

Sr. No	Type of Specific Goods	Value Tier	Tax Rate
1	(a) Various kinds of cigarettes	20 sticks per pack with selling price up to MMK 600	MMK 10 per stick
	(b) Various kinds of cigarettes	20 sticks per pack with selling price from MMK 601 to 800	MMK 19 per stick
	(c) Various kinds of cigarettes	20 sticks per pack with selling price from MMK 801 to 1000	MMK 24 per stick
	(d) Various kinds of cigarettes	20 sticks per pack with selling price MMK1001 and above	MMK 27 per stick
2	Tobacco leaf		60 %
3	Virginia leaf		60%
4	Cheroots		MMK 1 per stick
5	Cigars		80 %
6	Pipe tobaccos		80 %
7	Different kinds of Betel-Chewing Tobaccos		80%
8	(a) Different kinds of Alcoholic Beverages	Per litre price – from MMK 300 to MMK 1000,	MMK 199 per litre
	(b) Different kinds of Alcoholic Beverages	Per litre price- from MMK 1001 to MMK 2000,	MMK 458 per litre
	(c) Different kinds of Alcoholic Beverages	Per litre price- from MMK 2001 to MMK 3000,	MMK 764 per litre
	(d) Different kinds of Alcoholic Beverages	Per litre price- from MMK 3001 to MMK 4,000,	MMK 1,069 per litre
	(e) Different kinds of Alcoholic Beverages	Per litre price- from MMK 4,001 to MMK 5000	MMK 1,375 per litre
	(f) Different kinds of Alcoholic Beverages	Per litre price- from MMK 5001 to MMK 6000,	MMK 1,679 per litre
	(g) Different kinds of Alcoholic Beverages	Per litre price- from MMK 6,001 to MMK 7,000,	MMK 1,985 per litre
	(h) Different kinds of Alcoholic Beverages	Per litre price- from MMK 7,001 to MMK 8,000,	MMK 2,291 per litre
	(i) Different kinds of Alcoholic Beverages	Per litre price- from MMK 8,001 to MMK 9,000,	MMK 2,596 per litre
	(j) Different kinds of Alcoholic Beverages	Per litre price- from MMK 9,001 to MMK 10,000,	MMK 2,901 per litre
	(k) Different kinds of Alcoholic Beverages	Per litre price- from MMK 10,001 to MMK 11,000,	MMK 3,207 per litre
	(l) Different kinds of Alcoholic Beverages	Per litre price- from MMK 11,001 to MMK 12,000,	MMK 3,512 per litre
	(m) Different kinds of Alcoholic Beverages	Per litre price- from MMK 12,001 to MMK 13,000,	MMK 3,818 per litre
	(n) Different kinds of Alcoholic Beverages	Per litre price- from MMK 13,001 to MMK 14,000,	MMK 4,122 per litre
	(o) Different kinds of Alcoholic Beverages	Per litre price- from MMK 14,001 to MMK 15,000,	MMK 4,428 per litre
	(p) Different kinds of Alcoholic Beverages	Per litre price- from MMK 15,001 and above	60% per litre value
9	Different kinds of Beer		60 %
10	(a) Different kinds of Wine	Per litre price up to MMK 750	MMK 87 per litre
	(b) Different kinds of Wine	Per litre price- from MMK 751 to MMK 1500,	MMK 264 per litre

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	(c) Different kinds of Wine	Per litre price- from MMK 1501 to MMK 2250,	MMK 438 per litre
	(d) Different kinds of Wine	Per litre price- from MMK 2251 to MMK 3000,	MMK 615 per litre
	(e) Different kinds of Wine	Per litre price- from MMK 3001 to MMK 3750,	MMK 791 per litre
	(f) Different kinds of Wine	Per litre price- from MMK 3751 to MMK 4500,	MMK 966 per litre
	(g) Different kinds of Wine	Per litre price- from MMK 4501 to MMK 6000,	MMK 1,229 per litre
	(h) Different kinds of Wine	Per litre price- from MMK 6001 to MMK 7500,	MMK 1,580 per litre
	(i) Different kinds of Wine	Per litre price- from MMK 7501 to MMK 9000,	MMK 1,931 per litre
	(j) Different kinds of Wine	Per litre price- from MMK 9001 to MMK 10500,	MMK 2,282 per litre
	(k) Different kinds of Wine	Per litre price- from MMK 10501 to MMK 13500,	MMK 2,808 per litre
	(l) Different kinds of Wine	Per litre price- from MMK 13501 to MMK 16500,	MMK 3,510 per litre
	(m) Different kinds of Wine	Per litre price- from MMK 16,501 and above	50% per litre value
11	Wood logs and wood cuttings		5%
12	(a) Vans, saloons, sedans and estate wagons and coupe cars from 1501CC to 2000 CC except double cap 4 door pickup		10 %
	(b) Vans, saloons, sedans and estate wagons and coupe cars from 2001CC to 4000 CC except double cap 4 door pickup		30%
	(c) Vans, saloons, sedans and estate wagons and coupe cars 4001 CC and above except double cap 4 door pickup		50%
16	Kerosene, petrol, diesel, aviation jet fuel		5%
17	Natural gas		8%