

UNION OF MYANMAR

# MYANMAR LAWS

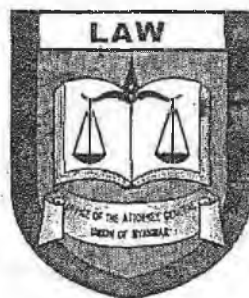
(2005)



PUBLISHED BY  
OFFICE OF THE ATTORNEY GENERAL

UNION OF MYANMAR

**MYANMAR LAWS**  
**( 2005 )**



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## **FOREWORD**

The Office of Attorney General ( OAG ) publishes the English version of Myanmar laws enacted in 2005 as "Myanmar Laws (2005)". Before this publication, OAG has published Myanmar Laws series ranging from 1988 to 2004 in implementation of its functions and duties vested upon it under the provisions of the Attorney General Law, 2001. OAG has also plans to publish the Myanmar Laws series in the coming years annually.

It is a well-known fact that the English version of Myanmar Laws, translated by OAG, helps the local and overseas readers to understand Myanmar Laws in proper English and renders assistance for more understanding on Myanmar legal framework.

OAG would host its website, < [www.oag.gov.mm](http://www.oag.gov.mm) > which will provide users to have access to some of Myanmar Laws digitally in the near future. It also has plans to provide users to enable them for search services at relevant OAG website.

This issue of Myanmar Laws contains six Myanmar Laws including the Anti-Trafficking in Persons Law. It is worthy to note that some provisions of this Law provide implementation of its international obligations by Myanmar. The Law further highlights some new legal ideas such as legal aid provided to trafficked victims. In addition, it has an index of laws, rules and procedures contained in Myanmar Laws series spanning from 1988 to 2005.

Though English translations of Myanmar Laws series are made by OAG, there may probably be some divergencies and ambiguities between Myanmar and English versions due to difference of two language systems. In such case, the Myanmar language text, being the original and authentic text, shall prevail.

**THE OFFICE OF THE ATTORNEY GENERAL**

**YANGON, UNION OF MYANMAR  
JANUARY, 2006**

# MYANMAR LAWS ( 2005 )

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**LAWS**

**The State Peace and Development Council**  
**The Law Amending the Transfer of Immoveable Property Restriction Law**  
**( The State Peace and Development Council Law No. 1/2005 )**  
**The 4th Waxing Day of *Pyatho*, 1366 M.E.**  
**( 13th January, 2005 )**

The State Peace and Development Council hereby enacts the following Law : -

1. This Law shall be called the Law Amending the Transfer of Immoveable Property Restriction Law.
2. The expression "Executive Committee of the Township People's Council" contained in section 8 and section 9 of the Transfer of Immoveable Property Restriction Law shall be substituted by the expression "Township Registration Committee"
3. Section 10 of the Transfer of Immoveable Property Restriction Law shall be substituted as follows : -  
  
"10. The relevant Township Registration Committee shall investigate in accordance with the procedures as to whether or not there is failure to register the immoveable property under section 8 or section 9, whether or not there is correctness in registration and whether or not there is concealment and submit its findings to the District Administrative Officer."

4. Section 13 of the Transfer of Immoveable Property Restriction Law shall be substituted as follows : -

"13. If any person who is responsible for registering immoveable property under section 8 or section 9 fails to register or wilfully makes false statement in registration or makes concealment, he shall, on conviction be punished with imprisonment for a minimum term of one year to a maximum term of three years, and the immoveable property involved in the offence shall also be confiscated."

**(Sd.) Than Shwe**

**Senior General**

**Chairman**

**The State Peace and Development Council**



**The State Peace and Development Council**  
**The State Supplementary Appropriation Law, 2005**  
( The State Peace and Development Council Law No. 2/2005 )  
The 12th Waxing Day of *Taboung*, 1366 M.E.  
( 21 March, 2005 )

The State Peace and Development Council hereby enacts the following Law : -

**Chapter I**

**Title and Period of Effectiveness**

1. (a) This Law shall be called the State Supplementary Appropriation Law, 2005.
- (b) This Law shall have effect for the 2004-2005 financial year.

**Chapter II**

**Sanctioned Allotment and Administration  
of Supplementary Expenditures**

2. (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules (1), (2), (3) and (4) in respect of the State Peace and Development Council, Multi-Party Democracy

General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments, State Economic Organizations and Cantonment Municipalities may incur the relevant expenditures shown against them.

- (b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 2004.
3. (a) The respective persons who have been assigned responsibility under section 2 may delegate the respective officials subordinate to them to administer the expenditures for which they are responsible.
- (b) In administering the expenditures, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 2004, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

**Chapter III**  
**Taking of Loans**

4. Kyats two hundred thousand million is further appropriated in addition to the amount of loans actually received after the execution of loan agreements mentioned in section 13 of the State Budget Law, 2004

**(Sd.) Than Shwe**  
**Senior General**  
**Chairman**  
**The State Peace and Development Council**

**The State Peace and Development Council, Multi-Party  
Government, Chief Justice, Attorney**

Serial Num- ber	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				<b>Kyats</b>
1	1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	<b>472,423,010</b>
2	3	Government	Prime Minister or a person delegated by the Prime Minister	
3	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	104,050,000
4	5	Attorney General	Attorney General or a person delegated by the Attorney General	31,400,000
5	6	Auditor General	Auditor General or a person delegated by the Auditor General	65,271,000
		<b>Total</b>		<b>1,178,644,010</b>

Democracy General Election Commission,  
General and Auditor General

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	...	116,272,100				
...	...	50,000,000,000				
...	...	63,831,500				
...	...	25,446,260				
...	...	12,722,200				
	...	50,218,822,060				

## Ministries and

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	255,675,500
2	2	Defence	- ditto -	
3	4	Progress of Border Areas and National Races and Development Affairs	- ditto -	445,822,700
4	5	Home Affairs	- ditto -	979,081,400
5	6	Immigration and Population	- ditto -	183,688,260
6	7	Religious Affairs	- ditto -	566,279,670
7	8	Social Welfare, Relief and Resettlement	- ditto -	177,161,100
8	9	Information	- ditto -	78,400,000
9	10	Culture	- ditto -	79,829,000
10	11	Education	- ditto -	3,351,979,980
11	12	Health	- ditto -	3,168,360,000
12	13	Sports	- ditto -	55,580,000
13	14	Labour	- ditto -	16,608,000
14	15	Forestry	- ditto -	274,235,000
15	16	Agriculture & Irrigation	- ditto -	6,247,464,000

## Departments

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital. Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	5,998,000	3,110,000				
...		24,997,000,000				
...	3,067,500,000	3,052,556,400				
...						
...	93,000	480,000,000				
...		48,378,500				
...		6,000,000				
...	8,042,000	383,333,750				
...		331,660,400				
...		163,870,000				
...		8,735,000,000				
...		1,717,734,300				
...	6,375,000	190,540,900				
...		14,166,000				
...		761,069,500				
...		5,476,236,000				

## Ministries and

Serial Num- ber	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
16	17	Livestock Breeding and Fisheries	Prime Minister or a person delegated by the Prime Minister	189,852,400
17	18	Mines	- ditto -	144,937,000
18	19	Industry No (1)	- ditto -	159,713,000
19	21	Science and Technology	- ditto -	320,024,000
20	22	Energy	- ditto -	4,000,000
21	23	Electric Power	- ditto -	748,831,000
22	24	Construction	- ditto -	10,030,459,000
23	25	Transport	- ditto -	46,485,000
24	26	Rail Transportation	- ditto -	39,402,200
25	27	Communications, Posts and Telegraphs	- ditto -	510,000
26	28	Commerce	- ditto -	172,190,000
27	29	Hotels and Tourism Services	- ditto -	21,081,660
28	30	Co-operatives	- ditto -	4,910,000
29	31	National Planning and Economic Development	- ditto -	233,141,000
30	32	Finance and Revenue	- ditto -	1,937,824,560
Total . . .				29,733,625,510



## Departments

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
	...	217,600,000				
...	...	7,000,000				
...	...	95,754,900				
...	...	1,360,856,000				
...	...	500,000				
...	...	2,491,000,000				
...	...	21,651,112,690				
...	...	10,802,338,000				
...	...	40,282,670				
...	...	352,500				
...	...	76,672,000			6,600,000	
...	...	...				
...	...	64,000,000				
...	311,000	125,118,000				
11,069,000,000	6,152,020,000	286,000				
11,069,000,000	9,240,339,000	83,293,528,910			6,600,000	..

## State Economic

Serial Num- ber	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	
				Current Expenditure
1	2	3	4	5
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 159,977,746,700
		Total . . .		159,977,746,700

## Organizations

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	...	33,504,905,030				
...	...	33,504,905,030				

## Cantonment

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
				5
1	2	3	4	5
1	1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 19,361,000
		Total ...		19,361,000

## Municipalities

[illegible]

**The State Peace and Development Council**  
**The State Budget Law, 2005**  
**( The State Peace and Development Council Law No. 3/2005 )**  
**The 6th Waning of *Taboung*, 1366 M.E.**  
**( 30th March, 2005 )**

The State Peace and Development Council hereby enacts the following Law : -

**PART I**

**Title and Date of Effectiveness**

1. (a) This Law shall be called the State Budget Law, 2005.
- (b) The provisions relating to commercial tax contained in section 28 to section 33 under Part VI of this Law and the provisions relating to income-tax contained in section 36 to section 45, the provisions contained in section 47 and section 48 and the provisions contained in section 51 to section 63 under Part VII shall take effect commencing from the assessment year 2005-2006.
- (c) With the exception of sections contained in sub-sections (b) of section 1 of this Law, the provisions of the remaining sections shall take effect commencing from 1st April, 2005 for the financial year 2005-2006.

## **PART II**

### **The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments**

#### **Chapter I**

#### **Receipts and Expenditures**

2. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.
3. (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1), (2), (3) and (4).  
(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.  
(c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6.
- (b) The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Peace and Development Council, together with objects and reasons case-wise.
5. In respect of any alterations of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 2005-2006 financial year submitted to the State Peace and Development Council.

## Chapter II

### Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions :
  - (i) being expenditure which cannot be anticipated .



- (ii) being a case in which expenditure must be incurred within the financial year ;
  - (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditures from the reserve fund shall be made only by the decision of the Government.
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Peace and Development Council together with objects and reasons case-wise.

7. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in respect of receipt of amounts in excess of or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditures incurred with the sanction of the Government under section 4. Provided that, if expenditures in conformity with the conditions contained in section 6 are not covered by the reserve fund allowed under this Law, then such expenditure may be submitted to the State Peace and Development Council together with objects and reasons case-wise.

### Chapter III

#### Taking of Loans

8. For the purpose of projects or for expenditures shown in the State Budget, the Government may take loans by issuing security bonds guaranteed by Government or debentures or by other means, within the country or from abroad. Reasonable rates of interest may be prescribed for such loans. Conditions for repayment, redemption or provision otherwise may also be stipulated.

9. Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be issued when payment of the loan becomes due.

10. The State Economic Organizations and Cantonment Municipalities may take loans from abroad for their projects, with the approval of the Government.

11. The Government may grant permission to any Government Department to borrow money from abroad for any project.

12. (a) The Government may empower the Minister of the Ministry of Finance and Revenue for carrying out wholly or partly the duties contained in this Chapter III.

(b) The Minister for the Ministry of Finance and Revenue may, on behalf of the State, furnish guarantees for taking of loans under this Chapter III.

13. During the financial year commencing from 1st April, 2005 and ending on 31st March, 2006 the total amount of loans actually received by execution of loan agreements under this Chapter III shall not exceed Kyats four hundred thousand million.

### **PART III**

#### **State Economic Organizations**

14. The State Economic Organizations shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.

15. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (5) and (6).

(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.

(c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

(a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 2005-2006 financial year submitted to the State Peace and Development Council, together with objects and reasons therefor.

(b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

## PART IV

### Cantonment Municipalities

17. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
18. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8).  
(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.  
(c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
19. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 2005-2006 financial year submitted to the State Peace and Development Council, together with objects and reasons therefor.  
(b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.
20. The Cantonment Municipalities may collect only such rates and taxes permitted under the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

## **PART V**

### **Development Committees and Municipalities**

21. The Government may grant loans and contributions to the Development Committees and Municipalities

## **PART VI**

### **Commercial Tax**

22. In the list of non-taxable goods contained in annexed Schedule (1) of the Commercial Tax Law, serial numbers 66, 67, 68, 69, 70, 71 and 72 shall be inserted respectively after serial number 65, as mentioned in Schedule (9) of this Law.

23. In the list of goods on which tax shall be levied at 5 per cent contained in annexed Schedule (2) of the Commercial Tax Law, serial numbers 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, and 58 shall be inserted respectively after serial number 31, as mentioned in Schedule (10) of this Law.

24. In the list of goods on which tax shall be levied at 10 per cent contained in annexed Schedule (3) of the Commercial Tax Law.

- (a) the expression "Containers buckets made of iron or steel and metal plated utensils" contained in serial number 58 shall be substituted by the expression, "boxes, containers, buckets made of iron or steel and metal plated boxes, buckets and utensils";
- (b) serial numbers 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133 and 134 shall be inserted respectively after serial number 120, as mentioned in Schedule (11) of this Law.

25. In the list of goods on which tax shall be levied at 20 per cent contained in annexed Schedule (4) of the Commercial Tax Law, serial numbers 89, 90 and 91 shall be inserted respectively after serial number 88, as mentioned in Schedule (12) of this Law.

26. In the list of goods on which tax shall be levied at 25 per cent contained in annexed Schedule (5) of the Commercial Tax Law,

- (a) the expression, "light vans, saloons, sedans, light wagons, estate wagons and coupes contained in serial number 22 shall be substituted by the expression, "light vans, saloons, sedans, light wagons, estate wagons, coupes and jeeps";
- (b) the expression, "gramophone records" contained in serial number 41 shall be substituted by the expression, "gramophone records laser discs and memory sticks";
- (c) serial numbers 52, 53, 54 and 55 shall be inserted respectively in Schedule (13) of this Law.

27. In the list of services contained in annexed Schedule (7) of the Commercial Tax Law, serial numbers 6, 7, 8, 9 and 10 shall be inserted respectively after serial number 5, as mentioned in Schedule (14) of this Law.

28. Notwithstanding the provisions contained in annexed Schedule (1) to Schedule (6) and in serial number 3 of Schedule (7) of the Commercial Tax Law, if foreign currency is included in the proceeds of sale or total proceeds of sale received by any person from any production and sale of goods in respect of the kinds of goods contained in Schedule (1) to Schedule (6) or from any commercial transaction of purchase and sale of goods contained in serial number 3 of Schedule (7), commercial tax equivalent to 8 per cent of the amount of foreign currency so included shall be paid in such foreign currency.

29. Notwithstanding the provisions contained in annexed Schedule (1) to Schedule (6) and in serial number 3 of Schedule (7) of the Commercial Tax Law, if Kyat is included in proceeds of export and sale received by any person from production and sale of goods in respect of the kinds of goods contained in Schedule (1) to Schedule (6) or from any commercial transaction of purchase and sale of goods contained in serial number 3 of Schedule (7) in border trade between the Union of Myanmar and the People's Republic of China, the Union of Myanmar and the Republic of India, the Union of Myanmar and Thailand, commercial tax equivalent to 8 percent of the amount of Kyat so included shall be paid in Kyat.

30. The provisions contained in sections 28 and 29 shall not be applicable to proceeds of sale from export items re-exported by the enterprises by cutting, making and packing (CMP) system. However, if sale is made locally in foreign currency, commercial tax equivalent to 8 per cent of the proceeds of sale shall be paid in such foreign currency.

31. For the avoidance of double tax payments, if any person has previously paid commercial tax for a certain type of goods in foreign currency, no commercial tax shall be assessed again on export sale proceeds in foreign currency for such goods.

32. The provisions contained in sections 28, 29 and 30 shall not be applicable to the exemption and relief from tax permitted by notification issued under section 8 of the Commercial Tax Law.

33. Whoever imports goods in border trade between the Union of Myanmar and People's Republic of China, the Union of Myanmar and Republic of India, the Union of Myanmar and Thailand, and the Union of Myanmar and Bangladesh, using Kyat or foreign currency, as a special case, shall pay tax in kyat if the landed cost of goods was paid in kyat, and shall pay tax in foreign currency if the landed cost of goods was paid in such foreign currency according to the rates prescribed in the

the Commercial Tax Law. The commercial tax to be paid in this manner shall not apply to the goods exempted from commercial tax on imports under any existing law.

**PART VII**  
**Income Tax**

**Chapter I**  
**Definition**

34. The interpretation of expressions contained in this Part shall be as mentioned in the Income-tax Law.

**Chapter II**  
**Income-tax Rate for Private Sector**

35. Any person having income under the head of salary shall be assessed income tax at rates prescribed in the following table : –

Serial Number	Level of income to be assessed income-tax on the remaining income of salary after deducting the reliefs prescribed		Rate of Income-tax to be assessed
	From	To	
	<b>Kyat</b>	<b>Kyat</b>	
1	1	5000	3 per cent
2	5001	10000	5 per cent
3	10001	20000	7 per cent
4	20001	30000	10 per cent
5	30001	50000	12 per cent
6	50001	70000	15 per cent
7	70001	90000	16 per cent
8	90001	110000	17 per cent
9	110001	150000	18 per cent
10	150001	200000	19 per cent
11	200001	300000	20 per cent
12	300001	500000	22 per cent
13	500001 and above		30 per cent



36. In case of non-resident Myanmar citizens, the income-tax shall be assessed at the rate of 10 per cent on the total income accrued abroad in foreign currency before any reliefs allowed under section 6 of the Income-tax Law are deducted.

37. In case of a foreigner engaged in any project or transaction of the State or sponsored by the State, with the approval of the Ministry concerned the income-tax shall be assessed at the rate of 20 per cent of the total income, earned in kyats by such person, before any reliefs allowed under section 6 of the Income-tax Law are deducted.

38. In case of an association of persons formed in a foreign country, which is engaged in any project, or transaction of the State or sponsored by the State, with the approval of the Ministry concerned, the tax shall be assessed at the rate of 30 per cent of the total income, earned in Kyats by such association of person, before any reliefs allowed under section 6 of the Income-tax Law are deducted.

39. In case of a company incorporated and registered in Myanmar under the Myanmar Companies Act or under the Special Company Act, 1950, the income tax shall be assessed at the rate of 30 per cent of the total income, earned in kyats by such company, before any reliefs allowed under section 6 of the Income-tax Law are deducted.

40. In the case of a non-resident foreigner, the income-tax shall be assessed at the rate of 35 per cent of the total income before any reliefs allowed under section 6 of the Income-tax Law are deducted. (If the income is earned in foreign currency, the income-tax shall be paid in such foreign currency. However, if the Income-tax calculated at the relevant rates mentioned in the table under section 41 exceeds the sum calculated at 35 per cent, then the greater sum of income-tax shall be paid.)

41. With the exception of sections 36, 37, 38, 39 and 40, the income earned under the heads—profession, business, property, income from undisclosed source and income from other source—shall be assessed income tax at rates mentioned in the following table : —

Serial Number	Level of income to be assessed income-tax on the remaining income after deducting the reliefs prescribed		Rate of Income-tax to be assessed
	From	To	
	Kyat	Kyat	
1	1	5000	5 per cent
2	5001	10000	10 per cent
3	10001	20000	11 per cent
4	20001	30000	12 per cent
5	30001	40000	14 per cent
6	40001	50000	15 per cent
7	50001	80000	16 per cent
8	80001	110000	17 per cent
9	110001	150000	18 per cent
10	150001	200000	19 per cent
11	200001	300000	20 per cent
12	300001	400000	22 per cent
13	400001	1000000	25 per cent
14	1000001	2000000	35 per cent
15	2000001 and above		40 per cent

**Chapter III**  
**Income-tax Rates for Co-operative Societies**

42. Income of Primary Co-operative Society, Co-operative Syndicate, Union of Co-operative Syndicates or Central Co-operative Society formed and registered under the Co-operative Society Law, shall be assessed income-tax at rates mentioned in the following table : –

Serial Number	Level of income to be assessed income-tax on the remaining income after deducting reliefs prescribed		Rate of Income-tax to be assessed
	From	To	
	<b>Kyat</b>	<b>Kyat</b>	
1	1	5000	3 per cent
2	5001	10000	5 per cent
3	10001	20000	7 per cent
4	20001	30000	10 per cent
5	30001	50000	12 per cent
6	50001	70000	15 per cent
7	70001	90000	16 per cent
8	90001	110000	17 per cent
9	110001	150000	18 per cent
10	150001	200000	19 per cent
11	200001	300000	20 per cent
12	300001	500000	22 per cent
13	500001 and above		30 per cent

#### **Chapter IV**

##### **Income-tax Rate for State-owned Economic Organizations**

43. The income-tax on the total income of the State-owned Economic Organizations shall be assessed at the rate of 30 per cent, before any reliefs allowed under section 6 of Income-tax Law are deducted.

#### **Chapter V**

##### **Income-tax Rates on Profits Gained from Capital Assets of Private Sector, Co-operative Societies and State-owned Economic Organization**

44. The tax on the profit gained from capital assets shall be assessed at the rate of 10 per cent before any reliefs allowed under section 6 of the Income-tax Law are deducted. However, in the case of a non-resident foreigner, the income-tax shall be assessed at the rate of 40 per cent.

#### **Chapter VI**

##### **Income-tax Rate of Enterprises of Private Sector and Co-operative Societies Undertaken with a Permit of the Myanmar Investment Commission**

45. With the exception of an enterprise undertaken by cutting, making and packing (CMP) System, the enterprise is undertaken with a permit issued by the Myanmar Investment Commission, the income-tax shall be assessed at the rate of 30 per cent on its total income before any reliefs allowed under section 6 of the Income-tax Law are deducted.

## **Chapter VII**

### **Determination of Non-assessable Income**

46. In assessing income-tax under the head of salary under section 35, no income-tax shall be assessed if total income of salary does not exceed Kyats 30000.

47. In assessing income-tax under sections 41 and 42, no income-tax shall be assessed if the total income does not exceed Kyats 30000.

48. If capital assets of one or more if are sold, exchanged or transferred, and if the total value of such transaction within a year does not exceed Kyats 100000, no income-tax shall be assessed thereon.

49. In assessing income-tax in cases where, the income exceeds the amount shown in sections 46, 47 and 48, but the excess is not substantial, the Ministry of Finance and Revenue may, by notification, prescribe special modes of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without imposing a heavy burden.

50. Notwithstanding any provision contained in sub-section (b) of section 4 of the Income-tax Law, no additional income-tax shall be assessed other than the taxes to be assessed under the rates of this Part.

## Chapter VIII

### Exemption and Relief

51. The basic relief allowed under sub-section (a) and clause (1), of sub-section (b) of section 6 of the Income-tax Law shall be an amount equivalent to 20 per cent of each class of income. Provided that, the total of basic reliefs for a year shall not exceed Kyat 12000.

52. The reliefs for the spouse and children of an assessee, other than an association of persons under clause (2) of sub-section (b) of section 6 of the Income-tax Law, shall be allowed as follows : –

- (a) Kyats 5000 for only one spouse of an assessee ;
- (b) Kyats 1000 for each child not over 5 years of age ;
- (c) Kyats 1200 for each child above 5 years of age, who has not yet attained 10 years ;
- (d) Kyats 1600 for each child above 10 years of age, who has not yet attained 15 years ;
- (e) Kyats 2000 for each child who is above 15 years.

53. The reliefs allowed under clauses (3) and (4) of sub-section (b) of section 6 of the Income-tax Law shall be the amount actually paid by the assessee during the relevant income year.

## Chapter IX

### Income-tax Assessment in Kyat and Foreign Currency

54. Notwithstanding any provision contained in the Income-tax Law, with the exception of an enterprise undertaken by cutting, making and packing (CMP) system, Myanmar citizens, who earn foreign currency from the sale of goods produced, carrying out any kind of business, and any kind of service shall pay 2 per cent of the total foreign currency earned as income-tax in such foreign currency.

55. Payment of income-tax at the rate 2 per cent on the total receipts of foreign currency earners prescribed in section 54 shall not be applicable to receipts of enterprises doing business under a permit issued by the Myanmar Citizens Investment Law with the exception of an enterprise undertaken by cutting, making and packing (CMP) system.

56. Notwithstanding any provision contained in the Income-tax Law, if the enterprise undertaken by cutting, making and packing (CMP) system earns foreign currency, the income-tax shall be paid at the rate of 10 percent on the said earnings in such foreign currency.

57. With the exception of an enterprise undertaken by cutting, making and packing (CMP) system, if the enterprises carrying out under a permit issued under the Myanmar Citizens Investment Law earn foreign currency, the income-tax shall be calculated according to the provisions contained in Regulation 5-B of the Income-tax Regulations and be paid in such foreign currency.

58. Notwithstanding any provision contained in clause (1) of sub-section (n) of section 3 of the Income-tax Law, if a resident foreigner earns any of the following types of income in foreign currency, the income-tax shall be paid at the rate of 15 per cent on the total foreign currency earnings in such foreign currency : —

- (a) income from renting building, apartment, vehicles, machineries and other property;
- (b) income under the head of salary ;
- (c) with the exception of an association of persons, the income derived from service rendered as agent, income under the head of profession and income from other services such as advisory and agency.

59. Notwithstanding any provision contained in clauses (1) and (2) of sub-section (n) of section 3 of the Income-tax Law, if resident Myanmar citizens and non-resident Myanmar citizens earn any type of income mentioned in section 58 in foreign currency, the income-tax shall be paid at the rate of 10 per cent in such foreign currency on the total foreign currency earned.

60. The provisions contained in sections 58 and 59 shall not be applicable to income of enterprises carrying out under the permit issued under the Union of Myanmar Foreign Investment Law. Provided that in respect of receipts from enterprises carrying out under the permit issued under the Foreign Investment Law, the income-tax shall be paid at in foreign currency at the same rate which is applicable to Myanmar citizens who earn foreign currency.



61. With the exception of enterprise undertaken by cutting, making and packing (CMP) system, if a resident foreigner earns foreign currency from the sale of goods produced, carrying out any kind of business and any kind of service, the income-tax on such receipt shall be calculated according to the provisions contained in Regulation 5-B of Income-tax Regulations and be paid in such foreign currency.

62. In the private sector and co-operative sector, if the proceeds of export sale in border trade between the Union of Myanmar and the People's Republic of China, the Union of Myanmar and the Republic of India, the Union of Myanmar and Thailand are received in Kyats, the income-tax shall be paid in Kyat on the said total proceeds of sale. Provided that, it is not applicable to the income of enterprises carrying out under a permit issued under the Myanmar Citizens Investment Law.

63. If an enterprise carrying out under a permit issued under the Myanmar Citizens Investment Law earns income in Kyat, the income-tax shall be calculated and paid according to the provisions of the Income-tax Law. If it earns income both in Kyat and foreign currency, the income-tax shall be calculated and paid according to the provisions of Regulation 5-B of the Income-tax Regulations.

(Sd.) Than Shwe  
Senior General  
Chairman

The State Peace and Development Council

**The State Peace and Development Council, Multi-Party  
Government, Chief Justice, Attorney**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman			20,130,000
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			1,200,000
3	Government	Prime Minister or a person delegated by the Prime Minister			12,560,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			650,000,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			16,000,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			20,000,000
	<b>Total....</b>				<b>719,890,000</b>

**Democracy General Election Commission,  
General and Auditor General**

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	150,000					
	1,000					
	151,000					

**The State Peace and Development Council, Multi-Party  
Government, Chief Justice,**

Serial Number	Subject	Responsible Person	Current	Payment
			Expenditure	of Interest
1	2	3	4	5
			Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	1,735,500,000	
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	29,000,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	328,000,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	995,000,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	470,000,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	990,000,000	
	Total . . .		4,547,500,000	

Democracy General Election Commission,  
Attorney General and Auditor General

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
5,000,000	674,919,490				
	23,448,000				
	15,004,124,000				
	220,873,350				
	96,114,550				
	228,223,050				
5,000,000	16,247,702,440				

## Ministries and

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
1	Tax levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	108,220,000,000	
1	Excise duty		3,600,000,000	
2	Commercial tax		94,000,000,000	
3	Licence fees on imported goods		400,000,000	
4	State Lottery		6,050,000,000	
5	Taxes on Transport		1,130,000,000	
6	Sales proceeds of stamps		3,040,000,000	
2	Taxes levied on income and ownership	- ditto -	97,471,028,000	
1	Income-tax		74,281,000,000	
2	Profit-tax		23,190,028,000	
3	Customs duties	- ditto -	5,000,000,000	
1	Customs duties		5,000,000,000	
4	Taxes levied on utility of State owned properties	- ditto -	4,187,892,000	
1	Taxes on land (Land Revenue)		85,620,000	
2	Water Tax and Embankment Tax		25,702,000	
3	Tax on extraction of forest products		1,599,700,000	
4	Tax on extraction of minerals		16,570,000	
5	Tax on fisheries		2,460,000,000	
6	Tax levied on rubber		300,000	

[illegible]

## Ministries and

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
5	Receipts from the State Economic Organizations	Prime Minister or a person delegated by the Prime Minister		219,000,665,000
6	Foreign Affairs	- ditto -		
7	Defence	- ditto -		
8	Progress of Border Areas and National Races and Development Affairs	- ditto -		
9	Home Affairs	- ditto -		
10	Immigration and Population	- ditto -		
11	Religious Affairs	- ditto -		
12	Social Welfare, Relief and Resettlement	- ditto -		
13	Information	- ditto -		
14	Culture	- ditto -		
15	Education	- ditto -		
16	Health	- ditto -		
17	Sports	- ditto -		
18	Labour	- ditto -		
19	Forestry	- ditto -		
20	Agriculture & Irrigation	- ditto -		
21	Livestock Breeding and Fisheries	- ditto -		
22	Mines	- ditto -		



## Departments

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
8,200,000							
11,652,348,000							
14,335,000							
315,356,200							
90,000,000							
10,615,000							
78,520,000							
551,403,500							
45,135,000							
4,726,139,130			156,842,000				
3,427,686,200		900,000	48,912,000		10,860,000		
70,015,000		50,000					
50,606,000							
350,002,300			4,133,000				
8,589,244,000		30,850,000	1,000,000				
563,280,000							
75,500,000		100,000					

## Ministries and

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
23	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister		
24	Industry No. (2)	- ditto -		
25	Science and Technology	- ditto -		
26	Energy	- ditto -		
27	Electric Power	- ditto -		
28	Construction	- ditto -		
29	Transport	- ditto -		
30	Rail Transportation	- ditto -		
31	Communications, Posts and Telegraphs	- ditto -		
32	Commerce	- ditto -		
33	Hotels and Tourism Services	- ditto -		
34	Co-operative	- ditto -		
35	National Planning and Economic Development	- ditto -		
36	Finance and Revenue	- ditto -		
37	Pensions and Gratuities	- ditto -		
	Total . . .		214,878,920,000	219,000,665,000

## Departments

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
156,047,700							
230,000							
658,937,560			300,000				
15,000							
3,000,000							
6,075,000,000		10,000,000					
530,777,000							
1,270,652,000							
265,000,000							
440,000,000						2,750,000	
13,005,000							
66,466,100			1,654,000				
237,011,600		250,400,000				15,000,000	
1,626,591,400	22,221,000			82,880,000			
501,000							
41,961,620,690	22,221,000	292,300,000	212,841,000	82,880,000	10,860,000	17,750,000	

## Ministries and

Serial Num- ber	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	440,000,000	
2	Defence	- ditto -	95,763,020,000	
3	Tatmadaw Affairs	- ditto -	300,000	
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	2,627,000,000	
5	Home Affairs	- ditto -	16,132,000,000	
6	Immigration and Population	- ditto -	1,271,000,000	
7	Religious Affairs	- ditto -	776,000,000	
8	Social Welfare, Relief and Resettlement	- ditto -	910,000,000	
9	Information	- ditto -	1,229,000,000	
10	Culture	- ditto -	572,000,000	
11	Education	- ditto -	44,383,000,000	
12	Health	- ditto -	13,268,000,000	
13	Sports	- ditto -	902,500,000	
14	Labour	- ditto -	287,500,000	
15	Forestry	- ditto -	3,258,000,000	
16	Agriculture & Irrigation	- ditto -	20,043,000,000	
17	Livestock Breeding and Fisheries	- ditto -	1,079,300,000	3,130,000
18	Mines	- ditto -	638,000,000	

## Departments

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
		Disburse- ment of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
5,182,000	112,645,180					
...	55,098,499,000					
...						
6,147,000,000	14,159,867,540					
254,947,810	1,538,726,710					
...	66,908,650					
112,992,000	185,991,400					
58,870,000	1,413,712,800					
	1,709,654,700					
58,060	2,035,699,090					
307,500	11,461,750,000					
3,321,000	7,577,536,800					
12,565,000	1,079,914,600					
165,000	108,792,450					
540,400	1,110,006,800					
413,000	45,722,571,220					
432,600	1,498,101,000		1,021,600			
	106,483,000					

## Ministries and

Serial Num- ber	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
19	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister	218,746,000	
20.	Industry No. (2)	- ditto -	92,200,000	
21.	Science and Technology	- ditto -	2,000,500,000	
22.	Energy	- ditto -	52,100,000	
23.	Electric Power	- ditto -	2,033,000,000	
24.	Construction	- ditto -	10,227,800,000	
25.	Transport	- ditto -	1,198,600,000	8,247,750
26.	Rail Transportation	- ditto -	522,000,000	
27.	Communications, Posts and Telegraphs	- ditto -	34,500,000	
28.	Commerce	- ditto -	362,000,000	
29.	Hotels and Tourism Services	- ditto -	70,000,000	
30.	Co-operatives	- ditto -	1,381,060,000	
31.	National Planning and Economic Development	- ditto -	1,203,000,000	5,000
32.	Finance and Revenue	- ditto -	1,957,427,000	82,322,486,000
33.	Pensions and Gratuities	- ditto -	4,499,000,000	
34.	Gratuities and Commuted Pensions	- ditto -	1,501,000,000	
35.	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1, 2 & 3 or a person delegated by such responsible person		
	Total ...		231,002,553,300	82,333,868,750

## Departments

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
		Disburse- ment of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	116,560,500					
	65,100,600					
170,000	12,888,109,500					
	6,039,000					
	30,315,473,390					
	76,727,541,000					
564,500	39,474,507,720		116,699,710			
	440,932,700					
680,000	16,444,170					
220,000	240,514,000					
90,000	20,702,500					
	225,221,000					
2,148,000	1,422,996,200					
232,482,000	332,888,300		175,276,000	17,500,000	30,000	
						100,000,000
6,833,148,870	307,279,891,520		292,997,310	17,500,000	30,000	100,000,000

## State Economic

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total . . .			



**Organizations**

Receipts						Receipts from Investment in Organizations
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		
				Recovery of Loans	Drawal of Loans	
6	7	8	9	10	11	12
Kyats 859,417,339,000	Kyats	Kyats 23,500,000	Kyats 14,034,000	Kyats	Kyats 455,409,000	Kyats
859,417,339,000		23,500,000	14,034,000		455,409,000	

## State Economic

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
1	State Economic Organizations	Kyats Prime Minister or a person delegated by the Prime Minister	Kyats 788,175,609,000
	Total ...		788,175,609,000

## Organizations

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats 136,408,050,180	Kyats	Kyats 802,557,000	Kyats	Kyats
		136,408,050,180		802,557,000		

## Cantonment

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total ...			

**Municipalities**

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
107,823,000							
107,823,000							

**Cantonment**

Serial Number	Subject	Responsible Person	Current Expenditure
			4
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 91,289,000
	Total . . .		91,289,000

## Municipalities

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		23,213,000				
		23,213,000				

**Annexed Schedule (1) of The Commercial Tax Law**  
**Goods that are not to be taxed**

Serial Number	Description of Goods
66	State Flag.
67	Different kinds of rosaries.
68	Different kinds of rulers, erasers and sharpeners.
69.	Briquettes substitute for firewood.
70	Coconut Oil
71	Different kinds of eggs such as fowl eggs, duck eggs
72	Pumpkin seeds, water-melon Seeds.



## Schedule (10)

**Annexed Schedule (2) of The Commercial Tax Law**  
**Goods that are to be taxed at the rate of 5 per cent**

Serial Number	Description of Goods
32	Containers not yet used for beverages
33	Containers not yet used for purified drinking water
34	Containers not yet used for canned food
35	Mohingar, nangyi, nanpyar, rice noodle, rice vermicelli etc.
36	Different kinds of seeds, tubers, all sorts of grafted branch, grafted plant, all kinds of seedling
37	Different kinds of mosquito repellents
38	Different kinds of rice powder (Nourishment powder for children)
39	Different kinds of snacks made of rice
40	Thanakha block, liquid, thanakha powder, or thanakha cake (Livonia Acidosis) including medicinal thanakha
41	Personal goods such as chop-sticks, baskets, mats, sieves, round trays, walls of bamboo matting made of bamboo, rattan or kind of reed.
42	Different kinds of salted fish
43	Different kinds of pickled prawn, pickled fish
44	Jaggery, brown sugar slab.
45	Animal feed (other than fodder)
46	Different kinds of Sprays, (not being insecticides) for plants, fruits, flowers and leaves
47	Fried fish-ball, fried fish-crispies, fried meat-ball, fried prawn-ball, fried dried prawn, fried shrimp-paste
48	Different kinds of pickie such as mango pickle, marian pickle
49	Different kinds of dried prawn / dried prawn powder, dried fish
50	Different kinds of sausages, such as pork-sausage, chicken-sausage
51	Soya bean milk
52	Vermicelli made from beans
53	Joss sticks, incense sticks, sandalwood stick
54	Sanitary towels and articles for monthly use by women
55	Glazed jars, earthen jars
56	Tubes not yet used for tooth-paste
57	Dried bean and assorted fried bean
58.	Dried punpkin's seeds, dried water-melon's seeds, dried sunflower's seeds

## Schedule (11)

**Annexed Schedule (3) of The Commercial Tax Law**  
**Goods that are to be taxed at the rate of 10 per cent**

Serial Number	Description of Goods
121	Different kinds of charcoal stoves, spare parts and accessories thereof
122	Different kinds of Diesel stoves, spare parts and accessories thereof
123	Different kinds of Gas Stoves, spare parts and accessories thereof
124	Sleepers
125	Different kinds of Tooth-paste
126	Purified drinking water
127	Cashew nut
128	Walnut
129	Articles made of cotton, sponge, cork, coir, spring, etc.
130	Fabrics and utensils made of gold embroidery and silver embroidery
131	Different kinds of Shampoos
132	Rubber ballon and rubber ring (elastic rubber ring)
133	Glass vases
134	Ready made drinks such as coffee mix, tea mix, milo, overtine and quaker oats

## Schedule (12)

**Annexed Schedule (4) of The Commercial Tax Law**  
**Goods that are to be taxed at the rate of 20 per cent**

<b>Serial Number</b>	<b>Description of Goods</b>
89	Pure gold, gold, platinum
90	Mixed concrete
91	Different kinds of Formica

## Schedule (13)

**Annexed Schedule (5) of The Commercial Tax Law**  
**Goods that are to be taxed at the rate of 25 per cent**

Serial Number	Description of Goods
52	Decorating materials for cars
53	Articles made of fibre
54	Articles made of aluminium
55	Computers, parts and accessories thereof

## Schedule (14)

## Annexed Schedule (7) of the Commercial Tax Law

Services taxable according to the rates of tax shown against them

Serial Number	Type of Services	Amount upon which computation is to be made	Rate of Tax (%)
6	Tourism business (including business of tourist guide)	Total amount of proceeds obtained from tourists	5
7	Cleaning and oiling of motor vehicles	Total amount of proceeds including the cost of materials	10
8	Other Insurance business except life insurance business	Total amount of premium	5
9	Beautifying business Body beautifying and fitness business including hairdressing	Total amount of proceeds including the cost of materials	5
10	Printing business, computer word processing business and computer designing business (not including photostat business)	Total amount of proceeds	5

**The State Peace and Development Council**  
**The Law Amending the Workmen's Compensation Act, 1923**  
**( The State Peace and Development Council Law No. 4/2005 )**  
**The 4th Waxing Day of *Kason*, 1367 M.E.**  
**( 11th May, 2005 )**

The State Peace and Development Council hereby enacts the following Law : -

1. This Law shall be called the Law Amending the Workmen's Compensation Act, 1923.
2. Clause (n) (i) of sub-section (1) of section 2 of the Workmen's Compensation Act, 1923 shall be substituted as follows:  

"(i) any person employed otherwise than by way of manual labour whose monthly wages exceed the amount prescribed by notification by the Ministry of Labour, with the approval of the Government; or"
3. In the Workmen's compensation Act, 1923, the expression" Kyats 2,160 and Kyats 7,200" contained in clause A (i) of sub-section (1) of section 4, the expression "two hundred Kyats" contained in clause A (ii) of sub-section (1) of section 4, the expression "Kyats 3,024 and Kyats 10,080" contained in clause B (i) of sub-section (1) of section 4, the expression "twelve hundred Kyats" contained in clause B (ii) of sub-section (1) of section 4, the expression "one hundred Kyats" contained in the proviso of sub-section (1) of section 8 shall be substituted respectively by the expression "the amount of compensation

prescribed by notification by the Ministry of Labour, with the approval of the Government."

- 4 The expression "subject to a maximum of thirty Kyats" contained in clause D (ii) of sub-section (1) of section 4 of the Workmen's Compensation Act, 1923 shall be deleted.
- 5 The expression "ten Kyats" contained in sub-section (2) of section 8, the expression "twenty five Kyats" contained in sub-section (4) of section 8, the expression "three hundred Kyats" contained in the first proviso of sub-section (1) of section 30 of the Workmen's Compensation Act, 1923 shall be substituted respectively by the expression "the amount of money prescribed by notification by the Ministry of Labour, with the approval of the Government."
- 6 The expression "shall be punishable with fine which may extend to one hundred Kyats" contained in sub-section (1) of section 18 A of the Workmen's Compensation Act, 1923 shall be substituted by the expression "shall be punishable with fine which may extend to Kyats 10,000."

**(Sd.) Than Shwe**

**Senior General**

**Chairman**

**The State Peace and Development Council**

**The State Peace and Development Council  
The Anti Trafficking in Persons Law**

( The State Peace and Development Council Law No. 5 / 2005 )  
The 11th Waxing Day of *Tawthalin*, 1367 M.E.  
( 13th September, 2005 )

The State Peace and Development Council hereby enacts the following Law : -

**Chapter I**

**Title, Jurisdiction and Definition**

1. This Law shall be called the Anti Trafficking in Persons Law.
2. This Law shall have jurisdiction on any person who commits any offence cognizable under this Law in the Union of Myanmar, or on board a vessel or an aircraft registered under the existing law of the Union of Myanmar, or on a Myanmar citizen or foreigner residing permanently in the Union of Myanmar who commits the said offence outside the country.
3. The expressions contained in this Law shall have the meanings given here under : -
  - (a) **Trafficking in Persons** means recruitment, transportation, transfer, sale, purchase, lending, hiring, harbouring or receipt of persons after committing any of the following acts for the purpose of exploitation of a person with or without his consent :



- (1) threat, use of force or other form of coercion;
- (2) abduction;
- (3) fraud,
- (4) deception;
- (5) abuse of power or of position taking advantage of the vulnerability of a person;
- (6) giving or receiving of money or benefit to obtain the consent of the person having control over another person.

Explanation (1) **Exploitation** includes receipt or agreement for receipt of money or benefit for the prostitution of one person by another, other forms of sexual exploitation, forced labour, forced service, slavery, servitude, debt-bondage or the removal and sale of organs from the body.

Explanation (2) **Prostitution** means any act, use, consummation or scheme involving the use of a person by another, for sexual intercourse or lascivious conduct in exchange for money, benefit or any other consideration.

Explanation (3) **Debt-bondage** means the pledging by the debtor of his / her personal labour or services or those of a person under his / her control as payment or security for a debt, when the length and nature of service is not clearly defined or when the values of the services as reasonably assessed is not applied toward the liquidation of the debt.

- (b) **Pornography** means representation through exhibition, indecent show, publication, cinematography or by use of modern information technology of a sexual activity or of the sexual parts of a person for primarily sexual purpose.

- (c) **Trafficked victim** means a person on whom trafficking in person has been committed.
- (d) **Organized criminal group** means a structured group of three or more persons, for a certain period with the aim of committing a serious crime, in order to obtain directly or indirectly a benefit relating to money or material.

**Explanation :** Structured group means a group that is not randomly formed for the immediate commission of an offence and that does not need to have formally defined rules for the functions and duties of its members, continuity of its membership or a developed structure.

- (e) **Serious crime** means an offence punishable with imprisonment for a term of four years or more under any existing law.
- (f) **Transnational crime** means an offence committed in more than one State, or an offence committed in one State but a substantial part of its preparation, planning, direction or control takes place in another State, or an offence in which the offenders are involved in an organized criminal group of another State or an offence committed in one State, which has affects on another State.
- (g) **Controlled delivery** means the technique to expose and take action against the principal offenders, effect control with the consent of the relevant authority and proceed on their arrangement, when the import, export, entry, passing through or departure of illegal or suspected property or person in the Union of Myanmar or into the territory of a foreign State is found, on inspection.
- (h) **Property** means movable property in any form, being corporeal or incorporeal, tangible or intangible, animate or inanimate or immovable

property. This expression also includes legal documents evidencing title, negotiable instruments and benefits pertinent to property.

- (i) **Imprisonment for life** means imprisonment passed on a convicted person to serve in the prison until death.
- (j) **Child** means a person who has not attained the age of 16 years.
- (k) **Youth** means a person who has attained the age of 16 years but has not attained the age of 18 years.
- (l) **Central Body** means the Central Body for Suppression of Trafficking in Persons formed under this Law.

## Chapter II

### Aims

4. The aims of this Law are as follows : -
  - (a) to prevent, and suppress the trafficking in persons as a national duty as it damages the pride and pedigree of Myanmar nationality that should be valued and safeguarded by Myanmar race;
  - (b) in preventing and suppressing trafficking in persons to pay particular attention to women, children and youth;
  - (c) to enable effective and speedy investigation to expose and take action against persons guilty of trafficking in persons and to prevent further trafficking in persons by passing effective and deterrent punishment;
  - (d) to liaise and coordinate with international organizations, regional organizations, intergovernmental organizations formed between governmental organizations and non-governmental organizations in accordance with the international conventions relating to suppression of trafficking in persons which Myanmar has acceded;

- (e) to perform effectively the functions of rescuing, receiving, safeguarding, rehabilitation and reintegration into society of trafficked persons.

### **Chapter III**

#### **Formation of the Central Body and Functions and Duties Thereof**

5. (a) The Government shall form the Central Body for Suppression of Trafficking in Persons comprising the Minister for the Ministry of Home Affairs as the Chairman, the Deputy Minister for the Ministry of Home Affairs, the Deputy Minister for the Ministry of Social Welfare, Relief and Resettlement and the Deputy Attorney General as Deputy Chairman, Director-General of Myanmar Police Force as Secretary and suitable persons from among the following as members:
  - (1) heads of relevant government departments and organizations;
  - (2) Representatives from the non-governmental organizations;
  - (3) relevant experts;
 (b) The Chairman of the Central Body may if necessary assign a suitable person from among the members as the Joint Secretary.
  
6. The functions and duties of the Central Body are as follows : -
  - (a) submitting suggestions to the Government for laying down a State policy and working programmed relating to suppression of trafficking in persons;
  - (b) forming the required working groups to implement its functions and duties and determining the functions and duties thereof;
  - (c) forming the different levels of State, Divisional, District and Township Bodies for Suppression of Trafficking in persons and determining the functions and duties thereof;

- (d) forming the bodies comprising experts to perform research works for carrying out suppression of trafficking in persons effectively and assigning duty thereto and supervising thereof;
- (e) forming sector-wise Monitoring Mechanism and Evaluation Team comprising experts and assigning duty thereto to obtain the necessary substantive data relating to suppression of trafficking in persons;
- (f) laying down the necessary arrangements for the relief, resettlement, rehabilitation, and reintegration into the mainstream of society for the trafficked victims;
- (g) communicating and coordinating with international organizations, foreign States, local and foreign non-governmental organizations, and obtaining assistance for work relating to suppression of trafficking in persons, protecting and rendering assistance, resettlement and rehabilitation;
- (h) directing as may be necessary to seize immovable properties involved in an offence under this Law as exhibit;
- (i) directing when necessary the attachment and sealing of immovable properties involved in the offence, which have been seized as exhibits; in prosecuted offence, disposal as may be necessary in accordance with the final order of the relevant Court;
- (j) reporting to the Government from time to time the implementation activities under this Law;
- (k) carrying out functions and duties relating to suppression of trafficking in persons assigned by the Government from time to time.

The Central Body shall form the following working groups comprising suitable Persons and may form other required working groups to carry out the implementation of the suppression of trafficking in persons : -

- (a) Working Group on Prevention of Trafficking in Persons and Protection of Trafficked Victims, headed by the Deputy Minister for the Ministry of Home Affairs;
- (b) Working Group on Legal Framework and Prosecuting Measures headed by the Deputy Attorney General;
- (c) Working Group on Repatriation, Reintegration and Rehabilitation of Trafficked Victims, headed by the Deputy Minister for the Ministry of Social Welfare, Relief and Resettlement.

#### **Chapter IV**

##### **Functions and Duties of the Working Groups**

8. The functions and duties of the Working Group on Prevention of Trafficking in Persons and Protection of Trafficked Victims are as follows:
  - (a) forming Sub-Working Groups to carry out effectively the prevention of trafficking in persons according to schemes approved by the Central Body;
  - (b) performing effectively works relating to educating and publication of the danger of trafficking and evil consequences to the people for the prevention of trafficking in persons;
  - (c) sharing information by laying down the prevention of trafficking in persons programmes, communicating and exchanging news with domestic and foreign network.
  - (d) communicating and coordinating with different levels of State, Divisional, District and Township bodies on suppression of trafficking in persons;
  - (e) supervising the set-up of specially trained force for the prevention of trafficking in persons, speedy and effective investigation and exposure;

- (f) scrutinizing and permitting to enable the use of the controlled delivery system upon requirement when exposing and investigating the trafficking in persons and liaising and coordinating with foreign States, if necessary;
- (g) laying down and carrying out working programmes relating to protection and assistance to the trafficked victims programmes especially women, children and youth;
- (h) laying down and carrying out working programmes relating protection and assistance in conformity with the stipulations foreigners who are trafficked victims and have arrived in Myanmar;
- (i) arranging the required training and educating of persons who will undertake the duty of protecting the trafficked victims;
- (j) obtaining assistance of the relevant government departments, organizations and non-governmental organizations for the effective implementation of this Law;
- (k) recommending the enhanced communication and cooperation with international organizations and regional organization and entering into bilateral or multilateral agreements;
- (l) carrying out other functions and duties assigned by the Central Body.

9. The functions and duties of the Working Group on Legal Framework and Prosecuting Measures are as follows :

- (a) drafting and submitting to the Central Body the necessary draft of the rules, procedures, notifications, orders and directives for the determination of security status of related informatic of trafficked victims for the dignity and security and identification of trafficked victims, in respect of the prevention of trafficking in persons;
- (b) coordinating with the relevant prosecution bodies to impose effective and severe punishment upon the persons who have committed the offence

of trafficking in persons and to prosecute with valid evidence in accordance with law;

- (c) laying down and carrying out necessary arrangements for the effective protection of trafficked victims and witnesses in prosecution cases under this Law;
- (d) submitting to the Central Body, in respect of the commission of trafficking in persons offence as transnational organized crime,, if necessary, to give assistance or to obtain assistance between States;
- (e) communicating and coordinating with the different levels of State, Divisional, District and Township Bodies for suppression of trafficking in persons;
- (f) implementing by laying down the training programme and enhancing skills programmes in order to take effective action under this Law;
- (g) obtaining assistance of relevant government departments, organizations, and non-governmental organizations to enable the effective implementation of this Law;
- (h) carrying out other functions and duties assigned by the Central Body.

10. The functions and duties of the Working Group on Repatriation, Reintegration and Rehabilitation of Trafficked Victims are as follows :

- (a) coordinating and cooperating with relevant government departments, organizations and non-governmental organizations for the repatriation of the trafficked victims, to their native place, enquiring the circumstances of the relevant family, medical examination of trafficked victims with their consent, consolation and education and other necessary assistance;
- (b) laying down schemes and implementing to get the vocational education, based on the education and technical knowledge and to get employment opportunities for the rehabilitation of trafficked victims;



- (c) communicating and coordinating with different levels of State, Divisional, District and Township Bodies for Suppression of Trafficking in Persons;
- (d) arranging to enable utilization from the rehabilitation fund established under this Law for the suppression of trafficking in persons and protection of trafficked victims, in carrying out the rehabilitation works for the trafficked victims;
- (e) obtaining assistance of the relevant government departments, organizations and non-governmental organizations for the effective implementation of this Law;
- (f) carrying out other functions, and duties assigned by the Central Body.

## **Chapter V**

### **Safeguarding the Rights of Trafficked Victims**

11. In order not to adversely affect the dignity of the trafficked victims :
  - (a) if the trafficked victims are women, children and youth, the relevant Court shall, in conducting the trial of offences of trafficking in persons, do so not in open Court, but in camera for the preservation of their dignity, physical and mental security.
  - (b) with respect to trafficking in persons, the publication of news at any stage of investigation, prosecution, adjudication shall be made only after obtaining the permission of the relevant Body for the Suppression of Trafficking in Persons Body.
  - (c) person not involved in this case shall not be allowed to peruse or make copies of documents contained in the proceedings.

12. The Central Body shall, if the trafficked victims are women, children and youth, make necessary arrangements for the preservation of dignity, physical and mental security.

13. The Central Body :

- (a) shall not take action against the trafficked victims for any offence under this Law.
- (b) shall determine whether or not it is appropriate to take action against the trafficked victims for any other offence arising as a direct consequence of trafficking in persons.
- (c) shall, if the trafficked person who re-entered the country has a right of permanent residence protect his right to get permanent residence, security and relevant status.

14. The Central Body shall arrange and carry out for the security of life of trafficked victims and to arrange according to their wishes for repatriation and resettlement as much as possible.

15. The Central Body shall in the prosecution of a person guilty of trafficking in persons coordinate with the relevant Ministries for the temporary residence in Myanmar and repatriation to the relevant State of the trafficked victim who is a foreigner, after giving the testimony.

## **Chapter VI**

### **Special Protection of Trafficked Victims, Women Children and Youth**

16. The Central Body and relevant Working Groups shall, with respect to the trafficked victims who are women, children and youth :

- (a) give special protection of their dignity and identification and necessary security and assistance

- (b) carry out to send them back to their parents or guardian if after scrutiny it is found that it is the best condition for them.
- (c) arrange other suitable and secure protection when there is no condition for repatriation to the parents and guardian or inappropriate condition for repatriation.
- (d) arrange with emphasis on freedom of expression of their desire and freedom of choice according to their age and maturity.
- (e) carry out with special arrangement for remedy of their physical and mental damage, giving vocational education based upon education and technique and medical examination and medical treatment with their consent.
- (f) give protection by keeping confidential the information relating to them.

17. The Central Body shall lay down and carry out programmes of security and other protection for the trafficked victims women, children and youth during the period of prosecution of persons guilty of any offence of trafficking in persons under this Law or during the period of instituting a suit for compensation for tort by the trafficked victim for the trafficking in persons.

18. The Central Body shall lay down and carry out the programmes to conduct necessary training courses for persons performing the functions and duties relating to the protection of trafficked victims especially women, children and youth.

## **Chapter VII**

### **Repatriation, Reintegration and Rehabilitation**

19. The Central Body shall, after coordination with the relevant departments, organizations and non-governmental organizations for the repatriation of trafficked victims, reintegration into the mainstream of the society resettlement and rehabilitation the trafficked victims carry out as follows :

- (a) arranging and carrying out necessary coordination for the repatriation of the trafficked victims;
- (b) arranging the temporary shelter at a safe place or appropriate house for the trafficked victims;
- (c) rehabilitating the social aspect;
- (d) hiring a lawyer if necessary in a suit instituted by the trafficked victim for his/her grievance, requesting the Office of the Attorney General for a Law Officer to conduct in the case or assisting in hearing with interpreter;
- (e) laying down the security programmes and arranging for other rights entitled while the trafficked victims are giving testimony or contesting a case;
- (f) arranging medical examination and giving medical treatment with the consent of the trafficked victims;
- (g) arranging for teaching of vocational education based upon education and technical opportunities for the survival of the life of the trafficked victim.

20. The responsible officials of the Embassies of the Union of Myanmar in foreign States shall provide necessary protections for trafficked victims of Myanmar citizens or permanent resident foreigners of Myanmar and coordinate with the relevant responsible persons for sending them back to Myanmar.

21. The expenditures relating to suppression of trafficking in persons may be borne by the State in accordance with the provisions of this Law.

## **Chapter VIII**

### **Establishment of the Fund**

22. The Central Body may for the purpose of utilizing for the suppression of trafficking in persons, repatriation and rehabilitation of trafficked victims :

- (a) establish a fund with money supported by the State and money donated from local and foreign sources.

- (b) accept and administer the property supported by the State and property donated from local and foreign sources.

23. The Central Body shall :

- (a) in coordination with the Auditor General's Office determine the procedures relating to the maintenance of the fund and the administration of the property supported and donated.
- (b) keep the functions under sub-section (a) in accordance with the procedures and shall submit to the inspection by the person assigned by the Auditor General.

## **Chapter IX**

### **Offences and Penalties**

24. Whoever is guilty of trafficking in persons especially women, children and youth shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 10 years to a maximum of imprisonment for life and may also be liable to a fine.

25. Whoever is guilty of trafficking in persons other than women, children and youth shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 5 years to a maximum of 10 years and may also be liable to a fine.

26. Whoever is guilty of any of the following acts shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 3 years to a maximum of 7 years and may also be liable to a fine :

- (a) adopting or marrying fraudulently for the purpose of committing trafficking in persons.

- (b) causing obtaining unlawfully the necessary documentary evidence documents or seal for enabling a trafficked victim to depart from the country or enter into the country.

27. Whoever is guilty of making use or arranging with a trafficked victim for the purpose of pornography shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 5 years to a maximum of 10 years and may also be liable to a fine.

28. Whoever

- (a) is guilty of trafficking in persons with organized criminal group as provided in section 24 shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 20 years to a maximum of imprisonment for life and may also be liable to a fine;
- (b) is guilty of trafficking in persons with organized criminal group as provided in sections 25, 26 or 27 shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 10 years to a maximum of imprisonment for life and may also be liable to a fine;
- (c) is found to be a member of an organized criminal group shall, on conviction be punished with imprisonment under sub-section (a) or subsection (b) whether he has personally taken part or not in the commission of the offence.

29. Whoever is also guilty of a serious crime provided in sub-section (e) of section 3, in committing trafficking in persons shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 10 years to a maximum of imprisonment for life or death sentence.

30. Any public official who demands or accepts money and property as gratification either for himself or for another person in carrying out investigation, prosecution

and adjudication in respect of any offence under this Law shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 3 years to a maximum of 7 years and may also be liable to a fine.

31. Whoever is guilty of any offence provided in this Law shall, after a prior conviction for the same offence be liable to the maximum punishment provided for such subsequent offence.

32. Whoever prepares, attempts, conspires, organizes, administers or abets, or provides financial assistance to commit or in commission of any such offence shall be liable to the punishment provided in this Law for such offence.

33. The Court shall, in passing a sentence for any offence provided in this Law, pass an order for confiscation or disposal in accordance with the stipulations of the property involved in the offence, which have been seized as exhibits. It may pass an order to pay damages to the trafficked victim from the money confiscated or from the proceeds of sale of property or from the fine.

## **Chapter X**

### **Miscellaneous**

34. If an exhibit involved in any offence prosecuted under this Law is not easily producible before the Court, such exhibit need not be produced before the court. However, a report or other relevant documentary evidence as to the manner of custody of the same may be submitted. Such submission shall be deemed as if it were a submission of the exhibit before the Court and the relevant Court shall pass an order for disposal of the same in accordance with this Law.

35. The Ministry of Home Affairs shall form the Staff Office as may be necessary in accordance with the stipulations for the purpose of assistance in carrying out the functions and duties of the Central Body.

36. Notwithstanding anything provided in any existing Laws, action shall be taken only under this Law on offences relating to trafficking in persons.

37. In prosecuting any offence under this Law, prior sanction of the Central Body or any Body assigned by the Central Body shall be obtained.

38. In implementing the provisions contained in this Law;

- (a) the Ministry of Home Affairs may with the approval of the Government; issue such rules and procedures as may be necessary.
- (b) the Central Body and the relevant Ministries may issue notifications, orders and directives, and the relevant government departments and organizations may issue such orders and directives as may be necessary.

(Sd.) Than Shwe  
Senior General  
Chairman

The State Peace and Development Council



**The State Peace and Development Council**  
**The Board of Yangon City Electric Power Supply Law**  
 ( The State Peace and Development Council Law No. 6 / 2005 )  
 The 7<sup>th</sup> Waning of *Tazaungmone*, 1367 M.E.  
 ( 22<sup>nd</sup> November, 2005 )

The State Peace and Development Council hereby enacts the following Law : -

**Chapter I**  
**Title and Definition**

1. This Law shall be called the Board of Yangon City Electric Power Supply Law.
2. The following expressions contained in this Law shall have the meanings given hereunder ;
  - (a) **Electric Power** means the electric power produced from steam turbines or hydro-power turbines or fuel engine or natural gas turbines or nuclear power plant or solar power plant or by any other means.
  - (b) **Electric Power Works** means the works of exploration, production, transmission and distribution of electric power.
  - (c) **Area of Yangon City Electric Power Supply** means the area prescribed by the Ministry of Electric Power, with the approval of the Government for the purpose of this Law.
  - (d) **Consumer of the Electric Power** means the persons who uses the electric power owned by the Board of Yangon City Electric Power Supply.

- (e) **Act of Wastage** means an act done by any means to waste electric power intentionally, causing loss to the Board.
- (f) **Board** means the Board of Yangon City Electric Power Supply formed under this Law.

## **Chapter II**

### **Formation of the Board**

- 3. The Ministry of Electric Power, with the approval of the Government :
  - (a) shall form the Yangon City Electric Power Supply Board comprising from a minimum of seven members to a maximum of fifteen members with technicians and suitable citizens, in order to carry out electric power works effectively within the area of the Yangon City Electric Power Supply.
  - (b) shall determine the Chairman, Vice-Chairman, Secretary and Joint-Secretary and assign duty thereof in forming the Board.
  - (c) may alter and form the Board as may be necessary.
  - (d) shall determine the pay and remuneration entitled to the members.
- 4. The Board shall be directly responsible to the Minister of the Ministry of Electric Power.
- 5. The Joint-Secretary of the Board is the Head of the Office.
- 6. The Board shall have the right to operate under its own name and common seal and shall have perpetual succession and the right to sue and be sued in its corporate name.

## **Chapter III**

### **Functions and Duties of the Board**

- 7. The Board shall perform the following functions and duties within the area of the Yangon City Electric Power Supply :

- (a) laying down the policy, guidance and supervision, that are required in the implementation of the provisions of this Law;
- (b) carrying out measures for enhancing the development of the electric power sector for Yangon City on a par with international standard;
- (c) carrying out measures to supply sufficient electric power to the consumers of electric power;
- (d) carrying out measures to prevent cut off of the supply of electric power, the loss of electric power and to collect electric power fees fully;
- (e) distributing electric power to the consumers of electric power in line with prescribed voltage and current systematically, in accordance with the stipulations;
- (f) supervising the collection of electric power fees from the consumer of electric power;
- (g) inspection of the electric power works owned by the Board and causing inspection to be made by a team or by any individual;
- (h) inspection of the use of electric power and causing inspection to be made by any individual;
- (i) carrying out measures for the competency and work-site discipline of the personnel of the Board.
- (j) coordinating, if necessary, with the government departments and organizations in carrying out the duties and functions of the Board;
- (k) carrying out other functions and duties assigned from time to time by the Ministry of Electric Power.

#### Chapter iv

#### Powers of the Board

8. The Board has the powers to carry out the following in the area of Yangon City Electric Power Supply:

- (a) performing the electric power works ;
- (b) purchasing necessary electric power at the rate prescribed by the Ministry of Electric Power ;
- (c) determining and altering the rates of electric power fee with the approval of the Ministry of Electric Power ;
- (d) cutting off the electric power supply if there is failure to pay electric power fees during the prescribed period ;
- (e) utilizing electric power fees and the money received by other means in accordance with the stipulated regulations and conditions ;
- (f) granting permission, if necessary to any organization or any individual to operate any electric power works as a business taking charges with the approval of the Ministry of Electric Power in the locality where electric power cannot be supplied fully as yet by the Board ;
- (g) arranging for development of electric power works and safety from electrical danger by making use of modern and advanced technology ;
- (h) scrutinizing and permitting the application for the use of electric power ;
- (i) cutting off electric power, if necessary, after investigation on the loss of electric power and the use of electric power by illegal means, and passing decision on the prescribed compensation ;
- (j) passing decision on the compensation to be paid by any person who has committed any act contained in section 26, section 27 and section 28 ;

- (k) filing information report or causing information report to be filed at the relevant Police Station to take action against offences contained in this Law ;
- (l) exercising the powers conferred by the Ministry of Electric Power, from time to time.

9. The Board may delegate its functions, duties and powers conferred under section 7 and section 8 to any personnel of the organization.

## **Chapter V**

### **Organizational Set-up and Formation of Offices at Different Levels**

10. The Board shall draw up the necessary organizational set-up, based on the electric power works to be implemented, with the approval of the Ministry of Electric Power.
11. The Board shall form offices at different levels to carry out the electric power works within the area of Yangon City Electric Power Supply as follows:
- (a) The Board of Yangon City Electric Power Supply Office;
  - (b) The District Electric Power Supply Offices;
  - (c) The Township Electric Power Supply Offices.
12. The Board, in accordance with the guidance of the Ministry of Electric Power:
- (a) has the right to appoint the necessary personnel within the organizational set-up;
  - (b) shall determine the pay and remunerations of the personnel;
  - (c) may, in coordination with the relevant government department and organizations, transfer and appoint personnel who can carry out electric power works effectively.

13. The Board shall carry out service affairs such as granting leave, granting pension, taking action and granting permission to resign in accordance with the service regulations stipulated for public servants.

14. The Board:

- (a) in appointing personnel, may expend up to 30 percent of the annual income accrued ;
- (b) if it is desired to expend more than the percentage, provided in sub-section (a), may obtain the approval of government, through the Ministry of Electric Power.

15. The Board may delegate powers relating to service affairs to the Head of the Office, as may be necessary for enabling the supervision of the personnel.

## **Chapter VI**

### **Inspection**

16. The Board may inspect the electric-power works and use of electric power, in accordance with the stipulations and may confer the duty of inspection on a team headed by a member or on any member or any personnel.

17. The Board or the inspection team and person assigned duty of inspection under section 16 have the right to enter into the relevant land and building to inspect the electric power works and the use of electric power.

18. The Board or the inspection team and person assigned duty of inspection by the Board may:

- (a) examine the person who operates electric power works and the consumers of electric power;
- (b) may summon and examine the owner of the relevant land and building, if necessary.

## **Chapter VII**

### **Finance**

19. The Board shall subsist on its own funds. In addition, it shall take responsibility for all its financial matters. It may take loans with the approval of the Ministry of Electric Power from the Government, or local and foreign organization or person, if its own funds are insufficient.

20. The Board shall open a bank account for its funds and separate bank account for foreign currency accrued to it and may expend in accordance with the procedures, rules and regulations.

21. (a) The Government may determine the amount of maximum net profit which can be kept and expended by the Board.

(b) The Board shall expend the saved net profits which exceed the amount of net profit determined under sub-section (a), in accordance with the decision of the Government.

22. The Board shall :

(a) scrutinize the annual budget estimate and submit and obtain the approval of the Ministry of Electric Power;

(b) submit the progress of the annual finance and auditing of accounts to the Ministry of Electric Power within 90 days after the expiry of the financial year.

## **Chapter VIII**

### **Maintenance of Fund and Auditing of Accounts**

23. In order that the Head of the Office may maintain the accounts systematically and to enable auditing thereof the Board shall prescribe the accounts procedures in coordination with the Office of the Auditor-General.

24. The Head of the Office shall :

- (a) compile and keep the accounts in accordance with the accounts procedures prescribed by the Board ;
- (b) in respect of the accounts compiled and kept under sub-section (a), submit to the auditing by the person assigned by the Ministry of Electric Power or the Auditor - General.

### **Chapter IX**

#### **Compensation for Injury**

25. In the event of injury, physical disability or death due to negligence or failure to carry out duty by the Board or by person assigned duty by the Board, the aggrieved person shall receive the following compensation from the Board:

- (a) if aggrieved person is not covered by the Workmen's Compensation Act, the compensation prescribed by rules or procedures issued under this Law ;
- (b) if aggrieved person is covered by the Workmen's Compensation Act, the compensation prescribed under the said Law or the compensation prescribed under sub-section (a), whichever is larger in amount.

### **Chapter X**

#### **Compensation for Offences**

26. The Board shall, in respect of electric power works being carried out by the Board, pass an order on any person who has committed any of the following acts to cause payment of the current value of electric power owned by the Board and electrical equipment owned by the Board that have been damaged or lost or the prescribed compensation for the loss caused by such commission to be made to the Board in accordance with the stipulations:



- (a) abstracting, causing act of wastage, reselling illegally, using illegally or stealing and using of electric power dishonestly;
- (b) destroying any of the electrical equipment;
- (c) destroying any of the electric power works.

27. The Board shall pass an order on any person who commits any of the following acts in respect of electric power owned by the Board, which is in the process of execution by the Board, to pay the prescribed amount of money as compensation to the Board :

- (a) transferring without the permission of the Board any electrical equipment to any other person ;
- (b) allowing the use of electric power by way of distributing to any other person, without the permission of the Board ;
- (c) using the electric power not allowed to be used for commercial purpose from general purpose meter or domestic power meter ;
- (d) consumption of electric power exceeding the power load limit of the industrial power meter ;
- (e) diverting of electric current without the permission of the Board ;
- (f) cutting off electric power line without the permission of the Board.

28. The Board shall pass an order on any person who operates any electric power work as a business, taking charges without the permission of the Board, in the locality where electric power can not be supplied fully as yet by the Board to pay the prescribed fees as compensation for the loss to the Board.

## **Chapter XI**

### **Appeal**

29. Any person dissatisfied with the order passed by the Board in respect of compensation under section 26, section 27 and section 28 :

- (a) may appeal to the Ministry of Electric Power within 30 days from the date of receiving the order causing payment of compensation to be made ;
- (b) shall have the right to appeal only after the compensation prescribed by the Board has been paid.

30. The Ministry of Electric Power may revise, set aside and confirm the order passed by the Board in an appeal case under sub-section (a) of section 29.

31. The decision of the Ministry of Electric Power made under section 30 shall be final and conclusive.

32. If the person on whom order to pay compensation has been passed wins in the appeal, he shall be entitled to get back the compensation in accordance with the decision of the Ministry of Electric Power.

## **Chapter XII**

### **Offences and Penalties**

33. Whoever dishonestly abstracts, causes wastage, resells illegally, uses illegally or consumes illegally the Board - owned electric power shall be deemed to have committed theft of electric power under the Penal Code.

34. Whoever dishonestly diverts electric current, cuts off electric power supply-line, damages any of the electric power works shall, on conviction, be punished with imprisonment for a term which may extend from a minimum of 5 years to a maximum of 10 years or with fine from a minimum of kyats 100,000 to a maximum of kyats 1,000,000 or with both.

35. Whoever carries out any of the electric power works as a business, taking charges without the permission of the Board in the locality where no sufficient electricity supply can be made by the Board within the area of Yangon City electric power supply, shall, on conviction be punished with fine from a minimum of kyats 100,000 to a maximum of kyats 1,000,000 and shall also be liable to pay, on conviction, a fine of kyats 50,000 for each day of the period during which the offence is continued, after conviction that of.

36. Whoever violates any of the prohibitions contained in the rules and orders issued under this Law shall, on conviction be punished with imprisonment for a term which may extend to one year or with fine of kyats 500,000 or with both.

37. Whoever attempts to commit any offence contained in this Law or abets the commission of an offence shall be punished with the penalty provided for such offence in this Law.

### **Chapter XIII**

#### **Miscellaneous**

38. The members and personnel of the Board, when performing or purporting to perform the functions and duties under this Law shall be deemed to be public servants within the meaning of section 21 of the Penal Code.

39. The Ministry of Electric Power may, with the approval of the Government, determine the demarcation and alteration of demarcation of the area of Yangon City Electric Power Supply.

40. Moveable and immoveable properties, works in the process of execution, completed works, assets and liabilities of the Divisional Electrical Engineer's Office, District Electrical Engineer's Office, Township Electrical Engineer's Office within the area of Yangon City Electric Power Supply shall devolve respectively on the Board in the prescribed manner of the Ministry of Electric Power.

41. The Board :

- (a) shall have the right to recover from the person who fails to pay electric power fees and compensations due to the Board, as if they were arrears of land revenue ;
- (b) may assign duty to any suitable person to exercise the powers of the Collector under existing laws in carrying out the matters contained in sub-section (a).

42. The offences under this Law are determined as offences cognizable by the Myanmar Police Force.

43. The relevant court shall have jurisdiction on any offence prescribed in this Law only when information report has been made to the relevant Myanmar Police Force Station and action has been taken by the Board or any responsible person of the Board.

44. For the purpose of carrying out the provisions of this Law :

- (a) The Ministry of Electric Power may, with the approval of the Government, issue such rules and procedures as may be necessary ;
- (b) The Ministry of Electric Power and the Board may issue such notifications, orders and directives as may be necessary.

(Sd.) Than Shwe  
Senior General  
Chairman

The State Peace and Development Council

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