

**(Rules under the Court Fees Act, 1870, the sale of court-fee stamps in Myanmar)**

**No. 30**

**THE MYANMAR GAZETTE, JULY 11TH, 1896.**

**[ Amendment : 18.06.1989 ]**

No. 30.-In supersession of the notifications marginally noted the following rules, under section 27, clause (a), and section 34 of the Court Fees Act, 1870, regulating the sale of court-fee stamps in Myanmar, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons, are issued by the Chief Commissioner:-

I.- For the purposes of these rules court-fee stamps are divided into two classes, namely,-

(1) Impressed court-fee stamps.

(2) Adhesive court-fee stamps with three lines provided for enfacement under Rule XXVI.

II.- Stamps shall not be sold except (a) by ex-officio vendors and (b) by persons licensed under these rules, hereinafter called licensed vendors.

III.- Ex-officio vendors are appointed under, and their duties are defined in, executive instructions. Rules XXV to XXVIII of this notification also apply to them.

IV.- Licenses for the vend of stamps shall be granted, without payment of any fee, by the Deputy Commissioner to such persons and for such places in his district as he may approve.

V.- Every circle thugyi or village headman shall be bound, if so required by the Deputy Commissioner, to take out a license as vendor of stamps, or to provide a substitute approved by the Deputy Commissioner. The Head Clerk of every Subdivisional or Township Officer, except at the headquarters of districts, shall, if so required by the Deputy Commissioner, be bound to take out a license. The rules as to the grant and revocation of licenses and the conditions of the issue of the stamps apply to vendors appointed under this rule.

VI.- Any license granted under Rule IV or Rule V may be revoked by the Deputy Commissioner, or by any Revenue Officer of a grade superior to the Deputy Commissioner, but subject to this condition every license shall be in force until it is surrendered by the holder or until the holder's death.

VII.- Stamps held by a licensed vendor shall be returned to the Deputy Commissioner on the revocation of the license, or on the vendor's death, or on the vendor's resignation of his license. The Deputy Commissioner

may recall any stamps held by a vendor and may permit a vendor to restore any stamps for sufficient cause.

VIII.- (1) When stamps are returned into the Deputy Commissioner's store on-

- (i) resignation of the vendor's license;
- (ii) revocation of license for any fault of the licensee;
- (iii) death of the licensed vendor;
- (iv) application of the licensed vendor for leave to restore any stamps;

the stamps shall be taken back at their full value less a deduction of one anna in the rupee.

(2) When stamps are returned into the Deputy Commissioner's stores on-

- (v) expiration of license;
- (vi) recall of stamps by Government;
- (vii) revocation of license for any other cause than the fault of the licensee;

they shall be taken back at their full value less only any discount allowed on their sale to the licensed vendor.

IX.- In every license shall be specified the place or places at which the license-holder is permitted to vend stamps; and no vendor shall sell stamps at any place or places other than those mentioned in his license.

X.- A register of licenses granted shall be kept in the office of the Deputy Commissioner, and a copy of every license issued shall be filed in the offices of the Subdivisional Officer and the Township Officer in whose jurisdictions the holder resides.

XI.- It shall be at the option of every circle thugyi or village headman holding a license under Rule V to pay ready money for stamps at the time of issue, or to furnish security in the manner stated in Rule XII for the value of the stamps issued to him. The option shall be exercised at the time of the grant of the licenses. To circle thugyis or village headmen who elect to pay at the time of issue licenses shall be issued in Form A and to those who elect to furnish security in Form B. Any circle thugyi or village headman who has received a license in one of these forms may exchange it for a license in the other form upon fulfilment of the necessary conditions.

XII.- In the case of circle thugyis or village headmen who do not elect to pay for stamps at the time of issue the amount of security shall be added to the amount required to be entered in the bond executed for the due collection of the land revenue. If there is no such bond, a separate bond for the stamps shall be taken in the form from time to time prescribed.

- XIII.- To licensed vendors other than circle thugyis and village headmen licenses shall be issued by the Deputy Commissioner in Form A if they elect to pay cash, or in Form B if they are allowed by the Deputy Commissioner to furnish security and furnish a bond in the form prescribed from time to time.
- XIV.- (1) Every licensed vendor who purchases stamps of the kinds authorized by his license from an ex-officio vendor or Subdivisional or Township Officer, by payment of ready money or on deposit of security, shall receive the same at a discount of 1(9/16) per cent. or one pice in the rupee.
- (2) No discount shall be allowed under this rule on the sale of any single stamps exceeding Rs. 50 in value, or when the total value of the stamps of each class purchased at one time is less than Rs. 3 in the case of thugyis and village headmen, or less than Rs. 10 in other cases.
- XV.- Licensed vendors may draw their supplies either from an ex-officio vendor at a treasury or from the office of a Subdivisional or Township Officer.
- XVI.- Officers in charge of subdivisions or townships, not stationed at the head-quarters of a district, shall keep a stock of stamps sufficient for the supply of licensed vendors resident within their jurisdiction.
- XVII.- Every licensed vendor who is bound to act as such under Rule V, or the person substituted for such vendor, shall keep such stock of stamps as he may be required to keep by order of the Deputy Commissioner of the district.
- XVIII.- At the time of the issue of his license every licensed vendor shall declare the treasury from the ex-officio vendor of which or office from which he desires to draw his supplies. The name of the said treasury or office shall be entered in the license and may be changed at any time by the Deputy Commissioner at the wish of the vendor. No licensed vendor shall obtain stamps from any ex-officio vendor or office other than that mentioned in his license.
- XIX.- Every licensed vendor who furnishes security shall keep an account of the receipts and sales of stamps in Form C, and shall allow any Revenue Officer of or superior to the grade of Township Officer and any officer authorized in writing by the Deputy Commissioner to inspect his accounts and stock at any time.
- XX.- No licensed vendor shall be required to keep any register, or to make any endorsement or enfacement on any stamp, or to keep or render any account, other than such as may be expressly prescribed by these rules.
- XXI.- When application is made to a licensed vendor for a stamp exceeding Rs.50 in value he shall refer the applicant to an ex-officio vendor from whom or to the office from which he obtains his supplies under Rule XV.

XXII.- Every licensed vendor shall allow the Deputy Commissioner of the district or other officer duly authorized by him or by the local Government or any Revenue Officer of, or superior to, the grade of Township Officer at any time to inspect the register which he is required to maintain by Rule XXV and to examine the store of stamps in his possession.

XXIII.- Every licensed vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government at a Government Treasury, and he shall not demand or accept therefor any consideration exceeding the nominal value of the stamp.

XXIV.- Every licensed vendor shall exhibit conspicuously at his place of vend a signboard bearing his name and the words "Licensed vendor of court-fee stamps," and every vendor shall be supplied, free of charge, by the Deputy Commissioner with copies, in English and Myanmar, of the Court Fees Act, 1870, and of all such notifications, rules, and instructions published under, or relating to, the said Act, as concern him and shall allow any person to inspect the same. Such copies shall be renewed at the expense of the vendor, and every vendor shall be required to keep serviceable copies of the said Act, notifications, rules, and instructions above mentioned.

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XXV.- Every vendor, or his agent, if the vendor is permitted by the Deputy Commissioner to appoint an agent, shall endorse on each stamp of class (1) which he sells, the following particulars, which shall be true and accurate to the best of his knowledge:-

- (a) A serial number, there being a separate series for each calendar year.
- (b) Date of sale.
- (c) Name, father's name, and residence of purchaser.
- (d) Value of stamp in full in words.
- (e) His ordinary signature.

He shall forthwith make a corresponding true entry of the abovenoted particulars in a register to be kept in Form D, and shall also enter the particulars required in the last column thereof: provided that when an ex-officio vendor sells stamps of class (1) to a licensed vendor, no such endorsement or entry shall be made.

XXVI.- Every vendor, or his agent, if the vendor is permitted by the Deputy Commissioner to appoint an agent, shall write on the face of each stamp of class (2) which he sells, the following particulars, which shall be true and accurate to the best of his knowledge:-

- (a) Name of purchaser.
- (b) Date of sale.
- (c) His ordinary signature.

Provided that when an ex-officio vendor sells stamps of class (2) to a licensed vendor no such enforcement shall be made.

XXVII.- When a person applies to an ex-officio or licensed vendor for an impressed sheet, the vendor shall, subject to the provisions of Rule XXI, supply the applicant with a single impressed sheet of the required value if he has a single sheet of such value in stock; if he has no single sheet of the required value in stock, he shall, subject also to the provisions of Rule XXI, supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value and shall endorse on the back of each sheet so supplied the following certificate in addition to the endorsement which he is required to make under Rule XXV, namely,-

“Certified that the purchaser applied for an impressed sheet of the value of rupees (in words and figures), but as a single sheet of the required value is not in my stock this sheet, together with sheets of the values of (here enter values of the other sheets supplied), are certified to be the smallest number which I can supply to make up the required amount.”

XXVIII.- No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

F. C. GATES,  
Revenue Secretary.

----- Attachment -----

[ ATTACH LIST 1 ] 01 (Rules under the Court Fees Act, 1870, the sale of court-fee stamps in Myanmar) FORM  
A.