



## Special Goods Tax Law

(2016, Pyidaungsu Hluttaw Law No. 11)  
9<sup>th</sup> Waxing of Pya-tho, 1377  
(18 January 2016)

The Pyidaungsu Hluttaw hereby enacts this law.

### Chapter (I)

#### Title, effectiveness and definitions

1. This Law shall be called the Special Goods Tax Law.
2. The provisions of this law shall come into force in the whole country from the 2016-2017 financial year.
3. The expressions contained in this law shall have the meanings given hereunder -
  - (a) “**Tax**” means the special goods tax to be paid under this law. Fines under this law are also included in this term.
  - (b) “**Assessee**” means a taxpayer who has to pay special goods tax.
  - (c) “**Special goods**” means goods contained in the schedule to this law.
  - (d) “**Manufacture**” includes the production of special goods at one’s own factory, workplace or workshop, or ordering others to produce them. This term includes every process by which goods are produced, whether natural or artificial, and also includes -
    - (1) with regard to the production of beverages including alcohol, beer, wine: distilling, rectifying, fermentation, bottling, adding any substance served as beverage, and other additions except blending according to the customer’s request;
    - (2) with regard to tobacco: reforming process from tobacco leaves or raw tobacco to a suitable product for smoking, snuffing, chewing; making cheroots, cigars, cigarettes and the like;
    - (3) with regard to any other special good: extraction, changing the quality, nature, size, form, composition and combining a single part or parts by either hand or machine.
  - (e) “**Manufacturer**” means the producer who produces the special goods at his own factory, workshop or workplace, or who orders the production of special goods.
  - (f) “**Importer**” means any person who imports the taxable special goods from abroad.
  - (g) “**Sale**” means selling special goods for cash, against credit, on consignment, or by a sae in advance.

- (h) “**Special goods owner**” means any person who owns special goods. The expression includes an owner of special goods, a representative or agent who has powers to deal with or control special goods, and any person who has an interest in special goods.
- (i) “**Traveller**” means any person who holds overseas travelling documents. The expression includes anyone who transits and continues the trip to other countries holding direct tickets.
- (j) “**Landed costs**” means the aggregate price specified by customs law for imported special goods, customs duty and cargo discharging expenses.
- (k) “**Duty free shop**” means a shop that has permission under specific terms and conditions to sell special goods to travellers.
- (l) “**Factory, workshop or workplace sales price**” means the sales price from the factory, workshop or workplace excluding the tax under this law.
- (m) “**Market price**” means a retail price of certain goods that occurs between unrelated persons at the time of selling and purchasing or, if it is impossible to set a market price, a price obtained through an estimated calculation under a prescribed method.
- (n) “**Return**” means a prescribed form to be furnished by the assessee under this law and in which the assessee presents the *[details of the]* production and sale of the special goods produced by him.
- (o) “**Assessment**” means specifying the tax to be paid by an assessee under this law. This expression includes the calculation and payment of the tax by the assessee himself and getting assessed by presenting the return.
- (p) “**Year**” means the financial year.
- (q) “**Ministry**” means Ministry of Finance of the Union Government.
- (r) “**Department**” means the Inland Revenue Department.
- (s) “**Director General**” means the Director General of the Inland Revenue Department.
- (t) “**Township Revenue Officer**” means the officer of the Township Revenue Office who has powers under this law to collect tax from tax payers. This expression also includes officers who have powers under this law to collect tax through the Large Taxpayers’ Office and Medium Taxpayers’ Offices.

## **Chapter II**

### **Charging tax and responsibility to pay tax**

- 4. (a) Anyone shall be assessed for the following activities as specified in the schedule to this law, and anyone who is dealing with the activities specified below is liable to pay the prescribed tax in accordance with the schedule to this law -
  - (1) Importing special goods into the country
  - (2) Manufacturing special goods in the country
  - (3) Exporting special goods to a foreign country

- (b) According to this law, anyone who is keeping or possessing special goods for which no tax was paid shall abide by the provisions of this law.
  - (c) Anyone who imports, exports, manufactures or keeps special goods shall abide by the provisions of this law and the provisions of the rules released according to this law.
5. In respect of assessable special goods according to section (4) -
- (a) If imported,
    - (1) The importer shall have to pay.
    - (2) The payable tax according to sub-clause (1) shall be collected by the customs department at the same time and with the same procedure as the collection of customs duty.
  - (b) If produced in the country, the manufacturer shall have to pay.
  - (c) If exported, the exporter shall have to pay.
6. (a) For any year, the Union Tax Law may prescribe for each financial year -
- (1) The descriptions in the schedule to this law can be amended, appended and annulled.
  - (2) Calculated tax rates based on value, quantity, weight or any other measurement shall be set for the tax payable for special goods listed in the schedule to this law.
  - (3) The tax to be assessed on special goods and the tax rates shall be set for exporting.
- (b) Regarding production in the country or the possession of special goods for which no tax was paid, the respective assessee shall submit the required information to the Township Revenue Officer so that the sales price can be determined according to the regulations. The Township Revenue Officer shall also request these information.
7. (a) The tax rate of special goods assessable according to section (4) shall be calculated based on the value of goods, quantity, weight or any other measurement on the following date -
- (1) The date on which customs clearance for the special goods is performed if they are imported;
  - (2) the date on which the special goods are produced if they are produced in the country;
  - (3) the date on which it is checked whether, and found that, someone possesses special goods for which no tax was paid.
- (b) Calculating the special goods sales price shall be done as follows -
  - (1) [*The special goods sales price*] shall be based on the market price approved by the Director General and the Management Committee of the Inland Revenue Department for the respective financial year if special goods are produced in the country, or if special goods for which no tax was paid under this law are checked and found in the hand of the goods' owner.

- (2) *[The special goods sales price]* shall be based on the landed costs if the special goods are imported.
8. (a) Anyone shall pay the assessable tax under this law as follows -
- (1) The tax shall be paid before the cargo is collected if the special goods are imported.
  - (2) The tax shall be paid within 10 days after the end of the month in which the special goods are sold if they were produced in the country.
  - (3) The tax shall be paid within 7 days from the date they were checked and found in the hand of the owner in case of special goods for which no tax was paid under this law.
- (b) In cases where compliance according to sub-section (a) is difficult, the methods approved by the Director General shall be complied with.

### **Chapter III**

#### **Exemptions and relief**

9. (a) No tax shall have to be paid for special goods described in the following -
- (1) Exported special goods except goods for which the Union Tax Law prescribes assessment upon export
  - (2) Special goods from duty free shops for travellers
  - (3) Special goods sold on board or on the plane while going, or flying, to a foreign country
  - (4) Temporary importation of special goods for re-export
  - (5) Special goods of domestic and international donors imported or produced in the country for social affairs, religion, health or education.
  - (6) Imported special goods for exempt persons according to international law or diplomatic conventions
  - (7) Fuel used for outbound aircraft
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, grant tax exemptions or reliefs for assessable special goods.
- (c) The Union Government may grant tax exemptions or reliefs for the following -
- (1) Special goods provided by international organizations to the state or purchased from funds provided by international organizations
  - (2) Special goods for which there is reciprocity *[of the exemption or relief]*.
  - (3) Special goods produced in the country or imported for the use by the Union Government for national defence and security organizations, except teak, hard wood logs and general wood cuttings, jade, rubies, sapphires, emeralds, diamonds and other precious stones and jewellery.

10. The following cases shall be prescribed by regulations -
  - (a) Procedures to comply with when temporarily importing special goods for which there is a re-export plan
  - (b) Procedures to comply with when disbursing refunds
11. A producer of special goods can deduct, from the tax assessable on the sale of his production, the tax which he had to pay when, in order to produce the kind of special goods, he imported, or purchased raw materials and half finished goods from other domestic producers of special goods. With regard to the production and sale of special goods, tax deduction is done under the regulations for assessing tax only once.

## **Chapter IV**

### **Duties and powers**

12. The Director General shall have the following duties and powers. These duties and powers can be delegated to personnel of the Department who can be requested to implement them.
  - (a) Setting the market price of special goods and setting the estimated sales price for factories, workshops and workplaces based on that market price
  - (b) Setting a taxation procedure for the case in which it is difficult to pay the tax on a certain date, thus postponing the date of taxation
  - (c) Promulgating procedures and directives
  - (d) Specifying forms
  - (e) Overseeing the premises of the working places, special goods and documents
  - (f) Inspecting and limiting the moving of special goods
  - (g) Searching and seizing special goods
  - (h) Managing and solving matters by acquiring samples
13. The appointee to whom duties and powers have been delegated by the Director General according to section (12) -
  - (a) The appointee has, in order to perform the duties and powers under the law, the right to access the premises of the working place and buildings and do freely everything necessary with regard to ledgers, evidence and other documents which are kept in any system; furthermore, he has the power to do the following.
    - (1) The right to make extracts of, and copy, those ledgers, evidence and other documents
    - (2) Registering, counting and inspecting goods, articles, artefacts and all kinds of containers within the premises
    - (3) The right to stamp, during inspection, ledgers for the ease of recognition, right to make extracts and right to copy

- (b) The appointee can require transportation vehicles to stop if they are about to leave from a warehouse in which the taxable special goods are stored.
  - (c) The appointee can request a search warrant from the township judge and if there are reasons to believe that *[the appointee's]* activities under this section are being impeded or rejected. In so taking action, the appointee shall report the facts obtained to the township judge and the respective Region or State Revenue Officer, Union Revenue Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office.
  - (d) When acting according to section (a), *[the appointee]* shall do so in front of the respective manufacturer or owner of the goods or their representative and two witnesses. Receipts shall be given if ledgers and documents are kept; furthermore, those shall be held only for a limited time, for the purpose of inspection.
14. If the confirmation letter written and signed by the Director General, stating that the appointee is appointed to perform the powers according to section (12), cannot be shown when the present resident requests proof of authority for entering the building or the premises of the workplace, it shall not be allowed to enter that building or the premises of the workplace or to remain there.

## **Chapter V**

### **Registration**

15. (a) A special goods manufacturer shall register with the respective Township Revenue Officer in compliance with the regulations.
- (b) The Township Revenue Officer can, according to the regulations, send a notification to the special goods manufacturer that he must register.
- (c) The Township Revenue Officer shall give a business registration certificate of the respective financial year if someone is applying to be registered in accordance with the regulations.

## **Chapter VI**

### **Furnishing returns**

16. (a) A manufacturer who produces goods in the country shall pay the tax for the assessable special goods within 10 days after the month in which the special goods were sold. Additionally, he shall send the return of the production and sale of the special goods for that month to the Township Revenue Officer.
- (b) The Township Revenue Officer can notify anyone who produces assessable special goods to send a return and to pay the assessable tax for producing and selling the special goods if there is reason to assume that special goods are produced.
- (c) An importer shall submit an import list to the Customs Department before the assessable cargo is collected.

## Chapter VII

### Assessment and refund

17. (a) *[Tax on]* the special goods shall be assessed based on the return if the Township Revenue Officer believes and is satisfied that the return submitted according to section (16), sub-section (a) and (b), is correct concerning the production of the special goods.
  - (b) The Township Revenue Officer can inspect other required evidence and can make an assessment if there is reason to believe that the information in the submitted return is incomplete with respect to the production and sale of the special goods.
  - (c) The Township Revenue Officer shall, within one month after the month in which the special goods were produced and sold, assess *[the tax of]* the manufacturer based on information obtained if the manufacturer had failed to submit a return regarding the producing of special goods. Before assessment, any person can be summoned for investigation and asked for information.
18. If the assessee is able to show with evidence that the tax paid exceeds the actual assessment, or this is found by the Township Revenue Officer, or this is found by the Custom Department, the excessive amount shall be refunded. The taxpayer can claim the refund within one year from the date of receiving the notification letter that a refund is available.

## Chapter VIII

### Re-assessment and amendment

19. (a) The Township Revenue Officer can make a re-assessment for any year in the following circumstances -
    - (1) No assessment was made although special goods tax was payable
    - (2) Under-assessment
  - (b) When making an assessment under sub-section (a), the effective rate for the respective year shall be assessed.
20. (a) Any specific mistake found in the assessment records by the Township Revenue Officer or reported by the assessee can be corrected or amended within three years from the date of the order.
- (b) Any specific mistake in an appellate order found by the Appellate Tribunal or the Union Territory Revenue Officer or the State or Region Revenue Officer or the Officer of the Large Taxpayers' Office or the Officer of the Medium Taxpayers' Office or reported by the appellant, can be corrected or amended within three years from the date of the order.
  - (c) In dealing with sub-section (a) and (b), the calculation shall be based on the effective rate of the respective year. If any correction or amendment causes an increase of the tax or a decrease of the refund, the taxpayer or appellant shall be given the opportunity to defend himself.

## Chapter IX

### Appealing

21. (a) If the assessee is unsatisfied with any order concerning him, he can appeal to the following persons and organizations -
- (1) Respective Region or State Revenue Officer or Union Territory Revenue Officer or Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office if the Township Revenue Officer assessed more than 1,000,000 Kyats
  - (2) The Tax Appellate Tribunal if the Region or State Revenue Officer or Union Territory Revenue Officer or Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office decided to assess more than 10,000,000 Kyats
  - (3) The Supreme Court of the Union in respect of any legal issue arising from a decision of the Tax Appellate Tribunal
- (b) (1) The taxpayer can appeal in accordance with the regulations if the taxpayer is unsatisfied with any order or any decision concerning him.
- (2) The letter of appeal shall be submitted within 30 days from the date of receiving the order or decision of the Township Revenue Officer.
- (c) The taxpayer or Township Revenue Officer shall make a submission within 60 days from the date of receiving the unsatisfactory order if the order was decided by the Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office.
- (d) The following period shall be deducted when calculating the deadline for the appeal -
- (1) Time needed to copy the appeal order
  - (2) Time asking for appeal without paying the tax in the full amount
- (e) If there is sufficient reason in respect of not meeting the deadline for appeal according to subsection (b) and (c), the Supreme Court of the Union, Tax Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office can still accept the appeal.
- (f) The appellant can appeal only if all of the following is duly performed -
- (1) Paying the payable tax in full
  - (2) Paying 50% of the assessment to, applying to appeal to, and complying with the decision of, the Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office.
- (g) The respective appellate office can pass appropriate orders after giving the appellant the opportunity to speak so that the appeal can be decided.
- (h) The decision of the Township Revenue Officer concerning tax of not more than kyats 1,000,000, the decision of the Region or State Revenue Officer, Union Territory Revenue

Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office concerning tax of not more than kyats 10,000,000 and the decision of Tax Appellate Tribunal concerning tax of more than kyats 10,000,000 (provided that no legal issues have arisen) shall be final.

- (i) If any legal issue has arisen at the Tax Appellate Tribunal, the appellant or the Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office or Officer of the Medium Taxpayers' Office can propose to the Tax Appellate Tribunal to request the Supreme Court of the Union to make a decision within 60 days from the date of receiving the order of the Tax Appellate Tribunal.
- (j) A person who had his proposal according to sub-section (i) rejected can apply to the Supreme Court of the Union within 60 days from the date of receiving the rejection order if the Tax Appellate Tribunal rejected the proposal.

## **Chapter X**

### **Offenses and penalties**

- 22. With regard to a person who failed to perform the following acts without appropriate reason, the Township Revenue Officer shall fine the person, and force the person to pay the fine or take the fine by own measures as follows for each failure -
  - (a) Kyats 5,000,000 for failure to register within the respective year.
  - (b) Kyats 5,000,000 for failure to report the information required for the determination of the market price in time under this law.
  - (c) 100% of the value of the special goods shall be imposed as a fine for possessing special goods for which no tax was paid; these special goods shall also be confiscated.
  - (d) 10% of the payable tax for failure to pay the tax within the period fixed by this law.
  - (e) 10% of the payable tax for the respective month for failure to submit the return in time.
  - (f) 50% of the value of special goods for failure to affix the specified tax seal on the special goods if this is found out by the Township Revenue Officer.
- 23.
  - (a) If anyone who evaded the tax or omitted the relevant information about the special goods in order to reduce the tax rate is found out, this person shall be allowed to make a complete disclosure within a certain period.
  - (b) If this person is able to provide a complete statement within the given period according to sub-section (a), he shall make the normal tax payment and pay the evaded amount, or the extra tax on the omitted quantity, one more time as a fine.
  - (c) If this person fails to provide a complete statement within the given period, both tax and fine payment according to sub-section (b) shall be imposed, and he shall also be sued.
- 24. A person under section 23 (a) shall be punished with imprisonment of not more than 3 years or with a fine not exceeding kyats 1,000,000 or with both if he is sued and convicted of having failed to

provide a complete statement within the given period or having omitted the information related to the quantity of the production of the special goods.

25. (a) Anyone shall be fined the equivalent of three times the payable tax and also be sued if he intentionally submitted, with an intention to cheat, an incorrect return related to the amount of production of special goods and incorrect evidence, knowing that the evidence was incorrect.
- (b) Anyone sued and convicted for committing the offence under sub-section (a) shall be punished with imprisonment of not more than 3 years or with a fine of not more than kyats 3,000,000 or with both.
26. Anyone sued and convicted with the relevant permission for having committed any of the following offences shall be punished with imprisonment of not more than 7 years.
  - (a) Misusing the powers vested by this law with dishonesty or in order to cheat
  - (b) Failing to implement the provisions of this law, or preventing performance of acts under this law, without sufficient reason.
27. Anyone bribing or attempting to bribe shall be sued according to criminal law or the law in force enacted particularly for this kind of crime.
28. Anyone being sued according to section (31) sub-section (d) and convicted of having failed to submit information without sufficient reasons shall be punished with imprisonment from one year to three years.

## **Chapter XI**

### **Collection**

29. If the payable tax is not paid within the specified period or not paid as per the method prescribed by the Director General -
  - (a) The taxpayer shall be considered a person in default [*literally: "an absentee"*] and the tax which was not paid shall be considered a pending tax.
  - (b) Pending tax of the taxpayer shall be collected as if it were pending income tax.

## **Chapter XII**

### **Miscellaneous**

30. The Tax Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office, Officer of the Medium Taxpayers' Office or Township Revenue Officer can request information from any person who is able to provide necessary information under this law.
31. If anyone who has been requested to submit information fails to submit the information under section (30),
  - (a) [*The deadline*] may be extended by 15 additional days.

- (b) If this person fails again to provide the necessary information within the additional time under sub-section (a), the Tax Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office, Officer of the Medium Taxpayers' Office or Township Revenue Officer can investigate, according to civil law procedures, the reason for the failure.
  - (c) If the investigation according to sub-section (b) reveals that the failure to submit was due to the loss of the respective documents and not due to an attempt to lose them, the person shall be allowed to submit the information under oath after trying to remember as much as he can.
  - (d) The person can be sued if the Tax Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, Officer of the Large Taxpayers' Office, Officer of the Medium Taxpayers' Office or Township Revenue Officer finds that there is no sufficient reason for the failure to submit.
32. No one wishing to leave the country shall do so if the group appointed by the Ministry for this case has not received evidence that there is no duty to pay tax under this law, or that the payable tax has already been paid.
- However, the Ministry shall release a notification granting exemptions.
33. (a) The collected tax from the Region or State except the tax collected on the import of special goods can be paid to the respective Region or State financial fund according to the percent ratio specified by the Union Government.
- (b) The fines collected for possessing special goods for which no tax was paid can be awarded as a reward according to the percent ratio specified by the Pyidaungsu Hluttaw.
34. The Ministry -
- (a) can, from among the assessable special goods, designate the special goods which shall be sold with a tax seal or for which other methods shall be used.
  - (b) can designate the methods such as selling with a tax seal, or using other methods.
  - (c) can designate the methods for storing and keeping special goods by a special goods bond.
35. The Ministry can designate the methods to follow with regard to special goods for which commercial tax is payable as per the provisions of the Commercial Tax Law, Union Tax Law 2014 and Union Tax Law 2015.
36. In implementing the provisions of this law -
- (a) The Ministry can promulgate rules, terms and conditions with the consent of the Union Government.
  - (b) Either the Ministry or the Director General can promulgate notifications, orders, directions and procedures with the consent of the Ministry.
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I hereby sign in accordance with the constitution of the Republic of the Union of Myanmar.

Thein Sein

President

Republic of the Union of Myanmar

### Schedule

#### Special goods for which special goods tax is assessable

Regarding the following special goods, the tax shall be assessed at the prescribed rates on the landed costs if the goods are imported; if the goods are produced and sold in the country, the tax shall be paid on the sales price shown by the factory, workshop or workplace or the sales price estimated by the Director General and the Management Committee of the Inland Revenue Department based on the market price, whichever is higher. The value tiers and tax rates of these special goods shall be determined according to the Union Tax Law enacted for the relevant fiscal year.

No.	Special goods	Value tier	Tax rate
1.	(a) Various kinds of cigarettes	20 sticks per pack with a sales price of up to Ks -----	Ks ----- per stick
	(b) Various kinds of cigarettes	20 sticks per pack with a sales price from Ks ---- to --- ---	Ks ----- per stick
	(c) Various kinds of cigarettes	20 sticks per pack with a sales price from Ks ---- to --- ---	Ks ----- per stick
	(d) Various kinds of cigarettes	20 sticks per pack with a sales price from Ks ---- to --- ---	Ks ----- per stick
	(e) Various kinds of cigarettes	20 sticks per pack with a sales price from Ks ---- to --- ---	Ks ----- per stick
	(f) Various kinds of cigarettes	20 sticks per pack with a sales price from Ks ----- and above	----- % of the price
	(g) Various kinds of cigarettes (imported)	Landed costs	%
2	Tobacco		%
3	Virginia tobacco, cured		%
4	Cheroots		%
5	Cigars		%
6	Pipe tobacco		%
7	Betel chewing		%

	preparation		
8	(a) Various kinds of liquor	Sales price up to Ks ----- per litre	Ks ---- per litre
	(b) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	Ks ---- per litre
	(c) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	Ks ---- per litre
	(d) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	Ks ---- per litre
	(e) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	Ks ---- per litre
	(f) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	
	(g) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	
	(h) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	
	(i) Various kinds of liquor	Sales price from Ks ----- to ----- per litre	
	(j) Various kinds of liquor	Sales price Ks ----- and above per litre	% of the litre price
	(k) Various kinds of liquor (imported)	Landed costs	%
9	Various kinds of beer		%
10	(a) Various kinds of wine	Sales price up to Ks. ----- per liter	Ks ----- per liter
	(b) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(c) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(d) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(e) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter

	(f) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(g) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(h) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(i) Various kinds of wine	Sales price from Ks ----- to ----- per liter	Ks ----- per liter
	(j) Various kinds of wine	Sales price Ks ----- and above per liter	% of liter price
	(k) Various kinds of wine (imported)	Landed costs	%
11	Teak, hard wood logs and teak and hardwood cuttings of 10 square inches and above		%
12	Jade, rubies, sapphires, emeralds, diamonds and other precious stones		%
13	Jewelry made from jade, rubies, sapphires, emeralds, diamonds or other precious stones		%
14	Pickup vehicles above 1800 CC, light vans, saloons, sedans and light wagons, estate wagons and coupés		%
15	Kerosene, petrol, diesel, aviation jet fuel		%
16	Natural gas		%