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CONTENTS

CHAPTER	PAGE
1. The Seed Law The State Peace and Development Council Law No. 1 / 2011	1
2. The Law Relating to the Emoluments, Allowances and Insignia of the Union Level Persons The State Peace and Development Council Law No. 2 / 2011	14
3. The Law Relating to the Emoluments, Allowances and Insignia of the 25 Region or State Level Persons The State Peace and Development Council Law No. 3 / 2011	
4. The Law Relating to the Emoluments, Allowances and Insignia of the Chairperson and the Executive Committee members of the Self-Administered Division or Self-Administered Zone The State Peace and Development Council Law No. 4/ 2011	34
5. The Law Relating to the Emoluments, Allowances and Insignia of the Chairperson and Members of the Nay Pyi Taw Council The State Peace and Development Council Law No. 5/2011	40
6. The Law Relating to Emoluments and Allowances of the representatives of the Pyithu Hluttaw, the Amyotha Hluttaw, the Region Hluttaw or State Hlutta w and the members of the Leading Body of the Self-Administered Division or Self-Administered Zone The State Peace and Development Council Law No, 6 / 2011	47

CONTENTS

CHAPTER

7. The State Supplementary Appropriation Law, 2011
 The State Peace and Development Council Law No. 7/ 2011
8. The Myanmar Special Economic Zone Law
 The State Peace and Development Council Law No. 8 / 2011
9. The State Budget Law, 2011
 The State Peace and Development Council Law No. 9 / 2011
10. The Special Fund Relating to Necessary Expenditures for
 Perpetuation of the State Sovereignty Law
 The State Peace and Development Council Law No. 10 / 2011
11. The Law Relating to Adaptation of Expressions, 2011
 The State Peace and Development Council Law No. 11 /2011
12. The Law Amending the City of Yangon Development Law
 The State Peace and Development Council Law No. 12/2011)
13. The Law Amending the City of Mandalay Development Law
 The State Peace and Development Council Law No.13/2011
14. The Law Amending the Promotion of Cottage Industries Law
 The State Peace and Development Council Law No. 14 / 2011
15. The Myanmar Dental Council Law
 The State Peace and Development Council Law No. 15 / 2011

CONTENTS

CHAPTER	PAGE
16. The Law Amending the Prevention and Control of Communicable Diseases Law The State Peace and Development Council Law No, 16 / 2011	217
17. The Dawei Special Economic Zone Law The State Peace and Development Council Law No. 17/2011	223
18. The Law for the Repeal of the Profit Tax Law The Pyidaungsu Hluttaw Law No. 1/2011	247
19. The Law Amending the Myanmar Stamp Act The Pyidaungsu Hluttaw Law No. 2 /2011	248
20. The Law Amending the Commercial Tax Law The Pyidaungsu Hluttaw Law No. 3 / 2011	250
21. The Law Amending the Income-tax Law The Pyidaungsu Hluttaw Law No. 4 / 2011	255
22. The Law Amending the Court Fees Act The Pyidaungsu Hluttaw Law No. 5, 2011	261
23. The Law Amending the Union Election Commission Law The Pyidaungsu Hluttaw Law No, 6/2011	262
24. The Labour Organization Law The Pyidaungsu Hluttaw Law No. 7 / 2011	264
25. The Law Amending the Pyithu Hluttaw Election Law The Pyidaungsu Hluttaw Law No, S/2011	281

CONTENTS

CHAPTER		PAGE
26.	The Law Amending the Amyotha Hluttaw Election Law The Pyidaungsu Hluttaw Law No. 9/2011	283
27.	The Law Amending the Region Hluttaw or State Hluttaw Election Law The Pyidaungsu Hluttaw Law No. 10/2011	285
28.	The Law Amending the Political Parties Registration Law The Pyidaungsu Hluttaw Law No. 11/2011	287
29.	The Law Repealing the Law Defining the Fundamental Rights and Duties of the People's Workers, 1964 The Pyidaungsu Hluttaw Law No. 12/2011	288
30.	The Microfinance Business Law The Pyidaungsu Hluttaw Law No. 13/2011	289
31.	The Private School Registration Law The Pyidaungsu Hluttaw Law No. 14/2011	306
32.	The Law relating to the Right of Peaceful Assembly and Peaceful Procession The Pyidaungsu Hluttaw Law No. 15 / 2011	319
	INDEX OF LAWS	SSI

FOREWORD

Union Attorney General's Office has the duty to carry out compiling and publishing of law books, law manual and periodicals in conformity with the stipulation under the Attorney General of the Union Law 2010.

The year 2011 is a significant and a historic year for Myanmar in her constitutional change. The Constitution of the Republic of the Union of Myanmar came into operation on 31st January 2011. It provides separation of power among legislature, executive and Judiciary. The Legislative power is conferred to the Pyidaungsu Hluttaw. During 2011, Pyidaungsu Hluttaw has promulgated 15 laws.

This year the Myanmar laws contain 15 Pyidaungsu Hluttaw laws and 17 laws promulgated by the State Peace and Development Council such as the Myanmar Economic Zone Law, Dawei Special Economic Zone law and the Law Amending the Political Parties Registration law.

One of the objectives of publishing Myanmar law series is to understand Myanmar laws in English to be helpful to legal practitioners, scholars, law students and stakeholders domestically and overseas.

Union Attorney General's Office has the honour to disseminate legal knowledge and believes that the Myanmar laws series will bring better understanding of Myanmar laws to all readers.

The English Translation is made by the Union Attorney General's Office. If there be any divergences and ambiguity between Myanmar and the English versions, Myanmar text, being the authentic, shall prevail.

UNION ATTORNEY GENERAL'S OFFICE

SEPTEMBER, 2013

NAYPYI TAW, THE REPUBLIC OF THE UNION OF MYANMAR

The Union of Myanmar
The State Peace and Development Council
The Seed Law
(The State Peace and Development Council Law No. 1 / 2011)
The 3rd Waxing of Pyatho, 1372 M.E.
(7th January, 2031)

The State Peace and Development Council hereby enacts the following law:

Chapter f

Title, Enforcement and Definition

- (a) This Law shall be called the Seed Law.
- (b) This Law shall come into force commencing from the day of completion of two years of its promulgation.

The expressions contained in this Law shall have the meaning given hereunder:

- (a) Seed means seed obtained from a flower or a fruit and propagable and cultivable plant or all parts thereof;
- (b) Grain means grain and kernel produced to use by any means other than as a seed;
- (c) Pure Seed means seed with varietal purity and that is in conformity with the seed standard;
- (d) Plant Variety means the plant which has morphological, physiological and chemical resemblance with the growing plant and reveals distinctly the other specific characters and when propagated in various ways the same genetical characters are distinctly shown;

- (e) New Plant Variety means the variety which expresses at least one characteristic and feature from the existing variety, reveals uniformity in characters when it is cultivated and there is no change in characters through propagation;
- (f) Seed Standard means facts prescribed as standard by the National Seed Committee in relation to seed quality;
- (g) Seed Quality means genetical purity, germination percentage, moisture content and purity of the seed;
- (h) Seed Testing Laboratory means the place and centre for testing to enable to know the seed quality;
- (i) Seed Business means the commercial distribution of seed by producing, importing or obtaining it from the producer or importer;
- (j) Commercial Distribution means distribution of seed exceeding the weight or volume stipulated by the National Seed Committee within the stipulated period;
- (k) Recognition Certificate means the certificate issued under this Law recognizing to produce or to introduce new plant variety;
- (l) Registration Certificate means the certificate issued under this Law permitting to open seed testing laboratory;
- (m) Licence means a permit issued under this Law to carry out seed business;
- (n) Ministry means the Ministry of Agriculture and Irrigation.

Chapter SI

Objectives

The objectives of this Law are as follows:

- (a) to assist the development of agricultural sector of the State by cultivating and producing crops using pure seed;

- (b) to enable to carry out the seed business commercially and to carry out such business systematically;
- (c) to encourage for enabling participation in seed production and carrying out seed research of the Government departments, organizations and individuals;
- (d) to enable the Government departments, organizations, international organizations, internal and external organizations and individuals to co-operate for the development of seed business.

Chapter III

Formation of the National Seed Committee

4. The Ministry, with the approval of the Government:
 - (a) shall form the National Seed Committee comprising the Deputy Minister for the Ministry of Agriculture and Irrigation as chairman, the Managing Director of the Myanmar Agriculture Service as secretary, representatives from the relevant Government departments and organizations, experts and other suitable persons as members.
 - (b) may determine and assign duties to the Vice-chairman and Joint Secretary in forming the National Seed Committee under sub-section (a).
 - (c) may reorganize, from time to time, the National Seed Committee formed under sub-section (a).

Chapter IV

Functions and Duties of the National Seed Committee

5. The functions and duties of the National Seed Committee are as follows:
 - (a) adopting the seed policy for the development of the agricultural sector by cultivating and producing crops using pure seed;
 - (b) prescribing weight and volume of seed distributed within the prescribed period to be able to deem as commercial distribution;

- (c) carrying out for the development of seed research works of the Government departments, organizations and individuals;
- (d) dispatching and receiving necessary seeds to enable to do research according to the bilateral agreement;
- (e) assigning duty to the relevant departments and enterprises under the Ministry to form, as may be necessary, seed quality inspection bodies comprising suitable experts;
- (f) cooperating with the Government departments and organizations, international organizations, internal and external organizations and individuals relating to seed business;
- (g) prescribing, from time to time, the facts to be mentioned on the material in which seed is packed or put;
- (h) carrying out the functions and duties assigned by the Ministry from time to time,

6. The National Seed Committee:

- (a) shall form the Technical Seed Committee comprising the Managing Director of the Myanmar Agriculture Service as chairman, Deputy Director General of the Department of Agricultural Research as secretary, experts from relevant Government departments, organizations and private enterprises as members, with the approval of the Ministry and determine the functions and duties;
- (b) may reorganize the Technical Seed Committee formed under sub-section (a) from time to time.

7. The National Seed Committee may form the necessary sub-committees for enabling to assist the Technical Seed Committee for carrying out its functions and duties effectively.

Chapter V

The New Plant Variety

8. Any person desirous of producing or introducing the new plant variety for commercial purpose shall apply to the National Seed Committee in accord with the stipulations by submitting complete facts of the new plant variety together with seed sample to obtain the recognition certificate for the new plant variety which he desires to produce or introduce,

9. The National Seed Committee shall assign duty' to the Technical Seed Committee to scrutinize the requirements and submit in respect of the application under section 8.

10. The Technical Seed Committee:

(a) shall scrutinize the application under section 9 in accord with the stipulations and scrutinize as to whether or not it is appropriate to produce as new plant variety or to introduce based upon the following facts:

(i) whether or not adaptable to cultivate in Myanmar;

(ii) whether or not the new plant variety is better than the existing plant variety and it has distinct quality;

(iii) whether or not the new plant variety may affect the natural environment and biodiversity,

(b) shall submit to the National Seed Committee the finding of scrutiny under sub-section (a) in respect of the new plant variety together with remarks.

11. The National Seed Committee:

(a) shall decide on the recognition or refusal to recognize of the new plant variety applied to produce or introduce after scrutinizing the seed sample and particulars of the new plant variety recommended and submitted by the Technical Seed Committee.

(b) shall issue the recognition certificate to the relevant applicant if it is decided to recognize under sub-section (a).

Chapter VI

The Seed Testing Laboratory

12. Any person desirous of establishing the seed testing laboratory shall apply to the National Seed Committee to obtain the registration certificate in accord with the stipulations.
13. The National Seed Committee:
 - (a) may, after scrutinizing the application under section 12, allow or refuse to issue the registration certificate for enabling to establish the seed testing laboratory;
 - (b) shall, after causing the prescribed registration certificate fee to be paid if it is allowed to issue the registration certificate under sub-section(a), issue to the relevant applicant the registration certificate containing the terms and conditions;
 - (c) the term of a registration certificate issued under sub-section (b) shall be three years from the date of issue.
14. (a) The registration certificate holder shall, if he desires to continue to establish the seed testing laboratory when the term of the registration certificate has expired apply to the National Seed Committee in accord with the stipulations at least 60 days prior to the expiry of the term of such certificate in order to renew the term of the registration certificate.
 - (b) the National Seed Committee may allow or refuse to renew the term of registration certificate after scrutinizing the application under sub-section (a). If it is allowed to renew the term of registration certificate, it shall cause the prescribed renewal fees to be paid and renew the term of the registration certificate.
15. The National Seed Committee may suspend for a limited period or cancel the registration certificate of a registration certificate holder who fails to comply with any terms and conditions contained in it.

Chapter VII

Seed Business

16, A person desirous of carrying out the seed business:

- (a) shall apply to the Technical Seed Committee to obtain a licence in accord with the stipulations;
- (b) shall apply for licence separately for each seed category in applying under sub-section (a).

17, The Technical Seed Committee:

- (a) shall assign the relevant Seed Quality Inspection Body to examine and submit as to whether or not it is in conformity with the seed standard relating to the application under section 16;
- (b) may allow or refuse to issue licence after scrutinizing the examination and submission of the relevant Seed Quality Inspection Body under sub-section (a);
- (c) shall issue the licence containing terms and conditions to the relevant applicant after causing the prescribed licence fee to be paid if it is allowed to issue the licence;
- (d) may determine the term of licence for a period not exceeding ten years based on the category and quality of the seed, in issuing the licence under sub-section (c).

18, A licence holder:

- (a) shall abide by this Law and the rules, procedures, notifications, orders and directives issued thereunder;
- (b) shall abide by the terms and conditions contained in the licence;

(c) shall submit to the examination of the Seed Quality Inspection Body in accord with the stipulations on the seed in the seed growing field or the seed testing laboratory.

(d) shall mention correctly the following facts on the material in which the seed is packed or put:

- ~~to~~ trademark;
- (ii)** variety name;
- (iii) weight and volume of seed;
- (iv) quality of seed;
- (V) instruction for use;
- (Vi) date of expiry;
- (vii) number and date of licence;
- (viii) warranty for seed quality;
- (ix) other facts prescribed by the National Seed Committee from time to time.

19. The licence holder shall distribute and sell only the seeds which have undergone seed quality testing.

20. A licence holder shall apply to the Technical Seed Committee in accord with the stipulations at least 60 days prior to the expiry of the term of licence to renew the term of licence if he desires to continue to carry out seed business when the licence term has expired,

21. The Technical Seed Committee :

- (a) may allow or refuse to renew the term of licence after scrutinizing the application under section 20 in accord with the stipulations.
- (b) shall renew the term of licence after causing the prescribed renewal fee to be paid if It is allowed to renew the term of licence under sub-section(a).

Chapter VIII

Taking Administrative Action

22. The Technical Seed Committee may pass any or more of the following administrative orders on the licence-holder who fails to comply with any facts contained in section 38.

- (a) temporary suspension of the seed business which has been permitted;
- (b) permitting to continue to carry out the relevant seed business after causing fine to be paid and the requirements to be fulfilled;
- (c) suspending the licence subject to a limited time;
- (d) . cancelling the licence.

Chapter IX

Appeal

23. (a) A person dissatisfied with an order or decision passed by the Technical Seed Committee under section 22 may file an appeal to the National Seed Committee in accord with the stipulations within 30 days from the date of the receipt of such order or decision.
- (b) The National Seed Committee may approve, cancel or amend the order or decision passed by the Technical Seed committee relating to the appeal under sub-section (a).

- (c) The decision of the National Seed Committee passed under sub-section (b) shall be final and conclusive.

Chapter X

Prohibitions

24. No person shall produce for commercial purpose the new plant variety for which the recognition certificate is not issued.
25. No person shall carry out seed business without a licence.
26. No licence-holder shall distribute seed that is not in conformity with the seed quality warranty or seed that has not yet undergone seed quality testing.
27. No person shall open seed testing laboratory without a registration certificate.

Chapter XI

Offences and Penalties

28. Whoever violates any prohibition contained in sections 24,25 or 26 shall, on conviction, be punished with imprisonment for a term not exceeding six months or with fine not exceeding two hundred thousand kyats, or with both. In addition, the exhibits involved in the offence shall also be confiscated.
29. Whoever violates the prohibition contained in section 27 shall, on conviction, be punished with imprisonment for a term not exceeding six months or with fine not exceeding one hundred thousand kyats, or with both. In addition, the exhibits involved in the offence shall also be confiscated,
30. The relevant Court shall transfer the confiscated seeds, packing materials and equipment used in seed quality testing laboratory to the Myanmar Agriculture Service for disposal.

Chapter XU

Miscellaneous

31. The provisions contained in this Law shall not apply to the following facts:

- (a) distribution and sale of seed produced by any peasant by himself to another peasant;
- (b) distribution and sale of fruit, flower, plant and parts of plant not for multiplication.

32. The peasants and seed researchers who produce seed in co-operation with the departments, services under the Ministry shall be exempted from obtaining licence under this law.

33. The National Seed Committee shall, with the approval of the Ministry, determine the registration certificate fee, registration certificate renewal fee, licence fee, licence renewal fee and other fees.

34. The Technical Seed Committee may, with the approval of the National Seed Committee exempt any Government department and organization from paying the stipulated fee for applying for a licence under this Law to carry out seed business.

35. Any person who is operating the Seed Testing Laboratory on the day of coming into force of this Law and desirous of continuing to operate such testing laboratory shall apply for registration certificate and any person who is carrying out any seed business and desirous of continuing to operate such business shall apply for licence within 90 days from the date of coming into force of this Law.

36. In an offence prosecuted under this Law, the report of the Technical Seed Committee on the finding of seed quality in respect of seed shall be conclusive proof for such offence.

37. Any person who is issued recognition certificate and desirous of introducing new plant variety shall, in order to obtain permit or licence, submit recognition certificate together with the application in applying to the government department or organization which has the

authority to issue permit or licence. Such department or organization may issue permit or licence only to a person who is able to submit recognition certificate.

38. Any person desirous to import or export the seed:

- (a) shall apply to the Technical Seed Committee in accord with the stipulations to obtain a recommendation.
- (b) shall, in order to obtain permit or licence submit the recommendation of the Technical Seed Committee together with the application in applying to the Government department or organization which has the authority to issue permit or licence. Such department or organization may issue permit or licence only to a person who is able to submit the said recommendation.

39. (a) The office works of the National Seed Committee shall be carried out by the Ministry.

(b) The office works of the Technical Seed Committee shall be carried out by the Myanmar Agriculture Service.

(c) The office works of the sub-Committee formed under section 7 shall be carried out by the relevant department and services under the Ministry.

40. The offence under this Law is determined as cognizable offence.

41. If an exhibit involved in any offence prosecuted under this Law is not easily produceable 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 may dispose of the same in accord with law.

42. The members of the National Seed Committee and the Technical Seed Committee who are not Government employees are entitled to obtain remuneration determined by the Ministry,

In implementing the provisions of this Law:

- (a) the Ministry may make rules with the approval of the government and may issue procedures, notifications, orders and directives as may be necessary.
- (b) the National Seed Committee and the Technical Seed Committee may issue notifications, orders and directives as may be necessary.

Sd / Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council
The Law Relating to the Emoluments, Allowances and Insignia of the Union
Level Persons
(The State Peace and Development Council Law No. 2 / 2011)
The 6th Waxing Day of Pyatho, 1372 ML,
(10th January, 2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary' to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory' works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to confer the emoluments, allowances and insignia commensurate with the functions and duties carried out in the interest of the Union and its citizens to the Union Level Persons who carry out duty under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Definition

1. This Law shall be called the Law Relating to the Emoluments, Allowances and Insignia of the Union Level Persons.

2. The following expressions contained in this Law shall have the meanings given hereunder:

- (a) Constitution means the Constitution of the Republic of the Union of Myanmar;
- (b) Union Level Persons mean the President, Vice-President, Speaker of the Pyithu Hluttaw, Speaker of the Amyotha Hluttaw, Chief Justice of the Union, Chairperson of the Constitutional Tribunal of the Union, Chairperson of the Union Election Commission, Deputy Speaker of the Pyithu Hluttaw, Deputy Speaker of the Amyotha Hluttaw, Union Minister, Attorney General of the Union, Auditor General of the Union, Chairperson of the Union Civil Services Board, Judge of the Supreme Court of the Union, member of the Constitutional Tribunal of the Union, member of the Union Election Commission, Deputy Minister, Deputy Attorney General, Deputy Auditor General and member of the Union Civil Services Board for the purpose of this Law;
- (c) Emoluments mean monthly emoluments stipulated in this Law that is entitled to be enjoyed by the Union Level Persons;
- (d) Allowance means the allowance stipulated in this Law that is entitled to be enjoyed by the Union Level Persons for travelling on duty, halt during travelling, accommodation and meals;
- (e) Insignia means the insignia stipulated in this Law entitled to be enjoyed by the Union Level Persons commensurate with the duties carried out by them.

Chapter II

Emoluments

3. The President is entitled to enjoy fifty hundred thousand kyats for monthly emoluments.

4. The Vice-President is entitled to enjoy forty' hundred thousand kyats for monthly emoluments.

5. The following persons are entitled to enjoy thirty-five hundred thousand kyats for monthly emoluments:

- (a) Speaker of the Pyithu Hluttaw;
- (fa) Speaker of the Amyotha Hluttaw;
- (c) Chief Justice of the Union.

6. The following persons are entitled to enjoy thirty hundred thousand kyats for monthly emoluments:

- ffi* Chairperson of the Constitutional Tribunal of the Union;
- (b)* Chairperson of the Union Election Commission;
- (c)* Deputy' Speaker of the Pyithu Hluttaw;
- m* Deputy Speaker of the Amyotha Hluttaw;
- (e)* Union Minister;
- (f)* Attorney General of the Union;
- (g)* Auditor General of the Union;
- m* Chairperson of the Union Civil Services Board.

7. The following persons are entitled to enjoy twenty hundred thousand kyats for monthly emoluments:

- (a)* Judge of the Supreme Court of the Union;
- (b)* member of the Constitutional Tribunal of the Union;
- (c)* member of the Union Election Commission;
- (d)* Deputy Minister;
- (e)* Deputy Attorney General;
- m* Deputy Auditor General;

(g) member of the Union Civil Services Board.

S. The Union Level Persons who are Defence Services personnel are entitled to enjoy only one type of emoluments or salary' which he desires out of his relevant monthly emoluments contained in sections 5, 6 and 7 or monthly salary from the Defence Services personnel,

9. The Union Level Persons are entitled to enjoy the civil services personnel retirement pension while enjoying the monthly emoluments contained in this Law, However, the person who obtained the right to enjoy political pension shall not enjoy such political pension during this period.

Chapter HI

Allowance

President and Vice-Presidents

10. The annual outfit allowance and other necessary expenditures of the President and wife, the Vice-Presidents and wives shall be incurred by the Union Government.

11. The allowance relating to local and foreign travel, medical treatment of the President and the Vice-Presidents shall be incurred by the Union Government.

12. The allowance relating to local and foreign medical treatment of the families of President and Vice-Presidents shall be incurred by the Union Government.

The Union Level Persons except the President and the Vice-Presidents

Allowance for Accommodation

13. The Union Level Persons except the President and the Vice-Presidents are entitled to enjoy the allowance for accommodation according to the rates prescribed by the Union Government if the Union cannot arrange for free accommodation for their travel on duty.

18

14. The Union Level Persons except the President and the Vice-Presidents are entitled to enjoy the allowance for accommodation only for the stipulated meeting period if it is a matter for attending meeting. However, such persons are not entitled to enjoy the allowance for accommodation if they reside at the place of the meeting.

Allowance for meal

15. The Union Level Persons except the President and the Vice-Presidents are entitled to enjoy the allowance for meal 5000 kyats per day for travelling on duty,

16. The Union Level Persons except the President and the Vice-Presidents are entitled to enjoy the allowance for meal only for the meeting period if it is a matter for attending the meeting.

Travelling Allowance

17. The Union Level Persons except the President and the Vice-Presidents, in travelling on duty, are entitled to enjoy:

- (a) the travelling allowance according to the rates stipulated by the Union Government for a trip;
- (b) if it is a matter for the meeting, the allowance for travelling from the place of accommodation to the place of meeting according to the rates stipulated by the Union Government.

Chapter IV

Insignia

18. The President is entitled to enjoy the followings as the insignia:

- (a) house official and body of house maintenance (responsible supervisor, assignee, chef, waiter and waitress, laundry, house servant and sweeper ect.) for carrying out the house works;

- (b) right to enjoy the maintenance of house and its compounds, free of charge;
- (c) necessary furniture for the house and the allowance for maintenance;
- (d) security protection;
- (e) two security officers;
- (f) two personal service officers;
- (g) right to use water, free of charge;
- (h) right to use electrical power, free of charge;
- (i) right to use telephone for trunk call and overseas call, free of charge;
- (j) six motor vehicles;
- (k) six drivers;
- (l) fuel actually consumed for six motor vehicles;
- (m) lubricant and engine oil actually consumed for six motor vehicles.

19. The Vice-President is entitled to enjoy the followings as the insignia:

- (a) house official and body of house maintenance (responsible supervisor, assignee, chef, waiter and waitress, laundry, house servant and sweeper ect.) for carrying out the house works;
- (b) right to enjoy the maintenance of house and its compounds, free of charge;
- (c) necessary furniture for the house and the allowance for maintenance;
- (d) security protection;
- (e) one security officer;
- (f) two personal service officers;
- (g) right to use water, free of charge;
- (h) right to use electrical power, free of charge;
- (i) right to use telephone for trunk call and overseas call, free of charge;
- (j) five motor vehicles;

- (k) five drivers;
- (l) fuel actually consumed for five motor vehicles;
- (m) lubricant and engine oil actually consumed for five motor vehicle.

20. The Speaker of Pyithu Hluttaw, Speaker of the Amyotha Hluttaw, Chief Justice of the Union, Chairperson of the Constitutional Tribunal of the Union and Chairperson of the Union Election Commission are entitled to enjoy the followings as the insignia:

- (a) residence in Government house, free of charge;
- (b) allowance of the necessary furniture for residence, free of charge;
- (c) security protection;
- (d) local and foreign medical treatment, free of charge;
- (e) right to use water, free of charge;
- (f) right to use electrical power, free of charge;
- (g) right to use telephone for trunk call, free of charge;
- (h) one personal service officer;
- (i) two house servants;
- (j) two cooks;
- (k) allowance for maintenance of garden, free of charge;
- (l) four motor vehicles;
- (m) four drivers;
- (n) fuel for four motor vehicles at the rate of 60 gallons for one motor vehicle;
- (o) lubricant oil and engine oil actually consumed for four motor vehicles.

21. The Deputy Speaker of the Pyithu Hluttaw, Deputy Speaker of the Amyotha Hluttaw, Union Minister, Attorney General of the Union, Auditor General of the Union and Chairperson of the Union Civil Services Board are entitled to enjoy the followings as the insignia:

- (a) residence in Government house, free of charge;

- (b) security' protection;
- (c) local medical treatment, free of charge;
- m* right to use water, free of charge;
- (e) right to use electrical power, free of charge;
- (0) right to use telephone for trunk call, free of charge;
- (g) one personal service officer;
- (h) two house servants;
- (i) two gardeners;
- (j) three motor vehicles;
- m* three drivers;
- (1) fuel for three motor vehicles at the rate of 60 gallons for one motor vehicle;
- (m) lubricant and engine oil actually consumed for three motor vehicles.

22. The Judge of the Supreme Court of the Union, member of the Constitutional Tribunal of the Union, member of the Union Election Commission, Deputy Minister, Deputy Attorney General, Deputy Auditor General and member of the Union Civil Services Board are entitled to enjoy the followings as the insignia:

- (s) residence in Government house, free of charge;
- (b) security protection;
- (c) local medical treatment, free of charge;
- (d) right to use water, free of charge;
- (e) right to use electrical power, free of charge;
- (f) right to use telephone for trunk call, free of charge;
- (g) one personal secretary officer;
- (h) one house servant;
- (<) one gardener;

- (j) three motor vehicles;
- (k) three drivers;
- (l) fuel for three motor vehicles at the rate of 60 gallons for one motor vehicle;
- (m) lubricant and engine oil actually consumed for three motor vehicles.

Chapter V

Miscellaneous

23. The President and the Vice-Presidents, from the day on which they make an affirmation before the Speaker of the Pyidaungsu Hluttaw; the Speaker of the Pyithu Hluttaw and the Speaker of the Amyotha Hluttaw, from the day on which they make an affirmation before the relevant Chairperson; the other Union Level Persons, from the day on which they are appointed by the President with the approval of the Pyidaungsu Hluttaw, are entitled to enjoy the emoluments, allowances and insignia contained in this Law'.

24. The emoluments, allowances and insignia of the Union Level Persons shall be allocated in the Union Budget Law.

25. The salary and allowances for the persons and their personal secretary officers contained in this Law shall be undertaken by the relevant offices and in respect of the insignia shall be undertaken by the Government department or organizations shown in annex schedule.

26. The President and the Vice-Presidents are entitled to enjoy:

- (a) lump sum emoluments of political pension, emoluments of monthly political pension, allowance and insignia stipulated by the Union Government based on their monthly emoluments if they carry out the duties dutifully for the full term;
- (b) lump sum emoluments of the political pension stipulated by the Union Government based on their monthly emoluments for such period of the

term of office if they cannot continue to carry out their duties because of illness before the expiry of the term without any offence or if they carry out duty for being assigned duty at a vacant office;

- (c) emoluments of the political pension for family stipulated by the Union Government based on their monthly emoluments if they are deceased before the expiry of the term;
- (d) only one kind of political pensions as they desire if they are entitled to enjoy more than one political pension.

27. The Union Level Persons except the President and the Vice-Presidents are entitled to enjoy:

- (a) lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments if they carry out the duties dutifully for the full term;
- (b) lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments for such period of the term of office if they cannot continue to carry out their duties because of illness before the expiry of the term without any offence or if they carry out duty for being assigned duty at a vacant office;
- (c) lump sum emoluments of political pension for family stipulated by the Union Government based on their monthly emoluments if they are deceased before the expiry of the term;
- (d) only one kind of the political pensions as they desire if they are entitled to enjoy more than one political pension,

28, The various incomes allowed to be enjoyed under this Law shall be exempted from the levy of income-tax.

24

29, This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar. This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

30. The Union Government may issue such orders and directives as may be necessary in respect of emoluments, allowances and insignia contained in this Law.

(Sd) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council
The Law Relating to the Emoluments, Allowances and Insignia of the
Region or State Level Persons
(The State Peace and Development Council Law No. 3 / 2011)
The 6th Waxing Day of Pyatho, 1372 M.E.
(10th January, 2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar in order to confer the emoluments, allowances and insignia commensurate with the functions and duties carried out in the interest of the Union and its citizens to the Region or State level persons who carry out duty under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Definition

1. This Law shall be called the Law Relating to the Emoluments, Allowances and Insignia of the Region or State Level Persons.
2. The following expressions contained in this Law shall have the meanings given hereunder:

- (a) Constitution means the Constitution of the Republic of the Union of Myanmar;
- (b) Region or State Level Persons mean the Chief Minister of the Region or State, the Speaker of the Region or State Hluttaw, the Chief Justice of the High Court of the Region or State, the Deputy Speaker of the Region or State Hluttaw, the Minister of the Region or State, the Advocate General of the Region or State, the Auditor General of the Region or State, the Minister for the National Races and the Judge of the High Court of the Region or State for the purpose of this Law;
- (c) Emoluments mean monthly emoluments stipulated in this Law entitled to be enjoyed by the Region or State Level Persons;
- (d) Allowance means the allowance stipulated in this Law entitled to be enjoyed by the Region or State level persons for travelling on duty, halt during travelling, accommodation and meals;
- (e) Insignia means the insignia stipulated in this Law entitled to be enjoyed by the Region or State level persons commensurate with their duties.

Chapter II

Emoluments

3. The Chief Minister of the Region or State and the Speaker of the Region or State Hluttaw are entitled to enjoy thirty hundred thousand kyats as monthly emoluments.

4. The following persons are entitled to enjoy twenty hundred thousand kyats as monthly emoluments:

- (a) the Chief Justice of the High Court of the Region or State;
- (b) the Deputy Speaker of the Region or State Hluttaw;
- (c) the Minister of the Region or State;

- (d) the Advocate General of the Region or State;
- (e) the Auditor General of the Region or State.

5. The Minister for the National Races and the Judge of the High Court of the Region or State are entitled to enjoy ten hundred thousand kyats as monthly emoluments.

6. The Region or State level persons who are Defence Services personnel are entitled to enjoy only one type of emoluments or salary which he desires out of his relevant monthly emoluments contained in sections 3 and 4 and salary entitled to be enjoyed as the Defence Services personnel.

7. The Minister of the Region or State who is the Defence Services personnel appointed in the Ministry of Security and Border Affairs is entitled to enjoy only one type of emoluments or salary which he desires out of his relevant monthly emoluments contained in section 4 and the salary entitled to be enjoyed as the Defence Services personnel,

8. The Region or State level persons are entitled to enjoy the civil services personnel retirement pension while enjoying the monthly emoluments contained in this Law. However, the persons who obtained the right to enjoy the political pension shall not enjoy such political pension during this period.

Chapter III

Allowance

Allowance for Accommodation and Other Expense

9. The Region or State level persons are entitled to enjoy two thousand kyats as the allowance for accommodation and three thousand kyats for other expense per day if the Union cannot arrange for free accommodation for travelling on duty,

10. The Region or State level persons are entitled to enjoy the allowance for accommodation only for the stipulated period of such meeting, in case of attending meeting. However, such persons are not entitled to enjoy allowance for accommodation if they reside at the place of the meeting.

Allowance for Meal

11. The Region or State level persons are entitled to enjoy five thousand kyats as the allowance for meal per day for travelling on duty.
12. The Region or State level persons are entitled to enjoy the allowance for meal only for the stipulated period of such meeting if it is the matter for attending meeting.

Travelling Allowance

13. The Region or State level persons, while travelling on duty are:
 - (a) entitled to enjoy travelling allowance according to the rates stipulated by the Union Government for a trip.
 - (b) if it is the matter for the meeting, for travelling from the place of accommodation to the place of meeting, to be incurred from other expense contained in section 9.

Chapter IV

Insignia

14. The Chief Minister of the Region or State is entitled to enjoy the following as the insignia:

- (a) residence in government house, free of charge;
- (b) security protection;
- (c) right of local medical treatment, free of charge;
- m right to use water, free of charge;
- (e) right to use electricity, free of charge;
- (0) right to use telephone for trunk call, free of charge;
- (g) one personal service officer;
- (h) two house servants;
- © the right of maintenance of garden, free of charge;

- (j) four vehicles;
- (k) four drivers;
- (!) fuel for four vehicles at the rate of sixty gallons for each vehicle;
- (m) lubricant and engine oil actually consumed for four vehicles,

15. The Speaker of the Region or State Hluttaw is entitled to enjoy the following as the insignia:

- (a) residence in government house, free of charge;
- (b) security protection;
- m** right of local medical treatment, free of charge;
- m** right to use water, free of charge;
- M** right to use electricity, free of charge;
- (0) right to use telephone for trunk call, free of charge;
- (g) one personal service officer;
- (h) two house servants;
- (i) two gardeners;
- G) three vehicles;
- m** three drivers;
- (i) fuel for three vehicles at the rate of sixty gallons for each vehicle;
- (m) lubricant and engine oil actually consumed for three vehicles.

16. The Chief Justice of the High Court of the Region or State, the Deputy Speaker of the Region or State Hluttaw, the Minister of the Region or State, the Advocate General of the Region or State and the Auditor General of the Region or State are entitled to enjoy the following as the insignia:

- (a) residence in government house, free of charge. If the government house has not been arranged as yet, they are entitled to obtain suitable rent;
- (b) security protection;
- (c) right of local medical treatment, free of charge;
- (d) right to use water, free of charge;
- m** right to use electricity, free of charge;
- m** right to use telephone for trunk call, free of charge;
- (g> one personal service officer;
- m** one house servant;
- (l one gardener;
- (o' two vehicles;
- (k) two drivers;
- (1)** fuel for two vehicles at the rate of sixty gallons for each vehicle;
- (m) lubricant and engine oil actually consumed for two vehicles.

The Minister for the National Races is entitled to enjoy the following as the insignia:

- (a) right of local medical treatment, free of charge;
- (b) right to use water, free of charge;
- (c) right to use electricity, free of charge;
- m** right to use telephone for local call, free of charge;
- (e) one vehicle;
- m** one driver;

- (g) sixty gallons of fuel for one vehicle;
- (h) lubricant and engine oil actually consumed for one vehicle.

18. The Judge of the High Court of the Region or State is entitled to enjoy the following as the insignia;

- (a) residence in government house, free of charge. If the government house has not been arranged as yet, he is entitled to obtain suitable rent;
- (b) the right to use water, free of charge;
- (c) the right to use electricity, free of charge;
- (d) the right to use telephone for local call, free of charge;
- (e) one house servant;
- (f) one gardener;
- (g) one vehicle;
- (h) one driver;
- (i) sixty gallons of fuel for one vehicle;
- (j) lubricant and engine oil actually consumed for one vehicle.

Chapter V

Miscellaneous

19. The Speaker and Deputy Speaker of the Region or State Hluttaw commencing from the time of making affirmation before the relevant Chairperson and other Region or State level persons commencing from the day of being appointed by the President with the approval of the relevant Region or State Hluttaw shall be entitled to enjoy the emoluments, allowances and insignia contained in this Law.

20. For the emoluments, allowances and insignia of the Region or State level persons, it shall be allocated in the relevant Region or State Budget law,

21. If the Region or State level persons who are Defence Services personnel select and enjoy the emoluments, allowances and insignia from the Defence Services, such emoluments, allowances and insignia shall be incurred from the fund of the relevant Region or State Hluttaw or of the Region or State Government,

22. The Region or State level persons are:

- (a) entitled to enjoy lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments if they carry out their duties efficiently for the full term;
- (b) entitled to enjoy lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments for such period of term of office if they cannot carry out their duties because of illness before the expiry of the term without any offence or if they carry out their duties for being assigned at the vacant office in a term;
- (c) entitled to enjoy lump sum emoluments of political pension for family stipulated by the Union Government based on their monthly emoluments if they are deceased before the expiry of the term;
- (d) entitled to enjoy only one type of political pensions as they desire if they are entitled to enjoy more than one political pension.

23. The various incomes allowed to be enjoyed under this Law shall be exempted from the levy of income tax.

24. This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar, This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

25. The Union Government may issue orders and directives as may be necessary in respect of emoluments, allowances and insignia contained in this Law.

Sd/ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Law Relating to the Emoluments, Allowances and Insignia of the
Chairperson and the Executive Committee members of the
Self-Administered Division or Self-Administered Zone

(The State Peace and Development Council Law No. 4/ 2011)

The 6th Waxing Day of Pyatho, 13 72 M.E.

(10th January, 2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to confer the emoluments, allowances and insignia commensurate with the functions and duties carried out in the interest of the Union and its citizens to the Chairperson and the Executive Committee members of the Self-Administered Division or Self-Administered Zone who carry out duty under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Definition

1. This Law shall be called the Law Relating to the Emoluments, Allowances and Insignia of the Chairperson and the Executive Committee members of the Self-Administered Division or Self-Administered Zone.

2. The following expressions contained in this Law shall have the meanings given hereunder:

- (a) Constitution means the Constitution of the Republic of the Union of Myanmar;
- (b) Chairperson means the Chairperson of the Leading Body of the Self-Administered Division or Self-Administered Zone, Chairperson of the Executive Committee thereof, Minister of the Region or State and member of the Leading Body who is the representative of the Region or State Hluttaw;
- (c) Executive Committee member means the member of the Leading Body elected and assigned duties in accord with the Self-Administered Division or Self-Administered Zone Leading Body Law as the Executive Committee member of the Leading Body of the Self-Administered Division or Self-Administered Zone;
- (d) Emoluments mean the monthly emoluments stipulated In this Law' entitled to be enjoyed by the Chairperson and Executive Committee members;
- (e) Allowance means the allowance stipulated in this Law entitled to be enjoyed by the Chairperson and the Executive Committee members for travelling on duty, halt during travelling, accommodation and meal;
- (f) Insignia means the insignia stipulated in this Law entitled to be enjoyed by the Chairperson and Executive Committee members commensurate with their duties.

Chapter II

Emoluments

3. The Chairperson being the ex-officio Minister of the relevant Region or State, is entitled to enjoy two hundred thousand kyats as monthly emoluments.
4. The Executive Committee member is entitled to enjoy ten hundred thousand kyats as monthly emoluments.
5. (a) If the Chairperson and Executive Committee members are the Region or State Hluttaw representatives, they are entitled to enjoy only one type of emoluments which he desires out of his relevant monthly emoluments contained in sections 3 and 4 and emoluments obtained for being such Hluttaw representative.
- (b) The Executive Committee member who is the Defence Services personnel is entitled to enjoy only one type of emoluments or salary which he desires out of his relevant monthly emoluments or monthly salary from the Defence Services.
6. The Chairperson and Executive Committee members are entitled to enjoy the civil services personnel retirement pension while enjoying the monthly emoluments contained in this Law. However, the person who obtained the right to enjoy political pension shall not enjoy such political pension during this period.

Chapter III

Allowance

Allowance for Accommodation and Other Expense

7. The Chairperson and Executive Committee members are entitled to enjoy two thousand kyats as the allowance for accommodation and three thousand kyats for other, expense per day if the Union cannot arrange for free accommodation for travelling on duty.
8. The Chairperson and Executive Committee members are entitled to enjoy the

allowance for accommodation only for the stipulated period of such meeting if it is the matter for attending meeting. However, such persons are not entitled to enjoy allowance for accommodation if they reside at the place of meeting.

Allowance for Meal

9. The Chairperson and Executive Committee members are entitled to enjoy five thousand kyats as allowance for meal per day for travelling on duty.

30. The Chairperson and Executive Committee members are entitled to enjoy allowance for meal only for the stipulated period of such meeting if it is the matter for attending meeting.

Travelling Allowance

11. The Chairperson and Executive Committee members, while travelling on duty are:

- (a) entitled to enjoy travelling allowance at the rates stipulated by the Union Government for a trip;
- (b) if it is the matter for meeting, for travelling from the place of accommodation to the place of meeting, to be incurred from other expense contained in section 7.

Chapter IV

Insignia

12. The Chairperson is entitled to enjoy the following as insignia:

- (a) residence in the government house, free of charge. If the government house has not been arranged as yet, they are entitled to obtain suitable rent:
- m* security protection;
- (c) the right of local medical treatment, free of charge;
- (d) the right to use water, free of charge;
- (e) the right to use electricity, free of charge;
- m* the right of local call, free of charge;

- (g) one personal service officer;
- (h) one house servant;
- (i) one gardener;
- (j) three motor vehicles;
- (k) three drivers;
- (l) fuel for three motor vehicles at the rate of sixty gallons per month for each vehicle;
- (m) expenses of lubricant and engine oil actually consumed for three motor vehicles.

13. The Executive Committee member is entitled to enjoy the right to reside in the Government house, free of charge or, if the Government cannot arrange for the house or if he resides in his house, he is entitled to obtain stipulated local rent.

Chapter V

Miscellaneous

14. The Chairperson, commencing from the day on which he is appointed by the President and the Executive Committee members, commencing from the day on which the Executive Committee is formed by the relevant Chairperson with the agreement of the Chief Minister of the relevant Region or State and with the approval of the relevant Region or State Hluttaw shall be entitled to enjoy the emoluments, allowances and insignia contained in this Law.

15. For the emoluments, allowances and insignia of the Leading Body of the Self-Administered Division or Self-Administered Zone, it shall be drawn in the annual estimate budget of such Leading Body of the Self-Administered Division or Self-Administered Zone and allocated in the budget Law of the relevant Region or State.

16. The relevant offices shall be responsible for the emoluments and allowances, and the Government departments and organizations mentioned in schedule shall be responsible in respect of insignia for the persons contained in this Law and their personal service officers.

17. The Chairperson and Executive committee members:

- (a) are entitled to enjoy lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments if they carry out the duties efficiently for the full term;
- (b) are entitled to enjoy lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments for such period of term of office if they cannot continue to carry out their duties because of illness before the expiry of the term without any offence or if they carry out their duties for being assigned at the vacant office in a term;
- (c) are entitled to enjoy lump sum emoluments of the political pension for family stipulated by the Union Government based on their monthly emoluments if they are deceased before the expiry of the term;
- (d) are entitled to enjoy only one type of political pensions as they desire if they are entitled to enjoy more than one political pension.

18. The various incomes allowed to be enjoyed under this Law shall be exempted from the levy of income-tax.

19. This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar. This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

20. The Union Government may issue orders and directives as may be necessary in respect of emoluments, allowances and insignia contained in this Law.

Sd/ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Law Relating to the Emoluments, Allowances and Insignia of the
Chairperson and Members of the Nay Pyi Taw Council

(The State Peace and Development Council Law No. 5 / 2011)

The 6th Waxing Day of Pyatho, 1372 M.E.

(10th January, 2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar in order to confer the emoluments, allowances and insignia commensurate with their functions and duties carried out in the interest of the Union and its citizens to the Chairperson and members of the Nay Pyi Taw Council who carry out duty' under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Definition

1. This law shall be called the Law Relating to the Emoluments, Allowances and Insignia of the Chairperson and the Members of the Nay Pyi Taw Council.

2. The following expressions contained in this Law shall have the meanings given hereunder;

- (a) Constitution means the Constitution of the Republic of the Union of Myanmar;
- (b) Chairperson of the Nay Pyi Taw Council means the Chairperson of the Nay Pyi Taw Council assigned duty by the President in accord with the Constitution and the Nay Pyi Taw Council Law.
- (c) Member of the Council means the member of the Nay Pyi Taw Council assigned duty by the President in accord with the Constitution and the Nay Pyi Taw Council Law.
- (d) Emolument means the monthly emolument stipulated in this Law that is entitled to be enjoyed by the Chairperson and members of the Nay Pyi Taw Council.
- (e) Allowance means the allowance stipulated in this Law for travelling on duty, halt during travelling, accommodation and meal that are entitled to be enjoyed by the Chairperson and members of the Nay Pyi Taw Council.
- (I) Insignia means the insignia stipulated in this Law that is entitled to be enjoyed by the Chairperson and members of the Nay Pyi Taw Council commensurate with the duty that they carry out.

Chapter II

Emoluments

3. The Chairperson of the Nay Pyi Taw Council is entitled to enjoy thirty hundred thousand kyats as monthly emolument.
4. The member of the Council is entitled to enjoy twenty hundred thousand kyats as monthly emolument.
5. The member of the Council who is the Defence Service personnel for cooperation and coordination of the security matters of Nay Pyi Taw is entitled to enjoy only one type of emolument or salary which he desires out of his relevant monthly emolument contained in Section 4 or salary entitled to be enjoyed as the Defence Services personnel.
6. The Chairperson and members of the Nay Pyi Taw Council are entitled to enjoy civil service retirement pension while enjoying the monthly emolument contained in this Law. However, the persons who are enjoying the political pension are not entitled to enjoy such political pension during into period.

Chapter III

Allowance

Accommodation Allowance and Other Allowance

7. If the Union cannot arrange for free accommodation for the travel on duty of the Chairperson and members of the Nay Pyi Taw Council, they are entitled to enjoy two thousand kyats per day for accommodation allowance and three thousand kyats for other allowance.
8. The Chairperson and members of the Nay Pyi Taw Council are entitled to enjoy the allowances for accommodation only for prescribed meeting period, if it is a matter for attending the meeting. However, such persons are not entitled to enjoy the allowance for accommodation if they reside at the place of meeting.

Allowance for Meal

9. The Chairperson and members of the Nay Pyi Taw Council are entitled to enjoy five thousand kyats as the meal allowances for their travel on duty.

10. The Chairperson and members of the Nay Pyi Taw Council are entitled to enjoy the allowances for meal only for the stipulated period of such meeting if it is the matter for attending meeting.

Travelling Allowance

11. The Chairperson and members of the Nay Pyi Taw Council, while travelling on duty are:

- (a) entitled to enjoy the travelling allowance according at the rates stipulated by the Union Government for a trip;
- (b) if it is a matter for meeting, for travelling from the place of accommodation to the place of meeting, to be incurred from other expense contained in Section 7.

Chapter IV

Insignia

12. The Chairperson of the Nay Pyi Taw Council is entitled to enjoy the following as the insignia:

- (a) residence in the Government house, free of charge;
- (b) security protection;
- (c) local medical treatment, free of charge;
- (d) right to use water, free of charge;
- (e) right to use electricity, free of charge;
- m right to use telephone for trunk call, free of charge;

- (g) one personal service officer;
- m** two house servants;
- (i) two gardeners;
- (j) four motor vehicles;
- m** four drivers;
- lo** fuel for four motor vehicles at the rate of sixty gallons for each vehicle;
- (m) lubricant and engine oil actually consumed for four motor vehicles.
- 13. The member of the Council is entitled to enjoy the following as the insignia:
 - (a) residence in the Government house, free of charge;
 - (b) security protection;
 - (c) local medical treatment, free of charge;
 - m** right to use water, free of charge;
 - (e) right to use electricity, free of charge;
 - (f) right to use telephone for trunk call, free of charge;
 - (g) one personal officer;
 - (h) one house servant;
 - (i) one gardener;
 - GI** two motor vehicles;
 - m** two drivers;
 - al** fuel for two motor vehicles at the rate sixty gallons for each vehicle;
 - m** lubricant and engine oil actually consumed for two motor vehicles.

Chapter V

Miscellaneous

14. The Chairperson and members of the Nay Pyi Taw Council are entitled to enjoy the emoluments, allowances and insignia commencing from the day of formation of the Nay Pyi Taw Council and assigning duty by the President of the Union,

15. For the emoluments, allowances and insignia of the Chairperson and members of the Nay Pyi Taw Council, they shall be allocated in the Union Budget Law,

16. For the persons contained in this Law and their personal service officers, the emoluments and allowances are carried out by relevant office and the related insignia is carried out by the government department, organization prescribed in the schedule.

17. The Chairperson and Members of the Nay Pyi Taw Council are entitled to enjoy:

- (a) the emolument of lump sum political pension prescribed by the Union Government based on their monthly emolument if they carry out their duties efficiently for the full term;
- (b) the emolument of lump sum political pension prescribed by the Union Government based on their monthly emoluments for such period of the term of office if they cannot carry out their duty because of illness before the expiry of their terms or if they carry out duties for being assigned in the vacant office in a term;
- (c) the emolument of lump sum family political pension prescribed by the Union Government based on their monthly emoluments if they are deceased before the expiry of their terms;
- (d) only one kind of political pensions as they desire if they are entitled to enjoy more than one political pension.

18. Various incomes allowed to be enjoyed under this Law shall be exempted from the levy of income tax.

19. This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar. This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

20. The Union Government may issue such orders and directives as may be necessary in respect of the emoluments, allowances and insignia contained in this Law.

(Sd.)Than Shwe

Senior General

Chairman.

The State Peace and Development Council

The Union of Myanmar
 The State Peace and Development Council
 The Law Relating to Emoluments and Allowances of the
 representatives of the Pyithu Hluttaw, the Amyotha Hluttaw, the Region Hluttaw
 or State Hluttaw and the members of the Leading Body of the
 Self-Administered Division or Self-Administered Zone

(The State Peace and Development Council Law No. 6 / 2011)

The 6th Waxing Day of Pyatho, 1372 M.E.

(10th January, 2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry' out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to confer the emoluments and allowances commensurate with the functions and duties carried out in the interest of the Union and its citizens to the representatives of the Pyithu Hluttaw, the Amyotha Hluttaw, the Region or State Hluttaw and the members of the Leading Body of the Self-Administered Division or Self-Administered Zone who carry out duty the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Definition

1. This Law shall be called the Law Relating to Emoluments and Allowances of the Representatives of the Pyithu Hluttaw, the Amyotha Hluttaw, the Region or State Hluttaw and the Members of the Leading Body of the Self-Administered Division or Self-Administered Zone.

2 The following expressions contained in this Law shall have the meanings given hereunder:

- (a) Constitution means the Constitution of the Republic of the Union of Myanmar,
- (b) Hluttaw Representative means the Hluttaw representative elected under the Pyithu Hluttaw, the Amyotha Hluttaw, the Region or State Hluttaw Election Law and the Hluttaw representative who is the Defence Services personnel nominated by the Commander-in-Chief of the Defence Services as Hluttaw representative in accord with law for the purpose of this Law;
- (c) Member of the Leading Body means the following members of the Leading Body who are not the Chairperson and the member of the Executive Committee of the Self-Administered Division or Self-Administered Zone out of persons contained in sub-section (d) of section 276 of the Constitution for the purpose of this Law:
 - (i) members of the Leading Body who are the Hluttaw representatives elected under the Region or State Hluttaw Election Law;
 - (ii) members of the Leading Body who are the Defence Services personnel added and assigned duties by the Commander-in-Chief of the Defence Services under the Constitution;
 - (iii) members of the Leading Body who are representatives of national races having a population of over 10,000 from the remaining except the national races who have already obtained the respective Self-Administered Division or Self-Administered Zone residing in the Self-Administered Division or Self-Administered Zone;

- (iv) additional members of the Leading Body elected and appointed as the number of members of the Leading Body of the Self-Administered Division or Self-Administered Zone is less than 10;

Emoluments mean monthly emoluments stipulated in this Law entitled to be enjoyed by the Hluttaw representatives and members of the Leading Body; Allowance means the allowance stipulated in this Law entitled to be enjoyed by the Hluttaw representatives and members of the Leading Body for travelling on duty, halt during travelling, accommodation and meal.

Chapter II

Emoluments

The Hluttaw representatives elected under the Pyithu Hluttaw Election Law and the Amyotha Hluttaw Election Law' and Hluttaw representatives who are the Defence Services personnel nominated by the Commander-in-Chief of the Defence Services in accord with law to those two Hluttaws are entitled to enjoy three hundred thousand kyats as monthly emoluments.

The Hluttaw representatives elected under the Region or State Hluttaw' Election Law and Hluttaw representatives who are the Defence Services personnel nominated by the Commander-in-Chief of the Defence Services in accord with law to such Hluttaw are entitled to enjoy two hundred thousand kyats as monthly emoluments.

Members of the Leading Body contained in clause (i) of sub-section (c) of section 2 are entitled to enjoy two hundred thousand kyats as monthly emoluments.

Members of the Leading Body contained in clauses (ii), (iii) and (iv) of sub-section (c) of section 2 are entitled to enjoy one hundred thousand kyats as monthly emoluments.

4. The Defence Services personnel out of persons contained in section 3 are entitled to enjoy only one type of emoluments or salary which he desires out of his relevant monthly emoluments and salary entitled to be enjoyed as the Defence Services personnel.

5. The Hluttaw representatives and members of the Leading Body are entitled to enjoy the civil, services personnel retirement pension while enjoying the monthly emoluments contained in this Law. However, the persons who obtained the right to enjoy the political pension shall not enjoy such political pension during this period.

Chapter III

Allowance

Allowance for Accommodation and Other Expense

6. The Hluttaw representatives and members of the Leading Body are entitled to enjoy two thousand kyats as the allowance for accommodation and three thousand kyats for other expense per day if the Union cannot arrange for free accommodation for travelling on duty.

7. The Hluttaw representatives and members of the Leading Body are entitled to enjoy the allowance for accommodation only for the stipulated period of such meeting if it is the matter for attending meeting. However, such persons are not entitled to enjoy allowance for accommodation if they reside at the place of meeting.

Allowance for Meal

8. The Hluttaw representatives and members of the Leading Body are entitled to enjoy five thousand kyats as allowance for meal per day for travelling on duty.

9. The Hluttaw representatives and members of the Leading Body are entitled to enjoy allowance for meal only for the stipulated period of such meeting if it is the matter for attending meeting.

Travelling Allowance

10. The Hluttaw representatives and members of the Leading Body, while travelling on duty are:

- (a) entitled to enjoy travelling allowance according to the rates stipulated by the Union Government for a trip;
- (b) if it is the matter for meeting, for travelling from the place of accommodation to the place of meeting, to be incurred from other expense contained in section 6.

Chapter IV

Miscellaneous

11. The Hluttaw representatives, commencing from the time of making affirmation before the Chairperson or Speaker of the relevant Hluttaw and members of the Leading Body, commencing from the time of making affirmation before the Speaker of the relevant Leading Body, shall be entitled to enjoy the emoluments and allowances contained in this Law.
12. For the emoluments and allowances of Hluttaw representatives and members of the Leading Body, it shall be allocated in the relevant budget fund.
13. The Hluttaw representatives and members of the Leading Body are entitled to enjoy:
 - (a) lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments if they carry out their duties efficiently for the full term;
 - (b) lump sum emoluments of political pension stipulated by the Union Government based on their monthly emoluments for such period of term of office if they cannot continue to carry-out their duties because of illness before the expiry of the term without any offence or if they carry out their duties for being elected or assigned duties under the relevant Hluttaw Election Law or the Self-Administered Division or Self-Administered Zone Leading Body Law at the vacant office in a term;

- (c) lump sum emoluments of political pension for family stipulated by the Union Government based on their monthly emoluments for such period of term of office if they are deceased before the expiry of the term;
- (d) only one type of political pensions as they desire if they are entitled to enjoy more than one political pension.

14. The various incomes allowed to be enjoyed under this Law shall be exempted from the levy of income-tax.

15. This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar. This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

16. The Speaker of the Pyidaungsu Hluttaw may issue regulations, by-laws, orders, directives and procedures as may be necessary relating to the provisions contained in this Law.

(Sd) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The State Supplementary Appropriation Law, 2011

(The State Peace and Development Council Law No. 7/ 2011)

The Waning Day of Pyatho , 1372 M.E.

(January, 2011)

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, 2011.
- (b) This Law shall have effect for the 2010-2011 financial year.

Chapter II

Sanctioned Allotment and Administration

of Supplementary Expenditures

- 2, (a) The respective persons who have been assigned responsibility for expend it uressan etioned in Schedules (1), (2) and (3) in respect of the State Peace and Development Council, Union Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments and State Economic Organizations 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, 2010.

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 Law¹, 2010, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Chapter III

Talcing of Loans

4. Kyats nine 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, 2010.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The State Peace and Development Council, Union Election Commission,

Serial Nrfo	Serial Number contained in the State Budget Law,2010	Subject	Responsible Person	
				Current Expenditure
1	2	3	4	5
				Kyats
1	1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	5,453,696,000
2	2	Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman	7,240,807,000
3	3	Government	Prime Minister or a person delegated by the Prime Minister	370,364,000
4	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	417,508,000
5	5	Attorney General	Attorney General or a person delegated by the Attorney General	216,000,000
6	6	Auditor General	Auditor General or a person delegated by the Auditor General	179,609,000
		Total		13,877,984,000

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribu- tion	Capital Expenditure	Debts		Investment h Organizations	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyat	Kyats 15,351,032,000 4,670,000 736,683,900,000 107.989.000 117.550.000 251.500.000	Kyats	Kyats	Kyats	Kyats
		752,516,641,000				

Ministries and

Serial Mnte	Serial Number contained in the State Budget Law,2010	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	399,177,000
2	2	Defence	- ditto -	2,917,991,000
3	4	Progress of Border Areas and National Races and Development Affairs	- ditto -	138,844,000
4	5	Home Affairs	- ditto -	3,550,238,000
5	6	Immigration and Population	- ditto -	136,000,000
6	7	Religious Affairs	- ditto -	270,817,000
7	8	Social Welfare, Relief and Resettlement	- ditto -	573,040,000
8	9	Information	- ditto -	10,000,000
9	10	Culture	- ditto -	169,613,530
10	11	Education	- ditto -	10,000,000
11	12	Health	- ditto -	232,920,000
12	13	Sports	- ditto -	596,560,000
13	14	Labour	- ditto -	74,209,000
14	15	Forestry	- ditto -	698,962,000
15	16	Agriculture & Irrigation	- ditto -	20,178,546,000
16	17	Livestock Breeding and Fisheries	- ditto -	10,000,000
17	18	Mines	- ditto -	10,000,000
18	19	Industry No.(1)	- ditto -	10,000,000
19	20	Industry No.(2)	- ditto -	10,000,000
20	21	Science and Technology	- ditto -	845,500,000
21	22	Energy	- ditto -	10,000,000
22	23	electric Power No.(1)	- ditto -	10,000,000
23	24	Electric Power No.(2)	- ditto -	10,000,000
24	25	Construction	- ditto -	2,238,400,000

Departments

Supplementary' Expenditure Sanctioned						
Payment cf Interest	Contribu- tion	Capital Expenditure	Debts		Investment fa Organizations	Savings
			Disbursement ofLoans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyat	Kyats	Kyats	Kyats	Kyats	Kyats
		13.519.000				
		170,339,763.000				
	86,795,000	3.067.552.000				
		14.864.472.000				
		169.558.000				
		194.605.000				
		1.460.263.000				
		267.487.000				
		214.014.000				
		3.989.687.000				
		8.399.474.000				
		613.091.000				
		2.826.817.000				
		50.908.136.000				
		19.377.000				
		7,000,000,000				
2,000,000		14.900.909.000				
		18.206.965.000				

Ministries and

Serial t'fete	Serial Number contained in the State Budget Law,2010	Subject	Responsible Person		
				Current Expenditure	
1	2	3	4	5	
				Kyats	
25	26	Transport	Prime Minister or a person delegated by the Prime Minister	48,454,000	
26	27	Rail Transporation	- ditto -	10,000,000	
27	28	Communications, Posts and Telegraphs	- ditto -	10,000,000	
28	29	Commerce	- ditto -	231,345,000	
29	30	Hotels and Tourism Services	- ditto -	17,233,000	
30	31	Co-operatives	- ditto -	23,924,000	
31	32	National Planning and Economic Development	- ditto -	3,206,381,000	
32	33	Finance and Revenue	- ditto -	3,302,746,000	
		Total		39,960,900,53	

Departments

Schedule (2) End

Supplementary Expenditure Sanctioned						
Payment of Interest	Cordribu- tm	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyat	Kyats	Kyats	Kyats	Kyats	Kyats
		,092,358,001				
		56.413.000			131,960,000	
		216.862.000				
		484,750,000				
51,050,000,000		171,595,000			1,332,000	370,000
>1,062,000,000	1,186,795,000	700,477,665,1100			133,292,000	370,000

State Economic

Serial Number	Serial Number contained in the State Budget Law,2010	Subject	Responsible Person	
				Current Expenditure
I	2	3	4	5
1	I	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 179,496,254,000
				Total 179,496,254,000

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyat	Kyats	Kyats	Kyats	Kyats	Kyats
		41,776,265,000C		19,805,000	159,180,00	
		41,776,265,000		19,805,000	159,180,00	

The Union of Myanmar

The State Peace and Development Council

The Myanmar Special Economic Zone Law

(The State Peace and Development Council Law No. 8 / 2011)

The 8th Waning of Pyatho, 1372. M.E.

(27th January, 2011)

The State Peace and Development Council hereby enacts the following Law.

Chapter I

Title and Definition

1. This Law shall be called the Myanmar Special Economic Zone Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) Special Economic Zone means the zone notified and established by the Government under this Law as the Special Economic Zone by demarcating the land area, extent of territory and boundary in the suitable area in order to cause further development of the economic momentum of the State;
 - (b) Export Processing Zone means the zone that carries out securely from local or abroad export processing by importing machinery, raw materials and special sendees relating to export goods in accordance with the stipulations within the Special Economic Zone. The said Zone is demarcated by a boundary, securely fenced and supervised by the Customs Department.
 - (c) Sub-trading Zone means a specifically stipulated area which is situated close to the port, railway station, air port and that carries out loading unloading for transshipment, storage or repacking and supervised by the Customs Department.

Developer means the person or organization which has been given responsibility of constructing the building, designing model, organizing, promoting, providing finance, for developing the whole or a part of the infrastructure of Special Economic Zone and providing amenities in the Special Economic Zone;

Investor means the local or foreign person or organization granted permission to do business by investing in the type of currency determined by the Central Body in the Special Economic Zone;

The expressions "citizen, resident foreigner, non-resident foreigner and capital gains" shall have the same meanings as are defined in the Income Tax Law; "Service" means a service carried out for wages, fee or consideration. The said expression includes trading business, entertainment business, hotel, guest house and restaurant business, tourism business and businesses determined by the Government, from time to time, as service;

Government means the Government of the Republic of the Union of Myanmar;

Central body means the Central Body relating to the Myanmar Special Economic Zone formed by the Government under this Law;

Responsible Ministry means the Union Ministry prescribed and assigned duty by the Government to take responsibility in implementing the necessary functions and duties under this Law;

Central Working Body means the working body formed under this Law by the Central Body for enabling to support the Central Body according to the work, in implementing the works relating to the Special Economic Zone;

- (1) Management Committee means the Special Economic Zone Management Committee formed by the Central Body under this Law to carry out the administration and supervision works in the relevant Special Economic Zone.

Chapter II

Objectives

3. The Objectives of this Law are as follows:
- (a) to base on the framework of the maintenance, protection and safeguarding the sovereignty of the State in allowing to operate foreign investment businesses;
 - (b) to develop the momentum of the economy of the State by establishing and operating the Special Economic Zones;
 - (c) to develop the industry and high technologies in the State;
 - (d) to improve the goods processing, trading and service business;
 - (e) to enable the citizens to train, learn and transfer the high technologies;
 - (f) to create more employment opportunities for the citizens;
 - (g) to develop the infrastructures of the State.

Chapter III

Special Economic Zone

4. The Government may, by notification establish as Special Economic Zone, by demarcating the land area, extent and boundary of the territory in the suitable area in order to further develop the economic momentum of the State.

5. The Special Economic Zone includes high tech industrial zones, information and telecommunications technology zones, export processing zones, port area zones, logistics and transportation zones, scientific and technological research and development zones, service business zones, sub-trading zones and zones prescribed by the Government, from time to time.

6. The works and places where the investment may be made in the Special Economic Zone are as follows:

- (a) production based businesses such as goods processing business, hi-tech production business, industries, agriculture, livestock breeding and fishery, mineral produce business and forestry produce business;
- (b) services business such as trading, logistics and transportation, storage, hotel and tourism, education and health, residential quarters, infrastructure supply and support centers, green areas which conserves and protects the natural environment, recreation and resort centres;
- (c) infrastructure construction businesses such as road, bridge, airport, port, electricity, communication and water supply environment conservation and protection, and wastes control;
- (d) other businesses determined by the Central Body, with the approval of the Government.

7. The Special Economic Zone established under section 4 shall be:

- (a) a zone implemented under this Law in accordance with the economic policies adopted by the State;
- (b) a zone managed according to the nature of the work of Special Economic Zone in accordance with this Law;
- (c) a zone invested and used in the currency determined by the Central Body with the approval of the Government;

- (d) a zone which conforms to the international commercial market based on goods processing and export for the fulfilment of the objectives contained in section 3;
- (e) a zone which practices speedy one-stop service system for the office works relating to the Special Economic Zone.

8. The State shall encourage the investors in the Special Economic Zone to operate the following works in priority:

- (a) Hi-tech industries;
- (b) businesses which will further promote the economic development of the State;
- (c) businesses which will further promote trade and service;
- (d) businesses which will further promote the infrastructures;
- (e) businesses which will create more employment opportunities for citizens;
- (f) businesses which include citizen's investment in foreign investment businesses;
- (g) businesses for conservation and protection of natural environment;
- (h) other businesses prescribed by the Central Body, from time to time, to carry out in priority.

Chapter IV

Formation of Central Body, Central Working Body and Management

Committees relating to the Myanmar Special Economic Zone and Functions and

Duties thereof

9. The Government of the Union of Myanmar:

- (a) shall form the Central Body relating to the Myanmar Special Economic Zone comprising a suitable person as Chairman and suitable persons from

the relevant ministries, government departments and organizations as members for enabling to carry out the functions and duties contained in this Law in respect of establishing and operating the Special Economic Zone;

- (b) shall determine and assign duty to the Vice-Chairman, the Secretary and the Joint Secretary from among the members, in forming the Central Body.

The functions and duties of the Central Body are as follows:

- (a) implementing, supervision and causing to abide by the provisions contained in this Law;
- (b) submitting the proposal, suitable place, necessary area, extent of territory and boundary demarcation to the Government for establishing the Special Economic Zone, after obtaining and scrutinizing the opinion of the relevant government departments and organizations;
- (c) forming the Central Working Bodies and management committees, with the approval of the Government, to enable implementation of the works relating to Special Economic Zone;
- (d) adopting projects and plans for the development and management of the Special Economic Zone;
- (e) scrutinizing the Special Economic Zone's development plan submitted by the Management Committee and granting approval;
- (f) assigning duty to the Management Committee for the implementation of the works contained in section 6, supervising the functions of such Management Committee, inspecting from time to time and coordinating with the relevant Government departments and organizations;
- (g) scrutinizing the business proposal submitted by the developer or investor and approving, refusing or causing to amend and operate;

determining the categories of investment businesses which are entitled to be operated according to the Special Economic Zone and allowing the developer or investor to operate with the approval of the Government;
determining as the large, medium and small investment business based upon the category of business, amount of initial investment, with the approval of the Government;

determining the category of currency to be used within the Special Economic Zone with the approval of the Government;

determining the taxes and revenues, rentals and land-use premiums to be levied under this Law, with the approval of the Government, giving exemption and relief;

arranging enable carrying out office work by the speedy one-stop service within the Special Economic Zone;

forming the department and organizations, with the approval of the Government, for carrying out administrative, security, management and development matters in the Special Economic Zone and determining the functions and duties thereof, causing the management committee to directly supervise such organizations, causing such organizations to comply with and carry out the functions and duties according to the directive of the management committee;

submitting report on the situation of the implementation in respect of the Special Economic Zones to the Government;

carrying out other functions and duties assigned by the Government in relation to the Special Economic Zone.

11. The Central Body, with the approval of the Government;
 - (a) shall form the Central Working Bodies comprising persons from the stipulated Government departments and organizations for enabling to support in implementing the works relating to the Special Economic Zone,
 - (b) shall form a Management Committee each according to the Special Economic Zone with the persons from stipulated Government departments and organizations, to enable carrying out functions and duties contained in section 13;
 - (c) in forming under sub-sections (a) and (b), shall determine and assign duty to the Chairman, Vice-chairman, Secretary and Joint-secretary;
 - (d) may appoint, in substitution, the members of the Central Working Body and Management Committees formed under sub-section (a) and (b) and reform as may be necessary;
 - (e) may form and assign duty to other suitable working bodies.
12. The functions and duties of the Central Working Body are as follows:
 - (a) submitting the proposal for the construction of Special Economic Zone, proposal of investment business submitted by the Management Committee, Developer or investor to the Central Body after scrutinizing;
 - (b) scrutinizing the Special Economic Zone plan submitted by the Management Committee for the implementation of the Special Economic Zone and submitting to the Central Body;
 - (c) submitting the Central Body after scrutinizing, for enabling to determine the category of Special Economic Zone, work in priority, category of work to be carried out according to zone, category of large, medium and small investment business;

- (d) studying and submitting on the matters of international Special Economic Zone, advising and submitting to the Central Body, other Special Economic Zones and areas which should be carried out in Myanmar;
- (e) coordinating with relevant departments and organization for enabling to carry out investment businesses in the relevant Special Economic Zone, with the permission of the Central Body in accord with the stipulation;
- (f) advising and submitting, after scrutinizing on the administrative, management and other legal matters in the Special Economic Zone;
- (g) carrying out other functions and duties assigned by the Central Body.

The functions and duties of the Management Committee are as follows:

- (a) submitting the Special Economic Zone development plan to the Central Body and Central Working Bodies and obtaining approval for enabling to implement and operate the Special Economic Zone successfully;
- (b) arranging to enable operation of the investment businesses to be carried out in the relevant Special Economic Zone with the approval of the Central Body, in accordance with the stipulation;
- (c) supervising and inspecting tire matters on implementation of investment and establishment plans, land-use, environmental conservation, wastes control, health, education, finance and taxation, development, transport, communication, security, electricity, energy and water supply etc., and coordinating with the relevant government departments and organizations;
- (d) coordinating with the relevant Government departments and organizations as may be necessary for enabling to give protection to the property, profits and other rights of the investor in conformity with the existing laws;

- (e) coordinating with the relevant Government departments and organizations as may be necessary for enabling to obtain entry visa and residency for foreign investors and their employees, technicians and staff working in the Special Economic Zone;
- (f) coordinating to facilitate the Central Bank of Myanmar as may be necessary, in implementing financial management, supervising foreign currency exchange and financial businesses for the investors in the Special Economic Zone and in communicating and carrying out with the banks permitted to do foreign banking business in Myanmar;
- (g) coordinating with the developers, investors or companies which will take responsibility to construct the infrastructures in any Special Economic Zone and giving permission to do so in accord with the stipulation and supervising their activities; •
- (h) carrying out one-stop service relating to the works which may be allowed by the Management Committee according to the existing Law;
- (i) scrutinizing and approving the construction works, designs in accord with the main plan of the Special Economic Zone;
- (j) supervising for the natural environmental conservation and protection in the Special Economic Zone in accord with the existing laws, scrutinizing the disposal system of industrial wastes and if it is not in conformity' with the stipulations, causing the developer or investor to perform in line with them;
- (k) carrying out the functions and duties specifically assigned by the Government and the Central Body.

14. The Management Committee shall carry out that the developer or the investor employs the citizen businessman, company or organization in term of contract for the works in their businesses invested within the Special Economic Zone except the work which require specific expertise. If the investor asks advice it shall be coordinated to enable to obtain suitable citizen businessman, company or organization for his work.

Chapter V

Special Privileges of Investor

15. The investor is entitled to carry out the following businesses in accord with the stipulations:

- (a) manufacturing finished products from raw materials, process production by machinery, carrying out warehousing, transport, service providing;
- (b) transporting and importing raw materials, packaging materials, machinery and equipment, and fuel oil to be used in investment business from local or overseas to the Special Economic Zone;
- (c) commerce, import and export;
- (d) selling at local market in accordance with the stipulation of the Management Committee, other goods produced by investment business, which are sub-standard but consumable except medicines and foodstuff;
- (e) establishing and operating offices for investment business and overseas service works in Special Economic Zone, with the permission of the Management Committee;
- (f) carrying out other businesses not prohibited under the existing laws, with the permission of the Management Committee.

16. The investor:

- (a) shall sell the goods produced in the Special Economic Zone to the international market;
- (b) shall use the imported materials for own production only and not sell them in local market;
- (c) if It is desirous to sell the goods contained in sub- sections (a) and (b), locally shall obtain the permission of the Management Committee and pay stipulated taxes and revenues in accord with the procedure under the existing law.

17. The investor who invests and operates business in the Special Economic Zone:

- (a) may apply for income tax exemption on the proceeds of overseas sale for the first five years from the day of commencement of the production or service;
- (b)** may apply for fifty percent relief on the income tax rate stipulated under existing law for the second five years on the overseas sale proceeds;
- (c) for the third five years, if the profit obtained from export sale is re- invested, may apply for fifty percent relief on the income tax rate stipulated under existing law on such invested profit;
- (d) after the expiry of exemption and relief period contained in sub- sections (a) and (b), if exemption and relief is not allowed again under this law, shall pay at the income tax rate stipulated under existing law.

18. After the expiry' of the tax exemption and relief period for goods processing businesses invested and operated in the Special Economic Zone, if the value of export items exceed 50 per cent of the total value of products in the large- scale investment businesses; if it exceeds 60 percent in the medium- scale investment businesses; and if it exceeds 70 percent in the small- scale investment businesses , income tax relief for that year may be applied for.

19. The investor, within the Special Economic Zone, shall:

- (a) if the capital asset is transferred by sale, exchange or otherwise as the promotion for long- term investment, pay to the State the amount of money stipulated by the Central Body which is not more than 50 percent of the profit gained based upon the category of business, value of investment and sale proceeds;
- (b) pay tax, according to existing law, on the remaining profit after having paid under sub-section (a).

Proviso: In case of petroleum and natural gas sector and petrochemical businesses, income-tax shall be paid at the rate as prescribed by the Income-tax Law.

- (c) if income is obtained from the lease of property, income tax shall be paid on such income at the rate stipulated under existing law¹;
- (d) may apply for exemption from income tax on the dividends of each shareholder distributed on the profit accrued locally and on which tax has already been paid.

20. Although a non-resident foreigner has no business incorporated in the Union of Myanmar, if he obtains the right to operate relating to the special economic zone under any property and intellectual property right:

- (a) the person who makes the payment shall deduct the withholding tax from the source for the royalty, interests and payments for business activities and purchases in accord with income tax rate prescribed under the Income-tax Law' and pay it to the person concerned;
- (b) the person who makes the payment shall deduct the with holding tax from the source on rental fee and other similar receipts in accordance with income tax rate prescribed under existing law and pay it to the person concerned.

21. The relevant investor shall collect and pay the income tax of the local and foreign staff and workers employed in the Special Economic Zone on their salaries and income at the income tax rate prescribed under the existing law in the currency determined by the Central Body.

22. In the Special Economic Zone, the service enterprises:

- (a) may enjoy tax relief of commercial tax up to the prescribed period commencing from the year of operation.
- (b) on expiry of the relief period contained in sub-section(a), shall paid shall pay commercial tax in accord with the Commercial Tax Law.

23. In respect of the export items produced in the Special Economic Zone, the exemption from commercial tax and value-added tax (VAT) may be applied for.

24. The investor may be allowed to;

- (a) import raw materials, machineries, equipments from foreign country which are imported for export-oriented processing enterprises established in Export Processing Zone, with exemption from customs duty and other revenues;
- (b) import, with stipulations, machineries and motor vehicles from foreign countries which are to be used in investment enterprises with exemption from customs duty and other revenues, for five years commencing from the year of operation, and relief of fifty percent of customs duty and other revenues for the next five consecutive years.
- (c) except Export Processing Zone, other zones in Special Economic Zone have the right of exemption and relief of tax and revenue in respect of the importation of materials related to investment business from local and foreign countries, in accord with the existing law.

25. The Central Body may, for the purpose of development throughout the country, determine the extension of tax exemption and tax relief period more than those prescribed in this chapter, with the approval of the Government, for the investors in Special Economic Zones located in economically backward and difficult to communicate areas.

Chapter VI

Specific Duties of Developer or Investor

26. The developer or investor, his employees, technicians, staff and their family members residing in the Special Economic Zone shall also abide by other existing laws of the Union of Myanmar in addition to the provisions of this Law.

27. The balance of statement relating to his business shall be in surplus for the developer or investor.

28. The investor shall, in respect of production enterprises in export processing zone:

- (a) establish necessary management organizations, offices and departments, industries and warehouses only in the Zone;
- (b) keep unused raw materials, packaging materials and spare parts of machines only at the warehouse or store recognized by the Customs Department;

29. Except export processing zone, in respect of production enterprises from other zones, the investor shall pay taxes in advance in importing raw materials to be used and may apply to refund the exempted taxes under section 24 when exporting items abroad.

30. The investor responsible to pay tax and duty assessable under this Law shall:

- (a) pay tax and duty within the prescribed period.. If he is entitled to extend after the expiry of the prescribed period, 0.5 percent of the payable tax shall be paid as daily fine for each day of such extended period.

- (b) if he evades to payment of tax and duty, fails to pay tax and duty after extended period or refuses to pay, he shall pay fine of amount not more than five times of tax and duty prescribed by the relevant Government department and organization;
- (c) if sufficient evidence is found of intentionally falsifying the statistics prepared and submitted to the relevant Government department and organization, he shall have legal action taken against him under criminal proceedings.
- (d) if a dispute arises in respect of matter on tax, he may apply to re-examine such matter to the relevant department after first paying the tax.

The investor shall:

- (a) register the enterprise, company or organization to be operated in Special Economic Zone in accord with the stipulations;
- (b) report to the Management Committee, on the situation of implementation of his investment business in accord with the stipulations;
- (c) carry out for preparing and keeping records for business statistics and accounts properly, auditing, submitting to audit of relevant department and reporting in accord with the stipulations;
- (d) destroy unusable perished and sub- standard medicines and food stuff from pharmaceutical and food stuff enterprises among the invested enteiprises, with the approval of the Management Committee,

The investor shall:

- (a) if desirous to terminate or liquidate his business, company or organization, perform the termination or liquidation with the prior permission of the Management Committee, in accord with the stipulations;

- (b) settle any dispute arising in relation with investment enterprise, in accord with the dispute settlement procedures mentioned in relevant agreement;
- (c) transfer or sell part or whole of the shares of his business, company or organization, with the approval of the Management Committee;
- (d) transfer and sell machineries and motor vehicles to be used in investment enterprise which are imported under sub- section (b) of section 24 when they are no longer needed to be used at the enterprise or at the time of termination of enterprises, with the permission of the Management Committee, in accord with the stipulations and the existing law.

33. Except enterprises which need specific expertise in other enterprises among invested enterprises, the developer or investor shall entrust work to citizen entrepreneur, company or organization as contractor,

34. The developer or investor shall take responsibility for not causing environmental pollution and air pollution in respect of his enterprise.

Chapter VII

Land Use

35. The Central Body:

- (a) shall may, with the approval of the Government, permit the developer or investor land lease or land use after causing payment of fees to be made for land lease or land use, for at least 30 years;
- (b) if desirous to continue to operate after the expiry' of the permitted term under sub-section (a), may extend consecutive term of 30 years for large-scale investment enterprise and further 15 years of extension after the expiry of the said term;

- (c) if desirous to continue to operate after the expiry of the permitted term under sub-section (a), may extend consecutive term of 15 years for medium-scale investment enterprise and further 15 years of extension after the expiry of the said term;
- (d) if desirous to continue to operate after the expiry of the permitted term under sub-section (a), may extend two times of consecutive term of five years for small-scale investment enterprises;
- (e) shall scrutinize and permit the term of period for land lease or land use which the developer or investor actually needs depending on the type of investment business and the amount of investment.

36. The developer or investor shall bear the expenses of transferring and compensation of houses, buildings, farms and gardens, orchards/ fields, plantation on land permitted by the Central Body if these are required to be transferred. Moreover, he shall carry out to fulfil fundamental needs of persons who transfer so as not to lower their original standard. The relevant management committee shall coordinate as may be necessary for the convenience of such works.

37. The developer or investor:

- (a) shall use the land which he is entitled to lease or use in accordance with the prescribed terms and conditions;
- (b) may, in accordance with the existing law, rent, mortgage or sell the land and building to another person for investment business within the term granted to operate in accord with the stipulations. If he sells, he shall comply with the stipulations under sub-section (a) of section 39 ;

- (c) shall not modify or alter, without permission, the topography or the contour of the land for which he obtained lease or land use;
- (d) shall report immediately to the Management Committee if natural mineral resources or antiques not relating to the permitted enterprise and which are not included in the original agreement are found above or under the land which he is entitled to lease or use. If the management committee permits, he may continue to operate on such land. If not, he shall shift to the substituted area.
- (e) Intend to operate affectively the permitted enterprises on the land permitted to lease or use. As such the enterprise contained in the agreement shall be completed within the prescribed term in the original agreement or up to two years from the day of permission to operate, if not completed, the permission shall be revoked. The said land shall be returned back and the buildings on this land shall be removed.

Chapter VIH

Banks and Finance Management and Insurance Business

38. The businesses which are operated in foreign currency in the Special Economic Zone shall have the right to open foreign account with any bank and carry out the matters of receipt and payment in foreign currency in accord with the stipulations.

39. The investor is entitled to:

- (a) evaluate in the currency determined by the Central Body and pay in accord with the stipulations within the period of production of goods and operation of businesses.

- (b) exchange and transmit their own foreign currency within the Special Economic Zone or abroad.

40. Foreign insurance companies and joint insurance companies have the right to operate their agency offices and insurance business within the Special Economic Zone in accord with the stipulations.

Chapter IX

Management and Inspection of Commodities by Customs Department

41. The export processing zone and sub-trade zone within the Special Economic Zone in which zones of different nature of works are combined:

- (a) enterprises concerned with the Customs Department shall operate under the supervision of the said department;
- (b) shall, in respect of goods, transport vehicles and machineries and personal utilities, entering into or taking out of the Special Economic Zone, comply with this Law and existing Custom Law and Rules:
- (c) are entitled to commence the operation of business, with the approval of the Management Committee, in accord with the stipulation if the responsible personnel of the Customs Department inspect and approve for security.

42. The Custom Department, in respect of investment enterprise in export processing zone and sub-trade zone:

- (a) may allow the investor to carryout importing raw materials and instruments, production of goods and exporting to local and foreign countries in accord with the stipulations;
- (b) shall not allow retail and wholesale sale general trading and exhibition of goods not related to goods production enterprise in the export processing zone.

43. The Customs Department shall supervise to cause the investors who operate business in export processing zone and sub-trade zone to abide by this Law and existing Customs Law and Rules in carrying out the following matters:

- (a) transporting goods between foreign countries and the said zones;
- (b) transporting goods between the said zones and other special economic zones;
- (c) transporting goods within the said zones;
- (d) entering into or leaving from such zones of transporting vehicles and moving and transporting personal utilities.

44. The investor within the export processing zone and sub-trade zone in accord with the stipulations:

- (a) may purchase directly from inside the country necessary raw materials, supplementary materials, parts and instruments, packaging materials and semi- finished products for production of export items;
- (b) shall cause the goods purchased directly under sub- section (a) to be inspected by the Customs Department and approval obtained there from .

45. The investor shall, in buying goods directly from local market, buy from the seller who has completed irt accord with the procedures and the export item provisions.

46. In importing raw materials and equipments into export processing zone and sub-trading zone to produce export item or in finally exporting export items to abroad, if the investors comply with the stipulation, the Customs Department shall carry out one- stop declaration, one- stop document inspection and one- stop goods inspection.

Chapter X

Quarantine Inspection and Confinement so as not to spread

Contagious Disease

47. The responsible person from the quarantine Prevention Department;
- (a) shall carry out Quarantine inspection and confinement so as not to spread contagious disease in transporting goods, vehicles, containers, animals and plants which are to be directly imported to a Special Economic Zone or transported from a Special Economic Zone to outside, between the ports, air ports, railway stations and special economic zones;
 - (b) shall carry out Quarantine inspection and confinement so as not to spread contagious disease, as may be necessary, relating to export import items or investment businesses within the Special Economic Zone.

Chapter XI

Matters relating to Labour

48. The Management Committee, in the Special Economic Zone:
- (a) shall supervise the conclusion of employment agreement in accordance with the stipulations;
 - (b) shall coordinate in determining the rights and duties of the employer and employee or terms and conditions relating to employment contained in the employment agreement, not to be less than the rights and duties contained In the existing labour laws and rules including minimum wages, bonus, leave, holiday, overtime fees, compensation for dismissal and workmen's compensation resignation from work, grant and rights;

- (c) shall negotiate and mediate in the disputes arising between the employer and employee, technician or staff;
- (d) shall inspect and supervise so as not to affect or lose the rights and protection of the employees, technicians and staff;
- (e) may determine the minimum wages of employee and staff.

49. If no settlement has been reached in the disputes arising between the employer and employee, technician or staff, in the Special Economic Zone although negotiation and mediation were made by the Management Committee, it shall accept the decision under the Trade Dispute Act of the Union of Myanmar.

50. The foreigners working in the Special Economic Zone shall have the work permit issued by the Union of Myanmar,

51. The investor:

- (a) in employing citizen skilled workers, technicians and staff for expertise works, shall employ at least 25 percent of citizens at the expiry of the first five years, 50 percent at the expiry of the second five years and 75 percent at the expiry⁷ of the third five years from the commencement year of the business;
- (b) shall arrange and provide necessary training for the improvement of the skill of the employees and staff in appointing under sub - section (a);
- (c) shall employ citizens only at the works where expertise is not required;
- (d) shall carry out labour recruitment through the Work and Labour Recruitment Office, local labour recruitment agents or by own arrangement;
- (e) shall employ, in employing citizen skilled workers, technicians and staff, by signing the employment agreement mutually between the employer and employee in accord with the existing labour laws and rules.

Chapter XII

Miscellaneous

52. The investment businesses in the Special Economic Zone are guaranteed not to be nationalized within the permitted period.

53. The Government may scrutinize and permit if the developer or investor submits proposal to carry out the construction of infrastructures such as motor roads, railroads, ports and bridges which are connected with the construction of the Special Economic Zone by BOT (Build, Operate and Transfer) system or any other system.

54. The relevant Union Ministries and Region or State Ministries shall implement the works relating to them contained in this Law.

55. The person assigned duty by the relevant Union Ministry or Region or State Ministry shall collect taxes and duties and fines recoverable under this Law from the defaulter in accord with the existing tax and revenue laws.

56. Subject to the provision of the Constitution of the Republic of the Union of Myanmar, notwithstanding anything contained in any existing law, the matters relating to any provision of this law shall be carried out only in accord with this Law.

57. (a) The responsible Ministry shall undertake the responsibilities to carry out the office works of the Central Body and bear the expenses;
- (b) The Government shall assign duty the responsible Ministry or any other Ministry to take responsibility to carry out office works of the Management Committee and bear the expenses.

58. The Government may, if it is necessary, form any special committee, with suitable persons for any Special Economic Zone to carry out the functions and duties of the Central Body and any Management Committee for carrying out management and supervisory works by notification and determine the functions and duties contained in this Law.

In implementing the provisions contained in this Law:

- (a) the responsible Ministry may, with the approval of the Government make necessary rules;
- (b) the responsible Ministry, relevant Ministry, Central Body and Management Committee may issue necessary procedures, notifications, orders and directives.

Sd/ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council

The State Budget Law, 2011

(The State Peace and Development Council Law No. 9 / 2011)

The 8th Waning Day of Pyatho , 1372 M.E.

(27th January ,2011)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory work to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Huttaws comes into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to implement the matters on receipt and expenditure of the Fund by the Union Government and the Region or State Governments smoothly under the Constitution of the Republic of the Union of Myanmar.

Part I

Title and Date of Effectiveness

1. (a) This Law shall be called the State Budget Law, 2011.
- (b) The provisions of this law shall take effect commencing from 1 st April, 2011 for the financial year 2011-2012.

Part II

The President, the Union Government, the Hluttaw, the Supreme
Court of the Union,
the Attorney-General of the Union, the Auditor- General of the Union,
the Union Election Commission, the Union Civil Services Board,
the Constitutional Tribunal of the Union, the Union Ministries and
the Union Level Organizations

Chapter I

Receipts and Expenditures

2. The President, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney-General of the Union, the Auditor- General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and the Union Level Organizations shall carry out their functions in accord with the Union Budget Programme, In carrying out such functions, all receipts shall be credited to the Union Budget and all expenditures payable shall be debited from the Union Budget.

3. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the President, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney-General of the Union, the Auditor-General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and the Union Level Organizations 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 subsection (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 accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

4. 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 2011-2012 financial year submitted to the Pyidaungsu ffiuttaw.

Chapter II

Taking of Loans

5. For the purpose of projects or for expenditures shown in the Union Budget, the Union Government may take loan by issuing security bonds guaranteed by the Union of debentures and 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.

6. 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,

7. The Union Level Organizations and Cantonment Municipalities inay take loans from abroad for their projects, with the approval of the Union Government.

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

9. (a) The Union Government may empower the Minister of Finance of the Union for carrying out wholly or partly the duties contained in this Chapter II.
- (b) The Minister for the Ministry of Finance of the Union may, on behalf of the State, furnish guarantees for taking of loans under this Chapter II.

10. During the financial year commencing from 1st April, 2011 and ending on 31st March, 2012 the total amount of loans actually received by execution of loan agreements under this Chapter II shall not exceed Kyats twenty five hundred thousand million.

Part II

The Region / State Governments, The Region / State Hluttaws, The High Courts of
Region / State, the Advocate-Generals of the Region / State, the
Auditor-Generals of the
Region / State, the Ministries of the Region / State and the Region / State Level

Organizations

11. The Region / State Governments, the Region / State Hluttaws, the High Courts of Region / State, the Advocate-Generals of the Region / State, the Auditor-Generals of the Region / State, the Ministries of the Region / State and the Region / State Level Organizations shall carry out their functions in accord with the Region / State Budget Programme. In carrying out such functions, all receipts shall be credited to the Region / State Budget and all expenditures payable shall be debited from the Region I State Budget.

12. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Region / State Governments, the Region / State Hluttaws, the High Courts of the Region / State, the Advocate-Generals of

the Region / State, the Auditor-Generals of the Region / State, the Ministries of the Region / State and the Region / State Level 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 subsection (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 accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

13. in respect of any alterations of sums shown in Schedules(5) and (6) under requirement of work, it shall be shown in the revised estimate budget for the 2011-2012 financial year submitted to the Region / State Hluttaw,

- 14. (a) The Region / State Government may alter the amounts shown in schedules (5) and (6), if it becomes necessary according to the functions of The Region / State Governments, the Region / State Hluttaws, the High Courts of the Region / State, the Advocate-Generals of the Region / State, the Auditor-Generals of the Region / State, the Ministries of the Region / State and the Region / State Level Organizations. Such alterations shall be shown in the revised estimate budget for the 2011-2012 financial year submitted to the Region / State Hluttaw, together with objects and reasons therefor.
- (b) The Union Government may permit the Region / State Governments, the Region / State Hluttaws, the High Courts of the Region / State, the Advocate-Generals of the Region / State, the Auditor-Generals of the Region / State,

the Ministries of the Region / State and the Region / State Level Organizations to obtain money required for carrying out their functions of for investment from grants or loans.

15. The Region / State Governments, the Region / State Hluttaws, the High Courts of the Region / State, the Advocate-Generals of the Region / State, the Auditor-General s of the Region / State, the Ministries of the Region / State and the Region / State Level Organizations may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

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Cantonment Municipalities

16. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accord with their Budget Progratntnes.

17. (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 subsection (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 accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
18. (a) The Union Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary according to the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget

for the 2011-2012 financial year submitted to the Pyidaungsu Hluttaw together with objects and reasons therefor.

- (b) The Union Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.

19. The Cantonment Municipalities may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders , directives as are relevant to them.

Part V

The Nay Pyi Taw Development Committee

20. The Nay Pyi Taw Development Committee shall subsist on their own funds and shall carry out their functions in accord with their Budget Programmes.

- 21. (a) The respective persons who have been assigned responsibility' for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (9) and (10).

- (b) The respective persons who have undertaken the responsibility under subsection (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 accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures,

22. (a) The Union Government may alter the amounts shown in Schedules (9) and (10), if it becomes necessary according to the functions of the Nay Pyi Taw Development Committee. Such alterations shall be shown in the revised estimate budget for the 2011 -2012 financial year submitted to the meeting of the Pyidaungsu Hluttaw together with objects and reasons therefor.

- (c) The Union Government may permit the Nay Pyi Taw Development Committee to obtain money required for carrying out their functions or for investment from grants or loans.

23. The Nay Pyi Taw Development Committee may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

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(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The President of the Union, the Union Government, the Hluttaw, the Supreme
of the Union, the Union Election Commission, the Union Civil Services Board

Serial Nnte	Receipts Subject	Responsible Person	Receipts
			Taxes
1	2	3	4
1 '	Hie President ofthe Union	The President of the Union or a person (eiegated by the President of the Union	Kyats
2	The Union Government	The President of the Union or a 1 person delegated by the the President of the Union	
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw	
4 '	Phe Supreme Court of the Union	Chief Justice ofthe Union or a person delegated by theChief Justice ofthe Union	
5	The Attorney-General of the Union	Attorney-General ofthe Union or a person delegated by the Aitomev-General ofthe Union	
6	The Auditor- General of the Union	Auditor-General ofthe Union ora person delegated by the Auditor- 3enerai of the Union	

Court of the Union, the Attorney-General of the Union, the Auditor-General Union,
and the Constitutional Tribunal of the Union

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Receipts								
Receipts from the Union Level Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from fines in Organizations	Savings
					Recovery of Loans	ftawai of Loans		
5	6	7	8	9				
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	16,000,000		150.000					
	2,000,000							
	4,850,000							
	10.690.000							
	27.864.000		3.000					

The President of the Union, the Union Government, the Hluttaw, the Supreme
of the Union, the Union Election Commission, the Union Civil Services Board

Serial Sinte	Receipts Subject	Responsible Person	Receipts
			Taxes
1	2	3	4
7	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	Kyats
8	The Union Civil Services	Chairperson of the Union Board Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	
9	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	
		Total	

Court of the Union, the Attorney-General of the Union, the Auditor-General Union,
and the Constitutional Tribunal of the Union

Schedule(1)

Receipts								
Receipts from the Union Level Ohpiizata	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		from Investment in Organizations	Savings
					Recovery of Loans	Drawal of Loans		
5	6	7	8	9	10	U	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	18,330,000							
	79,734,000		153,000					

**The President of the Union, the Union Government, the Hluttaw,
the Auditor- General of the Union, the Union Election Commission, the Union**

Serial Mmhr	Subject	Responsible Person	Expenditures
			Current Expenditure
1	2	3	4
1	The President of the Union	The President of the Union or a person delegated by the the President of the Union	Kyats 3,566,742,000
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,895,409,000
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw	8,956,971,600
4	The Supreme Court of * the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	1.148.923.000
5	The Attorney-General of the Union	Attorney-General of or a person delegated by the Attorney-General of the Union	889.875.000
6	The Auditor- General of the Union	Auditor-General of the Union, or a person delegated by the Auditor-General of the Union	1275,634,880

**the Supreme Court of the Union, the Attorney-General of the Union
Civil Services Board and the Constitutional Tribunal of the Union**

Schedule (2)

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Onpiizations	Savings
			Disbursement of Loans	Repaynat of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	5,000,000	347,568,850,800				
		121.673.000				
		58.397.000				
		558.220.000				
1		34.035.000				
		480,370,000				

**The President of the Union, the Union Government, the Hluttaw,
the Auditor- General of the Union, the Union Election Commission, the Union**

Serial Number	Subject	Responsible Person	Expenditures
			Current Expenditure
1	2	3	4
			Kyats
7	The Union Election Commission <	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	1,198,600,000
8	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	4,374,651,000
9	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	426,264,000
		Total	23,733,070,480

the Supreme Court of the Union, the Attorney-General of the Union Civil
Services Board, and the Constitutional Tribunal of the Union

Schedule(2)

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Repajmol of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		174.420.000				
		2,908,287,000				
		111.500.000				
	5,000,001	1 352,115,752,800				

Serial Mirta	Subject	Responsible Person	Receipts
			Taxes
1	2	3	4
1	Tax levied on inland productions and public consumption	The President of the Union or a person delegated by the President of the Union	Kyats 538,973,507,000
1	Excise duty		
2	Commercial tax		501,527,857,000
3	Licence fees on imported goods		750,000,000
4	State Lottery'		17,062,426,000
5	Taxes on Transport		2,240,000,000
6	Sales proceeds of stamps		17,393,224,000
2	Taxes levied on income and ownership	- ditto -	489,016,493,000
1	Income-Tax		489,016,493,000
3	Customs duties	- ditto -	35,000,000,000
1	Customs duties 35,000,000,000		
4	Taxes levied on utility of State owned properties	- ditto -	2,870,500,000
1	Taxes on land (Land Revenue)		
2	Water Tax and Embankment Tax		700,000,000

The Union Ministries and

Serial Nnte	Subject	Responsible Person	Receipts
			Taxes
1	2	3	4
			Kyats
3	Tax on extraction of forest produces		1,450,000,000
4	Tax on extraction of mineral		
5	Tax on Fisheries		720,000,000
6	Tax levied on rubber		500,000
5	Receipts from the Union EconomicOrganizations	- ditto -	

The Union Level Organizations

Schedule (3)

Receipts								
Receipts from the Union Level Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
					Recovery of Loans	Drawal of Loans		
5	6	7	8	9	10	11	12	13
Kyats	Kyat	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
909, (£4,579,000								

The Union Ministries and

senai Nrrk	Subject	Responsible Person	Receipts		
			Taxes	Receipts from the Union Level Organiza- tions	Other Current Receipts
i	2	3	4	5	6
6	Foreign Affairs	The President of the Union or a person delegated by the President of the Union	Kyats	Kyats	Kyats 56,000,000
7	Defence	- ditto -			40,264,376,000
8	Progress of Border Areas and National Races and Development Affairs	~ ditto -			26,935,200
9	Home Affairs	- ditto -			1,613,999,000
10	Immigration and Population	- ditto -			44,552,000
11	Religious Affairs	- ditto -			31,470,000
12	Social Welfare, Relief and Resettlement	- ditto -			79,220,000
13	Information	- ditto -			13,209,481,000
14	Culture	- ditto -			194,503,000
15	Education	- ditto -			10,527,215,530
16	Health	- ditto -			10,521,246,660
17	Sports	- ditto -			34,525,000
18	Labour	- ditto -			4,520,880,000
19	Forestry	- ditto -			21,146,880,000
20	Agriculture & Irrigation	- ditto -			88,783,562,050
21	Livestock Breeding and Fisheries	- ditto -			43,938,741,800
22	Mines	- ditto -			15,754,171,000

The Union Level Organizations

Continuation of Schedule (3)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in CtejiTEHfaB	Savings
			Recovery of Lotos	Drawai of Loans		
7	S	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	1,900,000,000					
		41,680,000				
	2,000,000	124,700,760				
	200,000	5,000,000				
		4,821,000			22,500,000	
	103,000,000			46,833,000		
	200,000					

Serial Nniff	Subject	Responsible Person	Receipts		
			Taxes	Receipts from the Union Level Organiza- tions	Other Current Receipts
1	2	1	4	5	6
23	Industry No.(1)	The President of the Union or a person delegated by the President of the Union	"Kyats	Kyat's	Kyats 232,668.377,320
24	Industry No.(2)	- ditto -			90,999,344,000
25	Science and Technology	- ditto -			1,492,289,300
26	Energy	- ditto -			997,582,619,000
27	Electric Power No.(1)	- ditto -			162,943295,000
28	Electric PowerNo.(2)	- ditto -			231,767,438,000
29	Construction	- ditto -			248,602,102,650
30	Transport	- ditto -			27,165,472,700
31	ail Transportation	- ditto -			39,384,709,000
32	(Communications, Posts and Telegraphs	* ditto -			274,378,300,000
33	(Commerce	- ditto -			3,329,208,000
34	Hotels and Tourisn Services	i - ditto -			4,271,258,000
35	Co-operatives	- ditto -			277,876,650
36	National Planning and Economic Development	- ditto ••			2,821,339,000

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Qgstfcsfens	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats 5,858,000,000	Kyats 1,000,000	Kyats	Kyats 65.525.000 69.295.000 490.690.000 21.570.000 172.458.000 913.317.000	Kyats	Kyats
	110,800,000 1,000,000 1.966.482.000 4.865.830.000 250,400,000					

The Union Ministries and

Serial No.	Subject	Responsible Person	Receipts		
			Taxes	Receipts from the Union Level Organizations	Other Current Receipts
1	2	3	4	5	6
37	Finance and Revenue	the President of the Union or a person delegated by the President of the Union	Kyats	Kyats	Kyats 535,982,680,320
38	Pensions and Gratuities	- ditto -			5,040,000
		Total .	1,065,860,500,000	909,024,579,000	3,104,419,107,180

The Union Level Organizations

Continuation of Schedule (3)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment h Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats 14,642,000	Kyats	Kyats	Kyats	Kyats 95,952,000	Kyats	Kyats
14,642,000	35,057,912,000	177,201,760		1,875,640,000	22,500,000	

The Union Ministries and

Serial t'tata	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Foreign Affairs	Hie President of the Union or a person delegated by the President of tlie Union	1,593,522,800		29,080,000
2	Defence	- ditto -	450,520,218,000		
3	Tatmadaw Affairs	- ditto -			
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	7,428,991,700	1,000,000	4,405,968,000
5	Home Affairs	~ ditto -	7,845,054,040		570,180
6	mmigration and Population	- ditto -	2,442,641,000		
7	Religious Affairs	- ditto -	4,401,261,120		371,010,000
8	Social Welfare, Relief and Resettlement	- ditto -	6,848,551,100	37,000	186,103,000
9	information	- ditto -	21,119,357,800		
10	Culture	- ditto -	3,241,404,130		25,000
11	Education	- ditto -	274,480,578,980		432,100

The Union Level Organizations

Schedule(4)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Debusanat of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
686,040,520				
868,058,482,000				
18,090,277,370		4,720,000		
42,237,612,900				
18,993,450				
743,906,850				
7,548,259,500		195,000		
5,730,565,320				
2,512,592,040				
35,538,867,000				

The Union Ministries and

Serial Mnfe	Subject	Responsible Person	Expenditures		
			Current. Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
12	Health	The President of the Union or a person delegated by the President of the Union	Kyats 65,793,778,690	Kyats	Kyats 3,521,000
13	Sports	- ditto -	3,769,970,001		25,022,000
14	Labour	- ditto -	6,251,086,600		150,000
15	Forestry	- ditto -	137,497,831,000		920,000
16	Agriculture & Irrigation	- ditto -	191,933,116,70	1 6,120,001	513,000
17	Livestock Breeding and Fisheries	- ditto -	46,114,674,330		595,000
18	Mines	- ditto -	39.368.148.800		
19	Industry No.(1)	- ditto -	231,405,606,540		
20	Industry No.(2)	- ditto -	88,727,791,200		
21	Science and Technology	- ditto -	23.013.816.800		262,100
22	Energy	- ditto -	996.550.849.000		
23	Electric Power No.(1)	- ditto -	175.717.390.000	44,400,000	
24	Electric Power No.(2)	- ditto -	267,612,146,000		
25	Construction	- ditto -	263,818,977,900		
26	Transport		50,187,217,700	2,600,000	800,000

The Union Level Organizations

Schedule(4)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Diiusaral of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
25,024,710,390				
3,223,266,250				
512,962,220				
4,966,621,390		600,000		
118,284,049,400		10,417,000		
4,512,952,200				
486,943,100				
40,482,850,350		617,422,200		
59,243,024,810		16,453,290		
19,550,000,000				
12,089,041,120		236,173,500		
63,977,391,390		1,329,721,000		
161,214,102,950		35,363,000		
314,205,000,210		15,000,000		
33,349,999,150		4,004,500		

The Union Ministries and

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
27	Rail Transportation	The President of the Union or a person delegated by the President of the Union	Kyats 80,880,638,940	Kyats	Kyats
28	Communication, Posts and Telegraphs	- ditto -	267,549,051,000		680,000
29	Commerce	- ditto -	5,407,093,000		320,000
30	Hotels and Tourism Services	- ditto -	4,459,362,000		210,000
31	Co-operatives	- ditto -	1,184,951,610		
32	National Planning and Economic Development	- ditto -	6,573,643,850		2,289,300
33	Finance and Revenue	- ditto -	469,781,468,160 3	69,832,154,000	83,415,788,600
34	Pensions and Gratuities	- ditto -	39,028,072,000		
35	Gratuities and Commuted Pensions	- ditto -	27,060,500,000		
		Total	4,269,608,762,490	369,886,311,000	88,444,259,280

The Union Level Organizations

Schedule(4)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disburaement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
127,304,782,660		2,569,201,800		
53,381,201,570		82,489,000		
140,875,600			1,500,000,000	
36,274,770				
161,752,330				
5,467,000,000				
9,447,520,390		123,255,000	17,500,000	200,000
2,038,027,919,200		5,045,015,290	1,517,500,000	200,000

The Region / State Level

Serial Nimbei	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level 0 sanitation
i	2	3	4	5
i	Receipts from Taxes		Kyats	Kyats
1	Kachin State	Chief Minister of the State or a person delegated by the Chief Minister of the State	489,957,000	
	Property Tax		430,531,000	
	Wheel Tax		59,386,000	
2	Kayah State	-ditto-	38,834,000	
	Property Tax		33,719,000	
	Wheel fax		5,115,000	
3	Kayin State	-dittO"	141,337,000	
	Property Tax		132,716,000	
	Wheel Tax		8,621,000	
4	Chin State	-ditto-	69,651,000	
	Property Tax		64,865,000	
	Wheel Tax		4,786,000	
5	Sagaing Region	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	702,142,000	
	Property Tax		538,652,000	
	Wheel Tax		163,490,000	
6	Tanintharyi Region	-dilto-	319,376,000	
	Property Tax		272,095,000	
	Wheel Tax 47,281,000			
7	Bago Region	-ditto-	776,426,000	
	Property Tax		622,981,000	
	Wheel Tax		153,445,000	
8	Magway Region	-ditto-	538,456,000	
	Property Tax		431,082,000	
	Wheel Tax		107,374,000	
9	Mandalay Region	-ditto-	6,697,034,000	
	Property Tax		3,522,263,000	
	Wheel Tax		3,174,771,000	

[illegible]

The Region / State Level

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level Organizations
	2	3	4	5
10	Mon State	Chief Minister of the State or a person delegated by the Chief Minister of the State	Kyats 441.201.000	Kyats
	Property Tax		386.767.000	
	Wheel Tax		54.434.000	
11	Rakhine State	-diUo-	224.310.000	
	Property Tax		189.107.000	
	Wheel Tax		35.203.000	
12	Yangon Region	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	6.435.293.000	
	Property Tax		2.158.541.000	
	Wheel Tax		4.276.752.000	
13	Shan State	Chief Minister of the State or a person delegated by the Chief Minister of the State	1.239.270.000	
	Property Tax		1.046.992.000	
	Wheel Tax		192.278.000	
34	Ayeyawady Region	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	754.055.000	
	Property Tax		610.304.000	
	Wheel Tax		143.751.000	
	Total		18,867,302,000	

Departments and Organizations

Continuation of Schedule (5)

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

The Region / State Level

Safe! L MiliiiL'	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Kachin State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home. Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	149,211,000	
5	Immigration and Popuiatioi	- ditto -		
6	Information	~ ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	132,390,300	
9	Agriculture & Irrigation	- ditto -		
10	livestock Breeding and Fisheries	- ditto -	33,180,000	
11	Mines	- ditto -		
12	Electric Power No.(2)	- ditto -		
13	Construction	- ditto -		
14	Co-operatives	- ditto -		
15	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Gjpniafara	Savings
				Recovery of Loans	Drawal of		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
20,856,470							
120,000							
73,860							
4,949,500							
18,250.000							
10,524.000							
35,000							
10,605.000							
8,450.000							
5,950.000							
840,000							
1,893,354.000							
10,749,399,470							
2,346,100							
4,220,857.000							

The Region / State Level

Serial no	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Kayn h State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	19,530,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	25,187,500	
9	Livestock Breeding and ~2 icries	- ditto -	300,000	
10	Electric Power No. {2}	- ditto -		
11	Construction	- ditto -		
12	Co-operatives	- ditto -		
13	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Ogmizaions	Savings
				Recovery of Loans	Drawal of		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
224,310							
22,000							
19,380							
1,709,500							
207,000							
2,880,000							
35,000							
905,000							
136,800							
1,204,547,000							
7,721,495,730							
742,000							
498,557,000							

The Region / State Level

Serial Mnte	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region <i>i</i> State Level Organizations
1	2	3	4	5
■ I	Kay in State Courts	Chief justice of the High Court, of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats	Kyats
2	Law Office	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	78,364,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	294,603,800	
9	Agriculture & Irrigation	- ditto *		
10	Livestock Breeding and Fisheries	- ditto -	5,310,000	
11	Electric Power No.(2)	- ditto -		
12	Construction	- ditto -		
13	Co-operatives	- ditto -		
14	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Qpiisfers	Savings
				Recovery of Loans	Drawai of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Ivyats
2,710,830							
30,000							
42.360							
8,287.300							
501.346,000							
14,958,000							
35,000							
4.205.000							
1.952.000							
751,000							
6.527.802.000							
7,700,838,780							
1,009,400							
1.235.853.000							

The Region / State Level

Serial Mnte	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Chin State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	33,800,000	
5	Immigration and Population	-ditto-		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	13,192,300	
9	Livestock Breeding and Fisheries	- ditto -		
10	Electric Power No.(2) - ditto -		
11	Construction	- ditto -		
12	Co-operatives	- ditto -		
13	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in QIPFBS	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats '	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
886,500							
120,000							
1,021,600							
1,881,500							
492,000							
300.000							
35,000							
415.000							
143,200							
378.183.000							
8,815,878,940							
1,849,600							
250.554.000							

The Region / State Level

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts From the Region / State Level Organizations
I	2	J	4	5
1	Sagaing Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	502,882,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	233,743,800	
9	Agriculture and Irrigation	- ditto -		
10	Livestock Breeding and Fisheries	- ditto -	152,230,000	
11	Mines	- ditto -		
12	Industry No (1)	- ditto -		
13	Electric Power No (2)	- ditto -		
14	Construction	- ditto -		
15	Co-operatives	- ditto -		
16	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in OpM&STS	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
24,120,680							
480,000							
163,000							
5,814,500							
1,915,000							
27,228,000							
35,000							
36,700,000							
6,340,000							
17,051,000							
34,612,000							
69,300,000							
16,194,866,000							
15,769,257,130							
16,726,000							
5,081,078,000							

The Region / State Level

Serial i/feter	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region i State Level Organizations
1	2	i	4	5
1	Tanintharyi Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	137,805,000	
5	Immigration and Population	-ditto-		
6	information	-ditto-		
7	Sports	-ditto-		
8	Forestry	-ditto-	165,673,100	
9	Livestock Breeding and Fisheries	-ditto-	89,620,000	
10	Electric Power No.(2)	- ditto-		
11	Construction	'd itto-		
12	Co-operatives	-ditto-		
13	Development Organizations	-ditto-		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Grpnizations	Savings
				Recovery of Loans	Drawal. of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
6,743,000							
147,000							
71,900							
4,916,500							
170,068,000							
33,953,000							
35,000							
7,605,000							
43,252,000							
484,793,000							
8,028,154,300							
1,333,000							
2,051,466,000							

The Region / State Level

Serial Mrrbr	Subject	Responsible Person	Recei 3tS	
			Taxes	Receipts from the Region / State Level Organizations
i	7	3	4	5
i	Bago Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	529,208,000	
5	Immigration and Population	-ditto-		
6	Information	-ditto-		
7	Sports	-ditto-		
8	Forestry	-ditto-	202,431,700	
9	Agriculture & Irrigation	-ditto-		
10	Livestock Breeding and Fisheries	-ditto-	351,290,000	
11	Electric Power No.(2)	-ditto-		
12	Construction	-ditto-		
13	Co-operatives	-ditto-		
14	Development Organizations	-ditto-		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment it Qipisfers	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
33,756,700							
161,000							
489,600							
13,363,500							
2,443,000							
41,292,000							
35,000							
26,420,000							
44,935,000							
21,758,000							
18,435,372,000							
11,738,005,220							
10,976,800							
7,149,894,000							

The Region / State Level

Serial Mnfar	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Magway Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs Chief	Minister of the Region or a person delegated by the Chief Minister of the Region	396,816,000	
5	Immigration and Population	-ditto-		
6	Information	-ditto-		
7	Sports	-ditto-		
8	Labour	-ditto-		
9	Forestry	-ditto-	128,763,100	
10	Agriculture & Irrigation	-ditto-		
11	Livestock Breeding and Fisheries	-ditto-	30,183,000	
12	Industry No.(1)	-ditto-		
13	Electric Power No.(2)	-ditto-		
14	Construction'	-ditto-		
15	Co-operatives	-ditto-		
36	Development Organizations	-ditto-		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	• Receipts from Foreign Aids	Debts		Receipts from Investment in Qg IMSkXS	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
13,472,040							
92,000							
163,600							
11,747,500							
1,230,000							
30.637.000							
35,000							
2,000							
11.210.000							
7.790.000							
4.224.000							
931,600,000							
29.341.169.000							
17,139,002,970							
12,105,100							
5.252.674.000							

The Region / State Level

Serial Mnte	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level Organizations
1	2	3	4	5
			Kyats	Kyats
1	Mandalay Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region		
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	1,274,845,000	
5	Immigration and Population	-ditto-		
6	Information	-ditto-		
7	Sports	-ditto-		
8	Labour	-ditto-		
9	Forestry'	-ditto-	130,690,000	
10	Agriculture & Irrigation	-ditto-		
11	Livestock Breeding - and Fisheries	- ditto-	106,170,000	
12	Industry No.(1)	-ditto-		
13	Electric Power No.(2]	-ditto-		
14	Construction	-ditto-		
15	Co-operatives	-ditto-		
16	Mandalay City Development Committee	-ditto-		
17	Development Organizations	-ditto-		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Qipizafns	Savings
				Recovery of Loans	Drawai of Loans		
6	7	8	9	10	U	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
39,160,260							
1,270,000							
489,800							
21,354,000							
3.202.000							
115.396.000							
35,000							
2,000							
216.130.000							
8.450.000							
75,654,600							
202,000,000							
55.477.369.000							
19.745,427,540							
103,790,800							
10.131.635.000		5,163350,000					
1.006.913.000							

The Region / State Level

Serial Number	Subject	Responsible Person	Receipts	3tS
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Mon State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the State	Kyats	Kyats
2	Law Office	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	375,299,000	
5	Immigration and Population	- lido -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	178,422,500	
9	Agriculture & Irrigation	- ditto -		
10	Livestock Breeding and Fisheries	- ditto -	92,280,000	
11	Mines	- ditto -		
12	Electric Power No.(2)	- ditto -		
13	Construction	- ditto -		
14	Co-operatives	- ditto -		
15	Development Organizations	~ ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts

Other Current Receipts	Interest Receivable	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Gpvsfljs	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
10,896,970							
157,000							
50,200							
8,731,000							
607,000							
38,049,000							
35,000							
5.205.000							
1.755.000							
3.377.000							
21,975,000							
6.244.407.000							
7,944,622,640							
2,047,490							
3.406.119.000							

The Region / State Level

Serial hints	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level Organizations
1	2	3	4	5
			Kyats	Kyats
1	Rakhine State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State		
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	143,693,000	
5	Immigration and	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Forestry	- ditto -	122,507,400	
9	Agriculture & Irrigation	- ditto -		
10	Livestock Breeding and Fisheries	- ditto -	162,590,000	
11	Mines	- ditto -		
12	Industry No (1)	- ditto -		
13	Electric Power No.(2)	- ditto -		
14	Construction	- ditto -		
15	Co-operatives	- ditto -		
16	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment h Ggreafcrs	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
13,940,070							
71,000							
27,800							
8,848,500							
5,093,000							
12,790,000							
35,000							
8,205,000							
3,960,000							
10,917,000							
28,849,000							
92,836,000							
483,474,000							
15,841,555,470							
1,638,500							
3,098,473,000				-			

The Region / State Level

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Yangon Region		Kyats	Kyats
1	Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region		
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	2,104,178,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Labour	- ditto -		
9	Forestry	- ditto -	82,450,000	
10	Agriculture and Irrigation	- ditto -		
11	Livestock Breeding and Fisheries	- ditto -	314,625,000	
12	Mines	- ditto -		
13	Construction	- ditto -		
14	Co-operatives	- ditto -		
15	Yangon City Electric Power Supply Board	- ditto -		
16	Yangon City Development Committee	- ditto -		
17	development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Defats		Receipts from Investment in Capital Expenditures	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
292,351,200							
130,000							
1,171,280							
23,030,000							
14,960,000							
160.755.000							
35,000							
2,000							
471.410.000							
3,350,000							
37,516,600							
225.393.000							
13,014,008,600							
133.326.000							
138,421,858,000							
40,583,940,000		1,330,000,000					
2,375,839,000							

The Region / State Level

Serial Mnfe	Subject	Responsible Person	Recei 3tS	
			Taxes	Receipts from the Region/ State Level Organizations
1	2	3	4	5
1	Shan State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	317,124,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Labour	- ditto -	177,455,300	
9	Agriculture & Irrigation	- ditto -		
10	Livestock Breeding and Fisheries	- ditto -	3,300,000	
11	Mines	- ditto -		
12	Electric Power No.(2)	- ditto -		
13	Construction	- ditto -		
14	Co-operatives	- ditto -		
15	Development Organizations	- ditto -		

Departments and Organizations

Continuation of Schedule (5)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Ggraafotis	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
ICyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
15.191,800							
660,000							
832,000							
17,953,000							
1,019,812,000							
39.942.000							
35,000							
20.475.000							
12.260.000							
9,192,000							
2,021,000							
14.722.301.000							
27,058,101,120							
7,438,770							
7.758267.000							

The Region / State Level

Serial Mrrfer	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level Organizations
1	2	3	4	5
i	Ayeyarwady Region Courts	Chief Justice of the High Court of the Region, or a person delegated by the Chief Justice of the High Court of the Region	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	684,055,000	
5	Immigration and Population	- ditto -		
6	Information	- ditto -		
7	Sports	- ditto -		
8	Labour	- ditto -		
9	Forestry	- ditto -	399,000,000	
10	Agriculture and Irrigation-	- ditto -	27,135,000	
11	Livestock Breeding and Fisheries	- ditto -	2,038,922,000	
12	Mines	- ditto -		
13	Electric Power No(2)	- ditto -		
14	Construction	- ditto -		
b'	Co-operatives	- ditto -		
16	Development Organizations	- ditto -		
	Total		12,413,320,800	

Departments and Organizations

Schedule (5)End

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Infrastructure	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
15,450,450							
850,000							
552,600							
10,210,500							
2,378,000							
38,880,000							
35,000							
2,000							
17,110,000							
11,473,000							
98,626,000							
9,106,490,000							
403,916,440							
25,048,040							
536,036,000							
623,001,098,410		6,493,350,600					

The Region / State Level

Serial hints'	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
			4	5	6
			Kyats	Kyats	Kyats
	Kachin State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	325,768,000		
	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State	341,441,000		
	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State	220,329,050		
	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	3,691,114,910		20,000,000
	Immigration and Population	-ditto-	216,564,000		
6	Information	- ditto -	7,490,000		
7	Sports	- ditto -	53,386,000		
8	Labour	- ditto -	6,462,900		
9	Forestry	- ditto -	269,012,000		
10	Agriculture & Irrigation	- ditto -	391,316,000		
11	Owiock Braedkig and Fisheries	- ditto -	142,324,500		
12	Mines	- ditto -	7,430,000		
13	Bxtx Fwtetfo2;	- ditto -	1,229,484,000		
14	Construction'	- ditto -	15,527,058,800		
15	Co-operatives	- ditto -	143,432,920		
16	National Planning and Economic Development	- ditto -	101,219,900		
17	Finance and Revenue	- ditto -	34,932,000		
18	Development Organizations	-ditto-	1,870,907,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 55,379,000	Kyats	Kyats	Kyats	Kyats
599,741,000				
12,600,000				
5,268,450				
15,097,000				
115,316,600				
178,111,1X30				
50,000,000				
9,339,850				
2,416,398,450				

The Region / State Level

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Kayah State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats 233,149,000	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State	133,440,580		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State	107,192,590		
4	Internal Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	1,437,949,920		20,000,000
5	Immigration and Population	- ditto -	71,935,000		
6	Information	- ditto -	7,246,000		
7	Sports -	- ditto -	39,435,000		
8	Forestry	- ditto -	110,974,000		
9	Agriculture and Livestock Breeding	- ditto -	227,640,000		
10	and Fisheries	- ditto -	43,664,000		
11	Electric Power No.(2)	- ditto -	1,039,395,000		
12	Construction	- ditto -	8,456,413,000		
13	Co-operatives	- ditto -	57,752,730		
14	National Planning and Economic Development	- ditto -	58,294,580		
15	Finance and Revenue	- ditto -	34,932,000		
16	Development Ongoing	- ditto -	240,916,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 55,379,000	Kyats	Kyats	Kyats	Kyats
417,685,000				
16,800,000				
2,950,000				
2,283,450				
5,705,000				
8,399,000				
9,339,850				
276,541,000				

The Region / State Level

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Kayin State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats 244,787,000	Kyats	20,000,000
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State	148,261,570		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State	131,582,440		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	237,148,060		
5	Immigration and Population	-ditto-	148,352,000		
6	Information	-ditto-	6,784,000		
7	Sports	-ditto-	40,880,000		
8	Labour	-ditto-	5,721,600		
9	Forestry	-ditto-	195,916,000		
10	Agriculture & Irrigation	-ditto-	294,178,500		
11	Livestock Breeding and Fisheries	-ditto-	69,027,000		
12	Electric Power (2)	-ditto-	6,511,565,000		
13	Construction	-ditto-	8,730,587,900		
14	Co-operatives	-ditto-	79,732,520		
15	National Planning and Economic Development	-ditto-	71,634,960		
16	Finance and Revenue	-ditto-	34,932,000		
17	Development Organizations	-ditto-	542,756,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
55,379,000				
1,038,514,000				
16,653,450				
14,904,000				
188,710,000				
558,000				
9,339,850				
738,347,000				

The Region / State Level

Serial Mnistr	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Chin State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	251591,000		
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State	144303,520		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State	157,728,520		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	1,752335,680		
5	Immigration and Population	-ditto*	118,157,000		
6	Information	-ditto-	1,448,000		
7	Sports	- ditto-	47,389,000		
8	Forestry	- ditto -	194,436,000		
9	Agriculture & irrigation	- ditto -	318340,000		
10	Livestock Breeding	- ditto-	43,411,000		
11	Electric Power No(2)	- ditto-	552,490,000		
12	Construction	-ditto- '	12,651,755,400		
13	Co-operatives	- ditto -	132,854,430		
14	National Planning and Economic Development	- ditto -	57,841390		
15	Finance and Revenue	- ditto -	34,932,000		
16	Development Organizations	- ditto -	164,679,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Dlsbuisement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
55,379,000				
572,483,000				
13,860,000				
4,303,450				
19,000,000				
212,036,000				
10,400,000				
10,000,000				
9,339,850				
168,672,260				

The Region / State Level

Serial t'intente	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
I	Sagaing Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 551,119,000	Kyats	Kyats
2	Law Offices	Advocate-General of the or a person delegated by the Advocate-General of the Region	301,749,960		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor- General of the Region	509,850,980		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	6,801,915,130		20,000, (XX)
5	Immigration and Population	- ditto -	362,819,000		
6	Information	- ditto -	8,939,000		
7	Sports	- ditto -	148,630,000		
8	Labour	- ditto -	24,050,200		
9	Forestry	- ditto -	1,199,902,000		
10	Agriculture and Fishing	- ditto -	1,073,214,000		
11	Stock Raising and Fisheries	- ditto -	376,115,500		
12	Mines	- ditto -	38,572,000		
13	Industry No (1)	- ditto -	57,171,000		
14	Electric Power No (2)	- ditto -	10,824,736,000		
15	Construction	- ditto -	21,852,117,400		
16	Co-operatives	- ditto -	681,956,190		
17	National Planning and Economic Development	- ditto -	265,937,370		
18	Finance and Revenue	- ditto -	56,060,000		
19	Development Organizations	- ditto -	2,257,040,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 55379,000	Kyats	Kyats	Kyats	Kyats
2,223,191,000				
36,000,000				
1,680,000				
8,483,450				
46^56,000				
114,202,600				
27,000,000				
253,067,500				
4,086,000				
50,000,000				
37,728,200				
3,004,119,000				

The Region / State Level

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
i	2	3	4	5	6
3	Tanintharyi Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 283,659,000	Kyats	15,000,000
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate General of the Region	163,646,620		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor- General of the Region	174,113,750		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	2,567,083,470		
5	Immigration and Population	-ditto-	186,457,000		
6	Information	-ditto-	10,826,000		
7	Sports	-ditto-	48,430,000		
8	Labour	-ditto-	6,495,300		
9	Forestry	-ditto-	235,596,000		
10	Agriculture & Irrigation	-ditto-	338,740,400		
11	Livestock Breeding and Fisheries	-ditto-	142,383,200		
12	Electric Power No.(2)	-ditto-	436,740,000		
13	Construction	-ditto-	10,493,496,200		
14	Co-operatives	-ditto-	109,686,750		
15	National Planning and Economic Development	-ditto-	69,755,800		
16	Finance and Revenue	-ditto-	34,932,000		
17	Development Organizations	-ditto-	893,568,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 55,379,000	Kyats	Kyats	Kyats	Kyats
1,208,155,000				
1,670,000				
2,885,000				
75,572,000				
95,882,500				
13,500				
13,000,000				
9,339,850				
1,431,098,000				

The Region / State Level

Serial Nkrto	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
!	2	3	4	5	6
1	Bago Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 625,290,000	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-	310,392,000		
3	Audit Offices	General of the Region Auditor-General of the Region or a person delegated by the Auditor-	488,133,850		
4	Home Affairs	General of the Region Chief Minister of the Region or a person delegated by the Chief Minister of the Region	7,555,259,630		15,000,000
5	Immigration and	-ditto-	314,528,000		
6	Information	-ditto-	18,131,000		
7	Sports	-ditto-	131,780,000		
8	Labour	-ditto-	4,290,200		
9	Forestry	-ditto-	808,374,000		
10	Agriculture & litigation	-ditto-	1,993,653,100		
11	Livestock Breeding and Fisheries	-ditto-	305,498,200		
12	Electric Power No.(2)	-ditto-	17,751,955,000		
13	Construction	-ditto-	18,170,835,000		
14	Co-operatives	-ditto-	441,679,010		
15	National Planning and Economic Development	-ditto-	211,330,600		
16	Finance and Revenue	-ditto-	34,932,000		
17	Development Organizations	-ditto-	2,937,232,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	U
Kyats 54,999,000	Kyats	Kyats	Kyats	Kyats
2^13,361,500				
6,038,000				
10,841,900				
99,953,200				
717,241,500				
1,840,000				
50,000,000				
9,339,850				
4,463,544,000				

The Region I State Level

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Magway Region Courts	Chief Justice of the High Court, of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 467,785,000	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate- General of the Region	238,226,690		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor- General of the Region	419,442,490		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	5,102,054,420		15,000,000
5	Immigration and Population	-ditto-	277,766,000		
6	Information	-ditto-	11,056,000		
7	Sports	-ditto-	112,030,000		
8	Labour	-ditto-	15,661,900		
9	Forestry	-ditto-	1,059,610,000		
10	Agriculture & Impft'on	-ditto-	940,652,300		
11	Livestock Breeding and Fisheries	-ditto-	207,296,000		
12	Industry No.(1)	-ditto-	85137,000		
13	Electric Power No.(2)	-ditto-	17,488,679,000		
14	Construction	-ditto-	21,517,639,000		
15	Co-operatives	-ditto-	476,568,530		
16	National Planning and Economic Development	-ditto-	203,671,300		
17	Finance and Revenue	-ditto-	34,932,000		
18	Development Organizations	-ditto-	2360,550,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment In Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
55,379,000				
382,456,000				
35,000,000				
1,426,000				
75,153,450				
15,423,000				
5,910,000				
410,604,000				
790,000				
9,339,850				
2,913,727,000				

The Region / State Level

Serial Number	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Mandalay Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 707,662,000	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate General of the Region	347,631,000		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor General of the Region	556,879,710		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	11,253,816,680		15,000,000
5	Immigration and Population	-ditto-	505,209,000		
6	Information	-ditto-	49,883,000		
7	Sports	-ditto-	160,030,000		
8	Labour	-ditto-	18,526,700		
9	Forestry	-ditto-	1217.236,000		
10	Agriculture & Irrigation	-ditto-	1,346,468,100		
11	Livestock Breeding	-ditto-	384,387,000		
12	Mines	-ditto-	2,757,000		
13	Industry No.(1)	-ditto-	164.638,000		
14	Electric Power No.(2)	-ditto-	42,176,466,000		
15	Construction	-ditto-	26,616,141,200		
16	Co-operatives	-ditto-	745,761,470		
17	National Planning and Economic Development	-ditto-	269,538,600		
18	Finance and Revenue	-ditto-	34,932,000		
19	Mandalay City Development Committee	-ditto-	10,385,579,000		
20	Development Organization	-ditto-	3,425,999,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 43,759,000	Kyats	Kyats	Kyats	Kyats
2,455,092,000				
53,500,000				
1,700,000				
8,738,450				
89,126,700				
57,300,000				
617,661,000				
25,619,800				
50,000,000				
9,339,850				
10,822,900,000				
4,461,114,120				

The Region / State Level

Serial tate	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Mon Slate Courts	Chief Justice of the High Court of the State or a person person delegated by the Chief Justice of the High Court of the State	Kyats 312,804,000	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate- General of the State	166,786,000		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor- General of the State	197,385,000		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	3,721,168,550		15,000,000
5	Immigration and Population	-ditto-	163,855,000		
6	Information	- ditto -	12,095,000		
7	Sports	- ditto -	66,940,000		
8	Labour	- ditto -	7,030,800		
9	Forestry	- ditto -	231,520,000		
10	Agriculture & Irrigation	- ditto -	466,934,300		
II	Livestock Breeding and Fisheries	- ditto -	123,091,000		
12	Mines	- ditto -	34,177,000		
13	Electric Power No.(2)	- ditto -	5,179,222,000		
14	Construction	- ditto -	9,746,459,800		
15	Co-operatives	- ditto -	154,119,770		
16	National Planning and Economic Development	- ditto -	92,518,990		
17	Finance and Revenue	- ditto -	34,932,000		
18	Development Organizations	- ditto -	1,559,080,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
56,779,000				
1,225,104,000		-		
2,560,000				
2,465,000				
68,334,000				
361,697,000				
2,005,000				
50,000,000				
9,339,850				
1,950,787,000				

The Region / State Level

Serial Nvrv	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	RaRhine State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats i 402^62,000	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate-General of the State	204,579,640		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor-General of the State	257325380		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	4,980,732,600		25,000,000
5	Immigration and Population	-ditto-	256,083,000		
6	Information	-ditto-	8,557,000		
7	Sports	-ditto-	83,680,000		
8	Labour	-ditto-	7,947,500		
9	Forestry	-ditto-	354,154,000		
10	Agriculture* Irrigation	-ditto-	523,466,000		
11	Livestock Breeding and Fisheries	-ditto-	209,027,000		
12	Mines	-ditto-	28,877,000		
13	IndustiyNo(1)	-ditto-	78391,000		
14	Electric Power No.(2)	-ditto-	1,097,918,000		
15	Construction	-ditto-	21312356,700		
16	Co-operatives	-ditto-	303,711350		
17	National Planning and Economic Development	-ditto-	112314,000		
18	Finance and Revenue	-dhcto-	34,932,000		I
19	D^dopment Organization;	-ditto-	1312310,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 55,379,000	Kyats	Kyats	Kyats	Kyats
860,843,000				
2,448,000				
84,488,450				
185,161,000				
6,000,000				
152,505,000				
3,507,500				
50,000,000				
9,339,850				
1,830,923,000				

The Region / State Level

Serial No.	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Yangon Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	Kyats 929,572,000	Kyats	Kyats
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate- General of the Region	396,237,620		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor- General of the Region	895,672,090		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	14,520,052,350		14,500,000
5	Immigration and Population	- ditto -	638,440,000		
6	Information	- ditto -	78,862,000		
7	Sports	- ditto -	135,680,000		
8	Labour	- ditto -	23,100,100		
9	Forestry	- ditto -	801,954,000		
10	Agriculture and Irrigation	- ditto -	814,534,700		
11	Livestock Breeding and Fisheries	- ditto -	417,347,400		
12	Mines	- ditto -	133,311,000		
13	Construction	- ditto -	16,126,67,500		
14	Co-operatives	- ditto -	977,947,460		
15	National Planning and Economic Development	- ditto -	314,544,710		
16	Finance and Revenue	- ditto -	34,932,000		
17	Yangon Metropolitan Supply Board	- ditto -	118,195,290,000		
18	Yangon City Development Committee	- ditto -	32,176,780,000	1,000,000	
19	Development	- ditto -	1,027,044,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 57,389,000	Kyats	Kyats	Kyats	Kyats
2,151,688,500				
2,660,000				
3,978,450				
275,461,200				
2,890,000				
50,000,000				
9,339,850				
18,730,030,000				
15,274,000,000			950,000	300,000,000
1,223,410,200				

The Region / State Level

Serial ttntc	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Shan State Courts	Chief Justice of the High Court of the State or a person delegated by the Chief Justice of the High Court of the State	Kyats 537,516,000	Kyats	Kyats
2	Law Offices	Advocate-General of the State or a person delegated by the Advocate- General of the State	211,313,910		
3	Audit Offices	Auditor-General of the State or a person delegated by the Auditor- General of the State	603,030,340		
4	Home Affairs	Chief Minister of the State or a person delegated by the Chief Minister of the State	10,202,751,730		15,000,000
5	Immigration and Population	-ditto-	595,746,000		
6	Information	-ditto-	24^285,000		
7	Sports	-ditto-	171,150,000		
8	Labour	-ditto-	8,571,400		
9	Forestry	-ditto-	795,210,000		
10	Agriculture & Irrigation	-ditto-	1,381,337,400		
11	Livestock Breeding and Fisheries	-ditto-	258,239,000		
12	Mines	-ditto-	11,652,000		
13	Electric Power No.(2)	-ditto-	12320,751,000		
14	Construction	-ditto-	38,099,963,000		
15	Co-operatives	-ditto-	352377,790		
16	National Planning and Economic Development	-ditto-	299,410,350		
17	Finance and Revenue	-ditto-	146,396,000		
18	: ■	-ditto-	3,664,520,000		

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats 53,599,000	Kyats	Kyats	Kyats	Kyats
5365,483,000				
108,300,000				
1,000,000				
38,666,900				
69,302,000				
872,958,000				
2,560,000				
60,000,000				
53,298,200				
4,567,417,000				

The Region / State Level

Serial Niniv	Subject	Responsible Person	Expenditures		
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Ayeyarwady Region Courts	Chief Justice of the High Court of the Region or a person delegated by the Chief Justice of the High Court of the Region	553,713,000		
2	Law Offices	Advocate-General of the Region or a person delegated by the Advocate-General of the Region	294,096,810		
3	Audit Offices	Auditor-General of the Region or a person delegated by the Auditor-General of the Region	439,147,250		
4	Home Affairs	Chief Minister of the Region or a person delegated by the Chief Minister of the Region	6,850,925,400		25,000,000
5	Immigration and Population	- ditto -	366,922,000		
6	Information	- ditto -	11,273,000		
7	Sports	- ditto -	115,260,000		
8	Labour	- ditto -	25,827,400		
9	Forestry	- ditto -	462,806,000		
10	Agriculture and Irrigation	- ditto -	934,378,500		
11	Livestock Breeding and Fisheries	- ditto -	461,318,000		
12	Mines	- ditto -	49,195,000		
13	Electric Power No (2)	- ditto -	8,481,454,000		
14	Construction	- ditto -	47,019,600,600		
15	Co-operatives	- ditto -	406,245,150		
16	National Planning and Economic Development	- ditto -	187,254,800		
17	Finance and Revenue	- ditto -	34,932,000		
18	Development Organizations	- ditto -	2,331,163,000		
	Total		722,070,792,610	1,000,000	234500,000

Departments and Organizations

Continuation of Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
58,869,000				
2^19,998,000				
53,000,000				
102,923,450				
24,850,000				
291,653,200				
326,305,000				
3,990,000				
50,000,000				
9,339,850				
3,224,054,000				
108,661,047,730			950,000	300,000,000

Cantonment

Serial • n;h:	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Cantonment Municipalities under the Ministiy ofDefence	The President ofthe Union or a person delegated by the the President of the Union	Kyats	Kyats
	Total			

Municipalities

Schedule (7)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment h	Savings
				Recovery ofLoans	Drawal of Loans	Cter1Etois	
6	7	8	9	10	11	12	13
Kyats 331,274,000	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
331,274,000							

Cantonment

Serial Nmtu	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region 1 State Level Organizations
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the the President of the Union	Kyats 368,133,720	Kyats
			368,133,720	
	Total			

Municipalities

Schedule (8)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment h Original	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
93,400,000							
			*_				
93,400,000							

Nat Pyi Taw

Serial Nirhi	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region/ State Level Organizations
1	2	3	4	5
1	Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw development Committee or a person delegated by the Chairperson	Kyats	Kyats
			266,827,400	
	Total		266,827,400	

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from line h Ogriatxre	Savings
				Recovery ofLoans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats 3,833,172,600	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
3,833,172,600							

Nat Pyi Taw

Serial Mntxi	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the Region / State Level Organizations
1	2	3	4	5
1	Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson	Kyats	Kyats
			2,050,000,000	
	Total		2,050,000,000	

Development Committee

Schedule (10)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Units	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
1,025,000,000							
1,025,000,000							

The Union of Myanmar
The State Peace and Development Council
**The Special Fund Relating to Necessary Expenditures for Perpetuation of the
State Sovereignty Law**
(The State Peace and Development Council Law No. 10 / 2011)
The 8th Waxing Day of Pyatho, 1372 M.E.
(27th January, 2011)

Preamble

The Republic of the Union of Myanmar is a Nation with magnificent historical traditions and the National people have been living in unity and oneness, setting up and standing an independent sovereign State.

The National people resolve that steadfastly adhere to the objectives of non-disintegration of the Union, non-disintegration of National solidarity, and perpetuation of sovereignty.

For firming such noble resolution made by the National people, in sub-section(f) of section 20 of the Constitution of the Republic of the Union of Myanmar prescribes as the Defence Services is mainly responsible for safeguarding the Constitution, in section 337 of it prescribes as the main armed force for the Defence of the Union is the Defence Services and in section 339 of it prescribes as the Defence Services shall lead in safeguarding the Union against all internal and external dangers.

As such, the State Peace and Development Council shall, in order to spend the important necessary expenditures for not losing the State sovereignty, enact this Law.

Chapter I

Title, Commencement and Definition

1. (a) This Law shall be called the Special Fund Relating to Necessary Expenditures for Perpetuation of the State Sovereignty Law.
(b) This Law shall come into force forthwith.
2. The following expressions contained in this Law shall have meanings given hereunder:
 - (a) Constitution means the Constitution of the Republic of the Union of Myanmar;
 - (b) Commander-in-Chief of the Defence Services means the Supreme Commander of all armed forces;
 - (c) Special fund means the fund established for enabling to spend the special necessity for safeguarding the Constitution and for protecting the State from internal and external dangers.

Chapter II

Establishing of Special Fund

3. According to the submission of Commander-in-Chief of the Defence Services, the annual necessary amount of money shall be fulfilled to the special fund, with the approval of the President.

Chapter III

Powers of the Commander-in-Chief of the Defence Services

4. The Commander-in-Chief of the Defence Services shall, in carrying out duties of non-disintegration of the Union, non-disintegration of National solidarity and perpetuation of

sovereignty, have the right to spend expenditures which are to be charged as local currency or foreign currency from the special fund.

5. In respect of spending the above special fund, no person or body shall inquire or cause to submit or audit it.

6. When the financial year is ended, expenditures of the annual special fund shall be explained and submitted to the President.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
 The State Peace and Development Council
 The Law Relating to Adaptation of Expressions, 2011
 (The State Peace and Development Council Law No. 11 /2011)
 The 8th Waning of Pyatho, 1372 M.E.
 (27 th January, 2011)

Preamble

Since it is provided in Section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to be in conformity with the expressions of the various levels of State Organizations to be formed under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title and Coming in Force

1. (a) This Law shall be called the Law Relating to Adaptation of Expressions, 2011;
- (b) This Law shall come into force from the date of enforcement of the Constitution of the Republic of the Union of Myanmar.

Chapter II

Adaptation of Expressions

2. The following expressions contained in any existing laws, rules, regulations, by-laws, notifications, declarations, orders, directives and procedures shall be deemed to have been adapted accordingly as follows. However, this adaptation shall be only be appropriate to the functions and duties empowered by the Constitution of the Republic of the Union of Myanmar and existing laws:

- (a) the expression " the Republic of the Union of Myanmar" instead of the expression " the Union of Myanmar";
- (b) the expression " the President" instead of the expression" the Chairman of the State Peace and Development Council";
- (c) the expression " the President or the Union Government" instead of the expression " the State Peace and Development Council";
- (d) the expression " the Union Government " instead of the expression " the Government";
- (e) the expression " the Union Minishy" instead of the expression " the Ministry";
- (f) the expression " the Union Minister" instead of the expression " the Minister";
- (g) the expression " the Supreme Court of the Union" instead of the xpression " the Supreme Court";
- (h) the expression " the Chief Justice of the Union" instead of the expression " the Chief Justice";
- (i) the expression " Judge of the Supreme Court of the Union" instead of the expression " Judge of the Supreme Court";
- (j) for judiciary matters, the expression "High Court of the Region or State" for the expression " Court of the State or Division";
- (k) the expression " the Attorney-General of the Union " instead of the expression " the Attorney General";

the expression " the Auditor-General of the Union" instead of the expression " the Auditor General";

the expression " the Union Civil Service Board" instead of the expression " Civil Service Selection and Training Board";

the expression " the Chairperson of the Union Civil Service Board" instead of the expression " the Chairman of Civil Service Selection and Training Board";

the expression " member of the Union Civil Service Board" instead of the expression " member of Civil Service Selection and Training Board";

the expression " Region or State Government" instead of the expression " State or Division Peace and Development Council";

the expression " Chief Minister of the Region or State" instead of the expression " Chairman of the State or Division Peace and Development Council";

the expression " the Administrator of the District General Administration Department" instead of the expression " District Peace and Development Council" or " the Chairman of the District Peace and Development Council";

the expression " the Administrator of the Township General Administration Department" instead of the expression "Township Peace and Development Council" or " the Chairman of the Township Peace and Development Council";

the expression " the Administrator of the Ward / Quarter or the Village-tract" instead of the expression "Ward/Quarter or Village-tract Peace and Development Council" or " the Chairman of the Ward/ Quarter or Village-tract Peace and Development Council".

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council

The Law Amending the City of Yangon Development Law

(The State Peace and Development Council Law No. 12/2011)

The 8th Waning day of Pyatho, 1372 M.E

(27th, January, 2011)

The State Peace and Development Council hereby enacts this Law:

1. This Law shall be called the Law Amending the City of Yangon Development Law.
2. The expression " Chairman of the State Peace and Development Council" contained in the City of Yangon Development Law shall be substituted by the expression " the Chiel Minister of the Yangon Region."

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Law Amending the City of Mandalay Development Law

(The State Peace and Development Council Law No. 13/2011)

The 8th Waning day of Pyatho, 1372 M.E

(27 th, January, 2011)

The State Peace and Development Council hereby enacts this Law:

1. This Law shall be called the Law Amending the City of Mandalay Development Law.
2. The expression " the Prime Minister" contained in the City of Mandalay Development Law shall be substituted by the expression " the Chief Minister of the Mandalay Region."

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Law Amending the Promotion of Cottage Industries Law

(The State Peace and Development Council Law No. 14/2011)

The 8th Waning day Pyatho, 1372. M.E.

(27th, January, 2011)

The State Peace and Development Council hereby enacts this Law.

1. This Law shall be called The Law Amending the Promotion of Cottage Industries Law.
2. The expression " Cottage Industry" contained in the Promotion of Cottage Industries Law shall be substituted respectively by the expression " Small-scale Industry".
3. Section 1 of the Promotion of Cottage Industries Law shall be substituted as follows:
 - " 1. This law shall be called the Promotion of Small-scale Industries Law."
4. In section (2) of the Promotion of Cottage Industries Law:
 - (a) Sub-section (a) shall be substituted as follows:
 - " (a) Small-scale Industry means cottage industries which have not more than 9 workers and which use power of 0.25 horse power and above and under 5 horsepower and cottage handicraft industries which have more than three workers and which produce or process goods by members of a family or by hiring workers or collectively;"
 - (b) in sub-section (c), the expression " power generated by manual power is not included in this expression" shall be inserted.
5. In section 3 of the Promotion of Cottage Industries Law:
 - (a) sub-section (b) shall be substituted as follows:
 - "(b) to cause the development of small-scale industries which is a fundamental power of State Economy, to cause the development

of the private industrial sector and to promote the proportion of the participation of the industrial sector in the national net production value."

- (b) after sub-section (h), sub-sections (i), (j) and (k) shall be inserted as follows:
 - " (i) to cause the emergence of supporting works for medium-scale and large-scale industries;
 - (j) to enable conservation so that industries which will destroy the environment may not emerge and to enable supervision of the environmental conservation works;
 - (k) to enable cooperation among the industrial regions and entrepreneurs respectively."

6. After the expression "being able to obtain the assistance" contained in sub-section (e) of section 8 of the Promotion of Cottage Industries Law, the expression, "and concluding business contracts with foreign parties" shall be inserted.

7. In section 9 of the Promotion of Cottage Industries Law:

- (a) sub-section (b) shall be substituted as follows:
 - "(b) carrying out the exploring, experimenting and inventing new technologies; distribution of technical training programme and information which are necessary for the development of small-scale industries.
- (b) the expression " the Ministry of Planning and Finance" contained in sub-section (d) shall be substituted by the expression " the Ministry of Finance and Revenue."
- (c) sub-section (i) shall be substituted as follows:
 - "(i) carrying out public awareness of the small-scale industries and to communicate with local and foreign organizations by using the means to disseminate the information."

8. Sub-section (a) of section 10 of the Promotion of Cottage Industries Law shall be substituted as follows:

- "(a) inspecting and calling for accounts of small-scale industries registered under section 5;"

9. In the Promotion of Cottage Industries Law:

- (a) sub-section (c) of section 18 shall be deleted;
- (b) the expression " kyats ten thousand" contained in sub-section (b) of section 19 shall be substituted by the expression " kyats fifty thousand;"

10. The expression " Prohibition and Penalties" which is the heading of Chapter IX of the Promotion of Cottage Industries Law shall be substituted by the expression "Taking Administrative Action."

11. After Chapter IX of the Promotion of Cottage Industries Law, Chapter X shall be inserted as follows:

"Chapter X

Offences and Penalties

22. Whoever carries out small-scale industries without effecting registration under this Law shall, on conviction, be punished with a fine of a minimum of kyats fifty thousand to a maximum of kyats one hundred thousand .
23. Whoever continues to commit such offence after being convicted under section 22 shall be punished with a fine of kyats five hundred for each day of the continued violation."

12. Chapter X of the Promotion of Cottage Industries Law shall be renumbered as Chapter XI and sections 22 and 23 as sections 24 and 25 respectively.

13. Renumbered section 25 of the Promotion of Cottage Industries Law shall be substituted as follows:

- " 25. In implementing the provisions of this Law:
- (a) the Ministry may, with the approval of the Government, issue such rules as may be necessary or such procedures, notifications, orders and directives as may be necessary;
 - (b) the Department 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 Myanmar Dental Council Law

(The State Peace and Development Council Law No. 15 / 2011)

The 8th Waning day of Pyatho 1372 M.E.

(The 27th, January, 2011)

The State Peace and Development Council hereby enacts this Law:

Chapter I

Title and Definition

1. This Law shall be called the Myanmar Dental Council Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) Oral and Dental Science means the studies relating to oral and dental health care works including the treatment of teeth, gingival, periodontal and oral diseases by medicines and surgery, prosthetic dentistry, treatment of dental disease, orthodontic treatment, prevention of public oral and dental diseases, diagnosis of disease and doing oral and dental research;
 - (b) Council means the Myanmar Dental Council formed under this Law;
 - (c) Councillor means any member of the Myanmar Dental Council;
 - (d) Registration Certificate means the dental practitioner certificate issued by the Myanmar Dental Council under sub-section (a) of section 19;
 - (e) Registered Dental Practitioner means a person who is issued the dental practitioner certificate by the Myanmar Dental Council under this Law;

- (f) Dental Practitioner Licence means a general dental practitioner licence, special dental practitioner licence and limited dental practitioner licence issued by the Myanmar Dental Council under this Law;
- (g) General Dental Practitioner Licence means the general dental practitioner licence issued under sub-section (b) of section 21 by the Myanmar Dental Council to the registered dental practitioner;
- (h) Special Dental Practitioner Licence means the special dental practitioner licence issued under sub-section (b) of section 22 by the Myanmar Dental Council to a qualified registered dental practitioner who has obtained a recognized post-graduate degree or post-graduate diploma;
- (i) Limited Dental Practitioner Licence means a limited dental practitioner licence issued by the Myanmar Dental Council to a foreigner dental practitioner who has obtained dental degree limiting the specific branch of dentistry, the locality and the period allowed to practise;
- (j) Dental Practitioner Licence Holder means the person who has been issued any medical practitioner licence by the Myanmar Dental Council under this Law;
- (k) Institute of Dental Medicine means any dental university which may confer the dental degree and diploma.

Chapter II

Objectives

The objectives of this Law are as follows:

- (a) to enable the public to enjoy qualified and effective dental and oral health care services;

- (b) to maintain and upgrade the qualification and standard of the health care services of dental practitioners;
- (c) to enable studying and learning of the oral and dental science at high standard, and keeping abreast with time;
- (d) to enable the dental practitioners to study the development of the oral and dental science continuously,
- (e) to maintain and promote the dignity of the dental practitioners;
- (f) to supervise abidance and observance in conformity with the ethics of the dental practitioner.

Chapter in

Formation of Myanmar Dental Council

4. The Minister for the Ministry of Health shall, with the approval of the Government form the Myanmar Dental Council with the following persons:

- | | | |
|-----|--|---------------|
| (a) | a retired registered dental practitioner | Chairman |
| (b) | Chairman of the Myanmar Dental Association | Vice-Chairman |
| (c) | Rectors of the University of Dental Medicine | member |
| (d) | a Professor/Head of Faculty from each University of Dental Medicine | member |
| (e) | Head of Dental Division from the Directorate of Medical Service, Ministry of Defence | member |
| (f) | a registered dental practitioner who is a member of the Myanmar | member |

- Academy of Medical Science
- (g) a dental practitioner elected by member
dental practitioner licence holders from
each Region or State, who is not a
civil services personnel
 - (h) officer in-charge of the dental health Secretary
department, Department of Health
 - (i) a suitable dental practitioner licence Joint-secretary
holder
5. The Council may assign duty to any councillor as a treasurer. If duty is not so assigned, the secretary of the Council shall carry out as treasurer.
6. The Ministry of Health shall form the Executive Committee with the following persons to carry out the duties and functions of the Council:
- (a) Chairman of the Council Chairman
 - (b) Vice-Chairman of the Council Vice-Chairman
 - (c) five Council members Members
 - (d) Secretary of Council Secretary
 - (e) Joint-Secretary of Council Joint-Secretary
7. In respect of the term of the Council and Council members:
- (a) the term of the Council is four years at a time commencing from the date of its formation.
 - (b) the term of the Council members shall be the same as the term of the Council.
 - (c) a Council member may carry out as the Council member only for three consecutive terms at a time.

(d) when the office of a Council member becomes vacant:-

- (i) if it is the office of a Council member assigned duty by the Ministry of Health, it shall be substituted and assigned duty by such Ministry.
- (ii) if it is the office of a Council member elected by the dental practitioner licence holders of each Region or State, it shall be elected in substitution by them.
- (iii) the term of the Council member assigned duty in substitution or elected in substitution under clause (i) or (ii), shall only be until the expiry of the term of the existing Council.

(e) The Council shall, on the expiry of its term of office, carry out the functions until the new Council has been formed.

8. The formation of the Council, the formation of the Executive Council, holding of meetings and financial matters shall be carried out in accord with the stipulations.

Chapter IV

Duties and Powers of the Council

9. The duties of the Council are as follows:

- (a) recognition or refusal to recognize dental degrees conferred by any local or foreign institute or college of dental medicine or any organization formed for oral and dental science;
- (b) issuing the dental degrees recognized by the Council, from time to time;
- (c) determining ethics to be observed by the dental practitioner and supervision thereof;
- (d) preparing and publishing the list of registered dental practitioners and the list of dental practitioner licence holders, from time to time;

- (e) studying, carrying out as may be necessary, communicating and cooperating with the Government departments and organizations to enable maintaining and upgrading of the qualification and standard of the dental practitioners;
- (f) prescribing necessary criteria and standards for maintaining and upgrading the level of oral and dental health care of the Government and private hospitals and clinics, and submitting suggestions to the Ministry of Health;
- (g) submitting suggestions to the Ministry of Health, after studying and reviewing the developing and changing teaching systems of oral and dental science for upgrading the standard of teaching of oral and dental science and emergence of qualified dental experts;
- (h) inquiry, examining and taking action in case of failure to abide by and observe in conformity with the ethics of the dental practitioner.

The powers of the Council are as follows:

- (a) forming the following committees and prescribing the functions and duties thereof:
 - (i) the Registration Certificate and Dental Practitioner Licence Scrutiny Committee;
 - (ii) Committee for Observance of Ethics;
 - (iii) Committee for Maintenance of Discipline;
 - (iv) Other necessary committees.
- (b) issuing, refusing to issue and cancelling registration certificate;
- (c) issuing, refusing to issue, cancelling and revoking for a limited period of time of dental practitioner licence;

- (d) determining the term, renewal of the term and refusing to renew the term of medical practitioner licence.
- (e) communicating and cooperating with the approval of the Ministry of Health, with international, regional, local and foreign Government departments, organizations and experts on matters beneficial to the State and the Council;
- (f) prescribing and collecting the registration fees, licence fees, renewal fees of medical practitioner licence and overdue fees;
- (g) exercising the other powers conferred from time to time by the Ministry of Health for successful implementation of the objectives of the Council.

Chapter V

Termination from Membership of the Council

11. If any of the following matters occurs, the Council shall, with the approval of the Ministry of Health, terminate the membership of any member.

- (a) resignation;
- (b) failure to attend the meeting of the Council for three consecutive times without asking for leave from the Council;
- (c) going abroad for six months and more without asking for leave from the Council;
- (d) being deregistered from the register of dental practitioners;
- (e) the dental practitioner licence being cancelled or revocation of the same for a limited period of time;
- (f) being punished with imprisonment for any offence relating to any misconduct or affecting the law and order of the State;
- (g) investigating and finding by the Council that it amounts to failure to observe the moral ethics.

Chapter VI
Holding Meetings

12. The meetings shall be held as follows:
- (a) holding regular meeting of the Council once in every four months and holding extraordinary meeting when it is necessary;
 - (b) holding Executive Committee meeting once in two months and holding extraordinary meeting when it is necessary;
 - (c) submitting the performances of the Executive Committee to the nearest regular meeting of the Council and obtaining the approval thereof.
13. The Council and the Executive Committee shall report their performances to the Ministry of Health once in four months regularly. Moreover, they may report from time to time as necessary.

Chapter VH
Formation of Office and Assigning Duties Thereto

14. The Council shall form the office to enable to carry out the functions and duties of the Council and the Executive Committee, with the permission of the Ministry of Health as follows:
- (a) appointing a Head of Office (Registrar) and a Deputy Head of Office and assigning duties thereof;
 - (b) forming the office staff as may be necessary and assigning duties thereof.

Chapter VHI
Finance

15. The Ministry of Health shall bear the expenditures of the Council, the Executive Committee and the Office.
16. The Council may, with the permission of the Ministry of Health, accept donations, property and other assistances from local and foreign organizations and donors.

17. The Council shall accept, use and maintain the accounts of income and expenditure in accord with the existing financial regulations and directives.

Chapter IX

Registration Certificate of Dental Practitioner

18. Any citizen who has obtained any of the following degrees, desirous to obtain the registration certificate may apply to the Council in accord with the stipulations after the completion of house surgeonsip:

- (a) the degree bachelor of dental surgery conferred by any local University of dental medicine;
- (b) the degree bachelor of dental surgery conferred by any foreign institute or college of dental medicine, or any organization formed for dental education and also recognized by the Council.

19. The Executive Committee, on behalf of the Council:

- (a) may, after scrutinizing the application made under section 18 in accord with the stipulations and causing the registration fees to be paid, issue or refuse to issue the registration certificate;
- (b) shall enter in the register the name and relevant facts of the dental practitioner who has been issued the registration certificate under sub-section (a) of section 18.

20. The Executive Committee, on behalf of the Council, shall cancel the registration certificate on finding that any of the following matters has occurred relating to any registered dental practitioner:

- (a) being convicted by the Court for any offence related to the ethics of a dental practitioner and determined by the Council as being unsuitable to continue serving as a dental practitioner;

although not convicted by the Court, being unsuitable to continue serving as a dental practitioner due to perversion of ethics of a dental practitioner; using narcotic drugs and psychotropic substances.

Chapter X

Dental Practitioner Licence

If any registered dental practitioner is desirous of practising the dental services he shall apply to the Council to obtain the general dental practitioner licence in accord with the stipulations.

The Executive Committee may, on behalf of the Council, after scrutinizing the application made under sub-section (a) and causing the licence fees to be paid, issue or refuse to issue the general dental practitioner licence.

Any registered dental practitioner who has already obtained the general dental practitioner licence and fulfilled the stipulated qualification may apply to the Council to obtain the special dental practitioner licence.

The Executive Committee may, on behalf of the Council, after scrutinizing the application made under sub-section (a) in accord with the stipulations and causing the licence fees to be paid, issue or refuse to issue the special dental practitioner licence.

Any foreign dental practitioner who has obtained the degree of dental medicine, desirous of practising dental services in Myanmar shall apply to the Council to obtain the limited dental practitioner licence in accord with the stipulations.

The Executive Committee may, on behalf of the Council, after scrutinizing the application made under sub-section (a) in accord with the stipulations and causing the licence fees to be paid, issue the limited dental practitioner licence limiting the branch of dental science, the locality and the period allowed to practise or refuse to issue the same.

24. The general dental practitioner licence holder or special dental practitioner licence holder desirous of extending the term of the dental practitioner licence shall apply to the Council for the extension of the term of his licence, at least sixty days prior to the expiry of the term of the relevant dental practitioner licence.

25. The Executive Committee may, on behalf of the Council, after scrutinizing the application made under section 24 in accord with the stipulations for the extension of the term of dental practitioner licence, extend or refuse to extend the term.

26. The Executive Committee may, on behalf of the Council, relating to any dental practitioner licence holder, cancel or revoke the dental practitioner licence for a limited period of time if it is inspected and found that any of the following facts has occurred:

- (a) being deregistered from the register of dental practitioner;
- (b) being unable to carry out the functions and duties of a dental practitioner due to mental illness, being devoid of knowledge or physical disability;
- (c) failure to carry out the duty assigned by the State;
- (d) carrying out the duties and obligations of a dental practitioner inconsiderately and negligently.
- (e) failure to comply and observe in conformity with the ethics of a dental practitioner;
- (f) being unable to carry out according to the qualification of a dental practitioner;
- (g) failure to extend the term of the dental practitioner licence without sufficient ground during the period determined by the Council.

Chapter XI

Duties and Rights of the Registered Dental Practitioner and the Dental Practitioner Licence Holder

27. The registered dental practitioner and the dental practitioner licence holder:

- (a) shall abide by the rules, procedures, notifications, orders and directives issued under this Law;
- (b) shall observe the ethics of dental practitioner prescribed by the Council;
- (c) shall have the right to submit to the Council, to enter in the register of dental practitioner the additional qualification as the dental degree, diploma etcetera;
- (d) shall have the right to advise the Council for the development and success of the functions and duties of the Council;
- (e) shall have the right to submit his grievances to the Council and may also have the right to obtain the advice of the Council.

28. The dental practitioner licence holder has the right to carry out the dental treatment according to the type of licence which he holds in accord with the stipulations.

29. The dental practitioner licence holder shall, in electing the member of the Council contained in sub-section (g) of section 4 in the relevant Region or State:

- (a) has the right to vote;
- (b) has the right to be elected as a member of the Council if he fulfils the qualification determined by the Council.

Chapter XH

Appeal

30. The person who is dissatisfied with an order or decision passed on behalf of the Council may file appeal to the Council within sixty days from the date of passing of such order or decision.

31. (a) In an appeal filed under section 30, the Minister for the Ministry of Health may approve, amend or cancel the order or decision of the Executive Committee.
- (b) The decision of the Minister for the Ministry of Health under sub-section (a) shall be final and conclusive.

Chapter XITi

Prohibitions and Penalties

32. No one shall carry out dental treatment without the dental practitioner licence.
33. No dental practitioner licence holder shall, in practising the dental treatment, assign duty to any other person except one who has obtained a licence, registration certificate, permit, training completion certificate or document of the relevant department, organization that he is skilful according to the relevant dental treatment work.
34. No registered dental practitioner shall use against his name the terms and expressions which are inappropriate with the degree, rank and technical know-how which he has obtained.
35. No registered dental practitioner shall mention the additional dental qualification as dental degree, diploma etcetera against his name without the approval of the Council that he has entered the same in the register list of dental practitioner.
36. Whoever violates the prohibition contained in section 32 shall, on conviction, be punished with imprisonment for a term not exceeding five years and may also be liable to a fine.
37. Any dental practitioner holding the dental practitioner licence who violates the prohibition contained in section 33 shall, on conviction, be punished with imprisonment for a term not exceeding five years or with fine or with both.
38. Any registered dental practitioner who violates the prohibition contained in section 34 shall, on conviction, be punished with imprisonment for a term not exceeding three years or with fine or with both.

39. Any registered dental practitioner who violates the prohibition contained in section 35 shall, on conviction, be punished with fine not exceeding fifty thousand kyats.

Chapter XIV

Miscellaneous

40. The provisions contained in this Law shall not apply to persons who have the right to practise oral and dental treatment under any other existing law.
41. The medical certificate which is not signed by the dental practitioner licence holder himself shall not be deemed to be a legal medical certificate.
42. The registration certificate and dental practitioner licence issued under the Myanmar Dental and Oral Medicine Council Law repealed by this Law shall be valid until the date of its expiry.
43. The procedures, orders and directives issued under the Myanmar Dental and Oral Medicine Council Law which has been repealed by this Law may continue to be applicable in so far as they are not inconsistent with this Law.
44. The funds owned by the Myanmar Dental Council under the Myanmar Dental and Oral Medicine Council Law which has been repealed by this law, moveable and immovable property, works which have are in the process of being performed, works which have been completed, assets and liabilities shall devolve on the Council respectively.
45. The Myanmar Dental Council formed under the Myanmar Dental and Oral Medicine Council Law which has been repealed by this Law shall have the right to carry out its duties and powers before the formation of the Myanmar Dental Council under this Law.
46. In implementing the provisions of this Law:
- (a) the Ministry of Health may issue the necessary rules with the approval of the Government and procedures, notifications, orders and directives as may be necessary;

216

- (b) the Council may issue such notifications, orders and directives as may be necessary.

47. The Myanmar Dental and Oral Medicine Council Law (The State Peace and Development Council Law No. 5/89) is hereby repealed.

Sd/ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Law Amending the Prevention and Control of Communicable Diseases Law

(The State Peace and Development Council Law No. 16 / 2011)

The 8th Waning of Pyatho, 1372 M.E.

(27th January, 2011)

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

1. This Law shall be called the Law Amending the Prevention and Control of Communicable Diseases Law.
2. The respective expression "principal" contained in the expression "Principal Epidemic Disease" of the Prevention and Control of Communicable Diseases Law shall be deleted.
3. In section 2 of the Prevention and Control of Communicable Diseases Law:
 - (a) after the expression "from animal to man" contained in sub-section (a), the expression "through blood and blood products to man, and through utensils to man, and through food to man, and through vectors such as mosquito, fly, flea to man" shall be inserted.
 - (b) after the expression "Acquired Immunodeficiency Syndrome (AIDS)" contained in sub-section (b), the expression "Severe Acute Respiratory Syndrome (SARS) and Avian Influenza" shall be inserted.
 - (c) sub-section (d) shall be substituted as follows:

"(d) Refuse means garbage, food remnants, foul water, sluggish water, carcass of animal, dust, smoke, biological substance, chemical substance and radioactive substance emitted from mills and factories, blood, sputum, pus, saliva, urine, faeces and part of the body from man and animal."

sub-section (e) shall be substituted as follows:

"(e) Food means readily consumable or drinkable or chewable things by man. This expression also includes modified materials for eating, drinking or chewing and raw materials and addictive materials for production of food."

sub-section (g) shall be substituted as follows:

"(g) Health Personnel means a person who is assigned to perform the public health activities in the Ministry of Health and other respective government departments and organizations."

sub-section (h) shall be substituted as follows:

"(h) Traditional Medical Practitioner means any person qualified in traditional medicine and registered under the Traditional Medical Council Law."

after sub-section (h), sub-sections (i),(j) and (k) shall be inserted as follows:

"(i) Communicable disease surveillance and response means carrying out activities for prevention, treatment and control of communicable disease including collection of diseases occurrence information, necessary medical examination for patient and contact persons, laboratory investigation, isolation, post mortem examination if required, prohibition or restriction of movements in order to prevent occurrence and outbreak of communicable disease and to control the spread thereof.

(j) Isolation means separation and treatment of man, animal and separation of vehicle and other materials for prevention of diseases spread and control thereof when it occurs.

- (k) Prohibition and restriction of movements mean prohibition and restriction of the movement of men, animals, vehicles for prevention of diseases spread and control when necessary."

4. Chapter II of the Prevention and Control of Communicable Diseases Law shall be substituted as follows:

"CHAPTER II

Prevention and Response

3. (a) In order to prevent the outbreak of communicable diseases, the Department of Health shall implement the following activities systematically under the guidance of the Ministry of Health:
- (i) immunization of children by injection or orally;
 - (ii) immunization of those who have attained eligible target group including adult by injection or orally, when necessary;
 - (iii) carrying out health education activities relating to communicable disease;
 - (iv) carrying out the activities of surveillance, prevention and control concerning communicable disease;
 - (v) carrying out the activities of medical examination for prevention of communicable disease in cross-border entrance and exit of the country, international airport, seaport, other necessary airport, seaport and bus terminal;
 - (vi) prohibition or restriction of movements at home, hotel, motel and guest house;
 - (vii) isolation of infected person of communicable disease or suspect of being infected therewith;

- (viii) carrying out the activities of spraying, immunization by injection or orally and environmental sanitation necessary for prevention and control according to communicable diseases;
- (be)** giving advice to and coordinating with relevant Government departments, organizations and non-governmental organizations for construction of healthy housing, obtaining safe drinking water and fresh water for use, proper waste disposal in order to prevent occurrence of communicable disease for workers who are carrying out activities of social and economic development;
- (x) carrying out other functions prescribed by the Ministry of Health, from time to time.

- (b) When it is found that the Epidemic Disease or Notifiable disease is infectious and spreadable from one country to another quickly, the Ministry of Health shall carry out in conformity with International Health Regulation (IHR) issued by the World Health Organization.

4. The public shall comply with the measures undertaken by the Ministry of Health and the Department of Health under section 3 in respect of prevention of the occurrence and spread of communicable disease and control thereof."

5. In section 5 of the Prevention and Control of Communicable Diseases Law :

- (a) sub-section (e) shall be substituted as follows:
 "(e) causing disinfection and disinfestation of the disease agents or disease carrying agents."
- (b) after the expression "food suspected of causing" contained in sub-section (i), the expression " animal and animal products" shall be inserted.

6. After the expression "Government department" contained in section 7 of the Prevention and Control of Communicable Diseases Law, the expression "Governmental organization" shall be inserted.

7. Section 9 of the Prevention and Control of Communicable Diseases Law shall be substituted as follows:

"9. When the head of the household, any member of the household or any entrepreneur knows the occurrence of any of the following matters, he shall report immediately to the nearest health department or hospital:

- (a) enmasse death of animals including chicken and birds;
- (b) rat fall;
- (c) suspicion or occurrence of epidemic disease;
- (d) occurrence of notifiable disease."

8. The expression "health assistants" contained in section 10 of the Prevention and Control of Communicable Diseases Law shall be substituted by the expression "health personnel".

9. Sub-sections (d) and (e) contained in section 11 of the Prevention and Control of Communicable Diseases Law shall be substituted as follows:

- "(d) other necessary investigation;
- (e) prohibition of the right of movement of the vehicle carrying animal or animal product suspected of having epidemic disease."

10. After the expression "Department of Health" in section 13 of the Prevention and Control of Communicable Diseases Law, the expression "and the Ministry of Health" shall be inserted.

11. After sub-section (e) of section 14 of the Prevention and Control of Communicable Diseases Law, sub-section (f) shall be inserted as follows:

- "(f) right of movement of the vehicle carrying animal or animal product suspected of having epidemic disease."

12. In the Prevention and Control of Communicable Diseases Law -

(a) section 15 shall be substituted as follows:

"15. Whoever fails to comply with any of the measures undertaken by the Ministry of Health and the Department of Health under section 4 shall, on conviction be punished with fine not exceeding five thousand kyats."

(b) the expression "which may extend to kyats 10000" contained in section 16 shall be substituted by the expression "not exceeding fifty thousand kyats".

(c) in section 17:

(i) the expression "the head of the household or any member of the household" shall be substituted by the expression "the head of the household, any member of the household or any entrepreneur" and the expression "health assistant" shall be substituted by the expression "health personnel", respectively.

(ii) the expression "which may extend to kyats 5000" shall be substituted by the expression "not exceeding kyats thirty thousand".

(d) the expression "which may extend to kyats 10000" contained in section 18 shall be substituted by the expression "not exceeding fifty thousand kyats".

13. After the expression "Acquired Immunodeficiency Syndrome (AIDS)" contained in section 20 of the Prevention and Control of Communicable Diseases Law, the expression "epidemic diseases" shall be inserted.

Sd./ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar

The State Peace and Development Council

The Dawei Special Economic Zone Law

(The State Peace and Development Council Law No. 17 / 2011)

The 8 th Waning of Pyatho, 1372. M.E.

(27th January, 2011)

The State Peace and Development Council hereby enacts the following Law.

Chapter I

Title and Definition

1. This Law shall be called the Dawei Special Economic Zone Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) Dawei Special Economic Zone means the zone notified and established by the Government as a Special Economic Zone by demarcating the extent of territory and boundary in Dawei District, Tanintharyi Region under the Myanmar Special Economic Zone Law;
 - (b) The expressions " export processing zone, sub-trading zone, citizen, resident foreigner, non-resident foreigner, capital gain and service" shall have the same meanings as are defined in the Myanmar Special Economic Zone Law;
 - (c) Developer means the person or organization which has been given responsibility of constructing the building, designing model, organizing, promoting, providing finance for developing the whole or a part of the infrastructure of the Dawei Special Economic Zone and providing amenities in the Dawei Special Economic Zone;

Investor means the local or foreign individual or organization granted permission to do business by investing in the type of currency determined by the Central Body in the Dawei Special Economic Zone;

Plan includes plans of constructing deep sea port, establishing industrial area, constructing roads and railroads, extending electrical power distribution lines, gas pipe lines and petrol pipe lines, constructing residential quarters, resort centers and infrastructures or carrying out service business in respect of the Dawei Special Economic Zone permitted by the Central Body, with the approval of the Government;

Company means a company incorporated in accord with the existing laws in the Union of Myanmar in order to carry out the works contained in the plan or a company or companies consolidated or subsidiary to such company;

Work Site means the place prescribed for establishing, implementing and operating the works contained in the plan and carrying out the supportive works thereof;

The expressions " government, central body and central working body" shall have the same meanings as are defined in the Myanmar Special Economic Zone Law;

Responsible Ministry means the Union Ministry prescribed and assigned duty by the Government to take responsibility in implementing the necessary functions and duties in respect of the Dawei Special Economic Zone;

Management Committee means the Dawei Special Economic Zone Management Committee formed by the Central Body under this Law to carry out the administration and supervision works in the Dawei Special Economic Zone;

- (k) Dawei Special Economic Zone Supporting Working Body means the Dawei Special Economic Zone Supporting Working Body formed under this Law in order to support the Management Committee in the Dawei Special Economic Zone.

Chapter II

Objectives

3. The Objectives of this Law are as follows:
 - (a) to implement the Dawei Special Economic Zone by the supervision of the Central Body in accord with the objectives contained in section 3 of the Myanmar Special Economic Zone;
 - (b) to emerge as the pivotal place for the trade and transportation of South East Asian Region;
 - (c) to develop the businesses of the Dawei Special Economic Zone;
 - (d) to create more employment opportunities for the public within the Dawei Special Economic Zone;
 - (e) to develop the infrastructures within the Dawei Special Economic Zone.

Chapter III

Dawei Special Economic Zone

4. The Dawei Special Economic Zone is the zone prescribed and established by the Government under section 4 of the Myanmar Special Economic Zone Law by notification.
5. The following zones are contained in the Dawei Special Economic Zone:
 - (a) high tech industrial zones;
 - (b) information and telecommunications technology zones;
 - (c) export processing zones;
 - (d) port area zones;

- (e) logistics and transportation zones;
- (f) scientific and technological research and development zones;
- (g) service business zones;
- (h) sub-trading zones;
- (i) zones prescribed by the Government, from time to time.

6. The works and places where the investment may be made in the Dawei Special Economic Zone are as follows:

- (a) Port business;
- (b) Industrial business;
- (c) Electrical Power and related service businesses;
- (d) logistic transportation businesses;
- (e) constructing motor roads, high-way roads and railroads businesses;
- (f) exporting petroleum and natural gas to local and foreign countries and constructing petroleum and natural gas exporting pipeline businesses;
- (g) production based businesses such as goods processing business, hi-tech production business, industries, agriculture, livestock breeding and fishery, mineral produce business and forestry produce business;
- (h) services businesses such as trading, logistics and transportation, storage, hotel and tourism, education and health, residential quarters, infrastructure supply and support centers, green areas which conserve and protect the natural environment, recreation and resort centres;
- (i) infrastructure construction businesses such as road, bridge, airport, port, electricity, communication and water supply, environment conservation and protection, and wastes control;
- (j) other businesses determined by the Central Body, with the approval of the Government.

7. The Dawei Special Economic Zone established under section 4 shall be:
 - (a) a zone implemented under this Law in accordance with the economic policies adopted by the State;
 - (b) a zone managed according to the nature of the work of Special Economic Zone in accordance with this Law;
 - (c) a zone invested and used in the currency determined by the Central Body with the approval of the Government;
 - (d) a zone which conforms to the international commercial market based on goods processing and export for the fulfilment of the objectives contained in section 3;
 - (e) a zone which practices speedy one-stop service system for the office works relating to the Special Economic Zone.
8. The State shall encourage the investors in the Dawei Special Economic Zone to operate the following works in priority:
 - (a) hi-tech industries;
 - (b) businesses which will further promote the economic development of the State;
 - (c) businesses which will further promote trade and service;
 - (d) businesses which will further promote the infrastructures;
 - (e) businesses which will create more employment opportunities for citizens;
 - (f) businesses which include citizen's investment in foreign investment businesses;
 - (g) businesses for conservation and protection of natural environment;
 - (h) other businesses prescribed by the Central Body, from time to time, to carry out in priority.

Chapter IV

Formation of the Management Committee of the Dawei Special Economic Zone and Functions and Duties thereof Formation of the Committee

9. The Government:

- (a) shall form a management committee of the Dawei Special Economic Zone with the persons from the stipulated Government departments and organizations for enabling to carry out the duties contained in section 10;
- (b) shall designate and assign duty to the Chairman, the Vice-Chairman, the Secretary and the Joint-Secretary in forming under sub-section (a). The Chairman is determined as the level of Union Minister. The Chairman shall, in respect of the Dawei Special Economic Zone, be responsible directly to the President of the Union through the Minister for the Ministry of the Office of the President;
- (c) shall assign duty to a representative from the Government of the Tanintharyi Region in the Management Committee;
- (d) may carry out the substitution of the members of the Management Committee formed under sub-section (a) and alteration of the formation as may be necessary;
- (e) may also form and assign duty to other suitable working bodies.

Functions and duties of the Committee

10. The functions and duties of the Management Committee of the Dawei Special Economic Zone are as follows:

- (a) submitting the Dawei Special Economic Zone development plan to the Central Body and Central Working Bodies and obtaining approval for enabling to implement and operate the Dawei Special Economic Zone successfully;

arranging to enable operation of the investment businesses to be carried out in the Dawei Special Economic Zone with the approval of the Central Body, in accordance with the stipulation;

supervising and inspecting the matters on implementation of investment and establishment plans, land-use, environmental conservation, wastes control, health, education, finance and taxation, development, transport, communication , security, electricity, energy and water supply etc., and coordinating with the relevant government departments and organizations;

coordinating with the relevant Government departments and organizations as may be necessary for enabling to give protection to the property, profits and other rights of the investor in conformity with the existing laws;

coordinating with the relevant Government departments and organizations as may be necessary for enabling to obtain entry visa and residency for foreign investors and their employees, technicians and staff working in the Dawei Special Economic Zone;

coordinating to facilitate the Central Bank of Myanmar as may be necessary, in implementing financial management, supervising foreign currency exchange and financial businesses for the investors in the Dawei Special Economic Zone and in communicating and carrying out with the banks permitted to do foreign banking business in Myanmar;

coordinating with the developers, investors or companies which will take responsibility to construct the infrastructures in the Dawei Special Economic Zone and giving permission to do so in accord with the stipulation and supervising their activities;

carrying out one-stop service relating to the works which may be allowed by the Management Committee according to the existing Law with the approval of the Central Body;

scrutinizing and approving the construction works, designs in accord with the main plan of the Dawei Special Economic Zone;

supervising for the natural environmental conservation and protection in the Dawei Special Economic Zone in accord with the existing laws, scrutinizing the disposal system of industrial wastes and if it is not in conformity with the stipulations, causing the developer or investor to perform in line with them;

allotting sites within the prescribed area for the project in order to carry out the project works in accord with the stipulations;

submitting and carrying out the contracts to be concluded between the developer or the investor and the relevant Government Departments and organizations in accord with the relevant existing laws to the Central body and to the Government through the central body;

constituting the Dawei Special Economic Zone Supportive Working Body which includes the representatives from the relevant Government Departments and organizations and the representatives of the developer or investor in order to support the Management Committee in the Dawei Special Economic Zone;

coordinating the matters which need to be coordinated with the Taninthayi Region Government in respect of the Dawei Special Economic Zone;

having the right to obtain necessary aids from the relevant Government Departments and Organizations in respect of the works of the Dawei Special Economic Zone;

- (p) carrying out the functions and duties specifically assigned by the Government and the Central Body.

11. The Management Committee shall carry out so that the developer or the investor employs the citizen entrepreneur, company or organization in term of contract for the works in their businesses invested within the Dawei Special Economic Zone except the work which require specific expertise. If the investor asks advice it shall be coordinated for enabling to obtain suitable citizen entrepreneur, company or organization for his work.

Chapter V

Special Privileges of Investor

12. The investor:

- (a) is entitled to carry out the following businesses in accord with the stipulations in the Dawei Special Economic Zone:
 - (i) manufacturing finished products from raw materials, process production by machinery, carrying out warehousing, transport, service providing;
 - (ii) transporting and importing raw materials, packaging materials, machinery and equipment, and fuel oils to be used in investment business from local or overseas to the Dawei Special Economic Zone;
 - (iii) commerce, import and export;
 - (iv) selling at local market, in accordance with the stipulation of the Management Committee, other goods produced by investment business, which are sub-standard but consumable except medicines and foodstuff;

- (v) establishing and operating offices for investment business and overseas service works in the Dawei Special Economic Zone, with the permission of the Management Committee;
 - (vi) constructing deep sea port;
 - (vii) constructing the industries such as steel plant, chemical fertilizer plant, oil refinery, petrol chemical factory, coal or power stations running on natural gas;
 - (viii) carrying out service businesses within the Dawei Special Economic Zone;
 - (ix) constructing roads, railroads from the prescribed region to border area for the project and extending electricity distribution lines, petroleum pipe lines and gas pipe lines;
 - (x) establishing the infrastructures for residential and economic development, tourism, places which contain resort centres;
 - (xi) carrying out other businesses not prohibited under the existing laws, with the permission of the Management Committee.
- (b) shall carry out under the supervision of the Management Committee in carrying out the businesses mentioned in sub-section (a) in conformity with the existing laws.
13. The investor:
- (a) shall sell the goods produced in the Dawei Special Economic Zone to the international market;
 - (b) shall use the imported materials for own production only and not to sell them in local market;

- (c) if it is desirous to sell the goods contained in sub- sections (a) and (b) locally, shall obtain the permission of the Management Committee and pay stipulated taxes and revenues in accord with the procedure under the existing law.

14. The investor who invests and operates business in the Dawei Special Economic Zone:

- (a) may apply for income tax exemption on the proceeds of overseas sale for the first five years from the day of commencement of the production or service;
- (b) may apply for fifty percent relief on the income tax rate stipulated under existing law for the second five years on the overseas sale proceeds;
- (c) for the third five years, if the profit obtained from export sale is re- invested, may apply for fifty percent relief on the income tax rate stipulated under existing law on such invested profit;
- (d) after the expiry of exemption and relief period contained in sub- sections (a) and (b), if exemption and relief is not allowed again under this law, shall pay at the income tax rate stipulated under existing law.

15. After the expiry of the tax exemption and relief period for goods processing businesses invested and operated in the Dawei Special Economic Zone, if the value of export items exceed 50 per cent of the total value of products in the large- scale investment businesses; if it exceeds 60 percent in the medium- scale investment businesses; and if it exceeds 70 percent in the small- scale investment businesses , income tax relief for that year may be applied for.

16. The investor, within the Dawei Special Economic Zone, shall:

- (a) if the capital asset is transferred by sale, exchange or otherwise as the promotion for long- term investment, pay to the State the amount of money

stipulated by the Central Body which is not more than 50 percent of the profit gained based upon the category of business, value of investment and sale proceeds;

- (b) pay tax, according to existing law, on the remaining profit after having paid under sub-section (a);

Proviso: In case of petroleum and natural gas sector and petrochemical businesses, income-tax shall be paid at the rate as prescribed by the Income-tax Law.

- (c) if income is obtained from the lease of property, income tax shall be paid on such income at the rate stipulated under existing law;
- (d) may apply for exemption from income tax on the dividends of each shareholder distributed on the profit accrued locally and on which tax has already been paid.

17. Although a non-resident foreigner has no business incorporated in the Union of Myanmar, if he obtains the right to operate relating to the Dawei Special Economic Zone under any property and intellectual property right:

- (a) the person who makes the payment shall deduct the withholding tax from the source for the royalty, interests and payments for business activities and purchases in accord with income tax rate prescribed under the Income-tax Law and pay it to the person concerned;
- (b) the person who makes the payment shall deduct the withholding tax from the source on rental fee and other similar receipts in accordance with income tax rate prescribed under existing law and pay it to the person concerned.

18. The relevant investor shall collect and pay the income tax of the local and foreign staff and workers employed in the Dawei Special Economic Zone on their salaries and income at the income tax rate prescribed under the existing law in the currency determined by the Central Body.

19. In the Dawei Special Economic Zone, the service enterprises:

- (a) may enjoy tax relief of commercial tax up to the prescribed period commencing from the year of operation;
- (b) on expiry of the relief period contained in sub-section(a), shall pay commercial tax in accord with the Commercial Tax Law.

20. In respect of the export items produced in the Dawei Special Economic Zone, the exemption from commercial tax and value-added tax (VAT) may be applied for.

21. The investor may be allowed to:

- (a) import raw materials, machineries, equipments from foreign country which are imported for export-oriented processing enterprises established in Export Processing Zone, with exemption from customs duty and other revenues;
- (b) import, with stipulations, machineries and motor vehicles from foreign countries which are to be used in investment enterprises with exemption from customs duty and other revenues, for five years commencing from the year of operation, and relief of fifty percent of customs duty and other revenues for the next five consecutive years;
- (c) except Export Processing Zone, other zones in the Dawei Special Economic Zone have the right of exemption and relief of tax and revenue in respect of the importation of materials related to investment business from local and foreign countries, in accord with the existing law.

22. The developer or investor for investment businesses in the Dawei Special Economic Zone has the right to submit in accord with law to enable participation also by the experienced and highly capable investors.

Chapter VI

Specific Duties of Developer or Investor

23. The developer or investor, his employees, technicians, staff and their family members residing in the Dawei Special Economic Zone shall also abide by other existing laws of the Union of Myanmar, in addition to the provisions of this Law.

24. The balance of statement relating to his business shall be in surplus for the developer or investor.

25. The investor shall, in respect of production enterprises in export processing zone:

- (a) establish necessary management organizations, offices and departments, industries and warehouses only in the Zone;
- (b) keep unused raw materials, packaging materials and spare parts of machines only at the warehouse or store recognized by the Customs Department.

26. Except export processing zone, in respect of production enterprises from other zones, the investor shall pay taxes in advance in importing raw materials to be used and may apply to refund the exempted taxes under section 21 when exporting items abroad.

27. The investor responsible to pay tax and duty assessable under this Law shall:

- (a) pay tax and duty within the prescribed period.. If he is entitled to extend after the expiry of the prescribed period, 0.5 percent of the payable tax shall be paid as daily fine for each day of such extended period;
- (b) if he evades payment of tax and duty, fails to pay tax and duty after extended period or refuses to pay, he shall pay fine of amount not more than five times of tax and duty prescribed by the relevant Government department and organization;

- (c) if sufficient evidence is found of intentionally falsifying the statistics prepared and submitted to the relevant Government department and organization, he shall have legal action taken against him under criminal proceedings;
- (d) if a dispute arises in respect of matter on tax, he may apply to re-examine such matter to the relevant department after first paying the tax.

The investor shall:

- (a) register the business, company or organization to be operated in the Dawei Special Economic Zone in accord with the stipulations;
- (b) report to the Management Committee, on the situation of implementation of his investment business in accord with the stipulations;
- (c) carry out for preparing and keeping records for business statistics and accounts properly, auditing, submitting to audit of relevant department and reporting in accord with the stipulations;
- (d) destroy unusable, perished and sub-standard medicines and food stuff from pharmaceutical and food stuff enterprises among the invested enterprises, with the approval of the Management Committee.

The investor shall:

- (a) if desirous to terminate or liquidate his business, company or organization, perform the termination or liquidation with the prior permission of the Management Committee, in accord with the stipulations;
- (b) settle any dispute arising in relation with investment enterprise, in accord with the dispute settlement procedures mentioned in relevant agreement;
- (c) transfer or sell part or whole of the shares of his business, company or organization, with the approval of the Management Committee;

- (d) transfer and sell machineries and motor vehicles to be used in investment enterprise which are imported under sub- section (b) of section 21 when they are no longer needed to be used at the enterprise or at the time of termination of enterprises, with the permission of the Management Committee, in accord with the stipulations and the existing law.

30. Except enterprises which need specific expertise in other enterprises among invested enterprises in the Dawei Special Economic Zone, the developer or investor shall entrust work to citizen entrepreneur, company or organization as contractor.

31. The developer or investor shall take responsibility in order not to cause environmental pollution and air pollution in respect of his enterprise in the Dawei Special Economic Zone.

32. The developer or investor shall:

- (a) pay to the relevant Government department and organization the money to be paid periodically for the stipulated rents, fees for use and theright to operate business for the businesses implemented in the DaweiSpecial Economic Zone in accord with the stipulations;
- (b) submit the prescribed bank guarantee to the relevant Government department and organization for the businesses implemented in the Dawei Special Economic Zone;
- (c) transfer the right to own share to the relevant Government department and organization for the prescribed businesses among businesses implemented in the Dawei Special Economic Zone in accord with the stipulations;
- (d) conclude deeds and carry out, according to each business in accord with the existing laws in carrying out businesses within the Dawei Special Economic Zone and in constructing road, bridge, railroad, extending electricity distribution 1 ines, petroleum pipe 1 ines and gas pipe 1 ines through other regions, which are contiguous to such Zone.

Chapter VII

Land Use

33. The Central Body:

- (a) may, with the approval of the Government, permit the developer or investor land lease or land use after causing payment of fees to be made for land lease or land use in the Dawei Special Economic Zone, for at least 30 years;
- (b) if desirous of continuing to operate after the expiry of the permitted term under sub-section (a), may extend consecutive term of 30 years for large-scale investment enterprise and further 15 years of extension after the expiry of the said term;
- (c) if desirous of continuing to operate after the expiry of the permitted term under sub-section (a), may extend consecutive term of 15 years for medium-scale investment enterprise and further 15 years of extension after the expiry of the said term;
- (d) if desirous of continuing to operate after the expiry of the permitted term under sub-section (a), may extend two times of consecutive term of five years for small-scale investment enterprises;
- (e) may scrutinize and permit the term of period for land lease or land use which the developer or investor actually needs depending on the type of investment business and the amount of investment.

34. The developer or investor shall bear the expenses of transferring and paying compensation of houses, buildings, farms and gardens, orchards/ fields, plantation on land within the Dawei Special Economic Zone permitted by the Central Body if these are required to be transferred. Moreover, he shall carry out to fulfil fundamental needs of persons who transfer so as not to lower their original standard. The relevant management committee shall coordinate as may be necessary for the convenience of such works.

35. In the Dawei Special Economic Zone, the developer or investor:

- (a) shall use the land which he is entitled to lease or use in accord with the prescribed terms and conditions;
- (b) may, in accord with the existing law, rent, mortgage or sell the land and building to another person for investment business within the term granted to operate in accord with the stipulations. If he sells, he shall comply with the stipulations under sub-section (a) of section 16;
- (c) shall not modify or alter, without permission, the topography or the contour of the land for which he obtained lease or land use;
- (d) shall report immediately to the Management Committee if natural mineral resources or antiques not relating to the permitted enterprise and which are not included in the original agreement are found above or under the land which he is entitled to lease or use. If the Management Committee permits, he may continue to operate on such land. If not, he shall shift to the substituted area;
- (e) intends to operate affectively the permitted enterprises on the land permitted to lease or use. As such the enterprise contained in the agreement shall be completed within the prescribed term in the original agreement or up to two years from the day of permission to operate. If not completed, the permission shall be revoked. The said land shall be returned back and the buildings on this land shall be removed.

36. The developer or investor shall pay the rental for land lease, land-use premium for the businesses carried out in the Dawei Special Economic Zone in accord with the stipulations to the relevant Government department and organization.

Chapter Vm

Banks and Finance Management and Insurance Business

37. The businesses which are operated in foreign currency in the Dawei Special Economic Zone shall have the right to open foreign account with any bank and carry out the matters of receipt and payment in foreign currency in accord with the stipulations.
38. In the Dawei Special Economic Zone, the investor may be allowed to:
- (a) evaluate in the currency determined by the Central Body and pay in accord with the stipulations within the period of production of goods and operation of businesses;
 - (b) exchange and transmit their own foreign currency within the Dawei Special Economic Zone or abroad.
39. Foreign insurance companies and joint insurance companies have the right to operate their agency offices and insurance business within the Dawei Special Economic Zone in accord with the stipulations.

Chapter IX

Management and Inspection of Commodities by Customs Department

40. The export processing zones and sub-trade zone within the Dawei Special Economic Zone in which zones of different nature of works are combined:
- shall operate enterprises concerned with the Customs Department under the supervision of the said department;
 - shall, in respect of goods, transport vehicles and machineries and personal utilities, entering into or taking out of the said Zones, comply with this Law and existing Customs Law and Rules;

- (c) are entitled to commence the operation of business, with the approval of the Management Committee, in accord with the stipulation if the responsible personnel of the Customs Department inspect and give approval for security.

41. The Customs Department, in respect of investment enterprise in export processing zone and sub-trade zone within the Dawei Special Economic Zone:

- (a) may allow the investor to carry out importing raw materials and instruments, production of goods and exporting to local and foreign countries in accord with the stipulations;
- (b) shall not allow retail and wholesale sale, general trading and exhibition of goods not related to goods production enterprise in the export processing zone.

42. The Customs Department shall supervise to cause the investors who operate business in export processing zone and sub-trade zone within the Dawei Special Economic Zone to abide by this Law and existing Customs Law and Rules in carrying out the following matters:

- (a) transporting goods between foreign countries and the said zones;
- (b) transporting goods between the said zones and other special economic zones;
- (c) transporting goods within the said zones;
- (d) transporting vehicles entering into or leaving from such zones and moving and transporting personal utilities.

43. In the Dawei Special Economic Zone, the investor within the export processing zone and sub-trade zone in accord with the stipulations:

- (a) may purchase directly from inside the country necessary raw materials, supplementary materials, parts and instruments, packaging materials and semi- finished products for production of export items;
- (b) shall cause the goods purchased directly under sub- section (a) to be inspected by the Customs Department and approval obtained there from.

44. In the Dawei Special Economic Zone, the investor shall, in buying goods directly from local market, buy from the seller who has completed in accord with the provisions and procedures relating to the export items.

45. In importing raw materials and equipments into export processing zone and sub-trading zone to produce export item or in finally exporting export items to abroad, if the investors comply with the stipulation, the Customs Department shall carry out one-stop declaration, one- stop document inspection and one- stop goods inspection.

Chapter X

Quarantine Inspection and Confinement so as not to spread Contagious Disease

46. The responsible person from the Quarantine Prevention Department:

- (a) shall carry out quarantine inspection and confinement so as not to spread contagious disease in transporting goods, vehicles, containers, animals and plants which are to be directly imported to the Dawei Special Economic Zone or transported from the Dawei Special Economic Zone to outside, between the ports, air ports, railway stations and the Dawei special economic zones;
- (b) shall carry out quarantine inspection and confinement so as not to spread contagious disease, as may be necessary, relating to export import items or . investment businesses within the Dawei Special Economic Zone.

Chapter XI

Matters relating to Labour

47. The Management Committee, in the Dawei Special Economic Zone:

- (a) shall supervise the conclusion of employment agreement in accord with the stipulations;

- (b) shall coordinate and carry out in determining the rights and duties of the employer and employee or terms and conditions relating to employment contained in the employment agreement, to obtain the rights contained in the existing labour laws and rules including minimum wages, salary, leave, holiday, overtime fees, compensation for dismissal from work and workmen's compensation etc;
- (c) shall negotiate and mediate in the disputes arising between the employer and employee, technician or staff;
- (d) shall inspect and supervise so as not to affect or lose the rights and protection of the employees, technicians and staff;
- (e) may determine the minimum wages of employee and staff.

48. If no settlement has been reached in the disputes arising between the employer and employee, technician or staff, in the Dawei Special Economic Zone although negotiation and mediation were made by the Management Committee, it shall accept the decision under the Trade Dispute Act of the Union of Myanmar.

49. The foreigners working in the Dawei Special Economic Zone shall have the work permit issued by the Union of Myanmar.

50. In the Dawei Special Economic Zone, the investor:

- (a) in employing citizen skilled workers, technicians and staff for expertise works, shall employ at least 25 percent of citizens at the expiry of the first five years, 50 percent at the expiry of the second five years and 75 percent at the expiry of the third five years from the commencement year of the business;
- (b) shall arrange and provide necessary training for the improvement of the skill of the employees and staff in appointing under sub - section (a);
- (c) shall employ citizens only at the works where expertise is not required;

- (d) shall carry out labour recruitment through the Work and Labour Recruitment Office, local labour recruitment agents or by own arrangement;
- (e) shall, in employing citizen skilled workers, technicians and staff, employ by signing the employment agreement mutually between the employer and employee in accord with the existing labour laws and rules.

Chapter XII

Miscellaneous

51. The investment businesses in the Dawei Special Economic Zone are guaranteed not to be nationalized within the permitted period.

52. The Government may scrutinize and permit if the developer or investor submits proposal to carry out the construction of infrastructures such as motor roads, railroads, ports and bridges which are connected with the construction of the Dawei Special Economic Zone by BOT (Build, Operate and Transfer) system or any other system.

53. The relevant Union Ministries and Region or State Ministries shall implement the works relating to them contained in this Law.

54. The person assigned duty by the relevant Union Ministry or Region or State Ministry shall collect taxes and duties and fines recoverable under this Law from the defaulter in accord with the existing tax and revenue laws.

- 55. (a) Subject to the provision of the Constitution of the Republic of the Union of Myanmar, notwithstanding anything contained in any existing law, the matters relating to any provision of this law shall be carried out only in accord with this Law;
- (b) If the matters which are not provided in this Law are contained in the Myanmar Special Economic Zone Law, they shall be carried out in accord with the provisions contained in such law.

56. The Government may assign duty the responsible Ministry or any other Ministry to take responsibility to carry out office works of the Management Committee and bear the expenses.

57. The Government may, if it is necessary, form any special committee, with suitable persons for any Dawei Special Economic Zone to carry out the functions and duties of the Central Body and any Management Committee for carrying out management and supervisory works, by notification and determine the functions and duties contained in this Law.

58. In implementing the provisions contained in this Law:

- (a) the responsible Ministry may, with the approval of the Government make necessary rules;
- (b) the responsible Ministry, relevant Ministry, Central Body and Management Committee may issue necessary procedures, notifications, orders and directives.

Sd/ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Law for the Repeal of the Profit Tax Law

(The Pyidaungsu Hluttaw Law No. 1/2011)

The 2nd Waxing Day of Thadinkyut, 1373 M.E

(29th September, 2011)

The Pyidaungsu Hluttaw hereby enacts this Law:

1. This Law shall be called the Law for the Repeal of the Profit Tax Law.
2.
 - (a) The Profit Tax Law is hereby repealed.
 - (b) This Law shall come into force commencing from the assessment year 2011-2012.
3.
 - (a) The matters to be assessed under the Profit Tax Law commencing from the assessment year 2011-2012 shall be carried out in accord with the provisions of the Income-tax Law.
 - (b) In carrying out under sub-section (a), the tax paid by the assessee under section 12 of the Profit Tax Law shall be set-off.
4. The matters to be assessed and the matters which are being carried out under the Profit Tax Law before the assessment year 2011 -2012 shall be proceeded in accord with the provisions of the Profit Tax Law.
5. The exemption and relief granted under section 19 of the Profit Tax Law shall continue to have effect as exemption and relief granted under the Income-tax Law.

The Law Amending the Myanmar Stamp Act

(The Pyidaungsu Hluttaw Law No. 2 /2011)

The 2nd Waxing Day of Thadinkyut, 1373 M.E.

(29th September ,2011)

The Pyidaungsu Hluttaw hereby enacts the following Law: '

1. This Law shall be called the Law Amending the Myanmar Stamp Act.
2. The expression " President of the Republic of the Union of Myanmar may" contained in the Myanmar Stamp Act shall be substituted by the expression " Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government."
3. Sub-section (9) of section 2 of the Myanmar Stamp Act shall be substituted as follows:

"(9) Collector includes any Revenue Officer and any officer delegated by the Director General of the Internal Revenue Department;"
4. In section 9 of the Myanmar Stamp Act:
 - (a) after sub-section (a), sub-section (b) shall be inserted as follows:

"(b) amend or enhance all or any of the amounts or values, description of instruments and proper stamps duties mentioned in this Act including Schedule 1 annexed thereto, and";
 - (b) sub-section (b) shall be renumbered as sub-section (c).
5. Section 20 of the Myanmar Stamp Act shall be substituted as follows:

" Duty for any money expressed in foreign currencies"	"20. Where an instrument is chargeable with ad valorem duty in respect of any money expressed in any currency other than that of the Republic of the Union of Myanmar, such duty shall be payable in that foreign currency at the rate of one per centum, on such amount or value instead of any proper stamp duty mentioned in schedule 1 annexed in this Act."
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6. The expression " by the President of the Republic of the Union of Myanmar" contained in section 49 of the Myanmar Stamp Act shall be substituted by the expression " by the Ministry of Finance and Revenue of the Union Government, with the approval of the Union Government".

7. Sub-section (1) of section 70 of the Myanmar Stamp Act shall be substituted as follows:

"Institution "70.(1) No prosecution in respect of any offence punishable under and conduct of this Act shall be instituted without the prior sanction of the prosecution" Ministry of Finance and Revenue of the Union Government.

The Law Amending the Commercial Tax Law

(The Pyidaungsu Hluttaw Law No. 3 / 2011)

The 2nd Waxing Day of Thadinkyut, 1373, M.E.

(29th September ,2011)

The Pyidaungsu Hluttaw hereby enacts this Law.

1. This Law shall be called the Law Amending the Commercial Tax Law.
2. This Law shall have effect commencing from the financial year 2011-2012 .
3. The expression " State or Divisional Revenue Officer" contained in the Commercial Tax Law shall be substituted by the expression " Region or State Revenue Officer or Head of the Companies Circle Tax Office" respectively.
4. In section 3 of the Commercial Tax Law:
 - (a) the expression " by the Union Government" contained in sub-section (d) shall be substituted by the expression " by the Ministry of Finance and Revenue of the Union Government under section 6";
 - (b) sub-section (e) shall be substituted as follows:

"(e) Proceeds of Sale mean money received or to be received from sale of goods in cash basis or on credit or by other deferred payment system or sale in advance system. In the case of exchange of goods it means the value determined in doing so. This expression also includes cost of packing materials used in packing goods."
 - (c) After sub-section (p), the following section shall be inserted as sub-section **(q)**;

"(q) "Township Revenue Officer "means the officer-in-charge of the relevant Township Revenue Office which is assigned duty to assess the tax is payable by the assessee. Such expression, includes the

Staff Officers who are assigned duty to assess the tax at the Companies Circle Tax Office."

5. The expression " receipt from service" contained in section 7 of the Commercial Tax Law shall be substituted by the expression " service rendered".
6. In section 8 of the Commercial Tax Law:
 - (a) the expression" the Union Government" shall be substituted by the expression " the Ministry of Finance and Revenue of the Union Government, with the approval of the Union Government."
 - (b) the expression " three consecutive years including the year of commencement" contained in clause (2) of Sub-section (c) shall be substituted by the expression "thirty six consecutive months commencing from the date of commercial operation out".
7. The expression "liable to tax" contained in sub-sections (a) and (b) of section 11 of the Commercial Tax Law shall be deleted respectively.
8. In section 14 of the Commercial Tax Law:
 - (a) sub-section (c) shall be substituted as follows:
 - "(c) If the proceeds of sale or receipt from service cannot be obtained correctly from the accounts and documents produced by the assessee, the Township Revenue Officer shall, after scrutinizing other necessary evidences and documents, assess the tax."
 - (b) after sub-section (c), the following shall be inserted as sub-section (d):
 - "(d) if the assessee fails to furnish the annual return or to produce the accounts and documents or to attend for examination, the Township Revenue Officer may make an estimate and assess the tax on the basis of information and data already received. Before making assessment, any person may be summoned, examined and called for necessary information and data."

9. Sub-sections (a),(b),(c) and (d) of section 15 of the Commercial Tax Law shall be substituted as follows:

- "(a) person who is about to leave abroad for good;
- (b) person who has terminated the business;
- (c) person who holds entertainment."

10. In section 19 of the Commercial Tax Law:

(a) sub-section (a) shall be substituted as follows:

"(a) If the assessee is dissatisfied, he may appeal to the following persons:

- (i) if the tax exceeds thirty thousand kyats, to the Region or State Revenue Officer or the Head of Companies Circle Tax Office ;
- (ii) if it is the decision of the Region or State Revenue Officer or the Head of Companies Circle Tax Office and if the tax exceeds one hundred thousand kyats, to the Revenue Appellate Tribunal;
- (iii) in respect of question of law arising from the decision of the Revenue Appellate Tribunal, to the Supreme Court of the Union;

(b) sub-section (f) shall be substituted as follows:

- (f) if the tax does not exceed thirty thousand kyats, the order of the Township Revenue Officer, if the tax does not exceed one hundred thousand kyats, the decision of the Region or State Revenue Officer or the Head of Companies Circle Tax Office, if the tax exceeds one hundred thousand kyats and if no question of law arises the decision of the Revenue Appellate Tribunal shall be final."

In the Commercial Tax Law:

- (a) the expression " may cause to pay a fine not exceeding ten percent" contained in section 21 shall be substituted by the expression " shall cause to pay a fine equivalent to ten percent
- (b) the expression " by the Union Government" shall be substituted by the expression" by the Ministry of Finance and Revenue of the Union Government" and the expression " may cause to pay a fine not exceeding ten percent of the tax due" shall be substituted by the expression " shall cause to pay a fine equivalent to ten percent of the tax due" contained in section 21 A.

In section 22 of the Commercial Tax Law:

- (a) the expression " may, on conviction be punished with imprisonment for a term which may extend to one year or with fine which may extend to kyats five thousand or with both" contained in clause (3) of sub-section (a) shall be substituted by the expression " shall, on conviction, be punished with imprisonment for a term not exceeding one year or with fine not exceeding one hundred thousand kyats or with both".
- (b) the expression " may, on conviction, be punished with imprisonment for a term which may extend to three years or with fine which may extend to kyats ten thousand or with both" contained in sub-section (b) shall be substituted by the expression " shall, on conviction, be punished with imprisonment for a term not exceeding three years or with fine not exceeding three hundred thousand kyats or with both".

13. In section 27, of the Commercial Tax Law sub-section (a) shall be substituted as follows:

"(a) If foreign currency is received for the proceeds of sale or receipt from service in respect of goods or service, the rate of tax for such foreign currency may be prescribed."

14. Sub-section(b) of section 28 of the Commercial Tax Law shall be substituted as follows:

"(b) The Ministry of Finance and Revenue of the Union Government may, by notification, prescribe to keep accounts containing what particulars in respect of any kind of receipt or class of assessee to enable to produce when required under sub-section (b) of section 14 of this Law."

15. Section 29 of the Commercial Tax Law shall be substituted as follows:

"29. For the purpose of carrying out the provisions of this Law successfully, the Ministry of Finance and Revenue of the Union Government may;

- (a) issue rules, regulations or bye-laws as may be necessary with the approval of the Union Government;
- (b) issue notifications, orders, directives and procedures as may be necessary."

16. Sections 31 and 32 of the Commercial Tax Law shall be deleted.

The Law Amending the Income-tax Law

(The Pyidaungsu Hluttaw Law No. 4 / 2011)

The 2nd Waxing Day of Thadinkyut, 1373, M.E.

(29th September ,2011)

The Pyidaungsu Hluttaw hereby enacts the following Law:

1. This Law shall be called the Law Amending the Income-tax Law.
2. This Law shall have effect commencing from the financial year 2011- 2012.
3. In the Income-tax Law:
 - (a) the expression " Assessment body" shall be substituted by the expression "Township Revenue Officer " respectively;
 - (b) the expression " First Appellate Body" shall be substituted by the expression" Region or State Revenue Officer or Head of Companies Circle Tax Office respectively;
 - (c) the expression" Second Appellate Body" shall be substituted by the expression "Revenue Appellate Tribunal" respectively;
4. Sub-section (j) of section 3 of the Income-tax Law shall be substituted as follows:

"0) Association of persons includes partnerships, joint-ventures companies, asociations formed by individuals, organizations registered and formed under any existing law or associations, co-operative societies and state-owned economic enterprises.
5. After sub-section (r) of section 3 of the Income-tax Law, sub-section (s) and sub-section (t) shall be inserted as follows:

"(s) Township Revenue Officer means the officer-in-charge of the relevant Township Revenue Office assigned duty to assess and collect tax that is to be paid by the assessee under this Law. This expression also includes staff officers assigned duty to assess and collect tax in the Companies Circle Tax Office.

(t) Defaulter means the followings:

- (1) person who defaults to pay all or any part of tax demanded under this Law within the prescribed or extended period;
- (2) person who defaults to deduct and pay tax from source as prescribed by this Law.

6. The expression " life insurance of assessee or spouse" contained in clause (2) (cc) of sub-section (c) of section 6 of the Income-tax Law shall be substituted by the expression " life insurance of assessee and spouse."

7. The expression " Union Government may" contained in section 7 of the Income-Tax Law shall be substituted by the expression " the Ministry of Finance and Revenue of the Union Government with the approval of the Union Government, may".

8. The explanation contained in section 11 of the Income-tax Law shall be substituted as follows:

"Explanation. Business also includes investment for interest including security bonds, loan agreements, debentures."

9. The explanation shall be inserted after sub-section (a) of section 12 of the Income-tax Law as follows:

"Explanation. Lease of land or land and building includes sub-lease of land or land and building which is not owned by oneself."

10. The expression " sale, exchange or transfer" contained in section 13 of the Income-tax Law shall be substituted by the expression "sale, exchange or transfer by any other means".

11. Section 15 of the Income-tax Law shall be substituted as follows:

"15. (a) Any person who has assessable total income or capital gain within a year, he shall be liable to pay income-tax at the time of receiving such income.

- (b) If it is considered that any person has assessable total income or capital gain within a year, the Township Revenue Officer may demand him to pay income-tax based on the information obtained.

12. In section 16 of the Income-tax Law:

- (a) the expression " However, if it is a capital gain, tax shall be paid within 30 days from the date of sale, exchange or transfer by any other means of asset" shall be inserted in sub-section (a);
- (b) the expression " the Union Government may, by notification" contained in sub-section (e) shall be substituted by the expression "the Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government, by notification";
- (c) the expression "the Ministry of Finance and Revenue of the Union Government may prescribe the fine to be paid for such default, by notification " shall be inserted in sub-section (g);
- (d) the expression " may cause to pay not exceeding ten percent as a fine" contained in sub-section (h) shall be substituted by the expression " shall cause to pay equivalent to ten percent as a fine".

13. The explanations contained in sections 19 and 32 of the Income-tax Law shall be deleted.

14. The expression "Union Government" contained in sub-section (a) of section 21, explanation of section 33, explanation of section 35, sub-section (a) of section 38, sub-section (c) of section 47 and section 50 shall be substituted by the expression " the Ministry of Finance and Revenue of the Union Government respectively."

15. The expression " under the Myanmar Profit Tax Law or this Law " contained in sub section (a) of section 22 of the Income-tax Law shall be substituted by the expression "under this Law".

16. Section 31 of the Income-tax Law shall be substituted as follows:

"31. The Union Government:

- (a) shall comply and carry out, if an agreement that contains income-tax matter is concluded with any other county or international organization, in accord with the agreements contained in such agreement notwithstanding anything contained in other provisions of this Law;
- (b) may publish the said agreement in the gazette."

17. The expression "Appellate body" contained in sub sections (b) and (d) of section 32 of the Income-tax Law shall be substituted by the expression " Region or State revenue officer or head of the Companies Circle Tax Office".

18. In the Income-tax Law:

- (a) the expression " one hundred kyats" contained in sub section (c) of section 33 shall be substituted by the expression " one thousand kyats";
- (b) the expression " if it is extended to five hundred kyats "contained in section 33A shall be substituted by the expression "not exceeding kyats thirty thousand" and the expression" if it is extended to one thousand kyats" shall be substituted by the expression "if it is not exceeding kyats one hundred thousand".
- (c) the expression " extends to one thousand kyats" contained in sub-section (b) of section 38 shall be substituted by the expression " not exceeding kyats one hundred thousand".

19. The expression "bodies assigned duty by the Union Government " contained in sections 42 and 44 of the Income-tax Law " shall be substituted by the expression" Township Revenue Officer, Region or State Revenue Officer or Head of the Companies Circle Tax Office or body assigned duty under section 7 and persons and bodies assigned duty" respectively.

20. Section 43 of the Income-tax Law shall be substituted as follows:
- "43. Township Revenue Officer, Region or State Revenue Officer and Head of the Companies Circle Tax Office and body formed under section 7 and persons and bodies assigned duty shall have the powers conferred to the Court under the Code of Civil Procedure in exercising and carrying out the powers under this Law. Moreover, such persons or bodies shall be deemed as functional Court."
21. In section 45 of the Income-tax Law:
- "(a) the expression" the said body" contained in the context shall be substituted by the expression" the said person";
- (b) sub-sections (c) and (d) shall be inserted after sub-section (b) as follows:
- "(c) the Township Revenue Officer shall carry out only after submitting in advance and obtaining the permission from the Region or State Revenue Officer or the Head of the Companies Circle Tax Office in carrying out the matters contained in sub-sections (a) and (b). When the matter to carry out urgently arises, he may carry out by obtaining search warrant from the respective township judge. In carrying out as such, he shall submit as soon as possible the findings to the township judge and the relevant Region or State Revenue Officer or Head of the Companies Circle Tax Office.
- (d) in carrying out any matter contained in sub-sections (a) and (b), it shall be made before the relevant assessee or his representative and two witnesses."
22. In the Income-tax Law:
- (a) the expression "or the appellate body" contained in sub-section (a) of section 46 and the expression. " or by the appellate body" contained in sub-section (a) of section 47 shall be deleted.

- (b) the expression "body formed under section 7" contained in clause (1) of sub-section (b) of section 46 and the expression "body" contained in clause (2) of sub-section (b) of section 46 shall be substituted by " the Township Revenue Officer".

23. Section 5 of the Income-tax Law shall be substituted as follows:

"51. In implementing the provisions contained in this Law, the Ministry of Finance and Revenue of the Union Government may:

- (a) issue rules, regulations and bye-laws with the approval of the Union Government as may be necessary;
- (b) issue necessary notifications, orders, directives and procedures as may be necessary".

24. Sub-section (b) of section 52 of the Income-tax Law shall be substituted as follows:

"(b) The Ministry of Finance and Revenue of the Union Government may, for any class of income or assessee, prescribe, by notification, to keep the accounts in which what particulars shall be included."

25. The expression "Chapter 18 the assessment years for which the Myanmar Profit Tax Law applies " contained in the Income-tax Law shall be deleted and substituted as follows:

"59. The money collected in kyats out of the tax collected from individual according to township may be transferred to the fund of relevant township development body according to the ratio of prescribed percentage."

The Law Amending the Court Fees Act

(The Pyidaungsu Hluttaw Law No. 5, 2011)

The 2nd Waxing Day of Thadingyut, 1373 M.E.

(29th September ,2011)

The Pyidaungsu Hluttaw hereby enacts the following law:

1. This Law shall be called the Law Amending the Court Fees Act.
2. The expression ", clause (b) or clause (d)" contained in section 15, and sections 22 and 23 of the Court Fees Act shall be deleted.
3. In the Court Fees Act, except section 20, the expression " President of the Republic of the Union of Myanmar may" contained in the other sections shall be substituted by the expression " Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government" and the expression " President of the Republic of the Union of Myanmar" contained in section 20 shall be substituted by the expression " the Union Government" respectively.
4. Section 35 of the Court Fees Act shall be substituted as follows:

"35. The Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government, by notification:

 - (a) reduce or remit all or any of the fees mentioned in the First and Second Schedules of this Act.
 - (b) amend or enhance all or any of the amounts or values, numbers or proper fees mentioned in this Act including those in Schedules annexed thereto."

I hereby sign in accord with the Constitution of the Republic of the Union of Myanmar.

(Sd.) Thein Sein

President

The Republic of the Union of Myanmar

The Law Amending the Union Election Commission Law

(The Pyidaungsu Hluttaw Law No. 6/2011)

The 8th Waxing Day of Thadinkyut, 1373 M.E.

(5 th October, 2011)

The Pyidaungsu Hluttaw hereby enacts this Law.

1. This law shall be called the Law Amending the Union Election Commission Law.
2. In the Union Election Commission Law:
 - (a) section 3 shall be substituted as follows:

"3. The President of the Union shall form the Union Election Commission to enable holding the elections and supervising the political parties. In so forming, a minimum of five members including the Chairman of the Commission may be appointed and assigned duty.
 - (b) section 4 shall be substituted as follows:

"4. The Chairman and members of the Commission shall:

 - (a) be persons who have attained 50 years of age;
 - (b) be person who is fulfilled with the qualifications, with the exception of the age limit, for the Pyithu Hluttaw representatives;
 - (c)
 - (i) be a person who has served as the Chief Justice of the Union or. the Judge of the Supreme Court of the Union, Judge of the High Court of the Region or State or in any similar office or duty for a minimum of five years; or
 - (ii) be a person who has served at the office of Judicial Officer or Law Officer not below than that of the Region or State level for a minimum of ten years;

or

- (iii) be a person who has practised as an Advocate for a minimum of twenty years ; or
- (iv) be a person who is considered as eminent person by the President of the Union.
- (d) be a person who has integrity and is experienced;
- (e) be a person who is not involved with the provisions which disqualify him from standing for election as Pyithu Hluttaw representative;
- (f) be a person who is loyal to the Union and its citizens;
- (g) be a person who is not a member of a political party;
- (h) be a person who is not a Hluttaw representative;
- (i) not be a person who accepts any other office that entitles salary, allowance and money.

section 6 shall be substituted as follows:

"6. If the office of the Chairman or member of the Commission becomes vacant due to resignation from office, termination from duty or death or any other reason, the President of the Union may appoint and assign duties to a new Chairman or member of the Commission in accord with this Law. The term of office of the Chairman or member of the Commission so appointed and assigned duties shall only be for the remaining term of the Commission."

in section 8, it shall be inserted as clause (j)as follows:

" (j) examining and carrying out in accord with sub-sections (c),(d) and (e) of section 396 of the Constitution if a minimum of one percent among the original voters of the relevant constituency submit their desire to recall a Hluttaw representative to the Commission under sub-sections (a) and (b) of Section 396 of the Constitution;"

in section 8, it shall be renumbered "sub-section (j) as (k), sub-section (k) as (1), sub-section (1) as (m)".

The Labour Organization Law -
 (The Pyidaungsu Hluttaw Law No. 7 / 2011)
 The 14th Waxing day of Thadinkyut 1373, M.E.
 (11th October, 2011)

Preamble

The Pyidaungsu Hluttaw hereby enacts this Law, in accord with section 24 of the Constitution of the Republic of the Union of Myanmar, to protect the rights of the workers, to have good relations among the workers or between the employer and the worker, and to enable to form and carry out the labour organizations systematically and independently.

Chapter I

Title, Enforcement and Definition

1. (a) This Law shall be called the Labour Organization Law.
 (b) This Law shall come into force on the date prescribed by notification by the President.
2. The expressions contained in this Law shall have the meanings given hereunder:
 - (a) Worker means a person who relies on his labour to engage in economic activity or to generate a livelihood, including a daily wage earner, temporary worker, worker engaged in agriculture, domestic worker, government employee and apprentice, but does not include the Defence Services personnel, member of the Myanmar Police Force or member of the armed organizations under the control of the Defence Services.
 - (b) Employer means a person who carries out by hiring one or more worker on wages of mutual consent in any trade under the relevant employment agreement, including a person who manages, supervises and administers

directly or indirectly and is responsible to pay wages to the worker. This expressions include the legal managerial agent of the employer.

Trade or activity means the State-owned or private-owned factory, workshop, establishment and their production business, construction business, renovation business, industry, transportation business, service business or any other vocational works in the Republic of the Union of Myanmar. This expression also includes Government departments and organizations.

Utility service includes public utility services and non-public utility services.

Public utility service means the following businesses:

- (i) transportation business;
- (ii) port business and port cargo handling business;
- (iii) postal, telex or fax business;
- (iv) business relating to information and communication technology;
- (v) petroleum or petroleum products distribution business for the public;
- (vi) night soil disposal or sanitation business;
- (vii) business of production, transmission and distribution of electricity or fuel energy to the public;
- (viii) business of public financial service;
- (ix) business which is stipulated by the Union Government as the public utility service, from time to time.

Lock-out means the temporary closing of the work place of any trade, suspension of work or refusal by the employer to allow the workers at the work site to continue to work in consequence of the situation of any dispute of the employer and workers which remains in dispute.

- (g) Strike means collective action taken by decision of some or all workers resulting in a suspension of work, a refusal to work or to continue to work, or a slow-down or other collective actions that are designed to limit production or services relating to social or occupational matters in any dispute. This expression does not include workers' exercise of their right to remove themselves, having reasonable justification to believe that the work situation presents a sudden and serious danger to their life or health.
- (h) Labour Organization means the Basic Labour Organization, Township Labour Organization, Region or State Labour Organization, Labour Federation and Myanmar Labour Confederation formed under this Law.
- (i) Executive Committee means the executive committee of the respective labour organization.
- (j) Conciliation Body means the Township Conciliation Body formed under the Trade Disputes Act.
- (k) Fund means a fund established in a labour organization under this Law.

Chapter II

Establishment of the Labour Organizations

3. Every worker, who has attained the age prescribed in respective existing law to work in any trade or activity shall have the right to:
 - (a) join as a member in a labour organization and to resign from a labour organization according to their own desire;
 - (b) join as a member only in a labour organization formed according to the category of trade or activity relating to them.

4. In forming the various levels of labour organization to enable to carry out the interest of the workers and employers:

- (a) (i) Basic Labour Organizations may be formed by a minimum number of 30 workers working in the relevant trade or activity according to the category of trade or activity. If it is a trade or activity having less than 30 workers, it may form so jointly with any other trade of the same nature;
- (ii) In so forming, it shall be recommended by not less than 10 percent of all workers of the relevant trade or activity;
- (b) Township Labour Organizations may be formed if it is recommended by not less than 10 percent of all Basic Labour Organizations in the relevant township according to the category of trade or activity;
- (c) Region or State Labour Organizations may be formed if it is recommended by not less than 10 percent of all Township Labour Organizations in the relevant Region or State according to the category of trade or activity;
- (d) Labour Federation may be formed if it is recommended by not less than 10 percent of all Region or State Labour Organizations according to the category of trade or activity;
- (e) Myanmar Labour Confederation may be formed if it is recommended by not less than 20 percent of all Myanmar Labour Federations according to the category of trade or activity.

5. The Labour Organization shall have the right to carry out under its own name and common seal and perpetual succession and the right to sue and be sued.

6. The Myanmar Labour Confederation and the Labour Federations are entitled to make mutual contact with other organizations or other Labour Federations formed in accord with law, International Labour Organization and the Labour Confederations or Federations of any foreign country and to affiliate with international labour confederations and federations.

7. (a) The Executive Committee of the Basic Labour Organizations shall be elected and formed with at least five members or any higher odd numbers.
- (b) The Township Labour Organization, Region or State Labour Organization and the Labour Federation shall form its executive committee with "odd" number from a minimum of 7 to a maximum of 15 members.
- (c) The Myanmar Labour Confederation shall be formed with "odd" number of executive committee members from a minimum of 15 to a maximum of 35 members.
8. The employers may organize in parallel structures under this Law.

Chapter HI

Registration

9. (a) The Chief Registrar shall be a person assigned duty by the President of the Republic of the Union of Myanmar.
- (b) The Township Registrar shall be a person assigned duty by the Chief Registrar.
10. The relevant labour organization shall, subject to the provisions contained in this Law, draw the constitution or rules of the labour organization containing the following facts with the approval of the majority of its members:
- (a) name of the labour organization;
- (b) object of the formation of labour organization;
- (c) matters relating to scrutinizing the membership of labour organization, granting membership, issuing recognition certificate, resigning from the membership of labour organization;
- (d) matters relating to election and assigning duty to the Executive Committee members, removal and resignation from duty;

- (e) matters relating to holding of meeting;
 - (f) matters relating to the establishment of fund, maintaining and expending of such fund;
 - (g) matters relating to monthly and annual auditing of the fund.
11. (a) The Executive Committee of any Labour Organization other than Myanmar Labour Confederation and the Labour Federation shall submit to the relevant township registrar in accord with the stipulation, attached with the rules of its organization and register as labour organization according to the category of trade or activity.
- (b) In registering under sub-section (a), if it is a Basic Labour Organization, it shall be attached with the form signed by the founding members of the relevant labour organization and if it is a Township Labour Organization and a Region or State Labour Organization signed by the executive committee members of the relevant labour organization that they have agreed to the relevant rules.
12. The Executive Committee of Myanmar Labour Confederation and any Labour Federation shall submit constitution of the Labour Federations and Myanmar Labour Confederation to the Chief Registrar in accord with stipulation and register as Myanmar Labour Confederation and Labour Federations according to the category of trade or activity. In so registering, the form signed by the executive committee members of the relevant labour organizations that they have agreed to the constitution, shall be attached.

Chapter IV

Functions and Duties of the Executive Committee

13. The executive committee shall maintain the fund of the relevant labour organization.

14. The executive committee shall prepare and keep the monthly accounts and annual accounts of the funds collected monthly, other funds and expenditure accounts and send the annual statement of the accounts of labour organization whenever the financial year ends, to the relevant township registrar and annual statement of the accounts of Myanmar Labour Confederation and the Labour Federations to the Chief Registrar without fail.

15. If it is desirous to join between a labour organization and another which has registered according to the category of trade or activity or re-secession from the labour organization joined, it shall be applied to the relevant township registrar, in accordance with the rules of the labour organizations and at least with the approval of majority of the total members of the relevant executive committee.

16. The functions and duties of the Executive Committee are as follows:

- (a) to represent the workers;
- (b) to carry out activities in protecting the rights and interests of the workers;
- (c) to develop knowledge relating to the functions and duties of workers;
- (d) to provide job training and skill-training with a view to the emergence of workers with improved qualification which supports the development of productivity;
- (e) to undertake all activities designed to benefit the organization and its members including cooperative, housing, welfare and similar purposes.

Chapter V

Rights and Responsibilities of the Labour Organization

17. The labour organizations shall have the right to carry out freely in drawing up their constitution and rules, in electing their representatives, in organizing their administration and activities or in formulating their programmes. The Labour Organizations have the right to negotiate and settle with the employer if the workers are unable to obtain and enjoy the rights of the workers contained in the labour laws and to submit demands to the employer and claim in accord with the relevant law if the agreement cannot be reached.

18. The labour organization has the right to demand the relevant employer to re-appoint a worker if such worker is dismissed by the employer and if there is cause to believe that the reasons of such dismissal were based on labour organization membership or activities, or were not in conformity with the labour laws.

19. The labour organizations have the right to send representatives to the Conciliation Body in settling a dispute between the employer and the worker. Similarly, they have the right to send representatives to the Conciliation Tribunals formed with the representatives from the various levels of labour organizations.

20. In discussing with the Government, the employer and the complaining workers in respect of worker's rights or interests contained in the labour laws, the representatives of the labour organization also have the right to participate and discuss.

21. The labour organizations have the right to participate in solving the collective bargains of the workers in accord with the labour laws.

22. The labour organizations shall carry out peacefully in carrying out holding of meetings, going on strike and carrying out other collective activities in accord with their procedures, regulations, by-laws and any directives prescribed by the relevant Labour Federation.

23. The labour organizations shall assist in making agreements relating to management of works, individual employment agreements, bonds and other individual agreements between the employer and the workers.

Chapter VI

Establishing and Expending of Fund

24. The respective labour organizations has the right to establish a fund each separately.

25. The labour organizations:

- (a) have the right to establish the fund, in accord with the constitution or rules of their organization, with admission fees for the labour organization, monthly contribution not exceeding two percent of the wages or salary obtained by the worker who is a member of the organization, income from the cultural and sports works which are undertaken by the labour organizations and the money donated by the relevant employer,
- (b) shall deposit to the Fund if money is included in the grants provided by the Government.
- (c) shall abide by the provisions of the Control of Money Laundering Law.

26. The Basic Labour Organizations shall allocate the monthly contribution not exceeding two percent of the wages or salary obtained by the worker who is a member of the organization to the Township Labour Organization, Region or State Labour Organization, Labour Federations and the Myanmar Labour Confederation as prescribed by the relevant labour federation.

27. The fund of the labour organizations shall be used for the matters provided in their constitutions and rules such as social welfare, education, health, culture, sports, and training

courses relating to skill etc. or those adopted by the majority of the members at a general meeting of that organization called for such purposes.

28. The relevant executive committee shall open a bank account in Myanmar for the fund of its organization.

Chapter VII

Duties of Employer

29. The employer shall recognize the labour organizations of his trade as the organizations representing the workers.

30. The employer shall allow the worker who is assigned any duty on the recommendation of the relevant executive committee to perform such duty not exceeding two days per month unless they have agreed otherwise. Such period shall be deemed as if he is performing the original duty of his work.

31. The employer shall assist as much as possible if the labour organizations request for help for the interest of his workers. However, the employer shall not exercise any acts designed to promote the establishment or functioning of labour organizations under his domination or control by financial or other means.

Chapter Vm

Duties and Powers of the Chief Registrar

32. The duties and powers of the Chief Registrar are as follows:

- (a) determining the duties and powers of the Township Registrar;
- (b) giving decision on the scrutiny and submission of the Township Registrar in respect of the application to register as a labour organization;
- (c) giving decision relating to the registration of labour organization, if it is applied for registration as labour organization within 30 days from the day of receipt of the application;

- (d) directing the relevant township registrar to institute a case for deregistration as a labour organization, if it was registered by fraud or mistake or registered with other purpose than to function as a labour organization;
- (e) auditing annual accounts of the Myanmar Labour Confederation and the Labour Federations and causing to audit of annual accounts of various levels of labour organization, upon request by organization which coordinates not less than 10 percent of the labour organization;
- (f) giving decision on the scrutiny and submission of the Township Registrar in respect of application to allow joining between a labour organization and another or re-secession from the labour organization joined;
- (g) giving decision **in** respect of submission of the Township Registrar for deregistration as a labour organization due to any cause contained in section 33.

33. The Chief Registrar may deregister a labour organization if any of the following causes arises:

- (a) applying to deregister as the labour organization by the relevant executive committee;
- (b) finding out, on scrutiny, that the workers or the labour organizations do not reach the prescribed minimum number.

Chapter IX

Application relating to the Decision of the Chief Registrar

34. A person dissatisfied with the order refusing to register or deregistering as the labour organization passed by the Chief Registrar may apply to the Supreme Court of the Union in accord with the existing law.

35. The decision of Chief Registrar shall not take effect until the completion of 90 days after the day of such decision or, if application is made by the dissatisfied person under section 34 to the Supreme Court of the Union, until the final decision is passed by such Supreme Court.

Chapter X

Duties and Powers of the Township Registrar

36. The duties and powers of the Township Registrar are as follows:
- (a) submitting to the Chief Registrar after scrutinizing the application to register as a labour organization in accord with the stipulation;
 - (b) requesting the requirements found on scrutiny under sub-section (a), from the relevant labour organization and staying the matter for registration during the period of requesting so;
 - (c) informing the decision of the Chief Registrar to the relevant labour organization in respect of the application to register as a labour organization;
 - (d) conferring the registration certificate to the labour organization permitted to register by the Chief Registrar;
 - (e) accepting and keeping the number of members and the financial statement of the relevant labour organization;
 - (f) submitting to the Chief Registrar in respect of the application for joining or secession of labour organization, after scrutinizing in accord with the stipulations;
 - (g) informing the decision of the Chief Registrar relating to the submission under sub-section (f) to the relevant labour organization;
 - (h) submitting to the Chief Registrar to deregister the registration as a labour organization due to any cause contained in section 33;

- (i) instituting a case to the relevant competent court for deregistration of a labour organization in accord with the directive of the Chief Registrar under sub-section (d) of section 32 of this Law;
- 6) carrying out the duties assigned by the Chief Registrar from time to time.

Chapter XI

Lock-out and Strike

37. The employer desirous of locking-out the public utility service or service which is not included in the public utility service shall inform the starting day and period of lock-out of the work in accord with the stipulation, at least 14 days in advance before the lock-out to the relevant township labour organization and relevant conciliation body and lock-out the work only after receiving the permission of the relevant conciliation body.

38. The labour organization desirous to go on strike in a public utility service shall, by the desire of the majority of the member workers:

- (a) inform the relevant employer and the relevant conciliation body in accord with the directive of the relevant labour federation by mentioning the date, place, number of participants, manner and the time of strike at least 14 days in advance.
- (b) negotiate, discuss and decide on the minimum service, prior to the dispute, which shall be such as to meet the basic needs of the public while not impacting the right of strike of workers. In doing so, the employers and the labour organizations shall seek to reach agreement on the number and kind of posts that need to be filled in the event of a strike and the persons who will be required to remain at work. If they fail to reach agreement, the minimum service shall be determined by the competent court.

39. The labour organization desirous to go on strike in service which is not included in the public utility service shall, by the desire of the majority of the member workers, inform the relevant employer and the relevant conciliation body in accord with the stipulation with the permission of the relevant labour federation by mentioning the date, place, number of participants, manner and the time of strike at least three days in advance before the day of strike.

40. (a) The relevant conciliation body shall reply in time to the relevant employer whether it is permitted or not relating to the submission to lock-out work;
- (b) The relevant labour federation shall reply to the relevant labour organization in time whether it is permitted or not relating to the submission of any labour organization to go on strike.

41. The lock-out or strike shall be illegal lock-out or strike if it is involved with any of the followings:

- (a) being the following essential services, those whose interruption are liable to endanger the life, health or security of the people in any segment of the population:
- (i) water services;
 - (ii) electricity services;
 - (iii) fire services;
 - (iv) health services;
 - (v) telecommunications services.

Explanation: A non-essential service may become an essential service if the strike affecting it exceeds a certain duration so as to give rise to damage which are irreversible or out of all proportion to the occupational interests of those involved in the dispute.

- (b) going on strike by labour organizations without permission of the relevant labour federation;
- (c) failing to inform in advance in accord with the provision of this Law in respect of lock-out or strike;
- (d) not being relevant to the labour affairs such as wages, salaries, welfare and working hours or other matters relating to the occupational interest of the workers;
- (e) the strike not being in conformity with the date, place, time, period, number of participants and manner as obtained permission in advance.

42. If it is an illegal lock-out or illegal strike, it may be prohibited in accord with the existing law.

Chapter XII

Prohibitions

43. No employer shall, without permission of the relevant conciliation body, lock-out a public utility service or service which is not included in public utility service.

44. No employer shall:

- (a) lock-out a work due to such dispute during the pendency of a trade dispute settlement;
- (b) carry out an illegal lock-out which is involved with any provision contained in sub-sections (a) and (c) of section 41;
- (c) dismiss a worker who opposes an illegal lock-out which is involved with any provision contained in sub-sections (a) and (c) of section 41;
- (d) dismiss a worker for his membership in a labour organization for the exercise of organizational activities or participating in a strike in accord with this Law.

45. No worker shall go on strike, without informing in advance to the relevant employer or to the relevant conciliation body that a strike in a public utility service will be carried out in accord with the stipulation contained in section 38.

46. No worker shall go on strike without informing in advance to the relevant employer or to the relevant conciliation body that a strike in service which is not included in the public utility service will be carried out in accord with the stipulation contained in section 39.

47. No worker shall:

- (a) go on strike based on such dispute during the pendency of a trade dispute settlement for any dispute;
- (b) go on illegal strike which is involved with any provision contained in section 41.

48. The fund of the labour organizations shall not be used for the matters provided in their constitutions and rules such as social welfare, education, health, culture, sports, and training courses relating to skill etc. or those adopted by the majority of the members at a general meeting of that organization called for such purposes.

49. No person shall coerce, threaten, use undue influence or seduce by illegal means any worker to participate or not to participate in a labour organization.

50. No person shall:

- (a) interfere or obstruct the executive committees in performing duties and powers contained in this Law;
- (b) in respect of labour affairs, carry out demonstrations within 500 yards from hospitals, schools, religious buildings, airports, railways, bus terminals, ports or diplomatic missions and military or police installations.

Chapter XIII

Penalties

51. Any employer who violates any prohibition contained in sections 43 and 44 shall, on conviction, be punished with a fine not exceeding one hundred thousand kyats or with imprisonment for a term not exceeding one year or with both.

52. Any worker who violates any prohibition contained in sections 45, 46 and 47 shall, on conviction, be punished with a fine not exceeding thirty thousand kyats.

53. Any person who violates any prohibition contained in section 48 shall, on conviction, be punished with imprisonment for a term not exceeding one year or with fine or with both.

54. Any person who violates any provision contained in section 49 and sub-section (a) of section 50 shall, on conviction, be punished with a fine not exceeding one hundred thousand kyats or with imprisonment for a term not exceeding one year or with both.

55. In violating the provision contained in sub-section (b) of section 50, it shall be taken action under the relevant law in the matter of committing violence against person, causing damage to property or infringing other rights seriously.

Chapter XIV

Miscellaneous

56. The Union Government may provide assistance to a labour organization as appropriate. However, the right of labour organization to carry out activities independently according to law shall be regarded.

57. In implementing the provisions of this Law, the Ministry of Labour may issue necessary rules, regulations or by-laws with the approval of the Union Government or may issue necessary notifications, orders, directives and procedures.

58. The Trade Unions Act, 1926 is hereby repealed.

The Law Amending the Pyithu Hluttaw Election Law

The Pyidaungsu Hluttaw Law No. (8/2011)

The Waning Day of Thadinkyut 1373 M.E.

(18th October, 2011)

The Pyidaungsu Hluttaw hereby enacts the following Law:

1. This Law shall be called the Law Amending the Pyithu Hluttaw Election Law.
2. In the Pyithu Hluttaw Election Law:
 - (a) sub-section (a) of section 74 shall be substituted as follows:

" 74. (a) The person who is included as an applicant or respondent and who is dissatisfied with any decision or order of the Election Tribunal may apply for appeal or revision within the prescribed period to the Commission in the prescribed manner. In so applying for revision, it is entitled to apply as such only if a question of law arises."
 - (b) section 88 shall be substituted as follows:

"88. (a) The person who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted under high treason or under an offence punishable with death or transportation for life, shall not contest as the Hluttaw candidate in the elections which will be held in future commencing from the date of declaration.

The person who has been declared by the Commission as having no right to subsist as the Hluttaw candidate or the Hluttaw representative as he has been convicted under any offence contained in Chapter XIII, shall not contest as the Hluttaw candidate in the existing Hluttaw term and in the elections which will be held for a forthcoming Hluttaw term commencing from the date of declaration.

Other than sub-sections (a) and (b), the person whose election as a Hluttaw representative has been declared as invalidated under sub-section (b) of section 74 or sub-section (b) of section 75 by the Commission in the official Gazette, the Hluttaw representative or the election agent who has been decided by the Election Tribunal and declared by the Commission as the person who fails to submit the election expenses as prescribed and has been declared as a person of distorted qualification, the Hluttaw representative who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted with imprisonment under any existing law after being elected, shall not contest as the Hluttaw candidate in the elections held in the existing Hluttaw term commencing from the date of declaration.

The Law Amending the Amyotha Hluttaw Election Law

The Pyidaungsu Hluttaw Law No. (9/2011)

The Waning Day of Thadinkyut 1373 M.E.

(18th October, 2011)

The Pyidaungsu Hluttaw hereby enacts the following Law:

This Law shall be called the Law Amending the Amyotha Hluttaw Election Law.

In the Amyotha Hluttaw Election Law:

- (a) sub-section (a) of section 74 shall be substituted as follows:

"74. (a) The person who is included as an applicant or a respondent and who is dissatisfied with any decision or order of the Election Tribunal may apply for appeal or revision within the prescribed period to the Commission in the prescribed manner. In so applying for revision, it is entitled to apply as such only if a question of law arises."

- (b) section 88 shall be substituted as follows:

"88. (a) The person who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted under high treason or under an offence punishable with death or transportation for life, shall not contest as the Hluttaw candidate in the elections which will be held in future commencing from the date of declaration.

- (b) The person who has been declared by the Commission as having no right to subsist as the Hluttaw candidate or the Hluttaw representative as he has been convicted under any offence contained in Chapter XIII, shall not contest as the

Hluttaw candidate in the existing Hluttaw term and in the elections which will be held for a forthcoming Hluttaw term commencing from the date of declaration.

Other than sub-sections (a) and (b), the person whose election as a Hluttaw representative has been declared as invalidated under sub-section (b) of section 74 or sub-section (b) of section 75 by the Commission in the official Gazette, the Hluttaw representative or the election agent who has been decided by the Election Tribunal and declared by the Commission as the person who fails to submit the election expenses as prescribed and has been declared as a person of distorted qualification, the Hluttaw representative who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted with imprisonment under any existing law after being elected, shall not contest as the Hluttaw candidate in the elections held in the existing Hluttaw term commencing from the date of declaration.

The Law Amending the Region Hluttaw or State Hluttaw Election Law

The Pyidaungsu Hluttaw Law No. (10/2011)

The Waning Day of Thadinkyut 1373 M.E.

(18th October, 2011)

The Pyidaungsu Hluttaw hereby enacts the following Law:

1. This Law shall be called the Law Amending the Region Hluttaw or State Hluttaw Election Law.
2. In the Region Hluttaw or State Hluttaw Election Law:
 - (a) sub-section (a) of section 74 shall be substituted as follows:

"74. (a) The person who is included as an applicant or respondent and who is dissatisfied with any decision or order of the Election Tribunal may apply for appeal or revision within the prescribed period to the Commission in the prescribed manner. In so applying for revision, it is entitled to apply as such only if a question of law arises."
 - (b) section 88 shall be substituted as follows:

"88. (a) The person who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted under high treason or under an offence punishable with death or transportation for life, shall not contest as the Hluttaw candidate in the elections which will be held in future commencing from the date of declaration.

(b) The person who has been declared by the Commission as having no right to subsist as the Hluttaw candidate or the

any offence contained in Chapter XIII, shall not contest as the Hluttaw candidate in the existing Hluttaw term and in the elections which will be held for a forthcoming Hluttaw term commencing from the date of declaration.

Other than sub-sections (a) and (b), the person whose election as a Hluttaw representative has been declared as invalidated under sub-section (b) of section 74 or sub-section (b) of section 75 by the Commission in the official Gazette, the Hluttaw representative or the election agent who has been decided by the Election Tribunal and declared by the Commission as the person who fails to submit the election expenses as prescribed and has been declared as a person of distorted qualification, the Hluttaw representative who has been declared by the Commission as having no right to subsist as a Hluttaw representative as he has been convicted with imprisonment under any existing law after being elected, shall not contest as the Hluttaw candidate in the elections held in the existing Hluttaw term commencing from the date of declaration.

The Law Amending the Political Parties Registration Law

(The Pyidaungsu Hluttaw Law No. 11/2011)

The 9th Waxing Day of Tazaungmon, 1373 M.E.

(4th November, 2011)

The Pyidaungsu Hluttaw hereby enacts the following Law:

This Law shall be called the Law Amending the Political Parties Registration Law.

2. Sub-section (c) of section 6 of the Political Parties Registration Law shall be substituted as follows:

"(c) respecting and abiding by the Constitution of the Republic of the Union of Myanmar;"

3. Sub-section (e) of section 10 of the Political Parties Registration Law shall be deleted and it shall renumber sub-section (f) as sub-section (e), sub-section (g) as sub-section (f), sub-section (h) as sub-section (g) and sub-section (i) as sub-section (h).

4. The following explanation shall be inserted in clause (i) of sub-section (b) of section 12 of the Political Parties Registration Law:

"Explanation. If the party which obtains the right to register after having held the General Election for each term of Hluttaw is unable to contest in the by-elections held in such Hluttaw term or if it is unable to contest in a minimum of three constituencies at the by-elections held in not less than three constituencies, such failure to contest shall involve with this provision."

**The Law Repealing the Law Defining the Fundamental
Rights and Duties of the People's Workers, 1964**

(The Pyidaungsu Hluttaw Law No. 12/2011)

The 11th Waning Day of Tabodwe, 1373 M.E.

(21 st November, 2011)

The Pyidaungsu Hluttaw hereby enacts the following law.

1. This Law shall be called the Law Repealing the Law Defining the Fundamental Rights and Duties of the People's Workers, 1964.
2. The Law Defining the Fundamental Rights and Duties of the People's Workers, 1964 (The Union of Myanmar Revolutionary Council Law No.6, 1964) is hereby repealed by this Law.

I, hereby sign according to the Constitution of the Republic of the Union of Myanmar.

(Sd.) Thein Sein

President

The Republic of the Union of Myanmar

The Microfinance Business Law

(The Pyidaungsu Hluttaw Law No. 13 /2011)

The 5th Waxing Day of Nadaw 1373 M.E.

(30th November, 2011)

The Pyidaungsu Hluttaw hereby enacts the following law:

Chapter I

Title and Definition

This Law shall be called the Microfinance Business Law.

The following expressions contained in this Law shall have meanings given hereunder:

- (a) Microfinance business means issuing micro-credit to the basic class people, receiving deposits from them, carrying out remittance, doing insurance business, borrowing money from local and abroad and carrying out other financial services.
- (b) Microfinance Institution means local and foreign institutions, partnership firms, companies, co-operative societies, banks and other non-banking financial institutions, formed and registered under the relevant law, which carry out microfinance business with licence to carry out business by contributing the capital, charity and grant in order to reduce the poverty of the basic class people and to improve their socio-economic life.
- (c) Micro-credit means the loan issued without requiring to submit surety, to reduce the poverty of basic class people and to improve their socio-economic life.
- (d) Basic class people means the public including low-income peasants, labors and vendors who reside in rural and urban area.

- (e) Rural Development and Poverty Reduction Working Committee means the Working Committee of the Rural Development and Poverty Reduction formed by the Office of the President of the Union.
- (f) Ministry means the Ministry of Finance and Revenue of the Union Government.
- (g) Supervisory Committee means the Microfinance Business Supervisory Committee formed by the Union Government under this Law.
- (h) Working Committee means the Microfinance Business Development Working Committee formed by the relevant Region or State Government and Nay Pyi Taw Council under this Law.
- (i) Myanmar Microfinance Supervisory Enterprise means the Myanmar Microfinance Supervisory Enterprise under the Ministry of Finance and Revenue of the Union Government.
- (j) Management Body means the management body of a microfinance institution.
- (k) Deposit means the money deposited by the member of microfinance institution that is payable on demand or on any other condition. Such expression also includes the savings.
- (l) Licence to carry out business means the licence issued under this Law to carry out microfinance business.

Chapter II

Objective

The objectives of this Law are as follows:

- (a) to reduce the poverty of the basic class people;
- (b) to cause to develop social, education, health and economic conditions of the basic class people;

- (c) to create job opportunities;
- (d) to nurture and cultivate the habit of being economical and saving;
- (e) to encourage the emergence of new small-scaled businesses;
- (f) to create and to extend the cottage businesses;
- (g) to assist the basic class people with other means which may obtain income in addition to agriculture and livestock breeding;
- (h) to obtain and distribute technologies from local and abroad.

Chapter in

Formation of the Rural Development and Poverty Reduction Working Committee and Functions and Duties thereof

4. The Office of the President of the Union shall form the Rural Development and Poverty Reduction Working Committee with suitable persons comprising a Vice-President as Chairman.
5. The Rural Development and Poverty Reduction Working Committee shall cooperate, assist and fulfil the Supervisory Committee and working committees in relevant Region or State and Nay Pyi Taw for rural development and poverty reduction.

Chapter IV

Formation of the Microfinance Business Supervisory Committee, Functions, Duties and Powers thereof

6. The Union Government shall form the Microfinance Business Supervisory Committee comprising the Union Minister of the Ministry as the Chairman, the Managing Director of the Myanmar Microfinance Supervisory Enterprise as the secretary and persons from suitable Government departments and organizations as members.

The functions of the Supervisory Committee are as follows:

- (a) implementing the policy and directives relating to the microfinance business laid down by the Rural Development and Poverty Reduction Working Committee;
- (b) providing the policy and directives relating to the microfinance business to the working committees;
- (c) managing and carrying out to support finance to the microfinance businesses by connecting with the relevant Ministry, associations, specialized companies and banks;
- (d) prescribing the terms and conditions which shall be complied by the microfinance;
- (e) scrutinizing and granting in respect of the application to carry out the microfinance business;
- (f) determining minimum capital to be contributed by the institution which is desirous to carry out the microfinance business according to the category of the **institution**;
- (g) determining, in accord with the procedures exercised by the Central Bank of Myanmar, the interest rate on the deposit and the interest rate and service fees to be imposed on the loan in order to be in conformity with the market;
- (h) imposing administrative punishment on microfinance institutions which do not comply with the terms and conditions;
- (i) submitting report to the Rural Development and Poverty Reduction Working Committee after scrutinizing the condition of work performance of microfinance institutions.

8. The powers of the Supervisory Committee are as follows:
 - (a) determining the licence fees for carrying out the business, licence fees imposed on the amount of increased capital and annual licence fees for microfinance business;
 - (b) hiring and using any person from local or abroad with the approval of the Rural Development and Poverty Reduction Working Committee in order to support in carrying out functions and duties of the Supervisory Committee;
 - (c) communicating and carrying out with international financial institutions and non-governmental international organizations.

Chapter V

Formation of the Microfinance Business Development Working Committee and Functions and Duties thereof

9. The relevant Region or State Government and Nay Pyi Taw Council shall form the relevant microfinance business development working committee comprising suitable persons.
10. The functions and duties of the working committee are as follows:
 - (a) managing and carrying out to support finance to microfinance business in connection with the relevant Ministry, associations, specialized companies and banks;
 - (b) submitting to the Supervisory Committee after scrutinizing the applications for carrying out microfinance businesses;
 - (c) supervising the microfinance institutions;
 - (d) submitting the report to the Supervisory Committee the situations of performance of microfinance institutions in accord with the stipulations;
 - (e) training and dissemination of studies for the development of microfinance businesses;

- (f) performing duties assigned by the Supervisory Committee from time to time.

Chapter VI

Functions and Duties of the Myanmar Microfinance Supervisory Enterprise

11. The Myanmar Microfinance Supervisory Enterprise shall carry out the following functions and duties relating to microfinance business:

- (a) submitting to the relevant working committee after scrutinizing the applications to carry out microfinance business;
- (b) prescribing the formats of accounts and the forms of report to be kept in microfinance institutions;
- (c) supervising the microfinance institutions and carrying out field-inspection;
- (d) reporting to the relevant working committee the situations of performance of the microfinance institutions in accord with the stipulations;
- (e) performing the duties assigned by the Supervisory Committee and the relevant working committee from time to time.

12. The Myanmar Microfinance Supervisory Enterprise shall also take responsibility and carry out the works arising from or in connection with the performance of functions and duties conferred under this Law.

Chapter VII

Establishment

13. The institution desirous to carry out microfinance business shall be the institution formed under the Myanmar Companies Act, the Cooperative Society Act, the Law relating to Formation of Associations and any existing law.

14. The institution desirous to carry out the microfinance business shall:
 - (a) draft the memorandum of association and articles of association;
 - (b) manage in accord with the memorandum of association and articles of association by forming the management body;
 - (c) in forming the management body, it shall be fulfilled with the necessary qualification required to be member of the management body prescribed by the Supervisory Committee.
15. The management body of the microfinance institution may delegate its powers to the responsible persons of the relevant microfinance institution.
16. If the microfinance institution is desirous to amend the memorandum of association and articles of association, it shall be amended after having submitted to the relevant working committee and obtained the prior permission of the Supervisory Committee.

Chapter VIII

Licence to Carry out Business

17. The institution desirous to carry out the microfinance business shall submit the stipulated application attached with the feasibility study including the following facts to the Supervisory Committee through the relevant working committee:
 - (a) description of location to carry out microfinance business, existence of market and interest of the relevant people;
 - (b) description of how much financial resources are required and how they shall be acquired;
 - (c) benefit expected to be obtained if the microfinance business is carried out and the programmes to manage the benefits.
 - (d) qualification and skill relating to management;
 - (e) categories of microfinance business desirous to be carried out.

18. The microfinance institutions shall be categorized as follows:
 - (a) the microfinance institution that does not accept the deposit;
 - (b) the microfinance institution that accepts the deposit.
19.
 - (a) The microfinance institution that does not accept the deposit shall carry out issuing micro-credit with fund that is not the deposit from the public and collected, obtained by other means and by compulsory savings collected whenever the members draw micro-credit.
 - (b) The microfinance institution that accepts the deposit shall carry out issuing micro-credit with voluntary deposits, fund that is not the deposit from the public and collected, obtained by other means, and the compulsory savings collected by the members whenever they draw the micro-credit.
20. The institutions desirous to carry out the microfinance business shall:
 - (a) subscribe the paid-up capital in cash;
 - (b) deposit the fully paid-up capital to the accounts of the Myanmar Microfinance Supervisory Enterprise to the prescribed Myanmar Economic Bank in the relevant Region or State and Nay Pyi Taw. Such paid-up capital is entitled to be withdrawn only after the completion of works for issuing business licence by the Supervisory Committee.
21.
 - (a) The Supervisory Committee may, after scrutinizing the entries in the application form and the feasibility study, issue or refuse to issue the licence to carry out business within 30 days from the day of the receipt of application.
 - (b) In issuing licence to carry out business, limitation on its term shall not be made.

22. If the Supervisory Committee considers that the institution that applies for carrying out the microfinance business uses the name that may mislead the public relating to its share-holders or the reality of the business, it shall refuse to issue licence to carry out business.
23. The microfinance institution shall deposit the prescribed fees for licence to carry out business within 15 days from the day of receipt of the licence to carry out business to the account of the Myanmar Microfinance Supervisory Enterprise at the prescribed Myanmar Economic Bank in the relevant Region or State and Nay Pyi Taw.
24. The Supervisory Committee shall, in issuing or cancelling the licence to carry out business for a microfinance institution, publish it in the Myanmar Gazette.
25. The microfinance institution:
- (a) shall commence the business within six months from the day of receipt of the licence to carry out business;
 - (b) shall not transfer the licence to carry out business.
26. If any of the following situation occurs, the Supervisory Committee shall revoke the licence to carry out business of the relevant microfinance institution:
- (a) failure to deposit the amended and prescribed minimum capital for the microfinance institution within the specified period;
 - (b) failure to fulfil the minimum capital requirement decreased due to business loss within the specified period;
 - (c) liquidating voluntarily or being liquidated;
 - (d) extinguishing the original legal entity due to merging with other microfinance institution or due to secession of its institution;
 - (e) failure to comply with and perform the conditions and directives issued by the Supervisory Committee and relevant working committee.

298

27. (a) If the microfinance institution is desirous to merger with any other microfinance institution or secession of its institution, it shall submit and obtain the prior approval of the Supervisory Committee through the relevant working committee.
- (b) The microfinance institution that will emerge due to merger or secession under sub-section (a) shall carry out the microfinance business only when it obtains the licence to carry out business issued by the Supervisory Committee.
28. The microfinance institutions shall obtain the prior approval of the Supervisory Committee through the relevant working committee for the establishment of branch offices, changing the location of business and closing of the business.

Chapter IX

Functions, Duties and Powers of the Microfinance Institution

29. The microfinance institution may, with the approval of the Supervisory Committee, carry out the following works:
- (a) issuing micro-credit;
 - (b) receiving the deposit;
 - (c) remittance of money;
 - (d) carrying out the insurance business;
 - (e) borrowing money from local and abroad;
 - (f) carrying out other financial business.
30. The microfinance institution shall obtain the following legitimate documents in issuing micro-credit:
- (a) the loan application and the submission on how to use the loan;

- (b) the bonds of the borrower and guarantors which will basically support for the microfinance business;
- (c) if it is the agreement signed by the person himself who shall obtain the micro-credit and matter collectively decided, the meeting minute agreed on such matter.

31. The microfinance institution shall, in issuing micro-credit, carry out in accord with the terms and conditions prescribed by the Supervisory Committee for the purpose of protecting and preserving its business to be able to continue to exist in the long run.

32. The microfinance institution shall regularly notify the terms and conditions relating to the deposits and loans, interest rate and mode of calculation for the notice of the persons who communicate in accord with the period and the forms to be used as prescribed by the Supervisory Committee.

33. (a) The microfinance institution may, if it is in conformity with the terms and conditions prescribed by the Supervisory Committee, increase the volume of its capital by establishing reserved funds.

(b) A microfinance institution shall deposit 25% of net profit to a general reserved account in accord with the stipulation of the Supervisory Committee. Such depositing shall be carried out till it is equivalent to 100% of deposited paid-up capital. The reserved funds shall be kept in respect of the reserved rights in accord with the directives of the Supervisory Committee. Moreover, reserved funds may be kept again also with their plan.

34. The microfinance institution shall not carry out the wrongful activities in order to obtain unfair advantage for its institution or for other person.

35. The microfinance institution shall comply with the provisions under the Control of Money Laundering Law.

Chapter X

Auditing, Reporting and Supervision

36. In the microfinance institution, the auditor approved by the Supervisory Committee shall be appointed.
37. The auditor of the microfinance institution has the following duties :
- (a) preparing the report on the findings relating to the balance-sheet, profit and loss account after having audited in accord with the Myanmar audit standards and assessing and submitting in the report whether or not the balance-sheets mention the true situation of such business sufficiently and appropriately and whether or not the financial credibility is existed;
 - (b) informing the performances and the defects and requirements of the accounts which may cause the loss for the business.
38. The microfinance institution shall prepare the periodic reports according to the specified period using the prescribed forms. In the reports, it shall contain complete particulars relating to the administrative and functional status, financial credibility and profitability of the business. By doing so, it may cause to assess their financial credibility and the direction of which they are leading. In preparing reports, it shall be in accord with the prescribed accounting standards.
39. The auditor's report and the balance-sheet for a financial year shall be published for public information, in accord with the manner as prescribed and approved by the management body and the shareholders.
40. The microfinance institution shall accept the inspection of the auditors appointed by the Supervisory Committee or inspectors assigned duty by the relevant working committee. In inspecting so:

- (a) it may examine the accounts, related documents, books and other documents of the microfinance institution;
 - (b) it may ask persons who supervise the information relating to organization and work performances, administrators, agents, personnel and members.
41. The Supervisory Committee may have an Audit Committee consisting of three members in a microfinance institution. The Audit Committee shall:
- (a) monitor whether or not the microfinance institution carries out in accord with the prescribed terms and conditions. Moreover, it shall submit to the management body the matters as it deems that it should be submitted;
 - (b) give its opinion on matters forwarded to it by the management body.
42. The Audit Committee shall hold the regular session of meeting once in three months normally. The Audit Committee shall hold special session of meeting if it is considered necessary by the management body. In such regular and special sessions of meeting, all the members of the Audit Committee shall attend and shall not be absent from voting. Decisions shall be passed by majority votes of the members of the Audit Committee.
43. The management body of the microfinance institution may appoint or hire expert to assist the Audit Committee relating to the matters contained in section 40.

Chapter XI

Taking Action by Administrative Means

44. The Supervisory Committee shall, if the microfinance institutions, its members, shareholders, administrators, managers and personnel violate any of the provisions of this Law, pass the following administrative penalty:
- (a) warning;
 - (b) imposing orders including the restriction of work performance of the microfinance institution;

- (c) causing to pay fine;
- (d) suspending from carrying out duty, temporarily or permanently in the microfinance institution;
- (e) cancellation of the licence to carry out business.

45. The Supervisory Committee shall pass administrative penalties contained in section 44 against any person or any legal entity which violates any of the provisions contained in this Law by carrying out the activities prescribed under this Law to be performed only by the microfinance institution.

46. The person who is taken action shall have the right to defend fully. Moreover, the person being taken action shall have the right to file appeal to the Rural Development and Poverty Reduction Working Committee within 30 days from the day of receipt of the order in respect of penalty. During the pendency of the appeal, the penalty shall be suspended. The decision of the Rural Development and Poverty Reduction Working Committee shall be final and conclusive.

47. The administrative penalties passed under this Law shall not prohibit the taking action under criminal proceeding or civil proceeding.

48. The person who is being passed penalty under section 44 shall compensate for the grievances immediately to the microfinance institution or other persons.

Chapter XU

Liquidation

49. The Supervisory Committee may specify the period to reach the normal situation if the situation occurs that may lose the deposits and capital fund of the persons in connection with such institution as the situation is not in conformity with the minimum requirement to carry out the business of the relevant microfinance institution. If the normal situation is not retained within the specified period, the licence to carry out business may be cancelled and liquidate in accord with the stipulations.

50. The Supervisory Committee shall, before passing the order of liquidation:
- (a) examine with the body formed by the Supervisory Committee or by the relevant working committee with the approval of the Supervisory Committee;
 - (b) render the right to defend to the relevant microfinance institution in examining under sub-section (a).
51. If the relevant body contained in sub-section (a) of section 50 submit that it is suitable to liquidate, the Supervisory Committee shall order to liquidate the microfinance institution.
52. In liquidating the microfinance institution, the Supervisory Committee:
- (a) may cause to carry out by taking over the administrative matters of such institution until the liquidation has been completed by appointing a liquidator or by forming the liquidation body consisting of suitable citizens.
 - (b) shall clear the credit and debit of such institution.

Chapter XIII

Prohibitions

53. The members, personnel and auditors of the microfinance institution shall not, without permission under the Law, disclose, cause to be seen, cause to inspect or declare information which they have obtained in carrying out their financial activities and services.
54. No person shall carry out business of the microfinance institution without a licence to carry out business.
55. Any member or personnel of the Supervisory Committee and relevant working committee shall not, without permission under the law, disclose, cause to be seen, cause to inspect or declare information which they have learned in the performance of their duties and functions.

Chapter XIV
Offences and Penalties

56. Any member, personnel and auditor of the microfinance institution who violates the prohibition contained in section 53 shall, on conviction, be punished with fine or with imprisonment for a term not exceeding two years or with both.

57. Any person who violates the prohibition contained in section 54 shall, on conviction, be punished with fine or with imprisonment for a term not exceeding five years or with both.

58. Any member or personnel of the Supervisory Committee and relevant working committee who violates the prohibition contained in section 55 shall, on conviction, be punished with fine or with imprisonment for a term not exceeding two years or with both.

Chapter XV
Miscellaneous

59. The member, who is not civil service personnel, included in the Supervisory Committee is entitled to enjoy the remuneration prescribed by the Union Government or the member, who is not civil service personnel, included in the Working Committee is entitled to enjoy the remuneration prescribed by the relevant Region or State Government and Nay Pyi Taw Council.

60. The microfinance institution shall have the right to carry out under its own seal, to succeed and carry out continuously, to sue and be sued.

61. Notwithstanding anything contained in the Registration Act, the instrument signed relating to micro-credit issued by the microfinance institution shall be exempted from registration and from payment of stamp-duty under the existing law.

62. The microfinance institution shall carry out in accord with the existing laws relating to the levying of tax.

63. The offences contained in sections 56 and 58 are prescribed as cognizable offences.

64. In prosecuting under sections 56, 57 and 58, prior sanction of the Supervisory Committee shall be obtained.

65. The institutions carrying out the microfinance business before the enactment of this Law desirous to continue to carry out the microfinance business under this Law shall apply, in accord with the provisions in this Law, to obtain the licence to carry out business within three months from the day of the enactment of this Law.
66. The activities carried out to liquidate finally within the specified period with the permission of the Supervisory Committee relating to the works carried out by the microfinance institution before the enactment of this Law shall not be applied with section 54.
67. To enable to carry out the provisions contained in this law:
- (a) the Ministry shall take responsibility to carry out the office works of the Supervisory Committee and also incur expenditures;
 - (b) the relevant Region or State Government and Nay Pyi Taw Council shall take responsibility to carry out the office works of the Working Committee and also incur expenditure.
68. In implementing the provisions contained in this Law:
- (a) the Ministry may issue necessary rules, regulations or bye-laws with the approval of the Union Government and necessary orders, directives and procedures;
 - (b) the Supervisory Committee and the relevant working committee may issue necessary orders and directives.

I, hereby sign under the Constitution of the Republic of the Union of Myanmar.

(Sd.) Thein Sein

President

The Republic of the Union of Myanmar.

The Private School Registration Law

(The Pyidaungsu Hluttaw Law No. 14 /2011)

The 7th Waxing of Nadaw , 1373 M.E.

(2nd December, 2011)

The Pyidaungsu Hluttaw hereby enacts the following Law.

Chapter I

Title and Definition

1. This Law shall be called the Private School Registration Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) Private School means the basic education school established privately and that teaches according to the subjects contained in basic education curriculum and syllabus prescribed by the Ministry of Education or with added lessons for the said subjects for raising the quality of education;
 - (b) Private School Teacher means a person who has obtained the registration certificate of a private school teacher to teach in a private school;
 - (c) Promoter means a person who has invested money, land plot, teaching hall, hostel, material, furniture etc. to establish the private school;
 - (d) Registration Certificate of Private School means the registration certificate recognized and issued as a private school by the Ministry of Education to a person who is entitled to establish the private school;
 - (e) Registration Certificate of Private School Teacher means the registration certificate recognized and issued as a private school teacher by the Education Officer to a person who is entitled to teach as a private school teacher,

- (f) Hostel means a building arranged to accommodate the students of private school;
- (g) Added Subject means the languages and subjects added and taught with the permission of the Ministry of Education in addition to the stipulated school subjects;
- (h) Added Lessons mean the lessons taught in added subject, lessons added and taught in addition to the subject contained in school teaching subject;
- (i) Ministry of Education means the Ministry of Education of the Union Government;
- (j) Director General means the Director General of the relevant Department of Basic Education assigned duty to supervise the educational works of the stipulated Region or State;
- (k) Education Officer means the Region or State Education Officer assigned duty to supervise the basic education offices and schools within the relevant Region or State.

Chapter II

Functions and Duties

The functions and duties of the Ministry of Education are as follows:

- (a) laying down policy relating to private schools and private school teachers;
- (b) guiding and supervising Directors General and Education Officers as may be necessary relating to supervision of private schools and private school teachers;
- (c) forming and assigning duty to inspection bodies for added lessons to be taught in a private school;
- (d) allowing or refusing to allow the establishment of a private school or cancellation of the registration certificate of the private school;

- (e) carrying out functions and duties assigned by the Union Government from time to time.

4. The Ministry of Education shall, in respect of permission to establish the private school, request the remark from the relevant Region or State Government before establishing the school.

5. The functions and duties of the Director General are as follows:

- (a) supervising the relevant Education Officers for the systematic and disciplined work performances of private schools and private school teachers;
- (b) continuing to submit with the remark on the submission of the Education Officer to the Ministry of Education relating to application for establishing of a private school or a private school which violates a condition or a private school which is not in conformity with the stipulation;
- (c) forming and carrying out the inspection bodies for the added lessons;
- (d) scrutinizing the added lessons and submitting to the Ministry of Education with remark, continuing to inform the remark of the Ministry of Education;
- (e) inspecting and causing to inspect, from time to time, as to whether or not the teaching of a private school conforms to the stipulations;
- (f) giving decision of appeal on the decision of the Education Officer in respect of the private school teacher;
- (g) being final and conclusive to the decision of the Director General passed under sub-section (f);
- (h) carrying out functions and duties assigned by the Ministry of Education from time to time.

6. The functions and duties of the Education Officer are as follows:

- (a) carrying out field inspection after forming a body relating to the application for establishing of a private school and submitting the finding to the Director General with the remark;
- (b) submitting the finding relating to a private school that violates a condition or is not in conformity with the stipulation to the Director General with the remark;
- (c) obtaining remark by submitting to the Director General if applied to obtain the registration certificate of a private school teacher for added subject;
- (d) issuing or refusing to issue the registration certificate of a private school teacher;
- (e) submitting to the Director General with remark on the added lessons, permitting or refusing to teach according to the remark of the Director General;
- (f) warning the private school teacher who violates the discipline, suspending for a limited period or cancelling the registration certificate of a private school teacher;
- (g) inspecting and causing to inspect, from time to time, as to whether or not the teaching of a private school conforms to the stipulations;
- (h) carrying out functions and duties assigned, from time to time, by the Ministry of Education and the Director General.

Chapter III

Issuing the Registration Certificate of the Private School

7. (a) In establishing the private school:
 - (i) it shall not be the school established with foreign aid;
 - (ii) it shall not be the school led and established by a foreign organization or established with the aid of such organization;
 - (iii) it shall not be a missionary school.
 - (b) The person who desires to establish a private school shall conform with the following facts;
 - (i) being a Myanmar citizen if a sole person desires to establish;
 - (ii) being all members of the administrative body of such organization are Myanmar citizens if an organization desires to establish.
8. The following requirements shall be fulfilled for enabling to establish a private school:
- (a) arranging to open the basic Primary School, Middle School or High School;
 - (b) keeping the school surroundings, compound, classrooms in conformity with health, neatness and tidiness;
 - (c) the school building being in a condition to be used as a school;
 - (d) having adequate school furniture, teaching aids instruments, accommodations, places for school assembly and sport according to age of students and number of students;
 - (e) compiling and submitting the added lessons completely and correctly;
 - (f) having adequate number of private school teachers to teach according to the subject in the classes of a private school;

- (g) having drawn systematically the weekly teaching programme to teach in a private school;
- (h) if a hostel is kept;
 - (i) the hostel building being in a condition to be used as a hostel;
 - (ii) keeping separately a male hostel and a female hostel and fencing the hostel securely;
 - (iii) keeping a warden according to the hostel;
 - (iv) keeping measures for emergency health care;
 - (v) keeping and arranging mess in accord with health.

9. If a person who conforms to section 7 desires to establish a private school that fulfils the requirements contained in section 8, shall apply to the relevant State or Division Education Office.

10. (a) The Education Officer shall, after scrutinizing the application under section 9 in accord with the stipulations, submit to the Director General with remarks.
- (b) The Director General shall, after scrutinizing the submission of the Education Officer under sub-section (a) in accord with the stipulations, submit to the Ministry of Education with remarks.
- (c) The Ministry of Education may, after scrutinizing the application for registration of a private school submitted under sub-section (b), permit or refuse to establish a private school;
- (d) The Ministry of Education shall, before the establishment of a private school, request the remark from the relevant Region or State Government in respect of permission to establish a school;
- (e) The decision of the Ministry of Education passed under sub-section (c) is final and conclusive.

312

11. If it is permitted to establish a private school under sub-section (c) of section 10, the Ministry of Education shall issue the registration certificate of a private school to the relevant applicant, along with the conditions after causing to pay the stipulated registration fee.

12. The relevant Education Officer shall enter the particulars of the private school that obtained the right to register, in the registration book. The said registration book shall be permitted to be inspected by the public at a suitable time.

13. The promoter shall hang the registration certificate of the private school in a public place in the said private school.

14. The promoter shall, if he desires to continue the establishment of the private school, pay the stipulated annual fee in accord with the stipulations.

15. The promoter shall, in accord with the stipulations, submit and inform the Education Officer when the private school teacher resigns or is newly appointed.

16. Every private school shall abide by the following facts:

- (a) performing respectfully the non-disintegration of the Union, non-disintegration of national solidarity and perpetuation of the national sovereignty;
- (b) performing the requirements fully to establish the private school contained in section 8;
- (c) assigning duty as supervisor of a private school only to the person who is qualified in managing the private school systematically;
- (d) allowing only the private school teacher registration certificate holder who has paid the prescribed annual fee for the relevant academic year;
- (e) performing to create environmental condition or teaching condition for the development of moral, intellectual and physical capacities of students;
- (f) performing that the subjects taught at a private school cause suitability for Myanmar citizen children and cause to improve the teaching of private school teachers;

being not to carry out teaching and training of students in matters affecting the interest of the State or contravening the State policy or arrangements for doing so in a private school;

performing so as not to reduce the subjects or added lessons of the respective grades lower than the syllabus prescribed for the relevant grades in a private school;

supervising and performing for enabling to teach exactly the added lessons;

allowing to enter, inspect and carry out easily to any person carrying out duty under section 37;

keeping systematically, in accord with the stipulation, the lists of the qualification record and admission, leaving, transfer of school according to each student;

keeping and scrutinizing systematically the age and date of birth of each student in accord with the directive prescribed by the Ministry of Education, causing to keep the accounts of the receipts and expenditures of a private school in accord with the financial rules and also allowing such lists to be inspected by the relevant authorized persons at any time;

holding examinations regularly and carrying out class promotion and division of sections for the students, according to their qualification and issuing certificates of transferring and leaving school;

managing, keeping and teaching by having adequate private school teachers who teach according to the subject and teaching aids and performing effectively and successfully the works directed by the Ministry of Education;

changing the promoter or the name of a private school only by obtaining the permission of the Ministry of Education;

- (q) changing the name or adding name of a student only by obtaining the approval of the parent or guardian;
- (r) determining the suitable school uniform (In determining, the colour of uniform may be prescribed in order to differ from other private schools.)
- (s) the lessons relating to religion shall not be allowed to teach;
- (t) complying with the disciplines relating to a private school.

Chapter IV

Issuing the Registration Certificate of a Private School Teacher

- (a) If any of the following persons desire to perform as a private school teacher, he shall apply to the relevant Region or State Education Office to obtain the registration certificate of a private school teacher in accord with the stipulations:
 - (i) person who obtained a Doctorate or Bachelor of Education from any local or foreign university;
 - (ii) person who obtained a diploma or certificate relating to teaching after obtaining a degree from any local or foreign university;
 - (iii) person who obtained a certificate of short-term teachers' training course opened by the Ministry of Education after obtaining a degree from any local or foreign university.
- (b) Although he has not obtained a degree of Bachelor of Education, Diploma certificate of teachers' training education or certificate of short-term teachers' training course opened by the Ministry of Education contained in sub-section (a), a person who obtained a degree from any local or foreign university and performed as a teacher in the University, College or Basic Education School or as a language teacher permitted by the Union and has teaching experience of at least five years relating to a subject is entitled to apply as a private school teacher.

18. The Education Officer may allow or refuse to issue the registration certificate of a private school teacher after scrutinizing the application under section 17 in accord with the stipulations.
19. The Education Officer shall:
 - (a) if it is allowed to issue the registration certificate of a private school teacher under section 18, issue the registration certificate of a private school teacher along with the conditions to the relevant applicant after causing the prescribed registration fee to be paid;
 - (b) in the registration certificate of a private school teacher issued under section (a), the subject allowed to be taught and the grade of basic education shall be mentioned.
20. The private school teacher may continue to work as a private school teacher after paying the stipulated annual fee in accord with the stipulations for the relevant academic year.
21. The private school teacher shall abide by the stipulated conditions.
22. The Education Officer may warn a private school teacher or suspend for a limited period or cancel the registration of a private school teacher who fails to abide by any condition relating to a private school teacher.

Chapter V

Taking Action under Administrative Means and Appeal

23. The Ministry of Education may warn the promoter or cancel his registration certificate of a private school who fails to abide by any fact contained in section 16.
24. The Ministry of Education shall:
 - (a) send a notice before cancelling the registration certificate of a private school to the promoter to refuse within 30 days why the registration certificate of such private school should not be cancelled;

- (b) cancel the registration certificate of a private school of the promoter who cannot refuse with satisfactory reason.

25. The order or decision of the Ministry of Education passed relating to cancellation of a registration certificate of a private school is final and conclusive.

26. The person who is not satisfied with any decision or order of the Education Officer relating to a private school teacher may appeal to the Director General in accord with the stipulations within 30 days from the day of receipt of such order or decision.

27. The Director General may confirm, amend or cancel the order or decision of the Education Officer in an appeal under section 26. The decision of the Director General is final and conclusive.

Chapter VI

Prohibitions

28. No person shall establish a private school without the registration certificate of a private school.

29. No person shall perform as a private school teacher without the registration certificate of a private school teacher.

30. No person shall deliver a speech or lecture on matters relating to politics or religion not relevant to the subject to be taught at the private schools.

31. No person shall:

- (a) mention the particulars falsely in the application for registration of a private school;
- (b) amend and alter any particular contained in the registration certificate of a private school;
- (c) advertise falsely relating to a private school;
- (d) transfer and allow to use the registration certificate of a private school to other person;

- (e) close the private school completely with own volition during the academic year without permission of the Ministry of Education.
32. No person shall:
- (a) mention the particulars falsely in the application for registration of a private school teacher;
 - (b) amend and alter any particular contained in the registration certificate of a private school teacher;
 - (c) transfer and allow to use the registration certificate of a private school teacher to other person.

Chapter VII

Offences and Penalties

33. Whoever violates the prohibition contained in section 28 shall, on conviction, be punished with imprisonment for a term not exceeding three years, and shall also be liable to fine not exceeding three hundred thousand kyats.
34. Whoever violates any prohibition contained in sections 30 and 31 shall, on conviction, be punished with imprisonment for a term which may extend from a minimum of one year to a maximum of three years, and shall also be liable to fine not exceeding three hundred thousand kyats.
35. Whoever violates any prohibition contained in sections 29 and 32 shall, on conviction, be punished with imprisonment for a term not exceeding one year, or with fine not exceeding one hundred thousand kyats, or with both.

Chapter VIII

Miscellaneous

36. The Ministry of Education of the Union Government may, relating to requirement contained in sub section (a) of section 8 for establishing of the private school, allow separate opening of only primary standard or only middle standard or only high standard depending on the situation relating to the region.

318

37. The person who is assigned duty by the Ministry of Education, the Director General or the Education Officer, not lower than the Township Education Officer may inspect and inquire any private school, investigating any matter relating to such private school or ask and inspect the relevant documents and moreover may enter any private school in order to act as such.

38. Offences contained in this Law are determined as cognizable offences.

39. In prosecuting under this Law, prior sanction of the Ministry of Education shall be obtained and the relevant Education Officer shall prosecute on behalf of the Ministry of Education.

40. No suit or prosecution shall lie against any person for anything done or intended to be done in good faith under this Law or any rule made thereunder.

41. The registration fee, annual fee and other fees to be paid by the promoter or private school teacher are as determined by the Ministry of Education.

42. In implementing the provisions of this Law:

- (a) the Ministry of Education may issue necessary rules, regulations or disciplines with the approval of the Union Government and issue necessary notifications, orders, directives and procedures;
- (b) The Department assigned duty by the Ministry of Education may issue necessary orders and directives.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

Sd./ Thein Sein

President of the Union

The Republic of the Union of Myanmar

The Law relating to the Right of Peaceful Assembly and Peaceful Procession

(The Pyidaungsu Hluttaw Law No. 15 / 2011)

The 7th Waxing Day of Nadaw, 1373 M.E.

(2nd December, 2011)

Preamble

Since it is provided in sub-section (b) of section 354 of the Constitution of the Republic of the Union of Myanmar that every citizen shall be at liberty in the exercise of the right of peaceful assembly and peaceful procession without arms, if it is not contrary to the laws enacted for Union security, rule of law, community peace and tranquility or public morality, the Pyidaungsu Hluttaw hereby enacts this Law to enable using and carrying out such rights by citizens in accord with law.

Chapter I

Title and Definition

1. This Law shall be called the Law relating to the Right of Peaceful Assembly and Peaceful Procession .
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) Citizen means a person bom of parents, both of whom are nationals of the Republic of the Union of Myanmar and who has already been a citizen under the law on the day the Constitution has been adopted and promulgated;
 - (b) Peaceful assembly means the peaceful existence or talk by more than one person without arms in accord with the stipulated terms and conditions in order to mention their opinion and desire in public place prescribed and permitted under this Law;

- (c) Peaceful procession means the peaceful and orderly procession by more than one person without arms in accord with the stipulated terms and conditions in order to mention their opinion and desire in public road prescribed and permitted under this Law;
- (d) Permit means permit issued under this Law to make peaceful assembly or peaceful procession;
- (e) Poster means a thing managed and made to be held in hand, to be posted in earth, to be affixed at any material or to be expressed by any means which mentioned their wish, opinion and desire that does not injure the reputation of any person in writing, or by sign-board, picture, photo, painting, cartoon or statue, or by telecasting or by any other means;
- (f) Sign board means a thing managed and made to be held in hand, to be posted in earth, to be hanged at any place or to be expressed by any means which mentioned their wish, opinion and desire that does not injure the reputation of any person in writing, including the written expressions of name, symbol of any party or association or organization;
- (g) Arms includes arms, instruments defined in the Arms Acts and the Explosive Substances Act and material which may cause any danger to any person;
- (h) Flag includes the Union flag, the flag of legitimate party and organization.

Chapter II

Objectives

The objectives of this Law are as follows:

- (a) to preserve and safeguard the Union security, prevalence of law and order, community peace and tranquility and public morality by every citizen;

- (b) to entitle to use and carry out systematically the right of peaceful assembly and peaceful procession which is fundamental rights of the citizens contained in the Constitution of the Republic of the Union of Myanmar and to protect them according to law;
- (c) to prevent from causing disturbance, danger, damage, injury and obstruction to the public by the persons who use and carry out the rights of peaceful assembly and peaceful procession;

Chapter III

Applying for Permit

4. The citizens or organizations who are desirous to use and carry out the rights of peaceful assembly and peaceful procession to express their opinion, desire shall submit the application including the following facts to the relevant township police force commander to obtain the permit at least five days prior to the day of such activity:

- (a) objective, place, date and period desired to make peaceful assembly, subject matter desired to talk in peaceful assembly and slogans desired to chant;
- (b) objective, route, date and period desired to make peaceful procession and slogans desired to chant;
- (c) personal data of applicant, leading person and speaker for the right of the peaceful assembly and peaceful procession;
- (d) plan and estimated population to make the peaceful assembly or peaceful procession;
- (e) decision record or reference of an organization if it carries out as an organization relating to peaceful assembly or peaceful procession;
- (f) admission for complying with and carrying out the terms and conditions contained in this Law and permit if permit is obtained.

Chapter IV

Issuing and Refusing of Permit

5. When the relevant Township Superintendent of Police Force receives application in accord with stipulations to obtain permit by a citizen or citizens or any organization, he may issue or refuse to issue the permit with the approval of the relevant administrator of the Department of Township General Administration. Provided that if it is not contrary to the laws enacted for Union security, rule of law, community peace and tranquility or public morality, it shall not refuse to issue permit.
6. The issuing permit or refusing to issue according to section 5 shall be reported soon to the relevant District Police Force Commander by the Township Superintendent of Police Force and to the relevant administrator of the Department of District General Administration by the administrator of the Department of Township General Administration.
7. The relevant Township Superintendent of Police Force shall:
 - (a) reply to the relevant applicant at least 48 hours prior to the date and time to be permitted to make peaceful assembly or peaceful procession if the permit is issued;
 - (b) if it is refused to issue permit, reply to the relevant applicant at least 48 hours prior to the date and time contained in the application mentioning reason.
8. The permit shall express the following facts:
 - (a) date, place and period of time which shall be made for the peaceful assembly;
 - (b) date on which the peaceful procession shall be made, the route which shall be taken and period of time for peaceful procession;
 - (c) number of population granted in the peaceful assembly and peaceful procession;

- (d) name and address of person or persons who obtained the right to talk;
- (e) terms and conditions stipulated according to the local requirement.

9. It may appeal as follows in respect of being refused to issue permit:

- (a) it may appeal to the relevant Region or State Police Force Commander within seven days from the day of the receipt of the intimation letter refusing to issue permit;
- (b) the relevant Region or State Police Force Commander shall decide with the approval of the relevant administrator of the Department of Region or State General Administration within 14 days from the day of the receipt of such application in respect of the appeal made under sub-section (a);
- (c) the decision passed by the Region or State Police Force Commander under sub-section (b) shall be final and conclusive.

Chapter V

Determining Terms and Conditions

10. In respect of holding peaceful assembly, it shall be made only at the place stipulated in the permit.

11. In making peaceful procession, in order not to cause disturbance to the public, it is entitled to start assembling at the starting place of the route stipulated in the permit and carry out peaceful procession only through the stipulated route.

12. The persons who make peaceful assembly and peaceful procession shall comply with the following terms and conditions:

- (a) it shall not carry out speech or conduct that may cause or likely to cause disturbance, obstruction, nuisance, danger or injury to the public;
- (b) it shall not carry out conduct that may cause damage to state-owned property, public property and private property and conducts that may cause environmental pollution along the permitted assembled place or processional route;

- (c) it shall not carry out obstruction which causes disturbance to the vehicles and pedestrians;
- (d) no arms shall be handled in making peaceful assembly and peaceful procession;
- (e) speeches and conducts which affect the State and Union, racial, religious or human dignity and morality shall not be made;
- (f) it shall not deliver false information (rumours) or false data;
- (g) in making peaceful assembly and peaceful procession, the flag, poster and signboard may be held and shown;
- (h) in making peaceful procession, using loud speaker except loud hailer, chanting and shouting except the permitted slogans shall not be made;
- (i) supervision and disciplinary control of the responsible persons shall be complied with;
- (j) the notifications, orders and directives issued under requirement shall be complied with;
- (k) if the permit is revoked, it shall disperse without continuing to carry out.

Chapter VI

Taking Action

13. The necessary protection and safeguarding measures not to do disturbance, destruction or obstruction to the persons who are carrying out the peaceful assembly and peaceful procession under permit in accord with law shall be carried out by any police-officer not below the rank of sub-inspector of police.

14. Any police-officer not below the rank of sub-inspector of police shall:

- (a) warn the leading person if it is found that any term and condition contained in this Law or any term and condition contained in the permit is not abided

by at the place where the peaceful assembly and peaceful procession is made;

- (b) if it is not complied with the warning under sub-section (a), submit soonest to the Township Superintendent of Police Force.

15. If the Township Superintendent of Police Force obtains the submission under sub-section (b) of section 14, he shall submit immediately to the administrator of the Department of Township General Administrative, obtain permission and may revoke the permit for peaceful assembly or peaceful procession. Such revocation shall be informed in writing within 24 hours after declaring it orally by the responsible person.

16. If there are continued violations of terms and conditions after declaring the revocation of permit, the Township Superintendent of Police Force shall continue to take action in accord with the existing laws, rules, regulations or by-laws and procedures.

Chapter VII

Offences and Penalties

17. Any person who disturbs, destructs, obstructs, annoys, commits assault, commits force or causes danger to the persons who carry out peaceful assembly or peaceful procession shall, on conviction, be punished with imprisonment for a term not exceeding two years, or with fine not exceeding fifty thousand kyats, or with both.

18. Any person who carries out peaceful assembly or peaceful procession without permit shall, on conviction, be punished with imprisonment for a term not exceeding one year, or with fine not exceeding thirty thousand kyats, or with both.

19. Any person who violates any terms and conditions prescribed under sub-section (e) of section 8 or any terms and conditions contained in sections 10,11 and 12 shall, on conviction, be punished with imprisonment for a term not exceeding six months, or with fine not exceeding ten thousand kyats, or with both.

Chapter VIII**Miscellaneous**

20. The offence taken action under this Law is determined as the cognizable offence.
21. If any person who carries out peaceful assembly or peaceful procession under permit, violates the Union security, prevalence of law and order, community peace and tranquility or commits contrary to the laws enacted for public morality or commits actions which may damage or injure to any person, it shall be taken action under the existing law relating to them.
22. Each citizen shall, in using and carrying out the rights of peaceful procession and peaceful expression for revealing his belief, opinions freely, shall comply with and carry out in accord with the provisions contained in this Law.
23. If the citizen or organization which obtained permit does not desire to make peaceful assembly and procession for various causes, shall submit again to the relevant Township Superintendent of Police Force within 24 hours.
24. In implementing the provisions contained in this Law, the Ministry of Home Affairs may: -
- (a) issue necessary rules, regulations or by-laws with the approval of the Union Government;
 - (b) issue necessary notifications, orders, directives and procedures.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

(sd) Thein Sein

President

The Republic of the Union of Myanmar

INDEX OF LAWS

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Adaptation of Expressions Law	1988-1989	28
Adaptation of Expressions Law	1988-1989	207
Adaptation of Expressions Law	1997	67
Amyotha Hluttaw Election Law	2010	25
Animal Health and Development Law	1993-1994	183
Anti-Trafficking in Persons Law	2005	66
Atomic Energy Law	1998-1999	63
'Attorney General Law	1988-1989	4
(Repealed by the Attorney General Law, 2001, Law No. 1/2001)		
'Attorney General Law, 2001	2001	1
(Repealed by the Attorney-General of the Union Law No.22/2010)		
Attorney-General of the Union Law	2010	496
'Auditor General Law	1988-1989	21
(Repealed by the Auditor General of the Union Law No.23/2010)		
Auditor General of the Union Law	2010	519
Blood and Blood Products Law	2003	1
Board of Yangon City Electric Power Supply Law	2005	83
Body Organ Donation Law	2004	1
Buildings and Works of Defence of the Union Law	2010	592
Cantonment Development Law	2010	599

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Central Bank of Myanmar Law	1990	124
Child Law	1993-1994	110
City of Mandalay Development Law	2002	110
City of Mandalay Development Law • (Repealed by the City of Mandalay Development Law, Law No. 8/2002)	1991-1992	211
City of Yangon Development Law	1990	107
Commercial Tax Law	1990	52
Computer Science Development Law	1995-1998	200
Conservation of Water Resources and Rivers Law	2006	64
Constitutional Tribunal of the Union Law	2010	481
Control of Money Laundering Law	2002	78
Control of Smoking and Consumption of Tobacco Product Law	2006	48
Co-operative Society Law	1991-1992	196
Dental and Oral Medicine Council Law	1988-1989	70
Development Committees Law	1993-1994	54
Development of Border Areas and National Races Law	1993-1994	156
Electronic Transactions Law	2004	85
Eye Donation Law	1995-1996	114

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Fertilizer Law	2002	95
Financial Institutions of Myanmar Law	1990	147
Fire Services Law	1997	1
Forest Law	1991-1992	176
Freshwater Fisheries Law	1991-1992	* 1, 1
Highways Law	2000	91
Insurance Business Law	1995-1996	162
International <i>Theravada</i> Buddhist Missionary University Law	1998-1999	87
* Judiciary Law (Repealed by the Judiciary Law, 2000, Law No. 5/2000)	1988-1989	3
* Judiciary Law (Repealed by the Union Judiciary Law No.20/2010)	2000	81
* Law Amending the Attorney General Law, 2001	2003	14
Law Amending the Animal Health and Development Law	2010	674
Law Amending the Bar Council Act	1988-1989	229
Law Amending the Canal Act	1998-1999	1
Law Amending the Central Bank of Myanmar Law	1995-1996	75
Law Amending the Central Bank of Myanmar Law	1997	13
Law Amending the City of Yangon Development Law	1995-1996	73
Law Amending the City of Yangon Development Law	1995-1996	113

INDEX OF LAWS, (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the City of Yangon Municipal Act	1991-1992	74
Law Amending the Code of Civil Procedure	2000	87
Law Amending Code of Civil Procedure.	2008	90
Law Amending the Commercial Tax Law	1991-1992	54
Law Amending the Commercial Tax Law	2006	16
Law Amending the Computer Science Development Law	1998-1999	3
Law Amending the Control of Money Laundering Law	2004	107
Law Amending the Court Fees Act	1990	44
Law Amending the Defence Services Act, 1959	1988-1989	135
Law Amending the Defence Services Act, 1959	2010	550
Law Amending the Development Committees Law	1997	68
Law Amending the Development of Border Areas and National Races Law	2006	62
Law Amending the Electricity Law	1990	3
Law Amending the Embankment Act	1998-1999	2
Law Amending the Financial Institutions of Myanmar Law	1993-1994	275
Law Amending the Gambling Law	1990	123
Law Amending the Income-tax Law	1988-1989	77
Law Amending the Income-tax Law	1991-1992	71
Law Amending the Income-tax Law	2006	12
Law Amending the Judiciary Law, 2000	2003	13
Law Amending the Law Relating to the Fishing Rights of Foreign Fishing Vessels Law	1993-1994	176

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Law Relating to the Nurse and Midwife	2002	15
Law Amending the Law Safeguarding the State from the Danger of Subversive Elements	1991-1992	87
Law Amending the Leave and Holidays Act, 1951	2006	60
Law Amending the Limitation Act, 2008	2008	30
Law Amending the Motor Vehicle Law, 1964	1988-1989	243
Law Amending the Municipal Act (Repealed by the Development Committees Law, Law No. 5/1993)	1990	1
Law Amending the Multi-Armed Forces (Transfer) Act	2010	566
Law Amending the Myanmar Gemstone Law	2003	81
Law Amending the Myanmar Marine Fisheries Law	1993-1994	180
Law Amending the Myanmar Accountancy Council Law	2001	62
Law Amending the Myanmar Agricultural and Rural Development Bank Law	1997	15
Law Amending the Myanmar Aircraft Act	2004	103
Law Amending the Myanmar Citizenship Law	1997	17
Law Amending the Myanmar Companies Act	1988-1989	64
Law Amending the Myanmar Historical Commission Law	2008	95
Law Amending the Myanmar Immigration (Emergency Provisions) Act, 1947	1990	2
Law Amending the Myanmar Language Commission Law	1988-1989	239

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Myanmar Maternal and Child Welfare Association Law	1993-1994	162
Law Amending the Myanmar Maternal and Child Welfare Association Law	2010	668
Law Amending the Myanmar Maternal and Child Welfare Association Law	2003	80
Law Amending the Myanmar Medical Act, 1957	1988-1989	65
Law Amending the Myanmar Merchant Shipping Act	1988-1989	120
Law Amending the Myanmar Merchant Shipping Act	1998-1999	157
Law Amending the Myanmar Merchant Shipping Act, 2007	2007	1
Law Amending the Myanmar Police Force Maintenance of Discipline Law	1997	70
Law Amending the Myanmar Red Cross Society Act, 1959	1988-1989	26
Law Amending the Myanmar Registration of Ships Act	2003	15
Law Amending the Myanmar Stamps Act	1990	47
Law Amending the National Archive and Mawgun Law, 2007	2007	10
Law Amending the Outports Act	2007	91
Law Amending the Oilfields Act, 1918	2010	664
Law Amending the Partnership Act	1988-1989	63
Law Amending the Petroleum Act, 1934	2010	662
Law Amending the Political Pension Law	1993-1994	288
Law Amending the Political Pension Law	2000	89

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Political Pension Law	2001	7
Law Amending the Ports Act .	2008	78
Law Amending the Printers and Publishers Registration Law, 1962	1988-1989	208
Law Amending the Profit Tax Law	1988-1989	82
Law Amending the Profit Tax Law	1991-1992	73
Law Amending the Protection and Preservation of Cultural Heritage Regions Law	2009	1
Law Amending the <i>Pyithu Hluttaw</i> Election Law	1990	113
Law Amending the <i>Pyithu Hluttaw</i> Election Law	1991-1992	85
Law Amending the State-owned Economic Enterprises Law	1997	28
Law Amending the Suppression of Prostitution Act, 1949	1998-1999	61
Law Amending the Tariff Act, 1953 (Repealed by the Tariff Law, Law No. 2/1992)	1988-1989	66
Law Amending the Television and Video Law (Repealed by the Television and Video Law, Law No. 8/1996)	1988-1989	134
Law Amending the Territorial Sea and Maritime Zones Law	2008	97

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Transfer of Immoveable Property Restriction Law	2005	1
Law Amending the Union of Myanmar Basic Education Law, 1973	1988-1989	221
Law Amending the Union of Myanmar Board of Examinations Law, 1973	1988-1989	230
Law Amending the Union of Myanmar Co-operative Societies Law, 1970 (Repealed by the Co-operative Society Law, No.9/1992)	1988-1989	57
Law Amending the Union of Myanmar Educational Research Law, 1973	1988-1989	228
Law Amending the Union of Myanmar Agricultural and Vocational Education Law, 1974	1988-1989	226
Law Amending the Union of Myanmar University Education Law, 1973	1988-1989	223
Law Amending the Union of Myanmar University Education Law, 1973	1998-1999	4
Law Amending the Wireless Telegraphy Law	1993-1994	164
Law Amending the Workmen's Compensation Act, 1923	2005	64
Law for the Second Amending of the Judiciary Law, 2000	2007	92
Law for the (Second Time) Repeal of Laws	1993-1994	52
Law for the Repeal of Laws	1991-1992	99

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Protecting the Peaceful and Systematic Transfer of State Responsibility and the Successful Performance of the Functions of the National Convention Against Disturbances and Oppositions	1995-1996	158
Law Relating the Forming of Organizations	1988-1989	23
Law Relating to the Amyotha Hluttaw	2010	280
Law Relating to Aquaculture	1988-1989	231
Law Relating to the Election of the President of the Union and Vice-Presidents	2010	451
Law Relating to Nurse and Midwife	1990	188
Law Relating to Overseas Employment	1998-1999	143
Law Relating to Private Health Care Services	2007	62
Law Relating to Pyidaungsu Hluttaw	2010	231
Law Relating to the Pyithu Hluttaw	2010	259
Law Relating to Region or State Hluttaw	2010	302
Law Relating to <i>Sangha</i> Organization	1990	198
Law Relating to the Fishing Rights of Foreign Fishing Vessels	1988-1989	121
Law Repealing the National Intelligence Bureau Law	2004	106
Law Restricting the Use of Military Designations and Ranks	1988-1989	240
Motion Picture Law	1995-1996	191

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Multi-party Democracy General Election Commission Law	1988-1989	1
Mutual Assistance in Criminal Matters Law	2004	70
Myanma Mines Law	1993-1994	276
Myanmar Accountancy Council Law	1993-1994	195
Myanmar Aerospace Engineering University Law	2002	8
Myanmar Agricultural and Rural Development Bank Law	1990	168
Myanmar Citizens Investment Law	1993-1994	242
Myanmar Gemstone Law	1995-1996	87
Myanmar Historical Commission Law	1991-1992	88
Myanmar Hotel and Tourism Law	1993-1994	165
Myanmar Insurance Law	1993-1994	143
Myanmar Marine Fisheries Law	1990	81
Myanmar Marine University Law	2002	1
Myanmar Medical Council Law	2000	1
Myanmar Meternal and Child Welfare Association Law	1990	202
Myanmar National Olympic Council Law	1993-1994	87
Myanmar Pearl Law	1995-1996	76
Myanmar Police Force Maintenance of Discipline Law	1995-1996	54
Myanmar Tourism Law	1990	115
(Repealed by the Myanmar Hotel and Tourism Law, Law No. 14/1993)		
Myanmar War Veteran Organization Law	1988-1989	209

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Narcotic Drugs and Psychotropic Substances Law	1993-1994	1
National Anthem Law	2010	227
National Archive and <i>Mawgun</i> Law	1990	177
National Drug Law	1991-1992	163
National Food Law	1997	18
Nay Pyi Taw Development Law	2009	48
Nay Pyi Taw Council Law	2010	439
Pesticide Law	1990	94
Plant Pest Quarantine Law	1993-1994	101
'Political Parties Registration Law	1988-1989	10
(Repealed by the Political Parties Registration Law No.2/2010)		
Political Parties Registration Law	2010	8
Prevention and Control of Communicable Diseases Law	1995-1996	1
Private Industrial Enterprise Law	1990	211
Prohibition of Naval Armament Law	2010	585
Promotion of Cottage Industries Law	1991-1992	91
Protection and Preservation of Cultural Heritage Regions Law	1998-1999	76
Protection of Wild Life, Wild Plants and Conservation of Natural Areas Law	1993-1994	257
'Pyithu Hluttaw Election Law	1988-1989	136
(Repealed by Pyithu Hluttaw Election Law No.3/2010)		

INDEX OF RULES (MYANMAR LAWS SERIES)

Particulars	Year	Page
Pyithu Hluttaw Election Law	2010	25
Public Military Service Law	2010	568
Referendum Law for the Approval of the Draft Constitution of the Republic of the Union of Myanmar, 2008	2008	1
Region Hluttaw or the State Hluttae Election Law	2010	120
Region or State Government Law	2010	381
Reserve Forces Law	2010	582
Salt Enterprises Law	1991-1992	154
Savings Banks Law	1991-1992	144
Science and Technology Development Law	1993-1994	250
Self-Administered Division or Self-Administered Zone Leading Body Law	2010	407
Special Limitation Law	1988-1989	31
State Budget Law, 1989	1988-1989	83
State Budget Law, 1990	1990	16
State Budget Law, 1991	1991-1992	26
State Budget Law, 1992	1991-1992	120
State Budget Law, 1993	1993-1994	26
State Budget Law, 1994	1993-1994	214
State Budget Law, 1995	1995-1996	18
State Budget Law, 1996	1995-1996	130
State Budget Law, 1997	1997	40

INDEX OF RULES (MYANMAR LAWS SERIES)

Particulars	Year	Page
State Budget Law, 1998	1998-1999	25
State Budget Law, 1999	1998-1999	107
State Budget Law, 2000	2000	41
State Budget Law, 2001	2001	22
State Budget Law, 2002	2002	32
State Budget Law, 2003	2003	34
State Budget Law, 2004	2004	22
State Budget Law, 2005	2005	16
State Budget Law, 2006	2006	18
State Budget Law, 2007	2007	28
State Budget Law, 2008	2008	44
State Budget Law, 2009	2009	16
State Budget Law, 2010	2010	180
State Supplementary Appropriation Law, 1990	1990	5
State Supplementary Appropriation Law, 1991	1991-1992	15
State Supplementary Appropriation Law, 1992	1991-1992	110
State Supplementary Appropriation Law, 1993	1993-1994	16
State Supplementary Appropriation Law, 1994	1993-1994	205
State Supplementary Appropriation Law, 1995	1995-1996	7
State Supplementary Appropriation Law, 1996	1995-1996	119
State Supplementary Appropriation Law, 1997	1997	30

INDEX OF RULES (MYANMAR LAWS SERIES)

Particulars	Year	Page
State Supplementary Appropriation Law, 1998	1998-1999	9
State Supplementary Appropriation Law, 1999	1998-1999	95
State Supplementary Appropriation Law, 2000	2000	27
State Supplementary Appropriation Law, 2001	2001	9
State Supplementary Appropriation Law, 2002	2002	20
State Supplementary Appropriation Law, 2003	2003	22
State Supplementary Appropriation Law, 2004	2004	9
State Supplementary Appropriation Law, 2005	2005	3
State Supplementary Appropriation Law, 2006	2006	1
State Supplementary Appropriation Law, 2007	2007	13
State Supplementary Appropriation Law, 2008	2008	32
State Supplementary Appropriation Law, 2009	2009	3
State Supplementary Appropriation Law, 2010	2010	166
State-owned Economic Enterprises Law	1988-1989	117
Tariff Law	1991-1992	106
Television and Video Law	1995-1996	181
Traditional Drug Law	1995-1996	172
Tipitakadhara Tipitakakovida Selection Board Law	2010	678
Traditional Medical Council Law	2000	17
Union Civil Services Board Law	2010	539
Union of Myanmar Foreign Investment Law	1988-1989	32
Union Election Commission Law	2010	1
Union Flag Law	2010	214

INDEX OF RULES (MYANMAR LAWS SERIES)

Particulars	Year	Page
Union Seal Law	2010	222
Union Government Law	2010	328
Union Judiciary Law	2010	458
University for the Development of the National Races of the Union Law	1991-1992	78
University of Culture Law	1993-1994	96
Use of Transport Relating to the Defence Services Law	2010	588
Veterinary Council Law	1995-1996	102
* (Repealed Laws)		
Control of Money Laundering Rules	2003	87
Mutual Assistance in Criminal Matters Rules	2004	139
Political Parties Registration Rules	1988-1989	13
Procedures Relating to the Union of Myanmar Foreign Investment Law	1988-1989	40
Rules Amending the Defence Services Rules	1988-1989	249
Rules Amending the Income-tax Rules	1988-1989	245
Rules Amending the State Fiag Rules	1988-1989	248
Rules Amending the Union of Myanmar Co-operative Society Rules, 1970	1988-1989	59
Rules relating to the Supervision of Controlled Precursor Chemical	2004	111

