

**THE MYANMAR EXCISE (AMENDMENT) ACT, 1955.\***

**[Act No. XLIII of 1955.]**  
**(The 30<sup>th</sup> September 1955)**

It is hereby enacted as follows : —

1. (1) This Act may be called the Myanmar Excise (Amendment) Act, 1955.
- (2) It shall come into force on the second day of September, 1955.
2. In section 2 of the Myanmar Excise Act, hereinafter referred to as “the said Act,”—
  - (a) in clause (f), *after* the words “under this Act” the words “and includes excisable goods” *shall be inserted*; and
  - (b) *after* clause (f) the following *shall be inserted* as clause (ff) namely:—  
 “(ff) ‘excisable goods’ mean the goods specified in Schedule II as being subject to duties of excise:”
3. *After* section 25 of the said Act the following *shall be inserted* as sections 25A and 25B, namely:—
  - “25A (1) There shall be levied and collected in such manner as may be prescribed duties of excise on all excisable goods which are produced or manufactured for sale in the Union of Myanmar as, and at the rates, set forth in Schedule II.
  - (2) The President of the Union may by notification fix, for the purpose of levying the said duties tariff values of any excisable goods enumerated, either specifically or under general headings, in Schedule II as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.
  - (3) Different tariff values may be fixed for different classes or descriptions of the same excisable goods.

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\* မြန်မာနိုင်ငံပြန်တမ်း၊ အပိုင်း - ၁၊ ၁၉၅၅ ခုနှစ်၊ အောက်တိုဘာလ (၈) ရက်၊ စာမျက်နှာ - ၁၅၀၉။

25b. Where under this Act any excisable goods are chargeable with duty at a rate dependent on their value, such value shall be deemed to be the wholesale cash-price for which goods of the like kind and quality are sold or are capable of being sold for delivery at the place of manufacture and at the time of their removal therefrom, without any abatement or deduction whatever except trade discount and the amount of duty then payable.”

4. The present Schedule to the said Act shall be *renumbered* as Schedule I, and *thereafter* the following *shall be inserted* as Schedule II, namely:—

SCHEDULE II.

Item No.	Description of goods subject to duties of excise.	Rate of duty.
1.	Aerated waters— “Aerated water” includes any non-alcoholic carbonated drinks, whether the drinks contain fruit acids, juices, flavours, essences or not, soda- fountain and syphon. waters, in bottle or otherwise.	Twenty-five per- cent, <i>ad valorem</i> .
2.	Syrups— “Syrup” includes any non-carbonated fruit juice, in bottle or otherwise and with or without sugar.	Twenty-five per- cent, <i>ad valorem</i> .

