

The Specific Goods Tax Law
(The Pyidaungsu Hluttaw Law No. 11, 2016)
The 9th Waxing of Pyatho, 1377 M.E.
(18th January, 2016)

The Pyidaungsu Hluttaw hereby enacts this Law.

Chapter I Title, Effectiveness and Definition

1. This Law shall be called the **Specific Goods Tax Law**.
2. The provisions contained in this Law shall have effect within the whole country commencing from 2016-2017 financial year.
3. The following expressions contained in this Law shall have the meanings as given hereunder:
 - (a) **Tax** means the specific goods tax payable under this Law. This expression also includes the fine under this Law;
 - (b) **Taxpayer** means a person who is responsible to pay tax under this Law;
 - (c) **Specific goods** means the goods mentioned in the schedule of this Law;
 - (d) **Manufacture** means the manufacturing of specific goods in his own mill, factory or workplace or by outsourcing to other people. This expression includes the process of manufacturing in which goods are manufactured in naturally or artificially and the followings:
 - (i) distillation, re-distillation for refinery and adding smell and taste, fermenting, bottling, adding required ingredients for the preparation of beverages and processing by any other means other than the mixture on request of customer in respect of the manufacture of beverages including liquor, beer and wine;
 - (ii) processing from tobacco leaves or tobacco raw materials into products that can be consumed, inhaled and chewed and manufacturing cheroots, cigars, cigarette and similar products of tobacco in respect of tobacco leaves;
 - (iii) manufacturing and modifying other specific goods by machine or hand or modifying their quality, nature, size, shape or composition and integration of one part or parts;
 - (e) **Manufacturer** means a person who manufactures specific goods in his own mill, factory or workplace or by outsourcing to other people;

- (f) **Importer** means a person who imports the chargeable specific goods from abroad;
- (g) **Sale** means the process of selling specific goods in cash, credit, deferred payment system or advance sale system;
- (h) **Specific goods owner** means a person who owns specific goods. This expression also includes an owner of specific goods, an agent who has the power to manage specific goods transferred by manufacturer or a beneficiary in respect of specific goods;
- (i) **Traveller** means a person who holds international travel documents. This expression includes people who hold direct travel ticket, transits in the country according to the itinerary and continue to travel to any other countries;
- (j) **Landed Cost** means the sum of the cost prescribed under the laws relating to customs for the imported specific goods from abroad, the customs duty levied on such goods and the unloading expense;
- (k) **Duty Free Shop** means a shop permitted to open under specific terms and conditions to sell specific goods for travellers;
- (l) **Selling Price of mill, factory and workplace** means the selling price of mill, factory and workplace not including the tax imposed under this Law;
- (m) **Market price** means a retail price determined under supply and demand without price control between seller and buyer or an estimated price calculated according to the stipulations for the cases of being unable to set a retail price-fixing;
- (n) **Return** means the form submitted by the taxpayer for the production and sale of specific goods under this Law;
- (o) **Assessment** means the determination of tax payable by the taxpayer under this Law. This expression includes self-assessment and being assessed the return by the taxpayer in accordance with the law;
- (p) **Year** means the financial year;
- (q) **Ministry** means the Ministry of Finance, the Union Government of the Republic of the Union of Myanmar;
- (r) **Department** means the Internal Revenue Department;
- (s) **Director General** means the Director General of the Internal Revenue Department;

- (t) **Township Revenue Officer** means an officer in charge of the respective Township Revenue Office who is assigned the duty of collecting taxes to be paid by the taxpayer under this Law. This expression includes the staff officers who are assigned the duty of imposing and collecting taxes at the Large Taxpayers' Office and the Medium Taxpayers' Office.

Chapter II

Imposition of Tax and Liability for the Payment of Tax

4. (a) Any person shall be charged the tax prescribed in the schedule of this Law for the following activities:
- (i) importing specific goods into the country;
 - (ii) manufacturing specific goods in the country;
 - (iii) exporting specific goods abroad.
- (b) Any person who possesses or owns untaxed specific goods under this Law shall abide by the provisions of this Law.
- (c) Any person who imports, exports, manufactures, or possesses specific goods shall abide by the provisions of this Law and the rules thereof.
5. In respect of the specific goods chargeable to tax under section 4:
- (a) if imported,
 - (i) the importer shall pay specific goods tax;
 - (ii) the Customs Department shall collect the tax to be paid under subsection (i) together with the customs duty as the manner of the collection of customs duty;
 - (b) If manufactured in the country, the specific goods manufacturer shall pay tax;
 - (c) If exported, the specific goods exporter shall pay tax.
6. (a) According to the Taxation of the Union Law enacted for any respective financial years:
- (i) the descriptions in the schedule of this Law may be amended, substituted, or repealed;

- (ii) the tax rate to be calculated based on value, quantity, weight, or any other measurement of specific goods chargeable in the schedule of this Law shall be stipulated;
 - (iii) specific goods chargeable to tax and tax rates for the export shall be stipulated.
 - (b) The respective taxpayer shall send the required information to the Township Revenue Officer in order to determine the selling price in accordance with the stipulations relating to the unpaid tax for specific goods, manufactured or owned locally. The Township Revenue Officer shall also seek that information.
7. (a) The tax rate of specific goods chargeable according to section 4 shall be calculated based on the value, quantity, weight, or any other measurements of goods on the following date:
- (i) the date of customs clearance for the specific goods if imported;
 - (ii) the date of the specific goods are manufactured if they are manufactured locally;
 - (iii) the date on which it is inspected that the untaxed specific goods are owned according to this Law.
- (b) In calculating the selling price of specific goods, it shall be carried out as follows:
- (i) if it is the untaxed specific goods under this Law that the specific goods are manufactured locally or inspected in owner of specific goods, it shall be based on the market price approved by the Director General and the Executive Committee of the Internal Revenue Department for the respective financial year;
 - (ii) it shall be based on the landed costs if specific goods are imported.
8. (a) Any person shall pay the tax chargeable under this Law as follows:
- (i) the tax shall be paid before the goods are taken if the specific goods are imported;
 - (ii) the tax shall be paid within 10 days after the end of the month in which the specific goods are sold if manufactured locally;
 - (iii) the tax shall be paid within seven days from the date of the inspection if the untaxed specific goods are found in the owner of specific goods.
- (b) Regarding the matters difficult to comply with under subsection (a), it shall be complied with the procedures specified by the Director General.

Chapter III Tax Exemptions and Reliefs

9. (a) No tax shall be charged the following specific goods:
- (i) exported specific goods other than specific goods chargeable to tax on the export according to the Taxation of the Union Law;
 - (ii) specific goods sold to travellers from duty free shop;
 - (iii) specific goods sold on board when a plane or a ship is passing to foreign countries;
 - (iv) specific goods temporarily imported for re-export;
 - (v) specific goods imported or manufactured locally for social, religious, health and education affairs that are donated by local and international donors;
 - (vi) specific goods imported for the exempts under international law, international or diplomatic conventions;
 - (vii) fuel used for outbound aircrafts.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, grant tax exemptions or reliefs for any specific goods chargeable to tax.
- (c) The Union Government may grant tax exemptions or reliefs for the following matters:
- (i) specific goods provided by international organizations to the State as the aid or purchased with funds provided by international organizations;
 - (ii) specific goods in the principle of reciprocity;
 - (iii) specific goods imported for the use of national security and defence organizations or manufactured locally by the Union Government, other than teak, hardwood logs and basic conversion of timber, jades, rubies, sapphires, emeralds, diamonds and other precious rough and finished gems stone and jewelries.
10. The following matters shall, in accordance with the stipulations, be carried out:
- (a) measures to be abide by for temporarily importing specific goods according to the re-export plans;
 - (b) measures for tax-refunding.
11. A manufacturer of specific goods may deduct the taxpaid at the time of importing or buying raw materials and semi-finished goods from abroad or other local manufacturer of specific goods in order to manufacture specific goods from the tax payable on the sale of his manufactured goods. With regard to the sale of specific goods, tax deduction shall, in accordance with the stipulations, be carried out for imposing tax only once.

Chapter IV

Duties and Powers

12. The Director General shall exercise the following duties and powers. He may delegate his duties and powers to the staff of the Department and direct the staff to implement his duties and powers:
- (a) setting the market price of specific goods and the estimated selling price of mills , factories, and workplaces on the basis of the market price;
 - (b) setting the means and extension to pay tax for the difficult matters to pay tax on a specified date;
 - (c) issuing procedures and directives;
 - (d) specifying forms;
 - (e) inspecting the premises of the workplace, specific goods and records;
 - (f) inspection and restriction of moving specific goods;
 - (g) search and seizure of specific goods;
 - (h) handling the case by getting samples.
13. The person who has been delegated any duties and powers by the Director General under section 12:
- (a) has the right to enter into and carry out fully independently statistics, evidence and other documents kept in any system, premises and buildings in order to abide by this Law, and carry out the following:
 - (i) right to excerpt from and right to copy of accounting books, evidence and other documents;
 - (ii) recording, counting and inspecting goods, materials, facilities and containers in the premises;
 - (iii) right to stamp, for recognition, accounting books or documents found in inspecting and right to excerpt from and to copy them.
 - (b) may require to stop the vehicles that are about to depart from a warehouse in which taxable specific goods are stored.
 - (c) may request search warrant from the Township Judge if there is any reason to believe that any case conducted in accordance with the provisions of this section will be obstructed or rejected. In doing so, the findings shall be promptly reported to the Township Judge and the respective Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or Revenue Officer of the Medium Taxpayers' Office;
 - (d) shall carry out before the manufacturer or owner of specific goods or his agent concerned and two witnesses in carrying out any matter contained in subsection (a). The receipt shall be issued if accounting books and

documents are kept and they shall be in hand for a limited period for the inspection of them.

14. When a resident in a building or premises requires the evidence having the power for entering such place, if the evidence in writing signed by the Director General, which he is appointed to exercise the powers under section 12, may not be revealed, no person shall enter into or exist in the building or premises of workplace.

Chapter V

Registration

15. (a) A manufacturer of specific goods shall, in accordance with the stipulations, register with the respective Township Revenue Officer.
- (b) The Township Revenue Officer may, in accordance with stipulations, send the notice to the manufacturer of specific goods for registration.
- (c) The Township Revenue Officer shall issue the business registration certificate for the respective financial year if the application for registration is submitted in accordance with the stipulations.

Chapter VI

Furnishing of Returns

16. (a) A local manufacturer of taxable specific goods shall pay tax payable within 10 days after the end of the month in which the special goods are sold and furnish the return of manufacturing and sale of specific goods for this relevant month to the Township Revenue Officer.
- (b) If the Township Revenue Officer presumes that any is manufacturer is manufacturing taxable specific goods, he may notify the manufacturer to pay tax payable on manufacture and sale of specific goods and to furnish the return.
- (c) An importer of taxable specific goods shall submit the import list of specific goods to the Customs Department before taking them from the Customs Department.

Chapter VII

Assessment and Refund

17. (a) If the Township Revenue Officer is satisfied that the return furnished under subsection 16 (a) and (b) is correct and complete in respect of

manufacturer and sale of specific goods, he shall assess the tax on the basis of the return.

- (b) If the Township Revenue Officer presumes that the amount of specific goods may not be correctly received from information in the return furnished for manufacture and sale of specific goods, he may inspect other necessary evidence and assess the tax.
 - (c) The Township Revenue Officer shall, based on available information, assess the tax on any manufacturer of specific goods within one month after the end of the month in which specific goods are manufactured and sold if any person fails to furnish the return in respect of manufacturing and sale of specific goods. Before the assessment, he may examine any person and he may request information.
18. If the taxpayer may produce supporting evidence or the Township Revenue Officer or the Customs Department finds the evidence that the paid tax amount exceeds the actual tax payable, the surplus shall be refunded. The taxpayer is entitled to claim the refund only within one year from the date of the receipt of the notice.

Chapter VIII

Reassessment and Rectification of Mistakes

19. (a) The Township Revenue Officer may re-assess the tax for any financial year relating to any of the following matters:
- (i) being free from assessment although liable to be taxed;
 - (ii) assessment under tax payable.
- (b) The tax shall be calculated and collected according to the tax rate which is effective for the respective year in carrying out according to subsection (a).
20. (a) The Township Revenue Officer may, upon finding any serious mistake in the record in respect of the assessment or upon the report submitted by the taxpayer, amend within three years from the date on which such order is made.
- (b) The Revenue Appellate Tribunal, the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office may, upon finding any serious mistake in the record in respect of

the order for appeal or upon the report submitted by the appellant, amend within three years from the date on which such order is made.

- (c) The tax shall be calculated according to tax rate of the respective year in carrying out under subsection (a) or (b) and the taxpayer or appellant shall have the right to resolve in order to make an amendment that will increase the amount of tax or decrease the amount of refund.

Chapter IX

Appeal

21. (a) Any taxpayer who is dissatisfied with any order may appeal to the following individuals and organizations:
- (i) the respective Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office if the amount of tax assessed by the Township Revenue Officer exceeds 1 million kyats;
 - (ii) the Revenue Appellate Tribunal if the decision is made by the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office and the amount of tax exceeds 10 million kyats;
 - (iii) the Supreme Court of the Union if the question of law arisen from the decision of the Revenue Appellate Tribunal.
- (b) The taxpayer:
- (i) has the right to appeal in accordance with stipulations if he is dissatisfied with any order or decision made to him;
 - (ii) shall file an appeal within 30 days from the date of the order or the decision of the Township Revenue Officer.
- (c) If the taxpayer or Township Revenue Officer is dissatisfied with the order made by the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office, he shall file an appeal within 60 days from the date of the order.
- (d) In computing the period of limitation, the following periods shall be excluded:

- (i) the period required to copy the order to appeal;
 - (ii) the period required the permission to appeal without paying the tax in full.
- (e) The Supreme Court of the Union, the Revenue Appellate Tribunal, the respective Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office may admit an appeal if there is sufficient reason for lessening the period of limitation under subsections (b) and (c).
- (f) A person desirous of filing an appeal is entitled to appeal only after any of the following is performed:
- (i) paying the tax payable in full;
 - (ii) applying to allow to appeal by paying 50% of tax assessment to the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office and complying with their decision.
- (g) The appellate court concerned may pass the appropriate order after giving the right of expression to the appellant in making a decision for an appeal case.
- (h) If the tax is not more than 1 million kyats, the decision of the Township Revenue Officer, if the tax is not more than 100 million kyats, the decision of the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office and if the tax is more than 100 million kyats and there is no question of law, the decision of the Revenue Appellate Tribunal shall be final and conclusive.
- (i) If any question of law arises in the order of the Revenue Appellate Tribunal, the appellant or the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office may submit a proposal to the Revenue Appellate Tribunal to transfer the case to the Supreme Court of the Union for making decision within 60 days from the date of the order.

- (j) If the Revenue Appellate Tribunal rejects the proposal made under subsection (i), the rejected person may apply to the Supreme Court of the Union within 60 days from the date of the rejection order.

Chapter X

Offences and Penalties

22. If any person who fails to perform any of the following without sufficient reason, the Township Revenue Officer shall direct him to pay fine, or to perform or perform for each type of default as follows:
- (a) 5 million kyats for failure to register within the respective year;
 - (b) 5 million kyats for failure to provide in time information requested under this Law in order to determine market price;
 - (c) payment of 100 per cent of the value of untaxed specific goods for possessing such specific goods and confiscation of such specific goods;
 - (d) 10 per cent of the tax payable for failure to pay tax within the period specified by this Law;
 - (e) 10 per cent of the tax chargeable for the respective month for failure to furnish the return in time;
 - (f) 50 per cent of the value of specific goods if the Township Revenue Officer finds the failure to affix the specified tax label on the specific goods in relating of goods to be affixed the tax seal and sold.
23. (a) If it is found that any person evades payment of tax or conceals facts relating to specific goods in order to reduce tax, such person shall be given the right to disclose in full within specified period.
- (b) If such person who has the right to disclose under subsection (a) discloses in full within the specified period, he shall pay, in addition to the tax payable by him, a fine equivalent to the amount of tax payable on account of evasion or further payable on account of concealment.
- (c) If such person who has the right to disclose under subsection (a) fails to disclose within the specified period or discloses an amount which is less than the amount of manufacturing specific goods and related facts evaded and concealed, he shall pay both the tax payable and the fine as contained in subsection (b) and shall also be prosecuted.
24. If the person who has the right to disclose under section 23 (a) fails to disclose within the specified period after being prosecuted or discloses an amount which

is less than the amount of specific goods and related facts evaded and concealed, he shall, on conviction, be punished with imprisonment for a term not exceeding three years or with a fine not exceeding 1 million kyats or with both.

23. (a) If it is found that any person who deliberately produces a false return in respect of the amount of manufacturing specific goods which is false or which he knows and believes to be false, with a fraudulent intention, he shall pay a fine equivalent to 3 times the amount of tax payable and shall also be prosecuted.
- (b) Any person who has been prosecuted for committing the offence under subsection (a) shall be punished with imprisonment for a term not exceeding three years or with a fine not exceeding three million kyats or with both.
24. Any person who commits any of the following offences in connection with this Law shall be prosecuted with the approval of the respective authority and shall be punished with imprisonment for a term not exceeding seven years:
- (a) abuse of any power conferred under this Law with a dishonest or fraudulent intention;
- (b) failure to comply with the provision of this Law without any sufficient reason or prohibiting the matters carrying out in accordance with the law.
25. Any person who bribes or attempts to bribe in connection with this Law shall be prosecuted according to the criminal law or any existing law specified for this offence.
26. Any person, who fails to provide information without any sufficient reason after being prosecuted under section 31 (d) shall, on conviction, be punished with imprisonment for a term from a minimum of one year to a maximum of three years.

Chapter XI

Recovery

29. If the tax payable under this Law shall not be paid within the period specified or in accordance with the manners prescribed by the Director General:
- (a) he shall be deemed as the defaulter and the unpaid tax shall be deemed as arrear;
- (b) the arrear shall be recovered from the taxpayer as income tax arrear.

Chapter XII

Miscellaneous

30. The Revenue Appellate Tribunal, the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office or the Township Revenue Officer may require any information of every person who obtains necessary information related to the matters of this Law.
31. If any person who has been required to provide information according to section 30 fails to provide information:
- (a) the period may be extended up to 15 days for that person;
 - (b) the Revenue Appellate Tribunal, the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayers' Office or the Revenue Officer of the Medium Taxpayers' Office or the Township Revenue Officer may examine the reason for failure, practised in accordance with the Civil Procedure Code if such person still fails to provide information within the extension of period under subsection (a);
 - (c) if the failure to provide information is due to the loss of the respective documents without any instigation of that person in inspecting under subsection (b), that person may be allowed to provide information, after taking oath, as far as he remembers;
 - (d) If the Revenue Appellate Tribunal, the Region or State Revenue Officer, the Union Territory Revenue Officer, the Revenue Officer of the Large Taxpayer's Office or the Revenue Officer of the Medium Taxpayers' Office or the Township Revenue Officer finds that a person fails to provide information without sufficient reason under the examination, they may prosecute him.
32. If any person who will depart from Myanmar shall not receive the certificate that he has no obligation to pay tax under this Law or he has already managed to pay the tax payable from the organization authorized by the Ministry for this purpose, he shall not depart from Myanmar.
- However, the Ministry may give exemption by issuing the notification in connection with this matter.
33. (a) The tax collected by the respective Region or State except the amount collected for importing specific goods may be deposited to the respective

Region or State fund according to the percentage determined by the Union Government.

- (b) The fine collected on possessing unpaid specific goods may be awarded as a reward according to the percentage determined by the Pyidaungsu Htuttaw.

34. The Ministry:

- (a) may determine specific goods to be sold by affixing a tax label or to be practised otherwise out of taxable specific goods;
- (b) may determine the sale by affixing a tax label or practicing otherwise;
- (c) may determine methods of storing or keeping specific goods under bond for specific goods.

35. The Ministry may determine manners to be followed in connection with specific goods for which commercial tax has been paid according to the provisions of the Commercial Tax Law, the Taxation of the Union Law, 2014 and the Taxation of the Union Law, 2015.

36. In implementing the provisions of this Law:

- (a) the Ministry may, with the approval of the Union Government, issue the rules, regulations and bye-laws;
- (b) the Ministry may issue notifications, orders and directives and the Director General may, with the approval of the Ministry, issue notifications, orders, directives and procedures.

I hereby sign under the Constitution of Republic of the Union of Myanmar.

Sd/ Thein Sein

President

The Republic of the Union of Myanmar

Schedule

Specific goods chargeable to specific goods tax

In respect of the following specific goods, if imported, the tax shall be charged on the landed value; if produced domestically, the tax shall be charged on the selling price mentioned by the factory, workshop or workplace; the selling price estimated by the Director General and the Management Committee of the Internal Revenue Department based on the market price; or whichever is higher, at the specified tax rates shown against them. The specifications of price levels and tax rates for the specific goods shall be stipulated in accordance with the Taxation of the Union Law prescribed according to the relevant financial year;

Sr. No	Description of Specific Goods	Price Level	Tax Rate
1	(a) Various types of cigarette.	Up to the selling price of ----- kyats for a pack of 20 cigarettes	kyats per cigarette
	(b) Various types of cigarette	Between ----- the selling price of -----kyats for a pack of 20 cigarettes	kyats per cigarette
	(c) Various types of cigarette	Between ----- the selling price of ----- kyats for a pack of 20 cigarettes	kyats per cigarette
	(d) Various types of cigarette	Between ----- the selling price of ----- kyats for a pack of 20 cigarettes	kyats per cigarette
	(e) Various types of cigarette	Between ----- the selling price of ----- kyats for a pack of 20 cigarettes	kyats per cigarette
	(f) Various types of cigarette	the selling price of ----- kyats and above for a pack of 20 cigarettes	% of the price
	(g) Various types of cigarette (if imported)	Landed cost	%
2	Tobacco.		%
3	Cured Virginia tobacco.		%
4	Cheroot.		%
5	Cigar.		%
6	Pipe tobaccos		%

7	Various types of betal chewing preparation		%
8	(a) Various types of liquor	up to ----- kyats per litre	kyats per litre
	(b) Various types of liquor	Between ----- kyats per litre	kyats per

			litre
	(c) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(d) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(e) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(f) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(g) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(h) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(i) Various types of liquor	Between ----- kyats per litre	kyats per litre
	(j) Various types of liquor	Between ----- kyats per litre	% of the price of a litre
	(k) Various types of liquor (if imported)	Landed cost	%
9	Various types of beer.		%
10	(a) Various types of wine	up to ----- kyats per litre	kyats per litre
	(b) Various types of wine	Between ----- kyats per litre	kyats per litre
	(c) Various types of wine	Between ----- kyats per litre	kyats per litre
	(d) Various types of wine	Between ----- kyats per litre	kyats per litre
	(e) Various types of wine	Between ----- kyats per litre	kyats per litre
	(f) Various types of wine	Between ----- kyats per litre	kyats per litre
	(g) Various types of wine	Between ----- kyats per litre	kyats per litre

	(h) Various types of wine	Between ----- kyats per litre	kyats per litre
	(i) Various types of wine	Between ----- kyats per litre	kyats per litre
	(j) Various types of wine	Between ----- kyats per litre	% of the price of a litre
	(k) Various types of wine (if imported)	Landed cost	%
11	Teak, hardwood logs and basic conversion of timber.		%
12	Jade, ruby, sapphire, emerald, diamond and other precious rough gemstones.		%
13	Jade, ruby, sapphire, emerald, diamond and other precious finished gemstones and jwewlries		%
14	Engine power above 1800 CC vans, saloons, sedans, wagons, estate wagons and coupes except Double Cab 4 Door pick up.		%
15	Kerosene, petrol, diesel oil, jet fuel.		%
16	Natural gas		%