply to probates or letters of administration.

## CHAPTER IV

### Process-Fees.

Rules as to costs of processes.

20. The Supreme Court of the Union shall make rules as to the following matters—

- (i) the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other civil and revenue courts established within the local limits of such jurisdiction;
- (ii) the fees chargeable for serving and executing processes issued by the criminal Courts established within such limits in the case of offences other than offences for which police-officers may arrest without a warrant, and
- (iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes

Confirmation and publication of rules.

All such rules shall, after being confirmed by the Union Government of the Union, be published in the Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

Tables of process fees.

21. A table showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

22. Deleted.

23. Deleted.

24. Deleted.

## CHAPTER V

### Of the mode of Levying Fees.

Collection of fees by stamps.

25. All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

Stamps to be impressed or adhesive.

26. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the Ministry of Finance may, with the approval of the

Union Government, by notification in the Gazette, from time to time direct.

Rules for supply,  
number, renewal  
and keeping  
accounts of  
stamps.

**27.** The Ministry of Finance may, with the approval of the Union Government, from time to time, make rules for regulating \_

- (a) the supply of stamps to be used under this Act ;
- (b) the number of stamps to be used for denoting any fee chargeable under this Act ;
- (c) the renewal of damaged or spoiled stamps, and
- (d) the keeping of accounts of all stamps used under this Act :

Provided that, in the case of stamps used under section 3 in the Supreme Court of the Union, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the Gazette, and shall thereupon have the force of law.

Stamping docu-  
ments inadvert-  
ently received .

**28.** No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But, If any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or , in the case of the Supreme Court of the Union, any Judge of such Court may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended  
document.

**29.** Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Cancellation  
of stamp.

**30.** No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching so as to leave the amount



designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

## CHAPTER VI

### Miscellaneous.

31. Deleted.

32. Deleted.

Admission in criminal cases of documents for which proper fee has not been paid.

33. Whenever the filing or exhibition in a criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

Sale of stamps.

34. (1)The Ministry of Finance may, with the approval of the Union Government, from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2)All such rules shall be published in the Gazette, and shall thereupon have the force of law.

(3)Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp and any person who is in illegal possession of any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred thousand kyat or with both.

Power to reduce or remit fees.

\*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 in like manner cancel or vary such order.

Saving of fees to certain officers of the Supreme Court.

36. Nothing in Chapters II and V of this Act applies to the fees which any officer of the Supreme Court of the Union is allowed to receive in addition to a fixed salary.

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Substituted by the Court Fees (Amendment) Act, 2014.

**\* 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 prescribed in the foregoing scale.
3. -----	-----	-----
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 complaint 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 complaint or memorandum of appeal under Article No.1 of this schedule.

\* Substituted by the Court Fees (Amendment) Act, 2014.

Number	-	Proper fee
<p>6. Copy or translation of a judgment or order not being, or having the force of a decree.</p>	<p>(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 –</p> <p>(i) If the amount or value of the subject-matter is kyat 100,000 or less than kyat 100,000 .</p> <p>(ii) If such amount or value exceeds kyat 100,000.</p> <p>(b) When such judgment or order is passed by the Supreme Court.</p>	<p>- Kyat 50.</p> <p>- Kyat 100.</p> <p>- Kyat 150.</p>
<p>7. Copy of a decree or order having the force of a decree.</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>	

Number	-	Proper fee
	<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>(ii) If such amount or value exceeds kyat 100,000 .</p>	<p>- Kyat 150.</p> <p>- Kyat 250.</p>
<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>(b) When such decree or order is made by the Supreme Court.</p>	<p>- Kyat 1,000.</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>(a) When the stamp-duty chargeable on the original does not exceed kyat 50 .</p> <p>(b) In any other case.</p> <p>For every page of the original and part thereof.</p>	<p>- The amount of the duty chargeable on the original.</p> <p>- Kyat 100.</p> <p>- Kyat 50.</p>

Number	-	Proper fee
10. -----	-----	-----
<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 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. 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</p>	<p>- Five per centum on such amount or value.</p> <p>- Six per centum on such amount or value.</p> <p>- Seven per centum on such amount or value.</p>

Number	-	Proper fee
12. Succession Certificate.	<p>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>In any case.</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> <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>

Number	-	Proper fee
		<p><b>Note(1)</b> The amount of a debt is its amount, including interest on the day on 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 on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on</p>

Number	-	Proper fee
		the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
12. A. -----	-----	-----
13. -----	-----	-----
14. Application to any Court for the exercise of its revisional jurisdiction.	(a) When the amount or value of the subject-matter in dispute does not exceed Kyat 100,000. (b) When such amount or value exceeding kyat 100,000 but not exceeding kyat 10,000,000. (c) When such amount or value exceeds kyat 10,000,000 .	- Kyat 2,000.  - Kyat 10,000.  - Kyat 20,000.
15. -----	-----	-----



**\*SCHEDULE II**

*Fixed fees*

Number	-	Proper fee
1. Application or Petition.	(a) When presented to any Court, Government Department and Organization or Development Committee at Township level.	- Kyat 50.
	(b) When presented to any Court, Government Department and Organization or Development Committee at District Level.	- Kyat 100.
	(c) When presented to any Court, Government Department and Organization or Development Committee at Regional or State level.	- Kyat 200.
	(d) When presented to any Government Department and Organization at Directorate and Central level .	- Kyat 300.
	(e) When presented to the Supreme Court.	- Kyat 500.

\* Substituted by the Court Fees (Amendment) Act, 2014.

Number	-	Proper fee
1.A. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	- 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.
2. Application for leave to sue as a pauper.	When presented to any Court contained in No.1.	One-half the Amount of proper fee prescribed in Article 1 of this Schedule.
3. Application for leave to appeal as a pauper.	(a) When presented to any District Court.  (b) When presented to any Regional or State Court.  (c) When presented to the Supreme Court.	- Kyat 100.  - Kyat 200.  - Kyat 300.
4. -----	-----	-----
5. Complaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	-----	- Kyat 200.

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.

<b>Number</b>	<b>-</b>	<b>Proper fee</b>
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.

SCHEDULE III

(See section 19 I)

FORM OF VALUATION (TO BE USED WITH SUCH  
MODIFICATIONS,IF ANY, AS MAY BE NECESSARY.)

IN THE COURT OF .....

Re Probate of the will of .....(or Administration of  
the property and credits of .....), deceased.

I ..... Solemnly affirm  
make oath  
and say that I am the executor (or one of the executors or one  
of the next-of-kin) of, ..... deceased, and that I  
have truly set forth in Annexure A to this affidavit all the  
property and credits of which the abovenamed deceased died  
possessed or was entitled to at the time of his death, and  
which have come or are likely to come to my hands.

2. I further say that I have also truly set forth in Annexure B all  
the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last-  
mentioned items, but inclusive of all rents, interest, dividends and  
increased values since the date of the death of the said deceased,  
are under the value of .....

ANNEXURE A.

VALUATION OF THE MOVEABLE AND IMMOVEABLE  
PROPERTY OF ..... DECEASED.

	Kyat	Pya
<p>- Cash in the house and at the banks, household goods, wearing apparel, books, plate, jewels, etc. ....</p> <p><i>( State estimated value according to best of Executor's or Administrator's belief. )</i></p> <p>- Property in Government securities transferable at the Public Debt Office ....</p> <p>.....</p> <p><i>( State description and value at the price of the day; also the interest separately calculating it to the time of making the application. )</i></p> <p>- immoveable property consisting of ....</p> <p><i>( State description, giving in the case of houses, the assessed value, if any, and the number of years' assessment the market-value is estimated at, and , in the case of land, the area, the market-value and all rents that have accrued,)</i></p> <p>- Leasehold property ....</p> <p><i>( If the deceased held any leases for years determinable, state the number of years, purchase the profit rents are estimated to be worth and the value of such inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)</i></p>	-	-

ANNEXURE A.

VALUATION OF THE MOVEABLE AND IMMOVEABLE  
PROPERTY OF ..... DECEASED.

	Kyat	Pya
- Property in public companies .... ..... <i>(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.)</i>	-	-
- Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money ....  <i>( State the amount of the whole; also the interest separately, calculating it to the time of making the application.)</i>	-	
- Book debts ....  <i>( Other than bad. )</i>	-	
- Stock in trade ....  <i>( State the estimated value, if any.)</i>	-	
- Other property not comprised under the foregoing heads....  <i>(State the estimated value, if any.)</i>	-	
Total ....	-	-
Deduct amount shown in Annexure B not subject to duty	-	-
Net total .....	-	-



ANNEXURE B

SCHEDULE OF DEBTS, ETC.

	Kyat	Pyaw
- Amount of debts due and owing from the deceased, payable by law out of the estate.	-	-
- Amount of funeral expenses ....	-	-
- Amount of mortgage incumbrances ....	-	-
- Property held in trust not beneficially or with general power to confer a beneficial interest.	-	-
- Other property not subject to duty ....	-	-
.....		
Total ....	-	-

XXXXXXXXXXXXXX