



<p>Merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;          (b) made in the form of tenders to the Republic of the Union of Myanmar for or relating to any loan;          (c) made under the Land Acquisition Act.          AGREEMENT TO LEASE See LEASE. (NO. 35)</p>			
<p>10 . ARTICLES OF ASSOCIATION OF A COMPANY –          (a)Where the company has no share capital or the nominal share capital does not exceed kyat 100,000,000.          (b) where the nominal share capital exceeds kyat 100,000,000.</p>	<p>- <u>Kyat 50,000.</u>  - Kyat 150,000.</p>	<p>10 . ARTICLES OF ASSOCIATION OF A COMPANY –          (a)Where the company has no share capital or the nominal share capital does not exceed kyat 100,000,000.  <u>(b) where the nominal share capital exceeds kyat 50,000, but does not exceed kyat 5,000,000.</u>          (c) where the nominal share capital exceeds kyat 100,000,000.</p>	<p>- <u>Kyat 20,000.</u>  - <u>Kyat 50,000.</u>  - Kyat 150,000.</p>
<p>15.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 - See ADMINISTRATION-BOND (No.2), BOTTO-MRY BOND (No.16), CUSTOMS BOND (No.26), INDEMNITY - BOND (No.34), RESPONDENTIA BOND (No.56), SECURITY BOND (No.57).          Exemption.          Bond, when executed by -          Any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.</p>	<p>one and a half per centum on the amount or value.</p>		
<p>19.CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder</p>	<p>- <u>Kyat 50.</u></p>		<p>- <u>Kyat 300.</u></p>

thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.			
23. CONVEYANCE, [as defined by section 2(10)] not being a TRANSFER charged or exempted under No. 62 –	<u>Three per centum</u> on the amount or value.		<u>Five per centum</u> on the amount or value.
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid – (a) if the duty with which the original instrument is chargeable does not exceed <u>kyat 100</u> ; (b) in any other case ... ..	The same duty as is payable on the original. - <u>Kyat 100</u> .	25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid – (a) if the duty with which the original instrument is chargeable does not exceed <u>kyat 150</u> ; (b) in any other case ... ..	The same duty as is payable on the original. - <u>Kyat 1,000</u> .
35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let – (a) where by such lease the rent is fixed and no premium is paid or delivered – (i) where the lease purports to be for a term of less than one year;  (ii) where the lease purports to be for a term of not less than one year but not more than three years;  (iii) where the lease purports to be for a term in excess of three years;  (iv) where the lease does not purport to be for	The same duty as a BOND (No. 15) for the whole amount payable or deliverable under such lease. The same duty as a BOND (No. 15) for the amount or value of the average annual rent reserved. The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved. The same duty as a		

<p>any definite term ;</p> <p>(v) where the lease purports to be in perpetuity;</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;</p> <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved ;</p>	<p>CONVEYANCE (No.23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to one-fifth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.</p> <p>The same duty as a CONVEYANCE(No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:</p> <p>Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease,</p>		
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<p>Exemptions.  (a) Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed kyat 10,000.  (b) Leases of Fisheries granted under the existing Laws.</p>	<p>and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed kyat 600.</p> <p>- <u>Kyat 600.</u></p>		<p>- <u>Kyat 2,000</u></p>
<p>39. MEMORANDUM OF ASSOCIATION OF A COMPANY –  (a) if accompanied by articles of association under section 17 of the Myanmar Companies Act:  (b) if not so accompanied ... ..</p>	<p>- <u>kyat 15,000.</u></p> <p>- <u>kyat 150,000.</u></p>		<p>- <u>kyat 50,000.</u></p> <p>- <u>kyat 150,000.</u></p>