

# The Commercial Tax Law

(The State Law and Order Restoration Council Law No. 8/90)  
The 6th Waxing Day of Hnau Tagu, 1351 M.E.

(31st March, 1990)

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

## Chapter I Title, Extent and Definition

1. This Law shall be called the Commercial Tax Law.
2. The provisions of this Law shall extend to and have effect within the entire State commencing from the financial year 1990-91.
3. The following expressions contained in this Law have the meanings given hereunder:
  - (a) Tax means the tax payable under this Law. This expression also includes the penalty under this Law;
  - (b) Assessee means a person by whom tax is payable under this Law. This expression also includes economic organizations of the Government, State-owned mills and factories, trading, and service enterprises, Development Committee, co-operative society, individual or individuals, amalgamated organization or association, company, partnership and joint-venture;
  - (c) Goods mean imported articles or produced within the country for the purpose of sale;
  - (d) Service means rendering of service on remuneration, fee or consideration. This expression also includes trading enterprise, entertainment enterprise, hotel, lodging and restaurant enterprise, tourist enterprise and enterprises prescribed from time to time by the Government as a service enterprise;
  - (e) Proceeds of Sale mean money received or to be received from sale of goods on cash basis or on credit or other deferred payment system or from sale in advance system. In the case of barter of goods it means the value determined in doing so. This expression also includes cost of packing materials used in packing goods;

- (f) Proceeds of Service mean money received or to be received for rendering service;
- (g) Producer of Goods means a person who produces goods in a mill, factory or place of work owned by him or causes goods to be produced by another person and sells them;
- (h) Person Rendering Service means a person rendering service on remuneration, fee or consideration;
- (i) Importer means a person importing goods from abroad by land, sea or air;
- (j) Landed Cost means the sum total of the cost prescribed under the Customs Laws for the goods imported, the amount of customs duty levied on such goods and the expense incurred in unloading;
- (k) Return means the form in which the assessee by whom tax is payable under this Law declares his proceeds of sale or proceeds of service;
- (l) Schedule means the schedules annexed to this Law;
- (m) Assess means the prescribing of tax payable by the assessee under this Law;
- (n) Year means the financial year;
- (o) Assessment Year means the year consecutive to the year in which the proceeds of sale or proceeds of service accrued.

## **Chapter II Imposition of Tax and Liability for Payment of Tax**

4. (a) Tax shall be imposed as shown in the schedules on the goods produced within the State;

(b) Tax shall be imposed as shown in the schedules on services rendered within the State;

(c) Tax shall be imposed as shown in the schedules in respect of goods imported from abroad.

5. The tax imposed under section 4 is liable to be paid by the respective producer of goods,

person rendering service or the importer.

6. The schedules annexed to this Law or the rates of tax may be amended by the State Budget Law for any year.

7. The provisions of this Law shall not be applicable to goods produced and sold or proceeds of service rendered solely for a religious or charitable purpose by any religious or charitable organization.

### **Chapter III Exemption and Relief from Tax**

8. The Government may, by notification-

(a) exempt from tax or grant relief there from in respect of any kind of goods, any kind of service or any assesses;

(b) determine the amount of proceeds of sale or proceeds of service on which tax shall not be imposed;

(c) in respect of any newly established enterprise-

(1) exempt from tax or grant relief there from on machineries, plants or other articles imported from abroad for installation in a new construction;

(2) exempt from tax or grant relief there from with a limit of three consecutive years including the year of commencement of the production enterprise or service enterprise;

(d) exempt from tax or grant relief there from in respect of any kind of goods produced within the State and exported abroad.

9. Regulations may be prescribed in case where it is desirous of imposing tax only once on any production of goods or rendering of service.

### **Chapter IV**

#### **Duties and Powers**

10. The Director-General of the Internal Revenue Department shall perform the duties and exercise the powers contained in this Law. In addition thereto, may implement the same by delegation of duties to his departmental personnel.

### **Chapter V Registration, sending intimation of the Commencement of**

## **the Enterprise**

11. (a) Whoever carries on a goods production enterprise or a service enterprise liable to tax shall register with the Township Revenue Officer as prescribed by the Regulations;

(b) Whoever commences to engage in the goods production enterprise or the service enterprise liable to tax shall send intimation of such commencement to the Township Revenue Officer as prescribed by the Regulations;

(c) The Township Revenue Officer may send intimation to any person to register his enterprise in accordance with the Regulations or to send intimation of the commencement of his enterprise.

## **Chapter VI Furnishing of Monthly Return and Payment of Tax**

12. (a) Whoever has received in any year an assessable proceeds of sale or proceeds of service shall furnish to the Township Revenue Officer a monthly return within ten days of the end of the respective month. In addition thereto, the tax payable under the said return shall be paid within ten days as aforesaid;

(b) If the Township Revenue Officer has reason to consider that any person has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to furnish the monthly return and to pay the tax due;

(c) If the Township Revenue Officer has reason to consider that the tax paid under sub-section (a) or (b) is less than the payable tax, he may, on the basis of the information received, compute by estimation and demand the additional tax payable;

(d) The tax paid under sub-section (a), (b) or (c) shall be set-off against the tax due under the assessment;

(e) The tax payable by the importer on goods imported from abroad under section 4, sub-section (c) of the Law shall be collected by the Customs Department in accordance with the modes for the collection of customs duties together with the said customs duties.

## **Chapter VII Furnishing of Annual Return**

13. (a) Whoever has received in any year an assessable proceeds of sale or

proceeds of service shall furnish to the Township Revenue Officer an annual return for the said year within three months of the end of the respective year;

(b) If the Township Revenue Officer has reason to consider that any person has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to furnish the annual return;

(c) If there is any mistake, omission in the annual return furnished under sub-sections (a) and (b), they may be rectified before the assessment is made.

## Chapter VIII Assessment and Refund

14. (a) The Township Revenue Officer may assess the tax on the basis of the annual return furnished under section 13 if he is satisfied that the return in respect of the proceeds of sale or proceeds of service is correct and complete:

(b) The Township Revenue Officer may call upon any assessee to attend in person and to produce accounts and supporting evidence if necessary, and thereafter may assess the tax on the basis of such accounts and evidence if the proceeds of sale or proceeds of service can be correctly deduced therefrom;

(c) If the proceeds of sale or proceeds of service cannot be correctly deduced from the accounts and supporting evidence produced by the assessee or if the assessee fails to furnish the annual return or to produce the accounts and supporting evidence or to attend in person, the Township Revenue Officer may make an estimate assessment of the tax on the basis of information and data already received. The Township Revenue Officer may, before making the assessment summon and examine any person and may also call for information and data required.

15. Assessment and collection of tax shall be made in respect of the following without waiting till the end of the relevant financial year as prescribed by the Regulations:-

(a) person who is about to leave the country for good;

(b) person who has discontinued his business;

(c) person who provides entertainment;



(d) person who pays tax monthly at a flat rate.

16. If the assessee is able to produce supporting evidence that the tax paid by him is in excess of the amount actually payable or if the Township Revenue Officer discovers the same, the excess paid shall be refunded. The assessee is entitled to claim the refund only within one year from the date of receipt of the intimation.

## **Chapter IX Assessment, Re-assessment and Rectification of Errors**

17. (a) The Township Revenue Officer may, in any year intimate the assessee to furnish the annual return in respect of any of the following matters within three years after the end of the relevant assessment year. After such intimation, assessment or re-assessment may be made at any time in accordance with the provisions of this Law:-

(1) evade of assessment although liable to be taxed;

(2) under assessment of tax;

provided that, if it is found that assessment or re-assessment is required on account of fraud, evasion and concealment in respect of proceeds of sale or proceeds of service, then with the prior approval of the Director General of the Internal Revenue Department assessment or re-assessment may be made at any time after the end of the relevant assessment year;

(b) In proceeding under sub-section (a) the tax shall be computed and levied only at the rate contained in the schedule effective for the relevant year.

18. (a) The Township Revenue Officer, the State or Divisional Revenue Officer or the Revenue Appellate Tribunal may rectify any mistake apparent from the record in respect of any assessment order or appellate order passed by him or it within three years from the date of the order, if the mistake was discovered by him or if it was submitted by the assessee or the appellant; provided that in case of rectification for enhancement of tax or reduction of refund, the assessee shall be given an opportunity to explain;

(b) In proceeding under sub-section (a) the tax shall be computed and levied only at the rate contained in the schedule effective for the relevant year.

## **Chapter X Filing of Appeal**

19. (a) If the assessee is dissatisfied, appeal may lie to the following:-

- (1) if the tax exceeds K. 500, the State or Divisional Revenue Officer;
- (2) if the tax exceeds K. 10,000 and if dissatisfied with the decision of the State or Divisional Revenue Officer, the Revenue Appellate Tribunal;
- (3) in respect of question of law arising from the decision of the Revenue Appellate Tribunal, the Supreme Court;

(b) The assessee has the right to file an appeal in accordance with the Regulation, within one month from the date of the order with which he is dissatisfied. In computing the period of limitation, the following periods shall be excluded:-

- (1) time required for obtaining a copy of the order appealed against;
- (2) time required for obtaining permission to appeal without paying the tax in full.

(c) The State or Divisional Revenue Officer concerned, the Revenue Appellate Tribunal or the Supreme Court may admit an appeal, relaxing the period of limitation mentioned in sub-section

(b) if there is sufficient reason;

(d) A person desirous of filing an appeal is entitled to do so only in accordance with the following:

- (1) paying the tax payable in full; or
- (2) applying to the State or Divisional Revenue Officer and complying with the decision of the said officer;

(e) In disposing of the appeal, a reasonable order may be passed after giving the appellant an opportunity of being heard;

(f) If the tax is up to K. 500, the order of the Township Revenue Officer shall be final; if the tax is up to K. 10,000, the decision of the State or Divisional Revenue Officer shall be final; if the tax exceeds K. 10,000 and if no question of law arises the decision of the Revenue Appellate Tribunal shall be final.

## Chapter XI Revision of Order passed at the Township, State or Divisional Levels

20. The Director General of the Internal Revenue Department may, in his discretion, or on submission by an assessee rescrutinize any order passed by the Township Revenue Officer and the State or Divisional Revenue Officer, and pass an appropriate order within three years from the date of the aforesaid order.

Provided that, the assessee shall have no right to submit in the following matters:—

(a) in a matter where appeal may lie to the State or Divisional Revenue Officer, the time for appeal within which such appeal may be made has not expired or the appeal is pending;

(b) in a matter where the assessee has not complied with section 19, subsection (d).

## Chapter XII Offences and Penalties

21. Whoever defaults without sufficient reason in any of the following matters may be directed by the Township Revenue Officer to pay, by way of penalty, for each type of default a sum not exceeding ten per cent of the tax further payable under the assessment concerned:—

(a) failure to register;

(b) failure to send intimation of the commencement of the enterprise;

(c) failure to furnish the return within the time prescribed;

(d) failure to pay the tax due under the return;

(e) failure to comply with the notice to appear for examination in respect of the assessment;

(f) failure to pay tax within the time prescribed or time extended for payment.

22. (a) (1) Whoever is found to have evaded payment of tax or concealed facts relating to the proceeds of sale or proceeds of service to reduce taxation shall be given the right to disclose in full within the time prescribed;



(2) If such person discloses in full within the time prescribed, 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 payable on account of concealment;

(3) If such person fails to disclose within the time prescribed or discloses an amount which is less than the proceeds of sale or proceeds of service evaded and concealed, he shall pay both the tax payable and the penalty as contained in clause (2) and shall also be liable to prosecution. He may, on conviction be punished with imprisonment for a term which may extend to one year or with fine which may extend to kyats five thousand or with both;

(b) Whoever is found to have produced deliberately a false return in respect of his proceeds of sale or proceeds of service and to have produced books and statement of accounts which are false or which he knows and believes to be false, with a fraudulent intention shall pay a penalty equivalent to the amount of tax payable and shall also be liable to prosecution. He may, on conviction be punished with imprisonment for a term which may extend to three years or with fine which may extend to kyats ten thousand or with both.

23. Whoever commits any of the following offences in connection with this Law shall be prosecuted with the sanction of the authority concerned and shall, on conviction be punished with imprisonment for a term which may extend from three to seven years: -

(a) giving and taking of bribes;

(b) attempting to give and take bribes;

(c) abetting to give and take bribes:

(d) misusing, with a dishonest or fraudulent intention any of the powers conferred by this Law.

### Chapter XIII Recovery of Tax

24. If the assessee fails to pay the tax and penalty within the time prescribed or extended. the unpaid amount shall be deemed to be an arrear and the assessee concerned shall be deemed to be a defaulter and the Township Revenue Officer shall recover the said arrear as if it were an arrear of income-tax. In such recovery proceedings, the Township Revenue Officer shall

use the modes and exercise the powers provided in the Income-tax Law.

Chapter XIV  
Miscellaneous

25. (a) Persons delegated under section 10 of the Law have the power to do the following

(1) the right to enter and inspect any building, place or business premises for the relevant assessment or appeal;

(2) the right to stamp marks of identification on the books of accounts or documents found during such entry and inspection and make extracts and copies there from;

(b) If the Township Revenue Officer has reason to believe that books of accounts or documents required in any proceeding under this Law are being withheld or that they will not be produced when called for, he has the power to do the following, after obtaining approval from the State or Divisional Revenue Officer: -

(1) the right to enter and search any building, place or business premises;

(2) the right to seize books of accounts or documents found on such premises;

(c) In case of urgency in taking action under subsection (b), the Township Revenue Officer may do so after recording in writing the reasons for believing as aforesaid, and after obtaining a search warrant from the Township Magistrate concerned. In taking such action, the findings shall be reported expeditiously to the Township Magistrate and to the relevant State or Divisional Revenue Officer;

(d) If action is taken under sub-sections (b) and (c) it shall be done so in the presence of the assessee concerned or his agent and two witnesses. In case of seizing the books of accounts or documents, a receipt shall be given there for and such books of accounts and documents shall be retained for so long as may be necessary for examination thereof pending the disposal of the assessment or appeal.

26. The modes of assessment and recovery in respect of Government departments, organizations, Government economic organizations, State-owned mills, factories, trade and service enterprises may be prescribed by Regulations.

27. Where foreign exchange is involved in the proceeds of sale or proceeds of

service in respect of goods or service liable to taxation under this Law, the Government may, by notification prescribe that the tax shall be paid in such foreign exchange.

28. (a) For purposes of assessment under this Law, correct accounts shall be maintained . in- the Myanmar language or in the English language;

(b) The Government may, by notification prescribe the particulars to be included in the accounts to be maintained .in respect of any kind of proceeds or any class of assessee.

29. For the, .purpose of carrying out successfully the provisions of this Law. the Government may issue the regulations, and the Ministry of Planning and Finance may issue the orders, directives - and procedures.

30. Should occasion arise to prescribe as to who is the producer, person rendering service or importer for the purpose of section 4, and as to who is required to register his enterprise under section 11, sub-section (a) the decision of the Director General of the Internal Revenue Department shall be final.

31. (a) Notwithstanding anything contained in the Laws, Rules, Regulations and Orders mentioned below matters relating to the imposition of tax and assessment and collection thereof shall be carried out in accordance with the provisions of this Law with effect from the financial year 1990-91. However the issue of licence, pass or permit shall continue to be made as provided in the following

(1) The Burma Salt Act, 1917;

(2) The Burma Excise Act, 1917;

(3) The Cigarettes Duty Act, 1931;

(4) The Matches (Excise Duty) Act, 1934;

(5) Excisable Goods Rules, 1959;

(6) The Sugar (Excise Duty) Act, 1934;

(7) The Motor Spirit Duties Act, 1917;

(8) The Petroleum Act, 1934;

- (9) The Silver (Excise Duty) Act, 1930;
- (10) The Petroleum Act which has effect in the Chin Special Division under the Chin Special Division (Extension of Laws) Act, 1948;
- (11) The Chin Special Division Excise Rules, 1954;
- (12) The Burma Salt Act, The Burma Excise Act, The Cigarettes Duty Act, The Matches (Excise Duty) Act which have effect under the Kachin Hill Tribes Regulations, 1985;
- (13) The Shan States Excise Order, 1925;
- (14) The Sales Tax Act, 1952;
- (15) The Hotel and Restaurant Act, 1949;
- (16) The Entertainment Tax Act, 1947;
- (17) The Business Premises Tax Act, 1956;
- (18) The Goods and Services Tax Law;

(b) Notwithstanding anything contained in the Profit Tax Law, matters relating to the imposition of tax and assessment and collection of tax in respect of persons applicable under section 4 sub-section (c), (d) or (e) of the said Law shall be carried out in accordance with the provisions of this Law with effect from the financial year 1990-91.

(c) Matters relating to the imposition of tax and assessment and collection of tax for the years prior to the financial year 1990-91 in respect of organizations, associations and individuals applicable under this Law shall continue to be carried out in accordance with the relevant Law, Rules, Regulations and Orders.

32. Problems arising out of the transition from carrying out under the Provisions of the Goods and Services Law and the Profit Tax Law to carrying out in accordance with the provisions of this Law shall be carried out as decided by the Minister of the Ministry of Planning and Finance.

Sd. /SawMaung  
Senior General

Chairman

The State Law and Order Restoration Council

APPENDED SCHEDULES OF THE COMMERCIAL TAX LAW

**SCHEDULE – I GOODS NOT CHARGEABLE TO TAX**

Serial Number Description of Goods

1. Paddy.
2. Wheat, unmilled.
3. Maize and other cereals, unmilled.
4. Pulses, unmilled.
5. Groundnuts, shelled and unshelled.
6. Sessamum.
7. Mustard seeds, sunflower seeds, tamarind seeds, cotton seeds
8. Oil Palm.
9. Cotton, raw.
10. Jute and like fibres.
11. Garlic, onions.
12. Potatoes.
13. Spices, raw (plants, parts of plants, nuts, seeds, etc).
14. Spices prepared.
15. Fruits, fresh.
16. Vegetables, fresh.
17. Sugarcane.
18. Mulberry leaves.
19. Plant of Herb.
20. Animal reed, fresh and dried (farm products only).
21. Thatch, reeds such agricultural products not elsewhere specified
22. Wood, bamboos.
23. Live animals.
24. Silk cocoons.
25. Cane, finished and unfinished.
26. Honey and bee wax.
27. Lac.
28. Coal and coke.
29. Bran and pollard of pulses.
30. Cake, meal and residue of groundnuts, sessamum, cotton seeds, rice bran etc.
31. Soapstocks (of oil residue).
32. Bleaching substances (of oil residue).
33. Molasses.



34. Cotton ginned.
35. Coir yarn.
36. Virginia tobacco, cured.
37. Feathers.
38. Umbrella cloth.
39. Bandages, gauze, other surgical dressing materials, hospital and surgical outfit and sundries.
40. X-ray film, plates and other X-ray, surgical and medicinal pharmaceutical apparatus and equipment.
41. Insecticides, pesticides, fungicides etc.
42. Firearms and ammunitions, within the meaning of the Arm Act and parts and accessories thereof, including gun powder.
43. Stamps all sorts.
44. Defence and Military Stores and equipments.
45. Sealing wax and sticks.
46. Natural gas.
47. Petroleum, crude.
48. Text books, exercise and drawing books, all sorts of pencils
49. Slate, slate pencils and chalk.
50. Shrimp paste (ngapi).
51. Shrimp and fish sauces (Ngan-pya-ye).
52. Groundnut oil, seshamum oil, sunflower seed oil, rice bran edible oil, other edible oil and oil cakes.
53. Wheat flour (coarse and fine).
54. Pulses, split and powdered.
55. Rice, broken rice and rice bran.
56. Electricity for industrial use.
57. Fresh fish, fresh prawn.
58. Sterilized and other pasteurised milk.
59. Milk powder.
60. Milk for the use of infants and invalids.

#### **SCHEDULE -2 GOODS CHARGEABLE TO TAX AT 10 PER CENT.**

- (1) If the Goods are those imported from abroad, the tax shall be charged on the Landed Cost;
- (2) If the Goods are those produced within the State, the tax shall be charged on Sale Receipt.

Serial Number Description of Goods

1. Ice.
2. Condensed milk.

3. Jams, all sorts.
4. Malt and malt flour.
5. Soya bean paste, soya bean sauce and the like.
6. Tea, preserved and dried, excluding black tea.
7. Cheroot.
8. Bread, biscuits and cakes.
9. Other food stuff produced by bakery, not elsewhere specified
10. Food colours, flavours and essences.
11. Edible oils and fats excluding rice bran oil.
12. Turpentine refined.
13. Tung oil and turpentine raw.
14. Cotton seed oil, Rice bran oil, inedible.
15. Grease, oils, lubricants and other petroleum products not elsewhere specified
16. Household medicines and other pharmaceuticals.
17. Baking powder and yeast.
18. Urea fertilizers.
19. Dyes and Dyestuff.
20. Chemical elements compounds.
21. Petroleum coke.
22. Chemical and Chemical products of Petroleuni and petroleu coke.
23. Parts and accessories for shoes, boots and slippers.
24. Chrome leather, leather sole, leather of sheep and goat.
25. Aluminum circles and plates.
26. Raw materials and accessories of rubber.
27. Plastic raw materials.
28. Charcoal.
29. Teak log.
30. Hardwood log.
31. Poles and posts of teak and hardwood.
32. Newspaper, Journal Magazine and other printed books and publications.
33. Papers and paperboards.
34. Cigarette papers.
35. Ink, all sorts.
36. Fountain pens and ball point pens.
37. Pins, clips, paper fasteners and other office stationery supplies.
38. Cotton longyi (coarse).
39. Shirting, cotton, brown, unbleached.
40. Drills cotton.
41. Vests.
42. Cotton yarn.
43. Silk yam.
44. Ribbons, tapes, trimmings of cotton.
45. Workman outfits.
46. Cotton thread.

47. Gypsum.
48. Baryte.
49. Graphite.
50. White clay, fire clay and clay power.
51. Soapstone.
52. Dolomite stone.
53. Red, yellow and white Ochres.
54. Bentonite.
55. Tarazo stone.
56. Wakhed clay.
57. Lead slag.
58. Chipping stone.
59. Marble.
60. Limestone.
61. Road building stone and sand.
62. Tin concentrates, tungsten concentrates, Tin/Tungsten / Scheelite and mixed ores.
63. Refined lead.
64. Zinc concentrates.
65. Copper Matte.
66. Nickel speiss.
67. Antimonial lead.
68. Antimony ores.
69. Lead sulphide.
70. Electrical equipment for educational and instructional purposes
71. Saws all sorts.
72. Carpenters tools and accessories.
73. Agricultural tools and accessories.
74. Bottles, all sorts.
75. Rope of coir, jute, Cotton and other kinds of rope.
76. Gunny cloth and gunny bags.
77. Packing materials of paper and paperboard.
78. Containers, buckets of iron and steel and metal plated utensils
79. All sorts of plastic bag.
80. Crown cork.
81. Household and laundry soap.
82. Glass tumblers.
83. Spectacle, frames and parts for spectacles.
84. Hats, all sorts.
85. Football and table tennis equipments and requisites.
86. Badminton equipment and requisites.
87. Fishing hooks.
88. Electricity (excluding industrial use.)
89. Unexposed photographic films.

90. Wheel barrows.
91. Made-up Track Suits for sports.
92. Artists' wares.
93. Salt.
94. Methylated Spirit.

### **SCHEDULE-3 GOODS CHARGEABLE TO TAX AT 20 PER CENT**

- (1) If the Goods are those imported from abroad, the tax shall be charged on the Landed Cost;
- (2) If the Goods are those produced within the State, the tax shall be charged on Sale Receipt.

#### Serial Number Description of Goods

1. Artificial and synthetic stones and diamonds including cut stones, and artificial pearls.
2. Household glassware, other than glass vases.
3. Marble products.
4. Vinegar.
5. Noodles (wet or dried), macaroni and wheat flour vermicelli
6. Saccharine.
7. Coffee power, all sorts.
8. Tea, black.
9. Chillie sauce and sauces, all sorts.
10. Milk cream, butter, ghee, cheese.
11. Cigars, pipes, all sorts.
12. Candles.
13. Naphthalene balls and camphor blocks.
14. Paints, pigments and other colouring and polishing materials
15. Painters' materials (excluding artists' wares).
16. Zip and buttons all sorts not elsewhere specified.
17. Match flints.
18. Hair pins, hair slides, hair clips, hair grips, hair curlers an hair dressing articles.
19. Tooth brushes.
20. Detergents and cleansing powder.
21. Raw Rubber.
22. Rubber materials for household use.
23. Bicycles, tyres and tubes.
24. Tyres, tubes and flaps for motor-car, and motor-cycles.
25. Rubber compounds.

26. Tyres and tubes not elsewhere specified.
27. Hardwood milled, plywood and veneers of hardwood.
28. Lacquerware.
29. Paper board building and constructional goods.
30. Paper products, other than packing material.
31. Canvas cloth.
32. Linoleum and floor coverings.
33. Tarpaulins in rolls and pieces.
34. Cotton longyi (fine).
35. Cotton fabrics, coloured, dyed and cotton sheeting white bleached or marcerised.
36. Cotton blankets.
37. Cotton towels.
38. Printed cotton fabrics.
39. Household linen.
40. Cotton mosquito nettings.
41. Cotton fabrics, not elsewhere specified, other than cotton lace fabrics.
42. Made-up apparel, other than for sports.
43. Made-up mosquito nets.
44. Cement.
45. Brick, brick tiles and products, fire brick.
46. Crockery (porcelain).
47. Crockery (enamel plated).
48. Lamps, lanterns, parts and accessories thereof.
49. Household porcelain fittings and fixtures.
50. Lime and lime powder.
51. Wire nails and nails.
52. Razors, razors blades and scissors.
53. Household utensils of brass and other metals.
54. Locks, padlocks and keys.
55. Fittings and accessories for furniture, boxes trunks.
56. Iron and steel heavy plates, iron and steel plates, coated.
57. Galvanised corrugated iron sheets.
58. Iron and steel bolts, nuts, rivets etc.
59. Iron and steel rods, bars, Cilllets, wire and such constructional goods.
60. Building and constructional goods of non-ferrous metals.
61. Plumbing fixtures and fitting.
62. Mixers, mixers' wares, stone and gravel crusher and such constructional and miscellaneous industrial wares.
63. Iron and steel anchors and chains.
64. Miscellaneous metallic goods, other than of silver and platinum not elsewhere specified.
65. Electric motors.
66. Agricultural machines equipment and machines tools.
67. Weaving, knitting, spinning machine parts and accessories thereof.



68. Torches, parts and accessories thereof.
69. Electric bulbs and tubes all sorts, other than neon bulbs and tubes for advertising.
70. Lamp shades, switches, blocks, parts and accessories thereof
71. Electrical wires, clips and other internal electrical fittings.
72. Electrical insulators and porcelains and ceramic telegraphic materials.
73. Meter and meter boxes.
74. Electric relaying and insulating materials.
75. Main electric transmitting equipment and accessories.
76. Mining, drilling, excavating machines, parts and accessories thereof.
77. Industrial sewing machine.
78. Road construction machines, road roller, parts and accessories therefore.
79. Electric generators, transformers, and such electric generation machines, parts and accessories thereof.
80. Electric distributing equipment, parts and accessories thereof
81. Telecommunications, wireless, radio communicating equipment telex, parts and accessories thereof.
82. Battery (accumulators).
83. Parts and accessories of radios and electronic communication equipment.
84. Gantry, surveying and measuring equipment, and accessories
85. Fire extinguishers.
86. Glass sheets and glass building and constructional goods.
87. Concrete and asbestos building and constructional goods.
88. Household fittings and fixtures, other than that of porcelain
89. Concrete pipes.
90. Sanitary fixtures and fittings.
91. Plastic building materials.
92. Ball bearings.
93. Boilers, engines, generators, parts and accessories thereof.
94. Bicycles.

Bicycles spare parts and accessories.

Tractors, other industrial motor trucks, parts and accessories thereof.

Train locomotives, coaches, spare parts and accessories thereof

Sea going ships, other ships, motor boats, schooners, parts and accessories thereof.

Air-crafts, parts and accessories, thereof.

Pontoon, pontoon bridges, parts and accessories thereof.

Fishing nets.

Plastic cloth.

Plastic materials for household and personal use, not elsewhere specified.

Kerosene stoves, spares and accessories.

Raincoats.

Cigarette cases and ashtrays, all sorts.

Umbrella all sorts.

Canvas footwear, cane ball shoes and footwear all sorts.

Cinematographic films, unexposed.

Toys, all sorts.

Tennis equipment and requisites.

Vehicles and carriages for children, parts and accessories thereof.

Silver.

Printing press requisites and accessories not elsewhere specified.

Mechanical lighters, all sorts.

Lorries, trucks and trailers above 1/4 ton.

Vans and buses.

Browsers.

Cranes and winches cars.

Motor car parts and accessories, including frames and parts of chassis.

Motor cycle parts and accessories.

Malted Milk Preparation.

Cold milk, ice cream etc.

Dry cells, all sorts.

Mother of pearl and shells.

Asbestos sheets, including roofing.

Parts and accessories for domestic electrical equipment and appliances.

Stone and brick tiles other than, tarazo tiles.

Carpets, carpetings, of jute.

Denatured Spirit.

Commodities, not elsewhere specified.

#### **SCHEDULE -4 GOODS CHARGEABLE TO TAX AT 30 PER CENT**

(1) If the Goods are those imported from abroad. the tax shall be charged of the Landed Cost:

(2) If the Goods are those produced within the State, the tax shall be charged on Sale Receipt.

Serial Number Description of Goods

1. Sweets.
2. Tinned Provisions.
3. Isinglass.
4. Cocoa powder.

5. Toffee and chocolates.
6. Beverages.
7. Pipe Tobaccos.
8. Betal chewing preparations.
9. Toilet soaps.
10. Floor polish.
11. Cinematographic films, exposed.
12. Perfumery and toilet requisites, other than medicated powder
13. Plywood containing teak and of teak.
14. Teak conversions.
15. Wood floor tiles.
16. Leather products other than for industrial use.
17. Cotton lace fabrics and cotton lace.
18. Artificial cotton and silk fabrics.
19. Fabrics of mixed and or blended materials.
20. Blankets, shawls, other than of cotton.
21. Artificial leather.
22. Longyis, of silk and of artificial and silk mixed.
23. Synthetic silk ribbons.
24. Silk fabrics.
25. Fabrics and made-up clothing of fur and wool.
26. Motor cycles, scooters and the like.
27. Motor-cars, light vans, saloons, sedans, light wagons, estate wagons and coupe.
28. Paper, paperpulp cardboard-making machines, parts and accessories thereof.
29. Printing press off-set, book binding, block-making machines parts and accessories thereof.
30. Rice mill, wheat flour mill, other cereal grinding and milling machines, parts and accessories thereof.
31. Sugar mills, parts and accessories thereof.
32. Oil-milling machines, parts and accessories thereof.
33. Saw-milling machines, parts and accessories thereof.
34. Machinery, not elsewhere specified, parts and accessories thereof.
35. Cinematographic cameras, projectors, parts and accessories thereof (including carbons).
36. Parts and accessories of all sorts of Cameras.
37. Binoculars, lens.
38. Typewriters, calculating machines, duplicating machines, statistical machines, other office machines, equipment, parts an accessories thereof.
39. Watches, clocks, chronometers, parts and accessories thereof
40. Cutlery other than of gold, silver, gold and silver plated.
41. Domestic sewing machines.
42. Furniture' s.
43. Filing cabinets racks and similar office equipment of iron 01 steel.

44. Safe and strong boxes.
45. Strong room fittings, and, cash boxes.
46. Tarazo tiles.
47. Radios, Televisions, Vedio Camera and Veditape Recorders
48. Electric stoves, Electric rice cookers, and Microwave stoves
49. Fibre cases, suitcases and brief cases.
50. Electric fans, irons, washing machines and water coolers.
51. Gramophones.
52. Gramophones records.
53. Air conditioners.
54. Refrigerators, freezers and ice-boxes.
55. Ivory, tortoise shell and articles made out of materials of animal origin.
56. Billiard equipment and requisites.
57. Golf materials.
58. Musical instruments.
59. Recorders, cassette, cassette with radio transisters, and tapes
60. Domestic electrical equipment and appliances not elsewhere specified.
61. Sugar.
62. Aerated waters.
63. Match.
64. Furnace Oil.
65. Wax.
66. Army Rum.

#### SCHEDULE -5

In respect of the goods contained in the Schedule below, tax shall be charged in the case of goods imported from abroad, on the landed cost and in the case of goods produced within the State, on the proceeds of sale at the percentage shown against them.

Serial Number Description of Goods Tax percentage

1. Cigarette 125
2. Kerosene 80
3. Motor Spirit (Petrol) 170
4. Diesel Oil 90
5. Earth Oil 180
6. Jet Fuel 115
7. Rum 225
8. Local Brandy 60
9. Brandy, other 225
10. Local Malt Whiskey 60
11. Whiskey, other 225

12. Local Gin 60
13. Gin, other, Liqueur and the like 225
14. Beer 60
15. Wine 60
16. Tin-le-phyu alcoholic 60
17. Country spirit 200
18. Pearl 100
19. Jade and other precious stones 100

## SCHEDULE- 6

For services contained in the following Schedule tax shall be charged at the percentage against the said services.

Serial

Number Kind of Services The amount based upon which computation is to be made  
Tax percentage

1. Railways, waterway, airway and road transport business Total receipts in respects of passenger fares 8
2. Entertainment business-
  - (a) Film or Video Exhibitions
  - (b) Entertainment other than Film or Video Exhibitions Total receipts 30
3. Trading business of purchases and goods Total receipts 5
4. Hotel, Lodging, Enterprises for sale of foods and drinks. Total receipts 10

Provided that the Government may fix the amount of the Proceeds of or Proceeds of Service chargeable to tax in respect of Serial Numbers 1 and 3 or the Schedule.

Further, the Government may, where the amount of Sale is not large in respect of Serial Number 4 of the Schedule, prescribe the monthly-fixed rate as charge of tax.