

UNION OF MYANMAR

MYANMAR LAWS
(1988 - 89)

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Foreword

The Union of Myanmar adopted the market-oriented economic system in 1988. Since then, investments, both local and foreign are on a steady and consistent increase. With the increase of foreign investments, foreign investors said lawyers are desirous of understanding the existing laws of Myanmar- in particular the laws relating to economy and foreign investments. In order to satisfy their desire, laws promulgated by the State Law and Order Restoration Council and the State Peace and Development Council are now compiled and published in the English language.

Although the laws now published were translated into English by the legal Drafting and legal Translation Department of the Office of the Attorney General, owing to the difference in the linguistic system and grammatical structure of the Myanmar language and the English language, there may be divergences or ambiguities in the interpretation of the text of the original language and its English translation.

As such, should differences arise in the interpretation of a legal provision, the original language of the law, which is Myanmar, shall prevail and interpretation be made accordingly.

Arrangements have been made to publish English translations of Myanmar laws, enacted during the period from 1988 to 1996, in five volumes this being the first one. Further publications will come out one after another, followed by yearly publications.

Yangon,

March, 1999

Publisher

CONTENT

No.	Pages
MYANMAR LAWS (1988)	
1. The Multi-party Democracy General Election Commission Law. (Law No. 1/88)	1
2. The Judiciary Law (Law No. 2/88)	3
3. The Attorney-General Law (Law No. 3/88)	2
4. The Political Parties Registration Law (Law No. 4/88)	10
5. The Political Parties Registration Rules (Rule No. 1 of 1988)	13
6. The Auditor-General Law (Law No. 5/88)	21
7. The Law Relating to Forming of Organizations (Law No. 6/88)	23
8. The Law Amending the Myanmar Red Cross Society Act, 1959. (Law No. 7/88)	26
9. The Adaptation of Expressions Law (Law No. 8/88)	28
10. The Special Limitation Law (Law No.9/88)	31
11. The Union of Myanmar Foreign Investment Law (Law No. 10/88)	32
12. Procedures relating to the Union of Myanmar Foreign Investment Law (Notification No. 11/88)	40
13. The Law Amending the Union of Myanmar Co-operative Societies Law, 1970 (Law No. 11/88)	57

No.		Page
14.	The Rule Amending the Union of Myanmar Co-operative Societies Rules, 1970 (Rule No. 1/88)	59
15.	Order Having the Force of Law No. (1/88)	60
16.	Order Having the Force of Law No. (2/88)	61
17.	Order Having the Force of Law No. (3/88)	62

MYANMAR LAWS (1989)

18.	The Law Amending the Partnership Act (Law No. 1/89;	63
19.	The Law Amending the Myanmar Companies Act (Law No. 2/89)	64
20.	The Law Amending the Myanmar Medical Act, 1957 (Law No. 3/89)	65
21.	The Law Amending the Tariff Act, 1953 (Law No. 4/89)	66
22.	The Dental and Oral Medicine Council Law (Law No. 5/89)	70
23.	The Law Amending the Income-tax Law (Law No. 6/89)	77
24.	The Law Amending the Profit Tax Law (Law No. 7/89)	82
25.	The State Budget Law, 1989 (Law No. 8/89)	83
26.	The State-owned Economic Enterprises Law (Law No. 9/89)	117
27.	The Law Amending the Myanmar Merchant Shipping Act (Law No. 10/89)	120
28.	The Law relating to the Fishing Rights of Foreign Fishing Vessels (Law No. 11/89)	121

No.	Page
29. The Law Amending the Television and Video Law (Law No. 12/89)	134
30. The Law Amending the Defence Services Act, 1959 (Law No. 13/89)	135
31. The <i>Pyithu Hluttaw</i> Election Law (Law No. 14/89)	136
32. The Adaptation of Expressions Law (Law No. 15/89)	207
33. The Law Amending the Printers and Publishers Registration Law, 1962 (Law No. 16/89)	208
34. The Myanmar War Veteran Organization Law (Law No. 17/89)	209
35. The Law Amending the Union of Myanmar Basic Education Law, 1973 (Law No. 18/89)	221
36. The Law Amending the Union of Myanmar University Education Law 1973 (Law No 19/89)	223
37. The Law Amending the Union of Myanmar Technical, Agricultural and Vocational Education, 1974 (Law No. 20/89)	226
38. The Law Amending the Union of Myanmar Educational Research Law, 1973 (Law No. 21/89)	228
39. The Law Amending the Bar Council Act (Law No. 22/89)	229
40. The Law Amending the Union of Myanmar Board of Examinations Law, 1973 (Law No. 23/89)	230
41. The Law relating to Aquaculture (Law No. 24/89)	231

No.		Page
42.	The Law Amending the Myanmar Language Commission Law (Law No.25/89)	239
43.	The Law Restricting the Use of Military Designation and Rank (Law No. 26/89)	240
44.	The Law Amending the Motor Vehicles Law, 1964 (Law No. 27/89)	243
45.	The Rules Amending the Income-tax Rules (Rules No. 1/89)	245
46.	The Rules Amending the State Flag Rules (Rules No. 2/89)	248
47.	The Rules Amending the Defence Services Rules (Rules. No. 3/89)	249

**The Multi-party Democracy General Election Commission Law
(The State Law and Order Restoration Council Law No. 1/88)**

The 11th Waxing Day of *Tawthalin*. 1350 M.E.

(21st September. 1988)

In order to hold successfully the Multi-party Democracy General Election in the Union of Myanmar, the State Law and Order Restoration Council hereby enacts the following Law:—

Chapter I

T i t l e

1. This Law shall be called the Multi-party- Democracy General Election Commission Law.

Chapter II

Formation

2. The Multi-parly Democracy General Election Commission referred in clause 2 of Announcement No. 1/88 of the State Law and Order Restoration Council, dated 18th September,,1988 is assigned duties, in continuation.
3. The State Law and Order Restoration Council may increase the number of members of the Multi-party Democracy General Election Commission and may fill vacancies by replacement.

Chapter III

Duties and Powers

4. The duties and powers of the Multi-party Democracy General Election Commission are as follow's: —

- (a) carrying out to enable the successful holding of a free and fair Multi-party Democracy General Election:
- (b) drafting the necessary laws and submitting the same to the State Law and Order Restoration Council for enactment:
- (c) drafting and issuing necessary rules, procedures, orders and directives:
- (d) forming Multi-party Democracy General Election Sub-commissions:
- (e) appointing office personnel required for the Multi-party Democracy General Election Commission and Sub-commissions, administering and causing to be administered the affairs of the personnel;
- (f) making necessary arrangements to enable the successful holding of a free and fair Multi-party Democracy General Election, carrying out the necessary measures and obtaining necessary assistance.

Chapter IV **Miscellaneous**

- 5. The expenses of the Multi-party Democracy General Election Commission and Sub-commissions and expenses for holding the election shall be borne from the State budget.
- 6. The *Pyithu Hluttaw* and the Different Levels of the Peoples Council Election Commission Law (*Pyithu Hluttaw* Law No.5 of 1976) is hereby repealed.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Judiciary Law
(The State Law and Order Restoration Council Law No. 2/88)
The 1st Waning Day of *Tawthalin*, 1350 M.E.
(26th September, 1988)

The State Law and Order Restoration Council hereby enacts the following

Chapter I

T i t l e

This Law shall be called the Judiciary Law.

Chapter II

Judicial Principles

The administration of justice shall be based upon the following principles: —

- (a) administering justice independently according to Law;
- (b) protecting and safeguarding the interests of the people and aiding in the restoration of law and order and peace and tranquillity;
- (c) educating the people to understand and abide by the law and cultivating in the people the habit of abiding by the law;
- (d) working within the framework of law for the settlement of cases;
- (e) dispensing justice in open court unless otherwise prohibited by law;
- (f) guaranteeing in all cases the right of defence and the right of appeal under the law;
- (g) aiming at reforming moral character in meting out punishment to offenders.

Chapter III

Formation of the Supreme Court

3. The State Law and Order Restoration Council shall constitute the Supreme Court with the Chief Justice and not more than five Judges.

Chapter IV

Jurisdiction of the Supreme Court

4. The jurisdiction of the Supreme Court shall be as follows: —
- (a) adjudicating on original criminal and civil cases;
 - (b) adjudicating on cases transferred to it by its own decision;
 - (c) adjudicating on transfer of cases from a court within a State or Division to another court within another State or Division;
 - (d) adjudicating on appeal cases against the judgment, order or decision passed by a State or Divisional Court;
 - (e) adjudicating on revision cases against the judgment, order or decision by any Court;
 - (f) confirming death sentence passed by the State or Divisional Court and adjudicating on appeal case against the death sentence;
 - (g) examining any judgment, order or decision of any court, which is not in accordance with the law and amending or quashing it as necessary;
 - (h) examining any order or decision which is not in accordance with the law relating to the legal rights of a citizen and amending or quashing it as necessary;
 - (i) adjudicating on maritime cases;
 - (j) adjudicating on cases within its jurisdiction under any existing law.

Chapter V

Powers of the Supreme Court

5. The Supreme Court shall supervise the respective Courts.
6. The Supreme Court, sitting as a full bench constituted by all the present members may, if necessary adjudicate on any case decided by the Supreme Court sitting with a single judge or with a bench of judges.
7. The Supreme Court may, in exercising its jurisdiction adjudicate on cases with a single judge or by a bench of more than one judge as prescribed by the Chief Justice.
8. The Supreme Court may direct the State or Divisional Court and the Township Court to adjudicate on cases with a bench of more than one judge.
9. The Supreme Court shall prescribe as it deems appropriate the jurisdiction of the State or Divisional Courts and Township Courts to adjudicate on criminal and civil cases.

Chapter VI

Formation of the State or Divisional Courts and Township Courts

10. The Supreme Court shall form the State or Divisional Courts and Township Courts.
11. The Supreme Court shall appoint judicial officers and confer upon them appropriate judicial powers to act as judges at the State or Divisional Courts and Township Courts and prescribe their duties.

Chapter VII

Jurisdiction and Powers of Courts

12. The jurisdiction of the State or Divisional Courts and Township Courts are as follows:—

- (a) adjudicating on original civil cases ;
- (b) adjudicating on original criminal cases;
- (c) adjudicating under any law.

13. The State or Divisional Court may adjudicate on appeal or revision cases against the judgment, order or decision passed by the Township Court.

14. The State or Divisional Court may adjudicate on transfer of cases from one Township Court to another Township Court within the State or Division concerned.

15. The State or Divisional Court may in exercising its jurisdiction adjudicate on cases with a single judge or by a bench of more than one judge as prescribed by the State or Divisional Judge and in accordance with the directive of the Supreme Court.

16. The Township Court may, in exercising its jurisdiction adjudicate on cases with a single judge Or by a bench of more than one judge as prescribed by the Township Judge and in accordance with the directive of the Supreme Court.

Chapter VIII

Miscellaneous

17. The Judges shall dispose of cases that are pending in their respective court.

18. The Judge of the Supreme Court and the Judge of the State or Divisional Court may, when necessary inspect prisons, *yebet* camp and police lock-up for the purpose of seeing that convicted persons and those under detention enjoy rights to which they are entitled in accordance with law and relating to the proceedings and that the trial of cases are not unduly delayed.

19. The Supreme Court may form offices as may be necessary for the .Supreme Court and the respective courts.
20. The Supreme Court may issue necessary rules, orders, directives,procedures and manuals.
21. The Council of People's Justices Law (The *Pyithu Hlutlaw* Law No.13 of 1974)is hereby repealed.

Sd/Saw Mating
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council

The Attorney-General Law

(The State Law and Order Restoration Council Law No.3/88)

The 1st Waning Day of *Tawthalin*. 1350 M. E.(26th September, 1988)

The State Law and Order Restoration Council hereby enacts the following (1
Law:— |

Chapter I

T i t l e

1. This Law shall be called the Attorney-General Law.

Chapter II

**The Appointment of Attorney-General and the Duties and
Powers of the Attorney-General**

2. .The State Law and Order Restoration Council shall appoint the Attorney-General and the Deputy Attorney-General.
3. The duties of the Attorney-General are as follows: —
 - (a) bringing to the notice of the State Law and Order Restoration Council, the Government, Ministries and Government Departments, if their acts are not in accordance with law;
 - (b) tendering legal advice when so requested by the State Law and Order Restoration Council, the Government or any Ministry;
 - (c) giving legal protection to the people in order to enable them to fully enjoy

- their legal rights and privileges;
- (d) filing necessary appeal or revision to the Supreme Court in respect of adjudication of Courts at different levels that are not in accordance with law;
 - (e) scrutinizing, drafting and translating laws, revising laws to conform with the times and issuing law manuals;
 - (f) performing other duties as are prescribed by existing laws, or by procedures or directives made under this Law;
 - (g) other duties as are assigned by the State Law and Order Restoration Council.
4. The powers of the Attorney-General are as follows . —
- (a) appearing and acting in criminal and civil cases of the Government and instructing Law Officers for such appearances;
 - (b) forming the Attorney-General's Office, State or Divisional Law Offices and necessary Township Law Offices;
 - (c) prescribing the duties of the Deputy Attorney-General and the Law Offices,
 - (d) making orders, directives, procedures and manuals as may be necessary.

Chapter 111

Miscellaneous

5 The Council of People's Attorneys Law (The *Pyithu Hluttaw* Law No. 14 of 1974) is hereby repealed.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Political Parties Registration Law
(The State Law and Order Restoration Council Law No.4/88)
The 2nd Waning Day of *Tawthalin*, 1350 M.E.
(27th September, 1988)

The State Law and Order Restoration Council for the successful holding of multi-party general elections, hereby enacts the following Law:—

Chapter I
Title and Definitions

1. This Law shall be called the Political Parties Registration Law.
2. The following expressions in this Law shall have the following meanings: —
 - (a) Political Party means an organization that accepts and practice the genuine multi-party democracy;
 - (b) Election means the multi-party general elections;
 - (c) Commission means the Multi-Party Democracy General Elections Commission.

Chapter II
Registration of Political Parties

3. Any political party desirous of contesting the elections shall apply in the prescribed manner for registration to the Commission. The following organizations, however, shall not have the right to apply for registration: —
 - (a) an organization declared as an unlawful association under any existing law;
 - (b) an organization in revolt with arms against the State;
 - (c) an organization that uses or accepts directly or indirectly money, buildings, vehicles and other assets owned by the State;

- (d) an organization that uses or accepts directly or indirectly money, assets or other aids from any other organization or a religious organization or government of a foreign country;
 - (e) an organization that misuses religion for political purposes;
 - (f) an organization formed by personnel enjoying monthly salaries from the State Budget or personnel from the defence forces such as the *Tatmadaw*, the Myanmar Police Force, public service organizations, State-owned economic boards and corporations.
4. Any political party may contest the election only after permission is granted to register under this Law.

Chapter III

The Rights of the Commission

5. The Commission on receiving an application for registration by a political party examine it in the prescribed manner and may: —
- (a) allow registration or
 - (b) refuse registration.
6. The Commission on finding before holding the elections, that a political party which has been allowed registration is an organization as provided in Section 3 sub-sections (a), (b), (c), (d) or (e) shall cancel the respective registration.
7. The Commission on finding before holding the elections, that a political party which has been allowed registration is an organization as provided in section 3 sub-section (f), shall inform the respective political party and the respective public service organization to ask the persons concerned to resign from the said political party.
8. The decision of the Commission under section 5, 6 or 7 shall be final.

Chapter IV
Miscellaneous

9. The Commission may, for the purposes of carrying out the provisions of this Law, make rules, procedures, orders and directives.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The Multi-party Democracy General Elections Commission
The Political Parties Registration Rules
(Multi-party Democracy General Elections Commission
Rules No. 1 of 1988)

The 3rd Waning Day of *Tawthalm*, 1350 M.E.
(28th September, 1988)

In exercise of the rights conferred under Section 9 of the Political Parties Registration Law the Multi-party Democracy General Elections Commission makes the following Rules:-

Chapter I

Title and Definitions

1. These Rules shall be called The Political Parties Registration Rules.
2. The expressions in these Rules shall have the meanings as are given to them in the Political Parties Registration Law. The following expressions shall have the following meaning:-
 - (a) **Law** means the Political Parties Registration Law;
 - (b) **Party** means a political party;
 - (c) **Office of the Commission** means the office staff appointed to render assistance in the work of the Commission.

Chapter II

Application for Registration

3. A political party desirous of contesting in the elections may apply for registration to the Commission with effect from the date of publication of these Rules.
4. On applying for registration:-
 - (a) application shall be made in the form set out in Appendix (a) and shall be accompanied by an extra set of copy;

- (b) the application shall be signed by the Party President or General Secretary or Secretary and shall be submitted in person to the Commission;
- (c) if an application is signed and submitted by a person having no right to apply, the person having the right to apply shall be made to sign and submit it in person;
- (d) registration fees of Kyats five hundred shall be paid in the manner prescribed by the Commission.

5 . Should there be any amendments or alterations in the constitution of a political party which has been permitted registration, such amendment or alteration shall be sent to the Commission within seven days from the date of such amendment or alteration.

6. The Commission shall announce the last date of application for registration at least one month in advance.

Form to permit registration of political parties.

1. Name of party.	Licence size photograph of applicant.	
2. A list containing the names of the executive committee members of the party, party responsibility, national registration certificate number, addresses to be submitted together on a separate sheet. (Patrons, if any, to be mentioned)		
3. Date of formation of party.-----		
4. Address of party headquarters and place of communication.-----		
5. Objectives of the Party and an abstract of its programme of work (to be submitted together on a separate sheet)		
6. Constitution of the Party (to be submitted together)		
7. (a) Whether it is an organization declared to be an unlawful association		
(b) Whether it is an organization in revolt with arms against the State or not		
(c) Whether it is an organization using or accepting directly or indirectly • money, buildings, vehicles and other assets owned by the State or not.		
(d) Whether it is an organization using or accepting directly or indirectly money, assets and other aids from any government, religious association or any other organization of a foreign country or		
(e) Whether it is an organization misusing religion for political purpose or		

- (f) Whether it is an organization formed by personnel of the Defence Forces such as the *Tatmadaw*, the Myanmar Police Force, Public Service Organizations, State-owned Economic Boards, Corporations and Organizations and personnel enjoying salaries paid out of the State Budget or not.....

Declaration.

I here by declare that the above-mentioned particulars are true and correct.

Signature of applicant.

Name.

National Registration Certificate Number..

President / General Secretary / Secretary.

Dated. 1988.

Appendix (b)

**Multi-Party Democracy General Elections
Commission**

No: 94, Natmauk Road, Yangon

Letter No.

Dated.

Subject. Informing----- of permission to register.

Reference. Application of----- dated-----

1. With reference to the application mentioned above,----- is hereby informed that this Commission has pemritted registration under the Political Parties Registration Law.

2. The registration number of ~~the~~----- is-----

By Order
Secretary.

(Address-----)

**Multi- Party Democracy General Elections
Commission
No.94, Natmauk Road, Yangon
Letter No.
Dated.**

Subject. Informing ----- of refusal to register.

Reference. Application of----- dated-----

With reference to the application mentioned above,-----is hereby informed that this Commission refused registration under the Political Parties Registration Law.

**By Order
Secretary.**

(Address -----)

Appendix (d)

Multi-Party Democracy General Elections

Commission

No.94, Natmauk Road, Yangon

Letter No.

Dated.

Subject. Informing----- of cancellation of permission to register.

Reference. Letter No.-----dated----- of the Multi-Party

Democracy General Elections Commission.

With reference to the permission to register under Registration

Number----- granted to----- under Letter

No.----- dated----- - 198 — , it is hereby

informed that said permission to register has been cancelled with

effect from----- 198 — .

By Order

Secretary.

(Address -----)

Appendix (e)

**Multi-Party Democracy General Elections
Commission**

No.94, Natmauk Road, Yangon

Letter No.

Dated.

Subject. To inform- party as regards resignation
from party membership.

Having found that U/Davv ----- ,member of
-----party is serving the ----- . it is hereby informed
that necessary action may be taken to call for his/her resignation from
membership of----- party.

By Order
Secretary.

- (1). (Party)
(2) . — (Public Service Organization)

The State Law and Order Restoration Council
The Auditor-General Law
(The State Law and Order Restoration Council Law No. 5/88)

The 3rd Waxing Day of *Tawthalin*, 1350 M.E.
 (28th September, 1988)

The State Law and Order Restoration Council hereby enacts the following
 Law:—

Chapter I

T i t l e

1. This Law shall be called the Auditor-General Law.

Chapter II

**The Appointment of the Auditor-General and the Duties
 and Powers of the Auditor-General**

2. The State Law and Order Restoration Council shall appoint the Auditor-General and the Deputy Auditor-General.
3. The duties of the Auditor-General are as follows: —
 - (a) submitting to the relevant authorities after examining whether the activities of the State Law and Order Restoration Council, the Government, Ministries and Government Departments are effective or not for the public;
 - (b) examining whether the income contained in the Budget Estimates are obtained fully or not;
 - (c) examining whether the sanctioned allotments contained in the Budget Estimates are utilized effectively or not;
 - (d) prescribing the system of maintaining account for the Government, Ministries and Government Departments and examining whether the same is in accordance with the prescribed system or not;

- (e) performing other duties as are prescribed by the rules, orders, directives and procedures issued under the existing laws or under this Law;
 - (f) performing other duties as are assigned by the State Law and Order Restoration Council.
4. The powers of the Auditor-General are as follows: —
- (a) forming as may be necessary the Auditor-General's Office, State or Divisional Accounts Offices and Township Accounts Offices;
 - (b) prescribing the duties of the Deputy Auditor-General and Accounts Officers;
 - (c) issuing rules, orders, directives, procedures and manuals as may be necessary.

Chapter III

Miscellaneous

5. The Council of People's Inspectors Law (The *Pyithu Hluttaw* Law No. 12 of 1974) is hereby repealed.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

**The State Law and Order Restoration Council
The Law Relating to Forming of Organizations**

(The State Law and Order Restoration Council Law No. 6/88)

The 5th Waning Day of *Tawthalin*, 1350 M E.

(30th September, 1988)

The State Law and Order Restoration Council hereby enacts the following
Law—

Chapter I

Title and Definitions

1. This Law shall be called the Law relating to Forming of Organizations.
2. The following expressions in this Law shall have the following meanings :—
 - (a) **An Organization** means an association, society, union, party, committee, federation, group of associations, front, club and similar organization that is formed with a group of people for an objective or a programme either with . or without a particular name';
 - (b) **A Political Organization** means an organization that has a political movement based upon a certain political ideology.

Chapter II

Applying for permission to form organizations

3.
 - (a) Organizations shall apply for permission to form to the Ministry of Home and Religious Affairs according to the prescribed procedure.
 - (b) Organizations that have already been formed shall apply within thirty days from the date of promulgation of this Law.
 - (c) Organizations that are not permitted shall not form or continue to exist and

4. The following organizations do not require to apply for permission to form: —
- (a) Organizations that are registered at the Ministry of Home and Religious Affairs and remains so registered under the Protection of National Unity Law, 1964;
 - (b) Organizations that pursue religious activities only;
 - (c) Organizations that pursue economic activities only;
 - (d) Organizations registered under any existing law;
 - (e) Organizations that have under the Political Parties Registration Law received permission for formation from the Multi-party Democracy General Elections Commission or that have applied or that have submitted that preparations are being made for application.

Chapter III

Organizations not permitted to form

5. The following organizations shall not be formed, and if already formed shall not function and shall not continue to exist: —
- (a) Organizations that are not permitted to register under The Political Parties Registration Law, 1988 or if permitted to register, the registration of which have been cancelled by the Multi-party Democracy General Elections Commission;
 - (b) Organizations that attempt, instigate, incite, abet or commit acts that may in any way disrupt law and order, peace and tranquillity, or safe and secure communications;
 - (c) Organizations that attempt, instigate, incite, abet or commit acts that may effect or disrupt the regularity of state machinery;
 - (d) Organizations that are formed with service personnel from the *Tatmadaw* and the People's Police Force of the defence forces and personnel of public service organizations, State-owned economic boards, corporations and other

organizations of the State machinery or with' service personnel receiving monthly emoluments from the State budget and being either under the influence of or associated with a political party.

Chapter IV

Punishments

6. Any person found guilty of committing an offence under Section 3 sub-section(c) or Section 5 shall be punished with imprisonment for a term which may extend to five years.

7. Any person found guilty of being a member of, or aiding and abetting or using the paraphernalia of organizations that are not permitted to form or not permitted to continue in existence as provided in Section 3 sub-section (c) or that are not permitted to form as provided in Section 5 shall be punished with imprisonment for a term which may extend to three years.

Chapter V

Miscellaneous

8. The Ministry of Home and Religious Affairs may cancel the registration of those organizations that are found to be acting in ways or for an objective that are different from those at the time of registration.

9. The Ministry of Home and Religious Affairs may make necessary rules, orders, directives and procedures.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Myanmar Red Cross Society Act, 1959
(The State Law and Order Restoration Council Law No. 7/88)

The 2nd Waxing Day of *Thadingyut*, 1350 M.E.

(12th October, 1988)

The State Law and Order Restoration Council, hereby enacts the following Law:—

1. This Law shall be called the Law Amending the Myanmar Red Cross Society Act, 1959.

2. Sub-section (4) of Section 7 of the Myanmar Red Cross Society Act, 1959 shall be substituted by the following sub-section:—

"(4) There shall be constituted a Red Cross Central Council which shall also be the administrative organ of the Society and shall comprise the following persons : —

- (a) A representative each from States and Divisions elected by the country-wide Congress of the Society totalling fourteen persons;
- (b) Director General, Department of Health;
- (c) Director General, Department of Relief and Resettlement;
- (d) Director General, Department of Basic Education;
- (e) Director General, Department of Fire Services;
- (f) Director General, Department of Customs;
- (g) Managing Director, Myanmar Ports Authority;
- (h) Director of Medical Services, Ministry of Defence;
- (i) Persons not exceeding ten in number appointed by the Government from time to time;
- (j) A person appointed by the Defence Services Chief of Staff;
- (k) A person appointed by the Chief Justice;
- (l) A person appointed by the Attorney-General;
- (m) A person appointed by the Auditor-General;

- (n) Chairman or a member of the City Development Committee;
- (o) Assistant Director (Nursing), Department of Health.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Adaptation of Expressions Law
(The State Law and Order Restoration Council Law No. 8/88)
The 9th Waxing Day of *Thadingyut*, 1350 M.E.
(19th October, 1988)

The State Law and Order Restoration Council hereby enacts the following Law:—

1. (a) This Law shall be called the Adaptation of Expressions Law.
(b) It shall be deemed to have come into force from the 8th Waxing day of *Tawthalin*, 1350 M.E. (18th September, 1988).

2. The following expressions contained in any existing law, procedure, order or directive shall be deemed to have been substituted as expedient by the expressions shown against each : —

Existing Expression	Substituted Expression
(a) The Socialist Republic of the Union of Myanmar	The Union of Myanmar
(b) Council of State	The State Law and Order Restoration Council
(c) Chairman of the Council of State or the President	Chairman of the State Law and Order Restoration Council
(d) Council of Ministers	Government
Council of Minister's Office	Office of the Government
(e) Council of People's Justices or Chairman of the Council of People's Justices	Chief Justice
Central Court	Supreme Court
(f) Council of People's Attorneys or Chairman of the Council of People's Attorneys	Attorney-General
Central Law Office	Office of the Attorney-General

(g) Council of People's Inspectors or Chairman of the Council of People's Inspectors Central Accounts Office	Auditor - General Office of the Auditor-General
(h) Central Organs of State Power	Government, Chief Justice, Attorney-General or Auditor- General
(i) State or Divisional People's Council	State or Divisional Law and Order Restoration Council or the respective Township Zone Law and Order Restoration Council
(j) Executive Committee of the State or Divisional People's Council	Head of the respective Department, People's Police Force or Corporation at the State or Divisional level or Township Zone level
(k) Township People's Council	Township Law and Order Restoration Council
(l) Executive Committee of the Township People's Council	Head of the respective Department, People's Police Force or Corporation at the Township level
(m) Ward or Village-tract People's Council	Ward or Village-tract Law and Order Restoration Council
(n) Executive Committee of the Ward or Village-tract People's Council	Head of the respective Department, People's Police Force or Corporation at the Ward or Village-tract level or the Ward or Village-tract Law and Order Restoration Council

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3. The expression “Executive Committee of the People's Council mentioned in Section 2 sub-section (j), (1) and (n) includes the Chairman, Secretary or member of the Executive Committee of the People's Council or any organ formed by the said Committee under any law.

Sd./ Saw Maung

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Special Limitation Law
(The State Law and Order Restoration Council Law No. 9/88)
The 13th Waning Day of *Thadingyut*, 1350 **M E.**
(7th November, 1988)

The State Law and Order Restoration Council hereby enacts the following
Law:—

- 1 This Law shall be called the Special Limitation Law.
2. Courts shall be deemed to be closed during the period commencing 1st June 1988 to 31st March 1989, with the meaning of Section 4 of the Limitation Act.

Sd/ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Union of Myanmar Foreign Investment Law
(The State Law and Order Restoration Council Law No.10/88)
The 7th Waning Day of Tazaungmon, 1350 M.E.
(30th November, 1988)

The State Law and Order Restoration Council hereby enacts the following Law.—'

Chapter I
Title and Definition

1. This Law shall be called the Union of Myanmar Foreign Investment Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **Commission** means the Union of Myanmar Foreign Investment Commission;
 - (b) **Government** means the Government of the Union of Myanmar,
 - (c) **Citizen** includes an associate citizen or a naturalized citizen. The said expression also includes an economic organization formed with local investment only.
 - (d) **Foreigner** means a person who is not a citizen. The said expression also includes an economic organization formed with foreign investment only,
 - (e) **Promoter** means any citizen or any foreigner submitting an investment proposal to the Commission;
 - (f) **Proposal** means the prescribed application submitted by a promoter to the Commission for approval of an intended investment and the accompanying draft contract;
 - (g) **Permit** means the order in which the approval of the Commission of a proposal is expressed;

- (h) **Foreign Capital** includes the following which are invested in an economic enterprise by any foreigner under a permit :—
- foreign currency;
 - property actually required for the enterprise and which is not available within the State such as machinery, equipment, machinery components, spare parts and instruments:
 - rights which can be evaluated such as licences, trade marks and patent rights:
 - technical know-how;
 - re-investment out of benefits accrued to the enterprise from the above or out of share of profits:
- (i) **Investor** means a person or an economic organization making an investment under a permit;
- (j) **Bank** means any bank of the State.

Chapter II

Applicable Economic Activities

3. This Law applies to economic activities prescribed by the Commission from time to time with the prior approval of the Government.

Chapter III

Basic Principles

4. Foreign investments shall be made in accordance with the following basic principles:—
- (a) promotion and expansion of exports;
 - (b) exploitation of natural resources which require heavy investment;
 - (c) acquisition of high technology;
 - (d) supporting and assisting production and services involving large capital:

- (e) opening up of more employment opportunities;
- (f) development of works which would save energy consumption;
- (g) regional development.

Chapter IV

Form of Organization

5. Foreign investment may be made in any of the following forms: —
 - (a) investment made by a foreigner to the extent of one hundred percent foreign capital;
 - (b) joint-venture made between a foreigner and a citizen.
6. (a) In forming under section 5: —
 - (i) a sole proprietorship, a partnership and a limited company may be formed;
 - (ii) if a joint-venture is formed the foreign capital shall be at least 35 percent of the total capital.
- (b) In forming as mentioned above, in carrying out the business and in liquidation on the termination of business, other existing laws of the State shall be complied with.

Chapter V

Formation of the Commission

7. The Government shall form the Commission.

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Chapter VI

Duties and Powers of the Commission

8. The Commission may accept any proposal which in its opinion will promote the interests of the State and which is without prejudice to any existing law.

9. The Commission shall in scrutinizing a proposal take into consideration facts such as financial credibility, economic justification of the business enterprise and appropriateness of technology.
10. The Commission shall issue a permit to a promoter, on a proposal being accepted.
11. In case an extension, relaxation or amendment of the term of the permit or the agreement is submitted by those concerned, the Commission may allow thereof as it may deem appropriate.
12. The Commission shall take necessary and prompt action in respect of complaints made by investors on failure to receive fully, benefits entitled to under this Law.
13. The Commission may, at any time require a promoter or an investor to furnish such evidence or facts as the Commission may deem necessary.
14. The Commission may, for the purpose of carrying out the provisions of this Law form such committees and bodies as may be necessary.
15. The Commission may prescribe the bank which shall transact financial matters under this Law.
16. The Commission shall, from time to time report its performance to the Government. It shall also recommend to the Government measures necessary to- facilitate and promote foreign investments.

Chapter VQ.

Contracts

17. In forming an economic enterprise under a permit, contracts shall be executed as may be necessary.
18. The Commission may, upon application by those concerned allow the extension, relaxation or amendment of the term of a contract or agreement as may be appropriate.

Chapter VIII

Insurance

19. An economic organization formed under a permit, shall, effect insurance with the Myanmar Insurance Corporation in respect of the prescribed types of insurance.

Chapter IX

Appointment of Personnel

20. In appointing personnel in an economic organization formed under a permit, preference shall be given to citizens, provided that the Commission may, if necessary, allow the appointment of experts and technicians from abroad.

Chapter X

* Exemptions and Reliefs

21. The Commission shall, for the purpose of promoting foreign investments within the State, grant the investor exemption or relief from taxes mentioned in sub-section (a) out of the following exemptions or reliefs from taxes. In addition the Commission may grant any or more than one or all the remaining exemptions or reliefs from taxes: —

- (a) in respect of any enterprise for the production of goods or services, exemption from income-tax for a period extending to 3 consecutive years, inclusive of the year of commencement of production of goods or services; in case where it is beneficial for the State, exemption or relief from income-tax for a further reasonable period depending upon the success of the enterprise in which investment is made;
- (b) exemption or relief from income-tax on profits of the business if they are maintained in a reserve fund and re-invested therein within 1 year after the reserve is made;
- (c) right to accelerate depreciation in respect of machinery, equipment, building

- or other capital assets used in the business, at the rate fixed by the Commission to the extent of the original value for the purpose of income-tax assessment;
- (d) if the goods produced by any enterprise are exported, relief from income-tax up to 50 percent on the profits accrued from the said export;
 - (e) right of an investor to pay income-tax payable to the state on behalf of foreigners who have come from abroad and are employed in the enterprise and the right to deduct such payment from the assessable income.
 - (f) right to pay income-tax on the income of the above mentioned foreigners at the rates applicable to the citizens residing within the country;
 - (g) right to deduct from the assessable income, such expenses incurred in respect of research and development relating to the enterprise which are actually required and are carried out within the State;
 - (h) right to carry forward and set-off up to 3 consecutive years from the year the loss is sustained in respect of such loss sustained within 2 years immediately following the enjoyment of exemption or relief from income-tax as contained in sub-section (a), for each individual enterprise;
 - (i) exemption or relief from customs duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business, which are imported as they are actually required for use during the period of construction;
 - (j) exemption or relief from customs duty or other internal taxes or both on such raw materials imported for the first 3 years' commercial production following the completion of construction.

Chapter XI

Guarantees

22. The Government guarantees that an economic enterprise formed under a permit shall not be nationalized during the term of the contract or during an extended term, if so extended.

23. On the expiry of the term of the contract, the Government guarantees an investor of foreign capital, the rights he is entitled to, in the foreign currency in which such investment was made.

Chapter XII

Foreign Capital

24. The Commission shall evaluate the foreign capital in terms of Kyats in the manner prescribed, and register it in the name of the investor. In so registering, the types of the foreign capital and the type of the foreign currency evaluated shall be stated.

25. In the event of termination of business, the person who has brought in foreign capital may withdraw foreign capital which he is entitled to withdraw as prescribed by the Commission within the time stipulated.

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Chapter XUI
Right to Transfer Foreign Currency

26. The following shall be transferable abroad in the relevant foreign currency through the bank prescribed by the Commission, at the prevailing official rate of exchange:—

- (a) foreign currency entitled to by the person who has brought in foreign capital;
- (b) foreign currency permitted for withdrawal by the Commission to the person who has brought in foreign capital;
- (c) net profits after deducting from the annual profits received by the person who has brought in foreign capital, all taxes and the prescribed funds;
- (d) legitimate balance, after causing payment to be made in respect of taxes and, after deducting in the manner prescribed, living expenses incurred for himself and his family, out of his salary and lawful income obtained by the foreign personnel during performance of service in the State.

Chapter XIV
Matters Relating to Foreign Currency

27. An economic organization formed under a permit shall open in the bank prescribed by the Commission, a foreign currency account in the type of foreign currency accepted by the bank, and a kyat account and carry out all financial transactions relating to the business enterprise.

28. Foreigners saving in any such economic organization shall open a foreign currency account and a kyat account in any bank prescribed by the Commission.

Chapter XV
Miscellaneous

29. The Commission shall hold meetings in the manner prescribed.

30. The decisions of the Commission made under the powers conferred by this Law shall be final and conclusive.

31. No suit or prosecution or other proceeding shall lie against any member of the Commission or committee or body or any public servant for any act done in good faith under this Law.

32. For the purpose of carrying out the provisions of this Law the Government may prescribe such procedures as may be necessary, and the Commission may issue such orders and directives as may be necessary.

SdJ Saw Maung
General
Chairman
The State Law and Order Restoration Council

Procedures relating to the Union of Myanmar Foreign Investment Law
The Government of the Union of Myanmar
Notification No. 11/88
The 14th Waning Day of *Tazaungmon*, 1350 M.E.
(7th December, 1988)

In exercise of the powers conferred under section 32 of the Union of Myanmar Foreign Investment Law, the Government of the Union of Myanmar prescribes the following Procedures: —

Chapter I
Title and Definition

1. These Procedures shall be called Procedures relating to the Union of Myanmar Foreign Investment Law.
2. The expressions contained in these Procedures shall have the same meanings as are assigned to them in the Union of Myanmar Foreign Investment Law. In addition, the following expressions shall have the meanings given hereunder:—
 - (a) Law means the Union of Myanmar Foreign Investment Law;
 - (b) Form means the form attached to these Procedures;
 - (c) Member means the Chairman or member of the Union of Myanmar Foreign Investment Commission.

Chapter II
Formation of the Commission

3. The Commission shall consist of the following persons :

(a) Minister, Ministry of Planning and Finance	Chairman
(b) Minister, Ministry of Trade	Member
(c) Minister, Ministry of Industry No. (1)	Member

(d) Minister, Ministry of Industry No. (2)	Member
(e) Minister, Ministry of Energy	Member
(f) Minister, Ministry of Agriculture and Forests	Member
(g) Minister, Ministry of Transport and Communication	Member
(h) Minister, Ministry of Mines	Member
(i) Minister, Ministry of Construction	Member
(j) Minister, Ministry of Livestock Breeding and Fisheries	Member
(k) Minister, Ministry of Co-operative	Member

The Secretary of the Commission shall be appointed and assigned duties by the Chairman of the Commission.

Chapter III

Economic Activities which may be carried out

5. The Commission shall with the prior approval of the Government publish a list showing types of economic activities in which foreign investment may be made. In connection with this matter replies shall also be given when enquiries are made.

Chapter IV

Submission of Proposal

6. A promoter shall state the following particulars in submitting a proposal: —
- (a) name of promoter, citizenship, address, place of business, place of incorporation, type of business;
 - (b) if investment is to be made by joint-venture, particulars mentioned in sub-clause (a) relating to the persons wishing to participate in the joint-venture;
 - (c) evidence in support of sub-clause (a) or sub-clause (b);
 - (d) commercial and financial references of the promoter or persons wishing to participate in the joint-venture;

- (e) particulars relating to production or services enterprise in which investment is to be made;
- (f) **intended form of organization in which investment is to be made in the State;**
- (g) **if a partnership is to be formed, draft partnership agreement the ratio and amount of capital to be contributed by die partners, die profit sharing ratio and the rights and liabilities of the partners;**
- (h) **if a limited company is to be formed, draft contract, drafts of the Memorandum of Association and Articles of Association, authorised capital of the company, types of shares, the number of shares to be subscribed by the shareholders;**
- (i) **name, citizenship, address and designation of the executives of the organization in which investment is to be made;**
- (j) **the total capital of the organization in which investment is to be made, the ratio of local and foreign capital, total amount of foreign capital to be brought into the State, the value of the various types of foreign capital and the period within which such foreign capital is to be brought in;**
- (k) **the intended term of investment, the period of construction;**
- (l) **place or places in the State where investment is to be made;**
- (m) **techniques and systems to be used in the production and sale;**
- (n) **the type and quantum of energy to be used;**
- (o) **the quantity and value of the main machineries, equipment, raw materials and similar materials required to be used during the period of construction;**
- (p) **the type and area of land required;**
- (q) **volume and value of annual production of the enterprise and volume and value of services;**
- (r) **annual requirement of foreign exchange to carry on the business and the estimated amount of foreign exchange earnings;**
- (s) **volume and value of goods to be sold locally and abroad annually;**
- (t) **the number, category and tenure of personnel required locally and from abroad;**

(u) economic justification.

7. An application containing the above particulars shall be made in the attached Form (I) and shall be signed in person by the promoter and submitted. In addition, draft contract shall also be submitted together with the said application,

g. If it is an economic enterprise in which foreign capital to the extent of one hundred percent is brought in to the State and invested, the promoter shall submit together with the application, draft contract to be executed with an organization determined by the Ministry concerned.

Chapter V

Scrutiny of Proposal ^u

9. **The Commission shall scrutinize financial credibility in the following manner:—**

- (a) in cases where necessary, to examine the audited annual final accounts of the person who will bring in foreign capital;**
- (b) to require Myanmar Foreign Trade Bank to make enquiries through its foreign correspondent banks regarding the business standing of the person who will bring in foreign capital;**
- (c) to call for supporting evidence and to scrutinize the same as to whether any citizen subscribing capital actually has sufficient capital or not.**

10. **The Commission shall scrutinize the following particulars with regard to the economic justification of an enterprise in which investment is to be made:—**

- (a) estimated annual net profit;**
- (b) estimated annual foreign exchange earnings and requirements ;**
- (c) recoupment period;**
- (d) prospects of new employment;**
- (e) prospects of increased national income;**
- (f) local and foreign market conditions;**
- (g) requirement for local consumption;**
- (h) prospects of foreign exchange saving.**

11. The Commission may form technical bodies as may be necessary in order to scrutinize the appropriateness of technology.

12. The Commission shall scrutinize application containing the proposal and the draft contract after obtaining the opinion of departments or organizations concerned.

Chapter VI

Issue of Permit

13. On approval of the proposal by the Commission, a permit in the attached Form (2) shall be issued.

Chapter VII

Termination of Business before the Expiry of its Term

14. On submission of a desire to terminate the business by mutual agreement before the expiry of the term of the contract, the Commission may; based upon the following particulars scrutinize as to whether or not it is correct and justified, and allow the termination: —

- (a) substantial and continuous losses in the enterprise;
- (b) breach of the terms of contract by one of the parties to the same;
- (c) occurrence of force majeure;
- (d) incapability of implementing the original aims and objects of the enterprise.

Chapter VIII

Insurance

15. An economic organization formed under a permit: —

- (a) shall effect the following types of insurance with the Myanmar-Insurance Corporation:—

- (1) Machinery Insurance;
 - (2) Fire Insurance;
 - (3) Marine Insurance;
 - (4) Personal Accident Insurance.
- (b) may effect the following types of insurance, if so desired, with the Myanmar Insurance Corporation: —
- (1) Contractors' All Risks Insurance;
 - (2) Erection All Risks Insurance;
 - (3) Electronic Equipment Insurance;
 - (4) Other insurance accepted by the Myanmar Insurance Corporation.
16. In effecting insurance the details shall be worked out in consultation with the Myanmar Insurance Corporation.

Chapter IX

Appointment of Personnel

17. An economic organization formed under a permit shall allow its personnel to enjoy, at least, the workmen's rights contained in the existing laws of the State.
18. The Commission shall, in permitting the appointment of foreign experts and technicians, carry out the following : —
- (a) prescribing the type, number and term of the required foreign experts and technicians according to the individual business organization;
 - (b) in cases where necessary, obtaining the opinion of the Ministry of Labour.
19. An economic organization formed under a permit shall have the right to fix the salary and wages rates of its local personnel and foreign experts and technicians, to determine the payment of such salary and wages in kyat or foreign currency after consultation, and to terminate the services of such personnel.
20. An economic organization formed under a permit shall make arrangements for local and foreign training so as to ensure its local personnel proficiency in their work and promotion to higher ranks of services.

Chapter X

Exemptions and Reliefs from Taxes

21. The Commission may, either by notifying on its own motion or on the application of the promoter or the investor, grant exemptions or reliefs from taxes. In so granting, the type of exemption or relief shall be specified. In necessary cases the period for such enjoyment shall be stipulated. Where rates of depreciation have been prescribed and allowed on capital goods, such rates shall also be specified.
22. The Commission on receiving the application may, after necessary scrutinization as to whether it is justified or not, grant such exemption or relief and period thereof, as may be appropriate. Such exemption or relief shall be intimated to the promoter or investor, and the departments and organizations concerned.
23. In allowing a deduction of expenses for research and development relating to the enterprise from the assessable income, the said allowance shall pertain only to those works of research and development which cannot be conducted by any department or organization of the State.

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Chapter XI

Evaluation and Registration of Foreign Capital

24. In evaluating foreign capital in terms of kyat for the purpose of registration by the Commission the following shall be carried out: —
- (a) to cause to be brought in foreign currency in any type of foreign currency acceptable to the Myanmar Foreign Trade Bank, and to evaluate the same at the prevailing official rate of exchange;
 - (b) to cause the value of the types of foreign capital other than the foreign currency to be stated in any type of foreign currency acceptable to the Myanmar Foreign Trade Bank and to scrutinize whether the value of the respective foreign currency so stated is appropriate or not and to evaluate such values so scrutinized at the prevailing official rate.

The Commission shall register the type of reinvested foreign capital in terms of _at and in any type of foreign currency acceptable to the Myanmar Foreign Trade

Chapter XII

Right to transfer Foreign Currency

26, Foreign currency entitled to be transferred abroad under section 26 of the Law shall be transferred through the Myanmar Foreign Trade Bank.

27. In determining the net profits transferable abroad the following items shall be deducted : —

- (a) employees' bonus fund;
- (b) contribution made by the employer to the employees' provident fund;
- (c) employees' social and welfare fund;
- (d) enterprise development fund;
- (e) such other funds as are required to be reserved according to commercial practice.

' 2 8 . In deducting the living expenses of the foreign personnel and of his family, the Myanmar Foreign Trade Bank shall scrutinize on the basis of the following : —

- (a) cost of accommodation;
- (b) cost of messing;
- (c) salary and wages paid to menials such as domestic help, cook and driver,
- (d) household, medical and other expenses.

Chapter XIII

Matters relating to Foreign Currency

i 29. An economic organization formed under a permit shall, for the purpose of _j carrying out financial transactions such as depositing, withdrawing and transferring foreign currency and kyat relating to the business, open a foreign currency account and a kyat

account in the Myanmar Foreign Trade Bank.

30. Foreigners serving in any such economic organization shall open a foreign account and a kyat account in the Myanmar Foreign Trade Bank.

Chapter XIV

Meetings

31. The Commission shall hold meetings at least twice a month.

32. The Chairman of the Commission shall preside at the meetings. When the Chairman is unable to attend, any member assigned by him may preside at the meeting.

33. Two-thirds of the members present at a meeting shall constitute the quorum.

34. The Commission shall make decisions by majority vote of the members present at the meeting.

35. The Commission may invite to the meeting such persons as are required.

By Order,

Sd./ Maung Ko

Secretary

The Government of the Union of Myanmar

Form (1)

**Proposal of the Promoter to make
Foreign Investment in the Union of Myanmar**

The Chairman,
The Union of Myanmar Foreign Investment Commission,
Yangon,
The Union of Myanmar. •

Reference No.

Dated

I wish to make investment in the Union of Myanmar in accordance with the Union of Myanmar Foreign Investment Law, and I herewith apply for permission furnishing the following particulars: —

1. Promoter's —

- (a) Name ----- V-----
- (b) Father's Name -----:
- (c) National registration No. -----
- (d) Citizenship -----
- (e) Address ,-----r-----
- (f) Name of principal organization-----
- (g) Type of business -----
- (h) Place of organization -----
- (i) Place of incorporation -----

2. If investment is to be made by joint-venture, the particulars of the persons wishing to participate in the joint-venture with the promoter —

- (a) Name -----
- (b) Father's Name -----
- (c) National registration No. -----

- (d) Citizenship
- (e) Address.....
- (f) Name of principal organization -----
- (g) Type of business -----
- (h) Place of organization -----
- (i) Place of incorporation -----
- 3. Type of business in which investment is to be made —
 - (a) Production -----
 - (b) Services -----

(to indicate name of goods or type of services)
- 4. Form of economic organization —
 - (a) Sole Proprietorship -----
 - (b) Partnership -----
 - (c) Limited Company -----

(to enclose the list of the name, citizenship, address and designation of the executives of the organization, indicating the local and foreign capital ratio)
- 5. If the organization is in the form of a partnership —
 - (a) Capital ratio and amount to be contributed by the partners-----
 - (b) Profit sharing ratio -----
 - (c) Rights and liabilities of partners -----
- 6. If the organization is in the form of a limited company —
 - (a) Authorised capital -----
 - (b) Types of shares -----
 - (c) Share capital to be -----

subscribed by the -----

shareholders -----

Total -

Kyat

- (b) Amount of foreign
capital to be ‘
brought in —

- (1) Foreign currency
(2) Others

Total -

- (c) Period for bringing
in items mentioned
in sub-paragraph (b)

- (d) Proposed duration
of investment

- (e) Construction period

- (f) Commencement of
construction

!. Particulars relating to the proposed economic organization —

- (a) Type of business -----
(to indicate production/services etc.)

- (b) Proposed place (s)-----
 at which investment is -----
 to be made -----
- (c) Technique of operation-----
- (d) Annual fuel requirement-----r-----
 (to indicate type/quantity)
- (e) Annual electricity requirement-----
- (f) Annual water requirement-----
 (to indicate daily requirement, if any)
- (g) Annual equipment/raw materials requirement-----
 (to enclose a list of type/quantity/value)
- (h) Building requirement-----7-----
- 0) Type of land and area requirement-----■-----
- 0) Goods to be, produced/services to be rendered -----
 (to indicate name, type, annual estimated quantity-----
 and value of the goods/services)-----
- (k) System of sales-----
- Details of foreign capital to be brought in —

	<i>Foreign Currency</i>	<i>Estimated Kyat Equivalent</i>
(a) Foreign currency (type and amount)	-----	-----
(b) Value of machineries, equipment etc.	-----	-----
(c) Value of raw materials and other similar materials	-----	-----
(d) Value of rights which can be evaluated, such as licence, trade mark, patent rights	-----	-----

(e) Value of technical know-how

Total -

10. Details of local capital to be contributed —

Kyat

- (a) Amount of cash
- (b) Value of machineries and equipment
(to enclose detail statement)
- (c) Buildings Land
- (d) Value of furniture and office equipment
(to enclose detail statement)
- (e) Value of raw materials •
(to enclose detail statement)

Total -

11. Particulars relating to annual production/services —

Foreign Estimated Kyat
Currency Equivalent

- (a) Type and value of foreign exchange required
- (b) Amount of foreign exchange to be received
- (c) Amount of working capital requirement in kyat
- (d) Value of exportable goods/ services

Supporting documents for the proposal —

The following documents are attached for the proposed investment

- (a) Draft contract;
- (b) References for business and financial standing;
- (c) Drafts of Memorandum of Association and Articles of Association.

Signature -----

Name ----- —

Designation-----

The Union of Myanmar Foreign Investment Commission
PERMIT

Permit No. —.....—

Dated

The Union of Myanmar Foreign Investment Commission issues this Permit
under Section 10 of the Union of Myanmar Foreign Investment Law.

- (a) Name of Promoter-----
- (b) Citizenship -----
- (c) Address-----
- (d) Name and address of principal
organization -----
- (e) Place of incorporation -----
- (f) Type of business in which investor
is to be made -----
- (g) Place (s) at which investment is permitted-----
- (h) Amount of foreign capital -----
- (i) Period for bringing in foreign capital -----
- (j) Total amount of capital (Kyat) -----
- (k) Permitted duration of investment -----
- (l) Name of the economic organization -----
to be formed in Myanmar

Chairman
The Union of Myanmar Foreign
Investment Commission

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar Co-operative
Societies Law, 1970

(The State Law and Order Restoration Council Law No. 11 /88)

The 15th Waning Day of *Tazaungmon*, 1350 M.E.

(8th December, 1988)

The State Law and Order Restoration Council hereby enacts the following law:—

j This Law shall be called the Law Amending the Union of Myanmar Co-operative Societies Law, 1970.

2. In the Union of Myanmar Co-operative Societies Law, 1970: —

(a) preamble. Section 3, Section 4 sub-section (2), Section 26 sub-section (1), Section 27 sub-sections (3) and (5), Section 28 sub-section (2) and Section 37 sub-section (4) shall be deleted;

(b) Section 19 sub-section (2) shall be deleted and sub-section (1) shall be amended as Section 19*

(c) Section 2 sub-section (1) clause 21 shall be substituted by the following clause: —

"21. Auditor means (i) a responsible person or an organization of the Co-operative Department at the various levels, (i i) a person or an organization who/which has been assigned duties by the office of the Union of Myanmar Auditor-General and its offices at the various levels and (iii) a person or an organization who/which has been assigned the duty of auditing the Co-operative Societies by the Government from time to time."

(d) the heading of Chapter II shall be deleted and the heading "Nature of work and Constitution of the Co-operative Societies" shall be substituted;

(e) Section 20 sub-section (2) shall be substituted by the following sub-section: —
 "(2) Co-operative Societies may obtain deposits or advances for any enterprise."

(f) Section 44 sub-section (2) shall be substituted by the following sub-section:—

"(2) acting contrary to the nature of work mentioned in section 4
Co-operative Society."

Sd./Saw Maung

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
Rules Amending the Union of Myanmar Co-operative
Societies Rules, 1970

(The State Law and Order Restoration Council Rules No 1 '88) .

The 15th Waning Day of *Tazaungmon*, 1350 M.E.

(8th December, 1988)

The State Law and Order Restoration Council hereby makes the following Rules:—

1 These Rules shall be called the Rules Amending the Union of Myanmar **Co-operative Societies Rules, 1970**.

2. In the Union of Myanmar Co-operative Societies Rules, 1970: —

(a) Rule 36 sub-rule (1) shall be substituted by the following sub-rule :—

"(1) I shall carry out the work of the Co-operative faithfully."

(b) Rule 65 sub-rule (3) shall be substituted by the following sub-rule : —

" (3) Members and personnel of the Primary Co-operative Society shall be taught subjects such as Co-operatives, Commerce and Accountancy."

(c) Rule 66 sub-rule (4) shall be substituted by the following sub-rule : —

" (4) to open training courses and to hold discussions for imparting knowledge in the subjects of Co-operatives, Commerce and Accountancy to the members and personnel of the Primary Co-operative Society and to personnel of the Township Co-operative Society."

(d) Rule 67 sub-rule (1) shall be substituted by the following sub-rule : —

" (1) conducting training courses and discussions for the teaching of subjects of Co-operatives, Commerce, Accountancy and other required subjects 'with the object of strengthening and stabilizing the Co-operative Societies."

(e) Rule 67 sub-rule (5) shall be deleted.

Sd./ Saw Maung

General

Chairman

The State Law and Order Restoration Council

**The State Law and Order Restoration Council
Order Having the Force of Law No. (1/88)**

The 9th Waxing Day of *Tawthalin*, 1350 M.E.

(19th September, 1988)

The State Law and Order Restoration Council hereby abrogates the following
Law with effect, from today : —

The Law for the Protection of National Solidarity, 1964 (The Union of Myanmar.
Revolutionary Council Law No. 4 of 1964.)

Sd./ Saw Maung

General

Chairman

The State Law and Order Restoration Council

**The State Law and Order Restoration Council
Order Having the Force of Law No. (2/88)**

The 9th Waxing Day of *Tawthalin*, 1350 M.E.

(19th September, 1988)

The State Law and Order Restoration Council hereby abrogates the following
Law with effect from today : —

The Law for the Protection of the Myanmar Socialist Programme Party
Leading the State, 1974 (*Pyithu Hluttaw* Law No. 17 of 1974.)

Sd./ Saw Maung

General

Chairman

The State Law and Order Restoration Council

**The State Law and Order Restoration Council
Order Having the Force of Law No. (3/88)**

The 9th Waxing Day of *Tawthaiin*, 1350 M.E.

(19th September, 1988)

The State Law and Order Restoration Council hereby abrogates the following
Law with effect from today : —

The Law Providing Monetary Aid to the Myanmar Socialist Programme Party,
1974 (*Pyithu Hluttaw* Law No, 3 of 1974.)

Sd./ Saw Maung

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Partnership Act
(The State Law and Order Restoration Council Law No.1/89)

The 12th Waxing Day of *Pyatho*, 1350 M.E.
(18th January, 1989)

63

The State Law and Order Restoration Council hereby enacts the following law:-

1. This Law shall be called the Law Amending the Partnership Act..
2. The SCHEDULE contained in the Partnership Act shall be substituted by the following SCHEDULE:-

SCHEDULE
MAXIMUM FEES
(See sub-section (1) of section 71)

Document or act in respect of which the fee is payable	Maximum fee
Statement under Section 58	Forty five kyats.
Statement under Section 60	Fifteen kyats.
Intimation under Section 61	Fifteen kyats.
Intimation under Section 62.....	Fifteen kyats.
Notice under Section 63.....	Fifteen kyats.
Application under Section 64.....	Fifteen kyats.
Inspection of the register of firms under sub-section (1) of Section 66	Ten kyats for inspecting one volume of the register.
Inspection of documents relating to a firm under sub-section (2) of Section 66	Ten kyats for the inspection of all documents relating to one firm.
Copies from the register of firms...	Five kyats for each hundred words or part thereof.

Sd/Saw Maung
General
Chairman
The State Law and Order Restoration Council

I
The State Law and Order Restoration Council
The Law Amending the Myanmar Companies Act
(The State Law and Order Restoration Council Law No.2/89)
The 15th Waxing Day of *Pyatho*, 1350 M.E.
(21st January, 1989)

The State Law and Order Restoration Council hereby enacts the following
Law:-

1. This Law shall be called the Law Amending the Myanmar Companies Act.
2. In the Myanmar Companies Act:-
 - (a) in Sections 25, 36, 82, 83, 87, 112, 124, 125, 135, 136 and 248 the expression "one kyat" shall be substituted by the expression "fifteen kyats"; the expression "three kyats" shall be substituted by the expression "forty-five kyats"; the expression "thirty-eight pyas" shall be substituted by the expression "six kyats"; the expression "fifty pyas" shall be substituted by the expression "eight kyats";
 - (b) in Table B in the First Schedule under I and II, the expression "1 kyat" shall be substituted by the expression "15 kyats"; the expression "5 kyats" shall be substituted by the expression "75 kyats"; the expression "20 kyats" shall be substituted by the expression "300 kyats"; the expressions "40 kyats", "forty kyats" shall be substituted by the expressions "600 kyats", "six hundred kyats" respectively; the expression "100 kyats" shall be substituted by the expression "1,500 kyats"; the expression "400 kyats" shall be substituted by the expression "6,000 kyats"; the expression "1,000 kyats" shall be substituted by the expression "15,000 kyats".

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Myanmar Medical Act, 1957
The State Law and Order Restoration Council Law No.3/89)
The 3rd Waning Day of *Pyatho*, 1350 M.E.
(24th January, 1989)

The State Law and Order Restoration Council hereby enacts the following law:-

1. This Law shall be called the Law Amending the Myanmar Medical Act, 1957.
2. In Section 2 sub-section (a) of the Myanmar Medical Act, 1957, the expression "science of the treatment of uterine disease" shall be substituted by the expression "science of the treatment of gynaecological disease".
3. In Section 3 sub-section (3) of the Myanmar Medical Act, 1957, the expression:: "15 Council Members" shall be substituted by the expression "11 Council Members"; in Section 3 sub-section (3) clause (b) the expression "4 Council Members" shall be substituted by the expression "5 Council Members"; in Section 3 sub-section (3) clause (d) the expression "ten Council Members" shall be substituted by the expression "5 Council Members".
4. In Section 5 sub-section (2) of the Myanmar Medical Act, 1957, the expression "shall have the right to be re-appointed on the expiry of the term of service" shall be substituted by the expression "has the right to be elected or appointed for only three consecutive terms".
5. In the Proviso to Section 25 of the Myanmar Medical Act, 1957, the expression "Registration Officer", shall be substituted by the expression "Chairman of the Council".
6. In paragraph I of the Schedule of the Myanmar Medical Act, 1957, the expression "from the University" shall be substituted by the expression "from any Institute of Medicine".

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Tariff Act, 1953
(The State Law and Order Restoration Council Law No.4/89)

The 5th Waning Day of *Pyatho*, 1350 M.E.
(26th January, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Law Amending the Tariff Act, 1953.
2. In the Tariff Act, 1953:-
 - (a) the expression "First and Second Schedules" contained in Section 2 sub-section (1) shall be substituted by the expression "First, Second and Third Schedules";
 - (b) the following shall be inserted as Section 2 sub-section (2):-
 - (2) Tariff shall be levied on commodities exported by the Union of Myanmar in border, trade business at the rates specified in the Third Schedule;
 - (c) the existing Section 2 sub-sections (2), (3) and (4) shall be renumbered as sub-sections (3), (4) and (5) respectively;
 - (d) the expression "Third Schedule" contained in Section 5 sub-section (1) shall be substituted by the expression "Fourth Schedule";
 - (e) the existing Third Schedule shall be prescribed as the Fourth Schedule.

The Third Schedule
(Border Trade Export Tariff)
(See Section 2 sub-section 2)

67

Item No.	Name of Article	Rate of Duty
1..	Agricultural produce, other than rice and paddy. (a) Beans, all sorts. (b) Spices. (c) Coconuts and coconut products. (d) Betel-nuts and betel-nut products. (e) Other fruits, vegetables, cereals, pulses and products thereof, not elsewhere specified.	20 per cent of the value. 10 per cent of the value. 10 per cent of the value. 10 per cent of the value. 10 per cent of the value.
2.	Marine produce. (a) Salt. (b) Fish, fresh. (c) Fish, dried and marine products, preserved. (Private export of prawn, fresh or dried, not allowed at border areas.) (d) Other marine products, not elsewhere specified.	10 per cent of the value. 25 per cent of the value. 10 per cent of the value. 10 per cent of the value.

Item No.	Name of Article	Rate of Duty
3.	Commodities for personal use and food-stuffs. (a) Flour and food-stuffs made of flour. (b) Cigarettes; cigars; cheroots; pipe tobacco; tobacco, unmanufactured and other related products. (c) Other food-stuffs, not elsewhere specified.	10 per cent of the value. 10 per cent of the value. 10 per cent of the value.
4.	Chicken, duck, pig, sheep, goat, alive and products thereof, fresh and preserved. (Private export of cattle, buffalo, elephant, horse and rare animals not allowed at border areas.)	10 per cent of the value.
5.	Animal feed,	10 per cent of the value.
6.	Forest produce, manufactured or unmanufactured. (Private export of teak, elephant tusks and hides of rare animals not allowed at border areas)	15 per cent of the value.
, 7.	Other articles, not elsewhere specified.	10 per cent of the value.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

Reasons in respect of amending the Tariff Act, 1953

The Government of the Union of Myanmar is making all out efforts for jyjng the food, clothing and shelter needs of the people and for economic (dopment of the country. What is heartening is that peopleware enthusiastically ing part in the endeavours and the role of the co-operatives and the private reprcneurs has been enhanced owing to the true *cetana*.

Immediate benefits can be observed from the bonier trade being undertaken experimental basis. Constant improvements will be made on the basis of leriences gained so that more and more success can be achieved. Border trade I be expanded in accordance with the agreements made .with the governments the neighbouring countries for the benefit of the country and the people.

The private entrepreneurs who are engaged in border trade can do their iness freely by paying taxes levied on a reasonable scale by the Government, sy are free from mental and physical trouble and the goods are legal. The le also contributes towards an increase in the State revenues.

Import tax rates have been prescribed in full in the 1953 Tariff Act. Export lariff for the. items added to for legal export in the border trade have not been prescribed yet. Therefore, 1953 Tariff Act has been amended to levy tax under law on a reasonable scale on these items.

The State Law and Order Restoration Council
 The Dental and Oral Medicine Council Law
 (The State Law and Order Restoration Council Law No.5/89)
 The 4th Waxing Day of *Tabaung*, 1350 M.E.
 - < 10th March. 1989)



The Siaic Law and Otder Restoration Council hereby enacts the followi



Law>

Chapter I
 Title and Definition

1. This Law snail be called the Dental and Oral Medicine Council Law
- 2, The following expressions contained in this Law shall have the meaning^
 ■.;ven hercunder:-
 - ' :>) Dental and Oral Medicine means medical .science which includes the treatment of dental, gingival, periodontal and oral diseases by medical means and surgical means, prosthetic dentistry, conservative dentistry, correction of dento-facial anomalies by ortho-dontic means, preventive and community dentistry;
 - <b) Council means the Dental and Oral Medicine Council constituted under this Law;
 - (c) Registration means the entry of names in the Register of Dental and Oral Surgeons maintained under this Law; .
 - (d) Registrar means the Registrar appointed under this Law;
 - (e) Dental and Oral Surgeon means any dental and oral-surgeon who has been registered under this Law. This expression includes persons who have been registered under the Myanmar Dental Surgeons Law, 1970; /
 - (f) Institute of Medicine means any Medical University, Medical College or Medical School which can confer Dental and Oral Medicine degree or diploma.

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Chapter II Constitution of the Council

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- (a) The Government shall constitute a Dental and Oral Medicine Council. Such Council shall consist of eleven council members whose appointment and election shall be made as follows
- (1) One Dental and Oral Surgeon
appointed by the Government Chairman
 - (2) Four Dental and Oral Surgeons
appointed by the Government Council members
 - (3) Five Dental and Oral Surgeons
elected from amongst themselves..... Council members
 - (4) The Registrar appointed under
this Law Secretary
- (b) The Council may assign any Council member the duties of a Treasurer. If no such assignment has been made, the Secretary shall act as a Treasurer.
4. (a) The tenure of the Council for one term shall be four years commencing from the date of its constitution.
- (b) The term of office of the Council members shall be the same as the tenure of the Council.
- (c) A Council member shall have the right to be appointed or elected for three consecutive terms.
- (d) Should a vacancy occur in the membership of the Council, appointment or election of a new Council member shall be made in accordance with the provisions of this Law.
- (e) The term of office of the Council member who has been appointed or elected under sub-section (d) shall be till the expiry of the tenure of the existing Council.

5. A Council member shall cease to be a Council member, should any of the following events occur:-

- (a) submission of resignation;
- (b) failure to attend a Council meeting for three consecutive times without the consent of the Council;

- (c) travelling abroad for more than six months without the consent of the Council;
- (d) cancellation of registration.

Chapter III Duties and Powers of the Council

- (a) The Council shall, with the approval of the Ministry of Health, set up the establishment of the office of the Council with pay scale prescribed by the same Ministry.
- (b) The Council shall appoint a Registrar with the approval of the Ministry of Health and the remaining personnel on its decision.
- (c) The Council shall prescribe the duties of the Registrar.
- (a) The Council may, in accordance with the provisions of this Law, permit or refuse to register a person applying for registration as a Dental and Oral Surgeon.
- (b) The Council may in accordance with the provisions of this Law, cancel the registration of any Dental and Oral Surgeon.
- (c) The Council may permit registration of any Dental and Oral Surgeon whose registration has been refused or cancelled if it is in conformity with the provisions of this Law.
- (d) In cases where persons who have obtained certificates inferior to a degree or an L. D. S Diploma of any Institute of Medicine make a living with any technical skill pertaining to dental and oral medicine, the Council may, with the approval of the Ministry of Health prescribe conditions and may also issue a certificate permitting such livelihood.

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Regarding matters contained in Section 7:-

- (a) the Council may, if necessary, form an enquiry committee comprising three Council members and cause and enquiries to be made;
- (b) the Council shall decide after examining the report and findings of the enquiry committee.

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- i a) The Council shall take measures in connection with the recognition by foreign countries of Dental and Oral Surgeons and degrees of Dental and Oral Medicine of the Union of Myanmar.
- <b) The Council may recognize the Dental and Oral Surgeons, dental and oral medicine degrees and diplomas of foreign countries.

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The Council may, regarding the reciprocal recognition mentioned in Section
1 call for reports and particulars necessary to determine whether or not the
active Institutes of Medicine have facilities to teach the subjects competently
may send one or more Council members in order to take measures in matters
aling to examinations conducted by any such institute.

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[1. Matters relating to Council meetings and finance shall be carried out in
the manner prescribed in the procedures.

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^ Chapter IV Registration

Oral Surgeon
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12. Any person shall be permitted to practise dental and oral medicine whether
with or without fees only after being registered under this Law.

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13. The following persons shall be entitled to apply for permission to be
registered as a Dental and Oral Surgeon:-

- (a) persons who, after obtaining the B.D.S degree from any Institute of
Medicine of the Union of Myanmar, have served for a period of one
year as a dental and oral house surgeon in accordance with the
stipulations of the Ministry of Health;
- (b) persons who, after obtaining a degree in dental and oral medicine or
a diploma not inferior to L.D.S from any foreign Institute of Medicine
recognized by the Council, have served for a period of one year as
a dental and oral house surgeon, in accordance with the stipulations
of the Ministry of Health, if the Council deems it necessary.

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14. If there is sufficient evidence that a person applying for permission to
register under Section 13 infringes any of the following matters, he may be
refused registration permanently or for a specified period:—

- U> conviction by a Court of Law of an offence specified and declared by the Council in this behalf to be an offence pertaining to character, or
- (c) not being able to practise dental and oral medicine due to physical deformity or any other disease;
 - (d) being a narcotic drug user;
 - (e) having committed any act prejudicial to the interest of the Union Myanmar which is specified and declared for this purpose by the Ministry of Health.

15. On the occurrence of any of the following events, in addition to the matters contained in Section 14, registration as a Dental and Oral surgeon shall be terminated permanently or for a specified period:-

- death:
- (a) application for cancellation of registration on his own initiative;
 - (b) cessation of practice of dental and oral medicine.
- (c)) An applicant who conforms to the provisions of this Law shall be permitted to be registered,
 - (d) A person permitted to be registered shall pay such registration fees as are prescribed by the Council.
 - (e) A Dental and Oral Surgeon Registration Certificate shall be issued to a person permitted to be registered.
 - (f) Renewal of Dental and Oral Surgeon Registration Certificate shall be made as prescribed in the procedures.

17. (a) Persons who have obtained certificates inferior to a degree or an L.D.S diploma of any Institute of Medicine are entitled to apply for permission to make a living with any technical skill pertaining to dental and oral medicine.
- (b) An applicant under sub-section (a) who conforms to the prescribed conditions may be issued a certificate permitting him to make a living with any technical skill pertaining to dental and oral medicine.

Chapter V Appeal

The **Ministry of Health shall for the purpose of this Law, constitute an Committee comprising the following persons:-**

- (a) Person assigned by the Minister,
Ministry of Health Chairman
- (b) Head of Department of Dental Health,
Directorate of Health Member
- (c) Chairman of the Council..... Member

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- (a) A person who is not satisfied with any decision of the Council under this Law may appeal to the Appellate Committee within 90 days.
- (b) The decision of the Appellate Committee shall be final.

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Chapter VI Penalties

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20. Whoever, not being a Dental and Oral Surgeon impersonates as such or prefixes before his name the title "Doctor" or "*Sayawun*", or acts like a Dental and Oral Surgeon shall be punished with imprisonment for a term which may extend to five years, and shall also be liable to a fine which may extend to kyats five thousand.

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21. Whoever, although having obtained a degree or a diploma from any Institute of Medicine, practises dental and oral medicine with or without fees without being registered under this Law or without holding a certificate under Section 17 shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to Kyats five thousand or with both.

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Chapter VII Miscellaneous

22. The Council shall be a body corporate with perpetual succession and common seal and shall have the right to sue or be sued in its corporate name.

23. The Appellate Committee and the Enquiry Committee constituted uiy this Law, shall abide by such procedures, as may be relevant, relating Depanmental Enquiries and Appeals issued by the Government from time time.
24. In Older to carry out the provisions of this Law:-
- (a) The Ministry of Health may, with the approval of the GovernniiT prescribe necessaiy procedures;
 - (b) The Ministry of Health or the Council may issue such orders in, directives as may be necessary.
25. The Myanmar Dental Surgeons Law, 1970 is hereby repealed.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Income-tax Law
(The State Law and Order Restoration Council Law No.6/89)
The 1st Waning Day of *Tabaung*, 1350 M.E.
^ (22nd March, 1989)

. . ' f. -

: The State Law and Order Restoration Council hereby enacts the following:-

.> This Law shall be called the Law Amending the Income-tax Law.

| The provisions of this Law shall come into force *i&> effect from the
lent year 1989-90.

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The Preamble of the Income-tax Law, 1974 ^hall be deleted.

Section 3 sub-sections (j) and (k) of the Income-tax Law shall be
_bstituted by the following sub-sections:- -

(j) **Association of persons** includes partnership, joint-venKiro, company,
f. association formed by individuals, cooperative sbeiefy *tkl economic

organizations of the Government; ■ '• ^u

(k) **Foreigner residing in Myanmar** mfeafis the following:-¹ "

(1) in the case of an' individual foreigner who resides in Myanmar
for not less than one hundred and eighty thr^e days-during the
income yeant 1 '

(2) in ;the case of ^company formed under the Myanmar Companies
Act or any other; existinglaw with .share holders who are'foreigners
jror^a «^tnpany includingj«hare holders who are foreigners;

(3^'ni^ the case^of afi iassociation of perseiP^thfi ^ari ^ company
vfttetoli with'foreigners artd where Control'aftd^4fla4agement of its
affairs is situated wholly"in- the tfni0n' of^iMyanmar or an
association of persons including foreigners.

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5. Section 3 sub-section (n), clause (3) of the Income - tax sLavy. sh^p .i>e
substituted by the following clause:- .

- (3) Total income derived within the Union of Myanmar in the case of a non-resident foreigner, and foreigner or foreign economic organization investing under the Union of Myanmar Foreign Investment Law.

6. In Section 3 of the Income - tax Law the following shall be inserted as sub-sections (o), (p), (q) and (r):-

- (o) Company means a company as defined in the Myanmar Companies Act or any other existing law. The expression includes any foreign economic organization carrying on business in the Union of Myanmar determined by the Government to be a company for the purpose of this Law;
- (p) Citizen includes an associate citizen and a naturalized citizen for purposes of this Law;
- (q) Capital Assets means land, building, vehicle and property of capital nature connected with an enterprise;
- (r) Capital Gains means profit realized from the sale, exchange or transfer of capital assets. Transfer shall not include inheritance, gift without consideration and donation.

7. Section 5 sub-sections (b) and (c) of the Income - tax Law shall be substituted by the following sub-sections:-

- (b) The Government may, in connection with any assessee or any class of assessee or any source of income or any kind of income:-
 - (1) grant exemption of income-tax;
 - (2) grant relief of income - tax;
 - (3) grant other rights in connection with income-tax.
- (c) The Government may grant tax exemption to any newly established business enterprise or any kind of business enterprise within Myanmar by the Government sector, Co-operative sector or Private sector for a period extending to 3 consecutive years including the year of commencement of business.

8. In Section 5 of the Income-tax Law the following shall be inserted as sub-section (d):-

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If provisions are made in any other existing law for benefit in relation to **Income** - tax, there shall be a right to enjoy the same in accordance with such provisions.

Jon 8 of the Income-tax Law shall be substituted by, the following

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Income shall be computed under each of the following heads of income:-

- (1) Salaries;
- (2), Professional earnings;
- (3) Business;
- (4) Property;
- (5) Gains from capital assets;
- (6) Undisclosed sources;
- 7) Other sources.

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- (b) In the case of income from salary or profit from capital assets, income tax shall be assessed separately according to each head of income;
- (c) In the case of other heads of income, income from each shall be added and assessment shall be made on the total income.

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income:-**

Section J13 .of the Income-tax Law shall be substituted by the following
ion:- * * « ;

13. Wh^psells, exchanges or transfers any capital asset or more than one capital asset within a year, tax on the profits made on such transactions Shall be paid under the heading profits from capital assets. Gains from capital assets shall be computed and assessed in accordance with the rules prescribed.

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11. The following section shall be inserted as section 14-A of Income-tax Law:-
14-A.Tax on income not applicable to any of the above mentioned heads of inqppj£, shall be paid under the head of other sources. In computing the income under such head, expenditures shall be deducted.

inserted as ¹

Provided that the following shall not be deducted:-

- (a) Capital expenditure;
- (b) Personal expenditure;
- (c) Inappropriate expenditure.

The following section shall be inserted as Section 14-B of the Income-tax Law:

- i 4-B. Income derived from property transferred by the assessee either directly or indirectly and without sufficient cause to his wife or unmarried children or income derived from the business shall be added to the total income of the assessee and assessment made accordingly.

13. In Section 16-sub-section (h) of the Income-tax Law the expression "shall be liable to pay a fine of an amount equivalent to ten per cent of the difference" shall be substituted by the expression "may be liable to pay a fine of an amount not exceeding ten per cent of the difference."

14. In Section 17 sub-section (a) and Section 18 of the Income-tax Law, expression "within ninety days" shall be substituted by the expression "within three months."

15. Section 30 of the Income-tax Law shall be substituted by the following section:-

30. (a) Assessment of the following shall be made as prescribed by the rules or regulations:-
- (1) economic organizations of the Government;
 - (2) foreigner or association of individuals formed abroad, participating in Government or Government sponsored project, business enterprise or carrying out any transaction with the approval of the Government;
 - (3) co-operative society;
 - (4) non-resident citizen;
 - (5) person earning foreign currency.
- (b) Provisional assessment in relation to any person who has furnished a return of income shall be made as prescribed by the regulations.

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16. The following section shall be inserted as Section 33-A of the Income-tax Law:-

- 33-A. The order of the Assessment Committee shall be final if the tax is up to Rs. 500, the decision of the First Appellate Committee shall be final if the tax is up to Rs. 10,000 and the decision of the Second

Appellate Committee . shall be final if the tax exceeds kyats 10, (KX) and if no question of -law arises.

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In Section 46 sub-section (a) of the Income-tax Law, the expression "shall liable to pay a fine of an amount equivalent to ten per cent of the difference " ill be substituted by the expression "may be liable to pay a fine of an amount exceeding ten per cent of the difference."

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Sd/Saw Maung
General
Chairman
The State Law and Order Restoration Council

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The State Law and Order Restoration Council
 The Law Amending the Profit Tax Law
 (The State Law and Order Restoration Council Law No.7/89)
 The 1st Waning Day of **Tabaung**, 1350 M.E.
 (22nd March, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-;

1. This Law shall be Called the Law Amending the Profit Tax Law.
2. The provisions, of this Law shall come into force from the 1989-90 assessment year.
3. The Preamble of the Profit Tax Law, 1976 shall be deleted.
4. In Section 5 sub-section (a) of the Profit Tax Law, the following shall be inserted as clauses (7), (8) and (9):-
 - (7) company;
 - (8) foreigner residing in Myanmar;
 - (9) partnership or joint-venture with clauses (1), (2), (3), (5), (7) or (8).
5. Section 5. sub-section (b), clause (c) of the Profit Tax Law shall be substituted by the following clause:-
 - (c.) Dividends from any partnership, joint-venture, company, society or organization.
6. Section 10 sub-section (d) of the Profit Tax shall be substituted by the following sub-section:-

■ —

 - (d) The Government shall form as may be necessary Central Appellate Committees > each composed of three persons and assign duties for the purpose of admission and disposal appeals.

Sd/J Saw Mauhg
 General
 Chairman
 The State Law and Order Restoration Council

The State Law and Order Restoration Council
The State Budget Law, 1989
 (The State Law and Order Restoration Council Law No.8/89)
The 1st Waning Day of *Tabatmg*, 1350 M.E.
(22nd March, 1989) _

*The State Law and Order Restoration Council hereby enacts the following

PART I
Title and Date of Enforcement

- (a) This Law shall be called the State Budget Law, 1989.
- (b) The provisions applicable to income-tax mentioned in Section 20 to 25 shall be deemed to have come into force on the 1st April 1988.
 - the date on which the assessment of income is to be made for the 1989-90 financial year. Provided that income, under the head salary, accrued commencing 1st April, 1989 shall have effect from 1st April, 1989.
- (c) The remaining sections of this Law shall come into force from the 1st April, 1989 for the 1989-90 financial year. '

PART II

C The State Law and Order Restoration Council,
Multi-party Democracy General Election Commission,
Government, Chief Justice, Attorney-General, Auditor-General,
Ministries and Departments

Chapter I
Receipts and Expenditures

1. The State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments will perform their functions in accordance with the State Budget In performing such functions, all the receipts

shall be credited to the State Budget and all the expenditures payable shall debited to the State Budget.

3. (a) Persons who are given the responsibility for the receipt and expenditure of the State Law and Order Restoration Council, Ministry of Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments, shall supervise and collect those receipts and administer the expenditure shown against them in Schedules (1), (2), (3) and (4).
 - (b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them.
 - (c) Supervision of the collection of the receipts and administration of expenditures shall be in conformity with the provisions of this Law and relevant laws, rules, regulations, bye-laws, notifications, directives and procedures.
4. (a) If the foreign aid and loans received, shown in Chapter III is more than the estimated receipts shown in Schedules (1) and (3) and expenditures of those projects to be incurred by the foreign aid, notwithstanding the sanctioned expenditures, Government may approve after scrutiny. Provided that expenditures to be incurred out of the State Budget, in kyats, is not sufficient with the allotted sum shown in Schedules (2) and (4) then it may be incurred out of the reserve fund. Regarding the exceeded expenditures under sub-section (a) each and every case shall be submitted by the Government to the State Law and Order Restoration Council together with objects and reasons therefor.
5. In respect of any alteration of allotted sum shown in Schedules (1), (2), (3) and (4), it shall be shown in the revised estimate budget for the 1989-90 financial year submitted to the State Law and Order Restoration Council.

- (a) Expenditures incurred by the State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government[^] Chief Justice, Attorney-General, Auditor-General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions:-
 - (1) expenditure which cannot be anticipated;
 - (2) due to matters which could not have been kept unused in the financial year;
 - (3) where transfer of Budget heads cannot be effected or where no expenditure can be effected by transfer of Budget heads under the existing laws, rules, regulations, bye-laws;
- (b) any expenditure from the reserved fund shall be done only with the approval of the Government; <
- (c) the Government shall submit those matters to be incurred out of the reserved fund to the State Law and Order Restoration Council furnishing objects and reasons therefor.

7. The State Law and Order Restoration Council, Multi-party Democracy Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries [^] and Departments shall not be allowed to submit supplementary budget, regarding receipt of amounts more or less than the allotted sum under this Law* or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserved fund or expenditure sanctioned by the Government under Section 4. Provided that of expenditures* in conformity with conditions provided under Section 6 are not sufficient with reserve fund under this Law, then those cases shall be submitted to the State Law and Order Restoration Council with objects and reasons, herefor: . .

- **Chapter III**

8.. For the purpose of projects or for expenditures shown in the State Budget, Government may take loans by issuing debentures or security bonds guaranteed

by Government or by other means, within the country or from abroad; S loans may be taken with reasonable rates or interest. Repayment, redemption or otherwise may be made under conditions. *

9- Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous year, new security bonds may be issued for old ones at the time when the loan becomes due.

10. With the approval of Government the State Economic Organization Development Committees and Municipalities may take loans for their projects from abroad.

11. (a) The Government may delegate its power to the Minister of the Planning and Finance Ministry for purposes contained in this Chapter III full or partly.

(b) The Minister of the Planning and Finance Ministry may furnish guarantees regarding taking of loans under this Chapter III.

12. During the financial year, commencing 1st April 1989 to 31st March 1990 the actual amount of loan received on the execution of loan agreements in accordance with this Chapter III, shall not exceed kyats eight thousand million.

PART m

State Economic Organizations

' ~ V' the State Economic Organizations shall carry out their functions in accordance with the State Budget. While carrying out their functions the receipts shall be credited into the State Budget and those monies to be credited to the State Budget.

14. (a) Persons who have been given the responsibility for the receipt and expenditure of the State Economic Organizations, shall supervise and collect those receipts and administer the expenditure shown against them in Schedules (5) and (6).

(b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them respectively.

- (c) Supervision of the collection of the receipts and administration of the expenditure shall be in conformity with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
- (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for functions of the State Economic Organizations. Such alterations, shall be shown in the revised estimate budget for the 1989-90 financial year to be submitted to the State Law and Order Restoration Council.
- (b) The Government may stipulate the money to be contributed by the State Economic Organizations towards the State fund.

PART IV

Development Committees and Municipalities

- 16. The Development Committees and the Municipalities shall carry on their functions by their own funds.
- 17. (a) Persons who have been given responsibility for the receipts and expenditures of the Development Committees and the Municipalities, shall collect the receipts and administer the expenditures, shown against them in Schedules (7) and (8).
- (b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them respectively.
- (c) Supervision of the collection of the receipts and administration of the expenditures shall be in conformity with this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
- 18. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of the Development Committees and the Municipalities. Such alterations shall be shown in the revised estimate budget for the 1989-90 financial year submitted to the State Law and Order Restoration Council with objects and reasons therefor.

- (b) The Government may permit the Development Committees and Municipalities to carry out their functions from grants and loans:

19. The Development Committees and the Municipalities may collect only such rates and taxes permitted by existing laws, rules, regulations, bye-laws, notifications, orders, directives relevant to them.

PART V Income-tax

20. Income-tax rates and provisions prescribed in this part shall come into effect from 1989-90 assessment year.

21. Income-tax shall be assessed at rates prescribed in Schedule (9) of this Law.

22. The basic relief allowed under Section 6 of the Income-tax Law, shall be equivalent to twenty per cent of each class of income. Provided that relief for a year shall not exceed kyats six thousand.

23. (a) Relief allowed for the wife of an assessee, other than an association of persons under Section 6 of the Income-tax Law, shall be kyats two thousand five hundred:
- (b) Under Section 6 of the Income-tax Law relief allowed for the children of an assessee, other than an association of persons, shall be as follows:-
- (1) for each child, not over five years of age, shall be kyats five hundred;
 - (2) for each child, above five years of age, who has not completed ten years, shall be kyats six hundred;
 - (3) for each child, above ten years of age, who has not yet completed fifteen years, shall be kyats eight hundred;
 - (4) for each child who is above fifteen years of age, shall be kyats one thousand.

in addition to other reliefs allowed under Section 6 sub-section (b) of the Income-tax Law the amount relieved shall be the amount actually paid during the relevant assessment year.

The expressions contained in this part and in Schedule (9) of this Law have the same meaning as in the Income-tax Law.

Income-tax Rates
Private Sector

(a) Income under the head Salary—

Kyats		Kyats	
1	to	5000	3 per cent
5001	to	10000	7 per cent
10001	to	20000	10 per cent
20001	to	35000	15 per cent
35001	to	50000	20 per cent
50001	to	75000	25 per cent
75001	and above		30 per cent

- (b) Professions, business property, undisclosed income and income from other sources—

Kyats		Kyats -	r
1	to	5000 •	3 per cent
5001	JO	10000	10 per cent
10001	to ^r	15000	15 _s per cent
15001	to	20000	20 per cent
20001	to	30000	25 per cent
30001	to	40000	30 per cent
40001	to	50000	35 per cent
50001	to	70000	40 per cent
70001	to	100000	45 per cent
100001	to	150000	48 per cent
150001	and above		50 per cent

2. In the case of a non-resident citizen shall be 10 per cent on the total income accrued abroad, before any relief allowed under Section 6 of the Income-tax Law is deducted.

3. In the case of a foreigner engaged in a State enterprise or State sponsored project, enterprise or in any transaction with the approval of the Ministry concerned shall be 20 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

4. In the case of an association of persons formed in a foreign country, which is engaged in a State enterprise or a State sponsored project enterprise, or in any transaction with the approval of the Ministry concerned the tax shall be 30 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

5. In the case of a company established in Myanmar under the Myanmar Companies Act or under any existing law shall be 30 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

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the case of a non-resident foreigner, shall be 35 per cent of the total before any relief allowed under Section 6 of the Income-tax Law is Provided that if the income-tax calculated at the relevant rate of the ^mentioned in the above sub-clause (b) of clause exceeds the sum calculated per cent, then the greater sum shall be paid.

Co-operative Sector

For the income of the Co-operative Society, group of that Society and sctive Agricultural Organizations formed under the Union of Myanmar ratives Law, 1970—

Kyats		Kyats	
1	to	5000	3 per cent
5001	to	10000	7 per cent
10001	to	20000	10 per cent
20001	to	35000	15 per cent
35001	to	50000	20 per cent
50001	to	75000	25 per cent
75001	and above		30 per cent

on the total
cti◇n 6 of the

State-owned sector

State sponsored
?f the Ministry
f relief allowed

The tax on the total income of a State Economic Organization shall be per cent, before any relief allowed under Section 6 of the Income-tax Law deducted.

country, which
enterprise, or in
he tax shall be
er Section 6 of

Rates applicable to the three sectors

9. The tax on the Capital gains shall be 10 per cent, before any relief allowed under Section 6 of the Income-tax Law is deducted. Provided that if Capital gains have accrued to a non-resident foreigner the tax shall be 40 per cent on such Capital gains before any relief allowed under Section 6 of the Income-tax Law is deducted.

r Myanmar
he total income,
®w is deducted.

10. If the enterprise is formed under the Union of Myanmar Foreign Investment Law the rate shall be 30 per cent on its total income before any relief allowed under Section 6 of the Income-tax Law is deducted.

Determination of assessable income

11. No income-tax shall be paid on a total income which is not more than kyats 15,000 (kyats fifteen thousand only) shown in sub-clause (a) of clause 1 under the Private Sector of this Schedule. •

12. No income-tax shall be paid on the total income shown in sub-clause (a) of clause 1 under the Private Sector and the Co-operative Sector of this Schedule which is not more than kyats 10,000 (kyats ten thousand only).

13. Capital assets of one or more if sold, exchanged or transferred and the total value of such transactions within a year does not exceed kyats 50,000 (kyats fifty thousand only) income-tax shall not be paid.

14. In cases where, although the income does not exceed the amount shown in the above clauses 11, 12 and 13, but if the excess is not considerable, the Minister of the Planning and Finance Ministry may, by notification, prescribe special mode of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without burdening the assessee.

15. Notwithstanding anything contained in sub-section (b) of Section 4 of the Income-tax Law, no additional income-tax shall be paid other than the taxes shown above. —

Sd/J **Saw Maung**
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council!
Government, Chief Justice,

Serial Number	Subject	Responsible Person	1		
			Taxes	Receipts from state Economics Organizations	Other Current Receipts
I	2	3	4	5	6 J
1	The-State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman.	Kyats	Kyats	Kyats 1,187,500 ■
2	Multi-party Democracy General Election Commission	Chairman of the Multi -party Democracy General Election Commission or a person delegated by the Chairman.		!	1 loot I
3	Government^ -	Prime Minister or a person delegated by the Prime Minister			2,000
4	Chief -Justice	Chief -Justice or a person delegated by, the Chief - Justice			35,300,000
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General		1	8,600
6	Auditor - General	Auditor- General or a person delegated by the Auditor - General			380,000
Total...		,			36,578,200 '

Multi-Party Democracy General Election Commission,
 ilornev - General and Auditor - General

95

Schedule (1)

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	Interest Receipts	Capital Receipts	Receipts from For- eign Grants and Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
Kyats 1,187,50							
100		1,500					
380,000							
		1,500					

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The State Law and Order Restoration
Government, Chief J

Serial.	Subject	Responsible		
Number		Person	Current Expenditure	Paym Inte
	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 62,225,000	
	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	30,496,000	
	Government	Prime Minister or a person delegated by the Prime Minister	66.545.000	
	Chief - Justice	Chief Justice or a person delegated by the Chief Justice	53.485.000	
	Attorney - General	Attorney - General or a person delegated by the Attorney - General	27.643.000	
	Auditor - General	Auditor General ora person delegated by the Auditor - General	61.478.000	
	Total...		301,872,000	

restoration
, Chief Justice

**Multi-Party Democracy General Election Commission,
Attorney - General and Auditor - General**

97

Schedule (21)

Expenditure

Particulars	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
	7			10	11
Total	Kyats 6,982,640	Kyats	Kyats	Kyats	Kyats
	700				
	19,400				
	1,579,900				
	2,940,010				
	663,490				
	12,186,140				

9*

				Ministries
I				
! Serial.	Subject	Responsible		
Numbei		Person	Taxes	Receipts from the State Economic Organizations
			Kyats	Kyats
	Taxes levied on inland Prime Minister productions and public or a person Delegated by the Prime Minister			
1	Excise duty		7,900,000	
2	Licence fees on import goods		30,000,000	
3	State Lottery		150,000,000	
4	Taxes on Transport		10,988,200	
5	Taxes on commodities and services.		■2,009,600,000	
	Sales proceeds of stamps	ditto	20,096,000	
	Taxes levied on income and ownership			
1	Income-tax		77.575.000	
2	Profit Tax	ditto	527,723,000	
3	Customs duties			
	Customs duties	ditto	1,000,000,000	
4	Taxes levied on utility of State - owned properties			
	Taxes on land (land Revenue)		40.782.000	
	Water tax and embankment tax		14,608,700	
3	Tax on extraction of forest products		134,373,100	
4	Tax on extraction of minerals		6,000,900	
5	Tax on fisheries		33.600.000	
6	Tax levied on rubber	ditto	135,000	
	Receipts from the State Economic Organizations			2,968,883,000 i

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Ministries and		apartments		<u>Schedule (3)</u>			
		Receipts		Debts		Receipts from	
Receipts from State Eco- mic Organi- sations		Capital Receipts	Receipts from Forei- gn Grants and Aids	Recovery of Loans	Drawal of Loans	Investment in Organizations	Savings
				10	<u>11</u>	<u>12</u>	<u>13</u>
Kyats	Kya	1 Kyats	Kyats	Kyats	Kyats	Kyats	Kyats

Ministries

Serial. dumber	Subject	Responsible Person	Receipts		
			Taxes	from the State Eco- nomic Or- ganizations	Other Receipts
1	2	3	4	5	6
6	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats H 841H
7	Defence	ditto			US,687H
8	Home and Religious Affairs	ditto			22,902jH
9	Social Welfare	ditto			1,117,1
10	Information	ditto			2,214,1
11	Culture	ditto			860,1
12	Education	ditto			118,664,®
13	Health	ditto			38,943,1
14	Labour	ditto			21,(1
15	Agriculture and Forest	ditto			171,156,(1
16	livestock Breeding and fisheries	ditto			13,052,(11
17	Lines	ditto			3,760,(1
18	Industry No (1)	ditto			1,997,0lf
19	Industry No (2)	ditto			1
20	Energy	ditto			
21	Construction	ditto			31.875.flJ

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Schedule (3)

	Capital Receipts	Receipts from For- eign Grants and Aids	Debts Recovery of Loans	Drawal of Loans	Receipts from Investment in Organizations	Savings
	8		10	11	12	13
ts	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	293,000					
	348,600	4,573,00(				
		44.00C				
		2,940,00(				
		20,000,00(				
		3,830,00(				
		30,420,00(		40.494.000		
	100	205,00C				
	500,000	58,468,00C		31.680.000		
		2,00C				
	40.000					
	50.000	23,884,00(				
		862,00C				
.800		58,00(	1,120,000	203,000		

Serial Number	Subject	Responsible Person	Ministries and Departments				Receipts (R)
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts	Interest Receipts	
1		3	Kyats	Kyats	Kyats	Kyats	
	Transport and Communication	ditto			28,432,0		
23	Trade	ditto			101,1		
24	Co- operatives	ditto			5,629,i		
25	Planning and Finance	ditto			27,612,i	55,265,00C	
26	Pensions and Gratuities	ditto			30Uml		

Total... 4,063381,000 2,968,883,00C 488,170.001265.772.80Q,,:.

Departments		Schedule (3)					
Receipts							
Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Debts Recovery of Loans	Drawal of Loans	Receipts from Investment Organizations	Savings in	
7	8		10	11	12	13	
Kyats	Kvats	Kyats	Kvats	Kyats	Kyats	Kyats	
2,000,000	-	4,501,000		3,792,000			
1,000,000	-						
9,000,000	-	12,374,000					
2,000,000	35,265,000	7,363,000	354,596,000	190,400, (XX)	4,231,000		
1,000,000							

0.0|265,772,80C 1,265,700 169,524,000 355,716,000 266,569,000 4,231,000

Ministries and Departmen

Serial	Subject	Responsible		Current	Payment of	Contribute
Number		Person			Interest	
		\				
	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister		Kyats 62,630,(XX	Kyats	Kyats 652,000
2	Defence	ditto		1.869.247.000		
3	Home and Religious Affairs	ditto	'	618.412.000		11,190,700
4	Social Welfare	ditto		17.737.000		3.743.000
5	Information	ditto		87.615.000		
6	Culture	ditto		7.025.000		13,000
7	Education	ditto		1.051.555.000	5,100	200,000
8	Health	ditto		415.275.000		4.967.000
9	Labour	ditto		12,725,00(		8,610,000;
10	Agriculture and Forest	ditto		621.574.000		347,500:
11	Livestock Breeding and Fisheries	ditto		39.838.000		
12	Mines	ditto		33.945.000	4,000	
13	Industry No.(1)	ditto		16.401.000		
14	Industry No.(2)	ditto		1,195,00(		
15	Energy	ditto		2.378.000		
16	Construction	ditto		307,531,00(		
17	Transport and Communications	ditto		76,772,(XX)	11,(XX)	1,227,900
18	Trade	ditto		6,558,(XX)		250,(XX) 1
19	to-operatives	ditto		117,361,(XX)		

Schedule (4)

Expenditures

Expenditure	Debts		Investment in Organizations	Savings	[Reserved Fund]
	Disbursement of Loans	Payment of Loans			
	Kyats	Kyats	10 Kyats	11 Kyats	12 Kyats
7,840					
085,000					
,144,490					
1,690,000					
,461,400					
,710,200					
1,784,190					
334,200					
2,000,700					
7318,080					
6,573,480					
5,993,300					
106,021,370					
1,083,400					
272,599,970	1,724,000				
119,343,270		2,725,000			
114,720					
2,658,760					

Ministries and

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Serial. Number	Subject	Responsible Person	Current	Payment of	Contrft
				Interest	
1			Kyats	Kyats	Kyats
20	Planning and Finance	ditto	119.244.000	369,585,000	33,029,(
21	Pensions and Gratuities	ditto	320.025.000		
22	Gratuities and Commuted Pensions	ditto	82,000,000		
23	Reserved fund	Responsible person or a person delegated by him to administer the allotment shown in Schedules (1), (2) and (3)			
Total..			5,887,043,000	370,305,100	64,230,100

Schedule (4)

xpenditures

	Debts		Investment in Organizations	Savings	Reserved Fund
	Disbursement of Loans	Payment of Loans			
	8 Kyats	Kyats	10 Kyats	11 Kyats	12 Kyats
		284,148,000	22,188,000	150,000	
					100,000,000
1,717,186,740	1,724,000	286,873,000	22,188,000	150,000	100,000,000

The State Economic

Serial. Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other ordinary receipts j
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister ora person delegated by the Prime Minister	Kyats	Kyats	Kyats 24,398,079,200
	Total..				24,398,079,200

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Schedule (5)

ilipits					
1 • IS ■ i Is." * m- ? r	Capital income	Receipts from Foreign Aid	Debts		Receipts from Investment in Organizations
			Recovery from money lent out	Receipts from Loans	
	8	9	10	11	12
	Kyats 10,000,000	Kyats 295,229,000	Kyats 33,104,900	Kyats 720,794,000	Kyats
	10,000,000	295,229,000	33,104,900	720,794,000	

The State Economic

Organizations

Serial. Number	Subject	Responsible Person	The State Economic		Organizations	
			Ordinary Expenditure	Interest paid	Grant Aid	Capital Expenditure
1	2	3	4	5	6	7
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Min- ister	Kyats 25,405,801,500	Kyats	Kyats	Kyats 2,961,394,4
		Total ...	25,405,801,500			2,961,394

rganizations

111

Schedule (6i

Expenditures

Capita]	Debts	Investments		
Expenditure	Money lent out	Money repaid on Loans	in Organiza-tions	Savings
			10	11
Kyats	Kyats	Kyats	Kyats	Kyats
2,961,394,450	30,703,500	1,366,364,900		

2,961,394,450 30,703,500 1366,364,900

Development'

Serial. Number	Subject	Responsible Person	Taxes	Receipt from State Economic Organiza- <u>tions</u>	Other ordinary receipts
1					
	Development Committees and Munici- palities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by. the Prime Min- ister	Kyats 132,717,840	Kyats	Kyats 219,047,'
	Cantonment Development Committees under the Ministry of Defence	ditto	•256,190		3,783,2
	Total...		132,974,030		222,830,24jr

Other ordinary receipts	Capital receipts	Receipts from Foreign Aid	Recovery from money lent out	Debts Receipts from Loans	Receipt investment organizations	from in Savings
6	8		10	11	12	13
Kyats 9,047,020	Kyats	Kyats	Kyats	Kyats 27,377,600	Kyats	Kyats
3,783,220						

[2,830,24

27,377,600

Developn

Serial.	Subject	Responsible	Ordinary	
I Number!		Person	Expenditure	
1				Cyats
			Kyats	
	Development Com- mittees and Munici- palities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	295,497,700	
	Cantonment Develop- ment Committees under the Ministry of Defence	ditto	2,691,700	
		Total . . .	298,189,400	

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ees and Municipalities

Expenditure					Savings
It Aid	Capital Expenditure	Debts		Investments in organiza- tions	
		Money lent out	Money repaid on Loans		
6	7	8	9	10	11
Kyats	Kyats 200,292,760	Kyats	Kyats 57,837,000	Kyats	Kyats
	416,200				
	200,708,960		57,837,000		

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enterprises as S
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 - (b) cultiva
of vill
their j
 - (c) explor
produc
 - '(d) explor
of the
 - (e) breedii
been i
 - (f) Postal
 - (g) Air Ti
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The State Law and Order Restoration Council
The State-owned Economic Enterprises Law
(The State Law and Order Restoration Council Law No.9/89)
The 10th Waning Day of *Tabaung*, 1350 M.E.
(3Lsl March, 1989)

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I

The State Law and Order Restoration Council hereby enacts the following
Law:-

Chapter I
Title and Definition

1. This Law shall be called the State-owned Economic Enterprises Law
2. The expression Government contained in this Law includes departments, corporations and other organizations under the Government.

Chapter II
Economic Enterprises to be carried out
solely by the Government

3. The Government has the sole right to carry out the following economic enterprises as State-owned economic enterprises:-
 - (a) extraction of teak and sale of the same in the country and abroad;
 - (b) cultivation and conservation of forest plantation with the exception of village-owned fire-wood plantations cultivated by the villagers for their personal use;
 - (c) exploration, extraction and sale of petroleum and natural gas and production of products of the same;
 - (d) exploration and extraction of pearl, jade and precious stones and export of the same;
 - (e) breeding and production of fish and prawn in fisheries which have been reserved for research by the Government;
 - (f) Postal and Telecommunications Service;
 - (g) Air Transport Service and Railway Transport Service;
 - (h) Banking Service and Insurance Service;
 - (i) Broadcasting Service and Television Service;

118.

- (j) exploration and extraction of metals and export of the same;
- (k) Electricity Generating Services other than those-permitted by law, private and co-operative electricity generating services;
- (1) manufacture of products relating to security and defence which Government has, from time to time, prescribed by notification.

4. The Government may, by notification, permit in the interest of the Union of Myanmar any economic enterprise which is prescribed under Section 3 to be operated solely by the Government to be carried out by joint-venture between the Government and any other person or any other economic organization or under conditions by any person or any economic organization subject to condition

5. The Government may, by notification, prohibit or prescribe conditions regarding the purchase, procurement, improvement, storage, possession, transfer and sale and transfer of products derived from or produced by or used by economic enterprises which are prescribed under Section 3 to be carried out solely by the Government.

Chapter III

Right of carrying out other Economic Enterprises

6. Any person shall have the right to carry out any economic enterprise other than those prescribed under Section 3 to be carried out solely by the Government, if

7. Without prejudice to the provision of Section 6, the Government may, in addition to those economic enterprises which are prescribed under Section 3 to be carried out solely by the Government, also carry out any other economic enterprise if it is considered necessary in the interest of the Union of Myanmar. |

Chapter IV

Right to form Organizations

8. (a) In order to carry out the economic enterprises mentioned in Section 3 and Section 7, the Government may, by notification:-
- (i) constitute organizations which are to undertake responsibility, and prescribe their duties and powers;
 - (ii) re-constitute, if necessary, such organizations which are in

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12. The Law
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existence at the time of the commencement of this Law, amend
and prescribe their duties and powers;

(iii) constitute one or more bodies to supervise the organizations

* mentioned in sub-sections (1) and (2), if necessary, and prescribe
their duties and powers.

The respective organizations constituted under Sub-section (a) shall be
a body corporate having perpetual succession and a common seal, and
shall have the right to sue and be sued in its corporate name.

Chapter V Offences and Penalties

Whoever is convicted of an offence of carrying out, without the permission
Government, any economic enterprise prescribed under Section 3 to be
out solely by the Government shall be punished with imprisonment for
which may extend to a period of 5 years and may also be liable to
Furthermore, property both moveable and immoveable relating to the
enterprise may be confiscated.

Whoever is convicted of an offence of violating an order or any condition
under section 4 or section 5 shall be punished with imprisonment for
which may extend to a period of 3 years and may also be liable to

Chapter VI Miscellaneous

¹ For the purpose of carrying out the provisions of this Law, the Government
¹ may prescribe such procedures as may be necessary, and the respective Ministries
may issue such orders and directives as may be necessary.

12. The Law conferring powers for Establishing the Socialist Economic
System, 1965 is hereby repealed
in;

Sd/J Saw Mating
General
Chairman

ini -f?-'■'> ;

The State Law and Order Restoration Council

The State Law and Order Restoration Council JH
The Law Amending the Myanmar Merchant Shipping Act fl
(The State Law and Order Restoration Council Law NoJ0/89(1
The 11th Waning Day of *Tabaung*, 1350 M.E. 11
(1st April, 1989) I

The State Law and Order Restoration Council hereby enacts the follofl
Law:- ■

1. This Law shall be called the Law Amending the Myanmar MerJl
Shipping Act. H
2. In the Myanmar Merchant Shipping Act:- I
 - (a) section 25 sub-section (1) and (2) shall be substituted by the follcnflj
sub-sections:- I
 - (1) A person shall not ehgagc or supply a seaman to be entereflj
board any ship unless that person holds a licence under this IT
for this purpose. ' — B
 - (2) A person shall not employ any person, for the purpose of engas
or supplying a seaman to' be entered on board 'any ship, un
that person holds a licence under this Act for this purpose!
 - (b) the expression "one hundred kyats" contained in sub-section (4)l
section 25 shall be substituted by the expression "ten thousand kyaft
 - (c) section 26 sub-section (2) shall be substituted by the follow
sub-section:- < I
 - (2) If a person acts in contravention of this section, he shall, for eft
such offence, be punishable with imprisonment for a term wift
may extend to three years and with fine which may extend
fifty thousand kyats, and also his licence forfeited. 1

ScL/Saw Maung

General •

Chairman

The State Law and Order Restoration Coui

The State Law and Order Restoration Council
The Law relating to the Fishing Rights of Foreign Fishing Vessels
(11M State Law and Order Restoration Council Law No.11/89)
Hie 12th Waning Day of *Tabaung*, 1350 MJE.
(2nd April, 1989)

The State Law and Order Restoration Council hereby enacts the following
law:-

Chapter I
Tide and Definition

1. This Law shall be called the Law relating to the Fishing Rights of Foreign
. Fishing Vessels.
2. "The following expressions contained in this Law shall have the meanings
given hereunder:-
 - (a) **Minister** means the Minister of the Ministry of livestock Breeding
and Fisheries;
 - (b) **Ministry** means the Minister of Livestock Breeding and Fisheries;
 - (c) **Department** means the Department of Fisheries;
 - (d) **Director General** means the Director General of the Department of
Fisheries;
 - (e) **Inspector** means State/ Division, or Zone or Township Officers-in-
charge of the Department or any officer of the Department assigned
the duties of an Inspector by the Director General, or any individual
assigned the duties of an Inspector by the Ministry from time to time;
 - (f) **Baselines** Shall be as defined in the Territorial Sea and Maritime
Zones Law;
 - (g) **Territorial Sea of Myanmar** means the maritime boundary which
extends seawards to a distance of twelve nautical miles from the
baselines. This expression includes the sea bed and sub-soil under the
said territorial sea and to the air space over it; ,
 - (h) **Exclusive Economic Zone** means the maritime boundary beyond and
adjacent to the territorial sea and which extends seawards to a distance
of two hundred nautical miles from the baselines;

122.

- (i) Fishing Grounds of Myanmar means the exclusive economic zone, territorial sea, offshore, inshore and all brackish waters and freshwater waters situated in the land territory of Myanmar;
- (j) Fishing Vessel means vessels engaged in fishing and craft in support of the same;
- (k) Foreign Fishing Vessel means a vessel belonging to a foreigner and which is registered in any foreign country;
- (l) Master means a person who controls and takes charge of a foreign fishing vessel either permanently or temporarily. This expression does not include a pilot;
- (m) Individual means a company, an association, an organization, a group of persons or a person;
- (n) Entrepreneur means a person who has obtained fishing rights under this Law. This expression also includes the agent of the entrepreneur;
- (o) Fish means all aquatic organisms living the whole of or a part of their life cycles in the water, their spawns, larvae, fry and seeds. This expression also includes aquatic plants, their seedlings and seeds;
- (p) Fishing Industry means carrying out operations relating to fishes for systematic management, production on a commercial scale, conservation of seeds and for development. This expression also includes operations such as fishing, breeding, exploration, research, seeding, propagation, processing, transport, storage and sale;
- (q) Fishing means catching of fish, collection, inducement, pursuit, stupefaction and killing of fish. This expression also includes works in support of and preparatory to fishing operations;
- (r) Fishing Implement means things and equipment used in fishing;
- (s) Processing means the processing and preparation of fish by any method. This expression also includes the production of foodstuff from fish;
- (t) Licence means a licence issued by the Department, granting fishing rights to foreign fishing vessels;
- (u) Licence Fee means the fees payable for the fishing vessel and for fishing implement; and in the event tenders are floated for allotted fishing areas the fees and duties for fishing rights inclusive of tender fees;

(v) Fresh to the species

The Department of the security deposit,

The Department of fees:

- (a) licence
- (b) fresh
- (c) security
- (d) registration
- (e) fees

5. In the event its term at the refundable amount as determined is refunded to the

6. If any operations in Myanmar, he shall that in exceptional grounds.

7. An entire section 6 shall

- (v) Fresh Fish Duty means the duty payable as determined according to the quantity and species permitted to catch or the quantity and species of the catch already made.

Chapter D Payment of Duties and Fees

fe The Department shall, in connection with the fishing industry prescribe the term of the licence, term of the registration, licence fee, fresh fish duty, security deposit, registration fees and fees for delay.

4. The Department shall prescribe the mode of payment of the following duties and fees:-
- (a) licence fees;
 - (b) fresh fish duty;
 - (c) security deposit;
 - (d) registration fees;
 - (e) fees for delay.

5. In the event of revocation or cessation of a licence before the expiry of its term at the option of the Department, the Department shall return the refundable amount out of the licence and fresh fish duty paid by the entrepreneur as determined by the Department. In addition, security deposit which is to be refunded to the entrepreneur shall also be disbursed.

Chapter III Duties and Rights of an Entrepreneur

6. If any individual residing abroad or his agent desires to engage in fishing operations in the exclusive economic zone beyond the Territorial Sea of Myanmar, he shall apply to the Department in the prescribed form. Provided that in exceptional circumstances, he may apply for fishing rights in other fishing grounds.

7. An entrepreneur who has been granted fishing rights on application under section 6 shall obtain a licence and register at the Department

The duties of an entrepreneur are as follows:-

- (a) to pay, in the prescribed foreign currency the licence fee, fresh duty, security deposit, registration fees for delay, lay, other mon due and payable;
- (b) to comply with the rules prescribed by the Department;
- (c) to obtain the permission of the Director General if he desires to conduct research relating to fishing industry in the fishing grounds of Myanmar;
- (d) to provide necessary services free of charge to persons who have assigned the duty of conducting research on a foreign fishing vessel by the Department and to observers and trainees;
- (e) to submit to the Department a list of the names of the fishermen crew who are citizens if they have been appointed on a foreign fishing vessel;
- (f) to abide by the existing laws of Myanmar.

9. The rights of an entrepreneur are as follows:-

- (a) the right to appoint agent who is capable of taking charge of the industry;
- (b) in exceptional circumstances, the right to apply for special permission of the Director General if desirous of fishing in other fishing grounds;
- (c) the right to apply for permission of the Director General if desirous of purchasing within the country articles and equipment relating to the fishing industry;
- (d) the right to apply for permission of the Director General for loading, unloading, processing and transferring the fish within the country;
- (e) the right to repair a foreign vessel at any internal port;
- (f) the right to appeal to the Minister against the decision or order of the Director General.

Chapter IV

Duties and Powers of the Director General

10. The Director General may, after scrutiny of the application submitted under section 6, issue a licence if it is in conformity with the following particulars:-

- (a) entries in
- (b) the application licence:
- (p) the licence and other Stipulations

The Director

- (a) may do.
- (b) shall do

Should aim the licence, to amend the

13 Should a Director General

14. Should it may. with the any licence.

- 15. Where a Geneva Convention may, (a) pure fish (b) Japan

16. Notwithstanding the Director General of the project

jijjr 'entries in the prescribed form shall have been completed;
 ' (b) the applicant shall have accepted the conditions stipulated in the
 licence;
 Ife) the licence fee, fresh fish duty, security deposit, registration fee payable,
 and other moneys due shall have been paid in the foreign currency
 '* stipulated. \ .

The Director General:-

- (a) jnay determine the volume of business which each entrepreneur is
entitled to operate;
- (b) shall stipulate the conditions at the time of the issue of the licence.

Should amendment be required in connection with the conditions stipulated
 §p **licence**, the Director General may, in consultation with the entrepreneur
 die same.

Should a breach of any condition stipulated in the licence occur, die
 tector General may suspend, revoke, terminate or cancel the licence.

Should it be necessary in the interest of the State, the Director General
 fey, with the approval of the Minister suspend, revoke, terminate or cancel
 licence.

Where an entrepreneur applies for the following matters, the Director
 eta!-may, after scrutiny, grant permission:-

- . (a) purchasing withfn the country articles and equipment relating to the
f\ fishing industry;
- (ifj, Jqading, unloading, processing and transferring the fish within the
' Country;
- 1® exceptional circumstances, granting fishihg rights in other fishing
' grounds.

:dund^: • 16. v. Notwithstanding anything contained in the existing la^s..

Director General may, in any case where action is taken for c^ttaveniug any;

>. of the.pro visions of this Law act as follows:-

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- (a) confiscation, disposal and administering as may be deemed ne of the foreign fishing vessel, fishing implements, fishes and articles and moneys;
- (b) returning to the entrepreneur or the owner, on furnishing suff_{i,j} security, the foreign fishing vessel and fishing implements permuting liie resumption ol the fishing industries;
- (c) allowing the entrepreneur or the owner to redeem the foreign fis vessel and fishing implements on payment of proper penalty:
- (d) causing the proceeds, of the sale and penalties to be deposited in j bank.

17. Where an entrepreneur applies for a copy of the licence where the liceq is destroyed or lost the Director General may, after scrutiny cause the prescrit* fee to be paid and issue a copy of the licence.

18. If the fishing industry is not commenced even after the completion months from the date of issue c.' the licence, the Director General, may the following measures:-

- (a) revocation of the licence;
- (b) when an entrepreneur applies for the re-issue of a licence which been revoked re-issue the licence if it is appropriate so to do, (f) scrutiny.

19. Where an entrepreneur transfers to any other person the licence which hi been issued to him, ... Director General may take the following measures

- , " forfciiuie oi the security deposit;
- «V : revocation of the licence;
- (c) entering the entrepreneur's name in the black list. d)

20. Where an entrepreneur or an individual applies to conduct research i fishing grounds other than the exclusive economic zone, the Director Genen may, with the approval of the Minister grant permission to do so. (j)

21. The decision or order of the Director General shall be sent to il entrepreneur or to the owner.



Chapter V Duties and Rights of the Inspector

conformity with the conditions laid down in the procedure, the Inspector *try*. out the followings:-

- \ inspecting fishing vessel and fishing implements, fishes and fishing industries within the fishing area assigned to him or anywhere within the fishing ground of Myanmar, specifically assigned by the Minister or the Director General;
- (b> stopping, boarding, accompanying, inspecting and searching any fishing vessel in fishing grounds of Myanmar without a warrant;
- (c) demanding examining and copying the licence, registration certificate and vessel's log-book and other papers which are kept on the foreign fishing vessel;
- (d) interrogating, directing the Master, crew and fishermen as required;
- (e) seizing any taking action, in accordance with the procedure of any fishing vessel and materials found therein for contravening any provisions of this Law;
- (f) arresting and prosecuting any person who contravenes any provisions of this Law;
- (g) seizing any explosive, poison, chemicals and other things which are not permitted to be used in fishing;
- (h) bringing back into the fishing grounds of Myanmar after pursuing and seizing in accordance with the International Law, the foreign fishing vessel which contravenes any provisions of this Law;
- (i) depositing in the Bank the proceeds of the sale conducted in accordance with prescribed procedure of fishes and other material things which are subject to speedy deca;
- (j) other duties in connection with fishing, specially assigned by the Minister of the Director General.

.Chapter VI Duties of Master

Master of the foreign fishing vessel:-

- (a) shall abide by the terms and conditions attached to the licence;

- (b) shall hang the licence and registration certificate prominently at stern of the vessel; **of the Dep**1' his bu**
- (c) shall maintain vessel's log-book and fishing data as prescribed by Department;
- (d) shall report to the Department within the given time, all the particulars relating to the vessel, the route by which the vessel will be entered, arrival day and time, goods and commodities on board the vessel; fishing gear, list of persons on board the vessel of any foreign fishing vessel which has received the permit or the licence enters the fishing grounds of Myanmar; **Any petsoi to th order.**
- (e) shall directly, proceed to the port or place to be specified or inspect the vessel if any foreign fishing vessel enters the fishing grounds of Myanmar; **Minister it**
- (f) shall hoist the flag of the Union of Myanmar and the flag of the country, in which the foreign fishing vessel is registered, when it enters the fishing grounds of Myanmar; **The decis**
- (g) shall proceed to the port or place as specified to be inspected whenever the foreign fishing vessel leaves the fishing grounds of Myanmar. After completion of the inspection, shall leave the Myanmar fishing grounds without fishing, as directed by the Department. **No fotet tising**

24. The Master shall take responsibility for the safety of inspectors, persons) carrying out research work, observers and apprentices who are on board the vessel. * No fore

Chapter VII Invalidity of Licence

25. The licence shall become invalid on occurrence of one of the followings:-

- (a) on the expiration of the licence period; **(b) tra**
- (b) on the licence being withdrawn; **(c) ke cfc**
- (c) on the surrender of the licence on his discontinuing the fishing industry of his own accord. **33. The * (a) fi (b) « (c) f (d) t not permit**

26. Any licence, invalidated under section 25, shall be surrendered by the Master to the officer-in-charge of the fishing Department of the State, Division or Zone or Township within fifteen days.

the Department finds after due investigation that the entrepreneur has
 ended his business, then his licence shall be deemed to have become

I Chapter VDU i Appeals

Any person dissatisfied by the decision or order of the Director General
 Appeal to the Minister within thirty days of the receipt of such decision

Minister may confirm, set aside or alter the decision or order of the Director

'The decision of the Minister shall be final

i Chapter IX I ' Prohibitions

No foreign fishing vessel shall, without a permit or a licence, enter the
 jSBg grounds of Myanmar to engage in die fishing industry.

p ;
 I' No foreign fishing vessel shall without a permit engage in any of the
 jbwing:-

- (a) loading, unloading, processing and transferring of fish and fishing
 implements inland;
- (b) harassing, catching, killing, storing, transporting, processing and
 transferring of fishes which the Department has prohibited;
- (c) keeping on board the fishing vessel, explosive substances, poisons,
 chemicals and other substances not permitted for use in fishing.

I. The Master shall not:-

- (a) fish in the fishing grounds;
- (b) use fishing implements;
- (c) fish in the fishing period;
- (d) fish specific types of fishes;

not permitted in die licence.

34. The Master shall not fail to comply with any duty prescribed in section 23 or 24.

35. No person shall harass, assault or hurt the Inspector while discharging his duties.

36. No person shall dispose of from aboard the fishing vessel living creatures or any material to cause pollution of the water media or to harass the and other marine creatures.

37. While the Inspector is examining any fishing industry, no fishes, fish implements, other material or money shall be concealed or, without his permission, be disposed of.

Chapter X Offences and Penalties

38. Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

39. (a) If the Master is found guilty of one of the offences prescribed in sub-section (a) or sub-section (b) of section 32, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.
 (b) If the Master is found guilty of the offence prescribed in sub-section (c) of section 32, he shall be punished with fine, a minimum of kyats 10,000 to a maximum of kyats 50,000. In default of payment of the fine to a term of imprisonment, a minimum of 6 months to a maximum of 1 year.

the Master shall be punished with fine to a term of imprisonment of

Not less than 1 year

the Master shall be punished with fine to a term of imprisonment of

Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

Whoever is found guilty of the offence prescribed in section 31:—
 (a) in the case of the Master, he shall be punished with fine, a minimum of kyats 50,000 to a maximum of kyats 100,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 year to a maximum of 2 years;
 (b) in the case of a member of the crew of the vessel, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

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If the Master is found guilty of one of the offences prescribed in section (a), (b), (c), (d) of section 33, he shall be punished with fine, a minimum of kyats 10,000 to a maximum of kyats 50,000. In default of payment of the fine to a term of imprisonment, a minimum of 6 months to a maximum of 1 year.

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the Master is found guilty of an offence prescribed in section 34, he shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

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Whoever is found guilty of an offence prescribed in section 35 shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

:-

43. Whoever is found guilty of an offence prescribed in section 36 shall be punished with fine, a minimum of kyats 5,000 to a maximum of kyats 10,000. In default of payment of the fine to a term of imprisonment, a minimum of 3 months to a maximum of 6 months.

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44. Whoever is found guilty of an offence prescribed in section 37 shall be punished with fine, a minimum of kyats 3,000 to a maximum of kyats 5,000. In default of payment of the fine to a term of imprisonment, a minimum of 1 month to a maximum of 3 months.

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45. Whoever abets or conspires or attempts in the commission of an offence under this Law shall be punished with the punishment provided for the offence.

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Chapter XI

Miscellaneous

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46. As regards engaging in exploration, catching, exploitation or research in the exclusive economic zone under this Law, it shall be in conformity with section 20 of Territorial Sea and Maritime Zones Law.

47. As regards fishing rights under this Law, the Minister of his own accord may make the following orders:-

- (a) permitting a foreign fishing vessel to carry on a fishing industry in one of the fishing grounds of Myanmar;
- (b) staying* suspending, terminating or cancelling a fishing permit or licence in the interest of the State;
- (c) making and issuing any other order or directive that appears to be reasonably suitable in respect of the fishing industry.

48. When an offence committed under this Law is sent up for trial, the seized articles in accordance with law such as fishes, vessels and fishing implements other articles which are not practicable to be produced easily before the court are not required to be produced before the court as exhibits; instead, report and other supporting documents relating to how these articles have been administered shall be submitted to the court.

49. The awarding a punishment of fine by the court for contravening any prohibition contained in this Law. if the accused is a foreigner the fine shall be paid in foreign currency equivalent to the amount in Myanmar currency as notified by the Government.

50. The provision of sub-section (1) of section 403 of the Criminal Procedure Code to the effect that an offence for which an order for conviction or acquittal has been passed shall not be tried again, shall not apply to the action taken by the Director General under section 16 of this Law.

51. Nothing contained in any other law for the time being in force shall be deemed to be inconsistent with or to affect an action taken by the Director General under section 16 of this Law.

52. Any foreign fishing vessel while traversing in the exclusive economic zone or in the waters not permitted in the licence shall, unless its fishing implements are stored in the prescribed manner, be deemed to be engaged in fishing.

133.

The burden of proof that one is innocent is on the person who is tried
section 31.

For the loss suffered arising out of the fishing industry under this Law,
Department may sue anyone by way of a suit.

No suit, prosecution or other proceeding shall lie against any public servant
anything which is done in good faith in pursuance of this Law.

For implementing -the provision of this Law,' the Ministry:-

- (a) shall, with the approval of the Government, issue necessary procedures;
- (b) may issue necessary orders and directives.

Act Granting the Right to Exploit Deep-Sea Fishing Areas of the Union
Myanmar, 1954 is hereby repealed.

SdJ Saw Mating
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Television and Video Law
(The State Law and Order Restoration Council Law No. 12/89)

The 7th Waning Day of *Tagu*, 1351 M.E.
(27th April, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Law Amending the Television and Video

Law.

2. The expressions contained in sub-section (a) of section 43 of the Television
and Video Law shall be deleted.

Sd/ Saw Maung
General
Chairman
The State Law and Order Restoration Council

**The State Law and Order Restoration Council
The Law Amending the Defence Services Act, 1959
(The State Law and Order Restoration Council Law No. 13/89)
The 6th Waning Day of *kason*, 1351 M.E.
(10th May, 1989)**

The State Law and Order Restoration Council hereby enacts the following

This Law shall be called the Law Amending the Defence Services Act,
9.

The expression "Chief of Staff, Defence Services" contained in the Defence Services Act, 1959 shall be substituted by the expression "Commander -in-Chief Defence Services."

**Sd./Saw Maung
General
Chairman
The State Law and Order Restoration Council**

The State Law and Order Restoration Council
The *Pyithu Hluttaw* Election Law
(The State Law and Order Restoration Council Law No. 14/89)
The 12th Waning Day of *Kason*, 1351 M.E.
(31st May, 1989)

In order to hold a free and fair Multi-party Democracy General Election and to elect the representatives of the *Pyithu Hluttaw*, the State Law and Order Restoration Council hereby enacts the following Law:—

Chapter I
Title and Definition

1. This Law shall be called the *Pyithu Hluttaw* Election Law.
2. The following expressions contained in this Law shall have the meaning given hereunder:—
 - (a) **Hluttaw** means the *Pyithu Hluttaw*;
 - (b) **Commission** means the Multi-party Democracy General Election Commission;
 - (c) **Sub-commission** means the State, Division or Zone or Township or Ward or Village-tract Sub-commissions formed by the Commission. The expression also includes Sub-commission formed by the Commission with members of the State or Division Sub-commission to act as Zone Sub-commission;
 - (d) **Election** means the Multi-party Democracy General Election;
 - (e) **Constituency** means the *Hluttaw* Constituency;
 - (f) *Hluttaw* **representative** means a person who has been elected to the *Hluttaw*;
 - (g) **Member of religious order** means the following individuals:—
 - (i) in the case of Buddhist, monks, novices, religious laymen, nuns, hermits and hermitesses serving the Buddhist religious order;
Explanation: The expression member of religious order applies to a religious monk or a member of the religious order while he is serving temporarily as such;

- (ii) in the case of Christians, persons who have been recognised and ordained or assigned duties by the relevant Churches as an individual who has dedicated himself mainly to serving the Christian religious order, persons included in the group of individuals or organization which of their own volition have submitted to the control of the respective head according to the religion ^professed as organized by religious discipline or vow;
- (iij) in the case of Hindus, Sanyazi, Mahant or Hindu priests:
- (h) **Electoral Roll** means the roll of persons entitled to vote within the constituencies prescribed for; the *Hluttaw* Election;
- (i) Convicts means persons serving terms of imprisonment under sentence passed by any court. The expression also includes persons who are serving prison terms by the order of the court and pending appeal against the sentence of imprisonment of the Court concerned;
- (j) **Polling Booth Team** means a team which is assigned by the Township Sub-commission concerned the duty of taking collective responsibilities in connection with voting at a polling booth within a constituency;
- (k) **Polling Booth Officer** means the person who is in charge of the Polling Booth Team;
- (l) **Electoral Right** means the right of a person to stand or not to stand as a *Hluttaw* candidate or to withdraw from being a *Hluttaw* candidate or to vote or refrain from voting at the election;
- (m) **Corrupt Practice** means any practice mentioned in Chapter XIII of this Law.

Chapter II

Formation of the *Hluttaw*

The *Hluttaw* shall be formed with the *Hluttaw* representatives who have elected in accordance with this Law from the *Hluttaw* constituencies.

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Specification of Constituencies

The constituencies from which *Hluttaw* representatives are to be elected specified in the Appended Schedule. Provided that, prior to the declaration

of the date for holding the election, if the Government prescribed certain areas within a township or an amalgamation of areas within contiguous townships as a Township, the Commission may prescribe as appropriate, in or to form at least one constituency in the original township or in the newly-formed township, although the number of constituencies contained in the appended Schedule has been exceeded.

5. One representative each shall be elected from one constituency.

Chapter IV

Persons Entitled to Vote

6. Persons with the following qualifications are entitled to vote at the election irrespective of sex and religion:—
- (a) citizen, associate citizen and naturalized citizen who have completed the age of eighteen years on the day of commencement of election and who do not contravene the provisions of this Law;
 - (b) persons whose names have been included on the electoral roll of the respective constituency.
7. The following persons shall not be entitled to vote at the election:—
- (a) members of religious orders;
 - (b) persons who have been adjudged to be of unsound mind as provided for in the relevant law;
 - (c) persons serving prison terms, having been convicted under sentence of a court for any offence;
 - (d) foreigners.

Chapter V

Persons Entitled to Stand for Election

8. Citizens possessing the following qualifications shall be eligible to stand for election irrespective of sex or religion:—
- (a) at the time of filing the nomination paper for the purpose of election:—
 - (i) persons who have completed the age of twenty-one and who are not Contrary to the provisions of this Law;

- (ii) persons both of whose parents are already citizens or-even if both parents have died they would have the right to acquire automatic citizenship under the Union Citizenship Act, 1948 if they were alive or at the time of death of die said both parents they were already citizens or if one/of the parents was a national and the other parent who died before the promulgation of the Myanmar Citizenship Law, had at die time of death been eligible to apply for naturalization;
- (b) persons residing in the Union of Myanmar;
- (c) persons included in the electoral roll:

A person having the right to stand for election is eligible to contest the either individually or as a member of a political party.

The following persons shall not be entitled to stand for election:—

- <a) members of religious orders;
- (b) persons adjudged to be of unsound mind as provided for in the relevant law;
- '(c) persons serving prison terms, having been convicted under sentence of a court for any offence;
- (d) citizens who are not bom of parents mentioned in Section 8 sub-section (a) clause (z);
- (e) persons who are under any acknowledgement of allegiance or adherence to a foreign Power, or are subjects or citizens or entitled to the rights and privileges of a subject or a citizen of a foreign Power;
- (f) associate citizens, naturalized citizens and foreigners;
- (g) members of organization declared as unlawful association according to any existing law;
- (h) members of organization in armed revolt against die State; persons against whom there is sufficient grounds of having links with die said organizations or with its members to revolt;
- (i) individuals or members of organization who obtain and make use of State fond, building, vehicle, property directly or indirectly;

Proviso: (1) The expression State fund does not include pension or the official monetary support given by the State for the services rendered for die benefit of the State:

(2) The expression building, vehicle, property belonging the State does not include buildings and apartn belonging to the Housing Department, other build| and apartments belonging to the State which have used under any existing law or rented from the St aircraft, train steamers and motor-cars belonging; the State which have been hired on charges from State;

- o) individuals or members of organization who obtain and make use .money, property, other assistance from the Government or religiou organization or any other organization of a foreign country directlyl or indirectly;
- (k) individuals or members of an organization who, for political purposes, 1 use religion as an excuse, and utter, deliver speechies and ma declarations to vote or not to vote and who encourage and incite such acts;
- [1]** members of defence forces such as Armed Forces, Myanmar Police! Force, public servants from various public service bodies and various! State owned economic organizations and other public servants enjoying salary from the State fund.

Note. Retired persons are not included among such public servants.

11. After being elected a *Hluttaw* representative shall have no right to continue to be a *Hluttaw* representative on infringement of any of the following:—

- (a) permanently becoming a member of a religious order;
- (b) being adjudge to be of unsound mind as provided for in the relevant law;
- (c) being declared to cease to be a citizen in accordance with the respective law;
- (d) being declared by the Election Tribunal to be under any allegiance to foreign Power or is a subject or citizen or entitled to the rights and privileges of a subject or citizen of foreign Power,
- (e) being permitted by the Commission or by the authority concerned to resign as a *Hluttaw* representative;
- (f) being declared by the authority concerned as a citizen not bom of parents provided in Section 8 sub-section (a) clause (2);

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being decided by a court as a person of a member of an organization provided for in Section 10 sub-section (g) or pi);

being decided by the Election Tribunal to be a person or a member of an organization as provided for in Section 10 sub-section (i), @)

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being informed by the respect^ Mad of public services body to be a public servant as provided for in Section 10 sub-section p). .

Chapter II

Preparation of Electoral Roll

- (a) The Commission shall prepare the electoral roll for those who are entitled to vote in the election of *Hluttaw* representatives in various constituencies.
- (b) in connection with the preparation of the electoral roll the Commission may assign duty to Sub-commission.
- (a) The Ward and Village-tract Sub-commission shall include in the electoral roll every citizen, associate citizen, naturalized citizen not being contrary to the provisions of this Law* and residing in the constituency and having completed the age of Eighteen years, on the day of commencement of election.
- (b) The Ward or Village-tract Sub-commission shall include in the respective electoral roll as prescribed, the Armed Forces personnel, diplomats of the Union of Myanmar and members of their household, embassy staff and members of their household, State scholars and members of their household, delegates and members of their household who are outside the country, and those who are outside the country with the permission of the Government and members of their household.
- (a) Every citizen, associate citizen, naturalized citizen whose name is included in the electoral roll of a constituency shall have the right to vote only in that constituency.
- (b) A person who has the right to vote and wishes to transfer from the electoral roll of one constituency to the electoral roll of another

constituency showing sufficient grounds may apply to the respective Sub-commission as prescribed.

- (c) Whoever has the right to vote in any *Hluttaw* constituency shall be on the electoral roll of any constituency other than that of constituency concerned at the same time.

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15. A list of the names of those persons who have the right to vote be declared in advance as prescribed before the election is held in the respective constituency.

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16. (a) A person who has the right to vote under this Law, but is not included in the respective electoral roll may apply to the respective Ward Village-tract Sub-commission in the manner prescribed to be included in the electoral roll.

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- (b) If the Ward or Village-tract Sub-commission concerned does not include the name there is a right of appeal to the Township Sub-commission as prescribed. The decision of that Sub-commission, subject to the provisions of Section 45, shall be final and conclusive.

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47. (a) If any person whose name is in the electoral roll objects to the inclusion of any person who is not entitled to vote in the electoral roll of the constituency, objection may be submitted to the Ward or Village-tract Sub-commission in the manner prescribed.

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- (b) If a person is cancelled from the electoral roll by the respective Ward or Village-tract Sub-commission, there is a right of appeal to the Township Sub-commission in the manner prescribed. The decision of such Sub-commission shall be final and conclusive, subject to the provisions of Section

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- (c) A person whose name is already included in the electoral roll shall not be debarred from Voting during the pendency of the appeal with the Township Sub-commission. A vote cast under such a right shall be valid.

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18. The Commission and the Sub-commission at different levels shall add, in the supplementary electoral roll, the names which are not included, although eligible, or shall cancel the names not eligible from the electoral roll.

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Chapter VII
Nomination of *Hluttaw* Candidates and Appointment
of Election Agent

jp. person desirous of contesting the election shall file nomination of te with the respective Zone Sub-commission in the manner prescribed.

A candidate shall not have the right to file a nomination for the candidature same time in more than one constituency.

The Zone Sub-commission concerned shall scrutinize in die manner ribed nomination of a person for the *Hluttaw* candidature as to whether in conformity with the stipulations or not, and whether it should be accepted not.

A person who has filed nomination for *Hluttaw* candidature has the right withdraw the nomination as prescribed.

At the time of scrutinization by the Zone Sub-commission concerned under "on 21:—

- (a) the person concerned having filed nomination fpr candidature shall have the right to produce the evidence as desired by him;
- (b) any eligible voter producing sufficient evidence may object in prescribed manner that the person concerned who has filed his nomination for *Hluttaw* candidature is not eligible or qualified for the election.

24. The Zone Election Sub-commission concerned may, after scrutinization as prescribed, order one of the following:—

- (a) declaring the respective person having filed his nomination for *Hluttaw* candidature as eligible; "
- (b) declaring the person who has filed the nomination for *Hluttaw* candidature as not eligible.

25. A person dissatisfied with die order made under Section 24 has the right to appeal to the respective State or Division Election Sub-commission in the

prescribed manner. The decision of that State or Division Election Commission is final and conclusive subject to the provisions of Section

26. A person having filed nomination for the election shall appoint him or another person as his election agent in the prescribed manner.

27. (a) Only a person who is qualified to be a candidate under this Law & he appointed as an election agent. Such appointment shall be made only with the consent of that person.

(b) In the event of resignation or death or revocation of election agent of the election agent appointed under Sub-section (a), the candidate may again appoint another person as his election agent.

Chapter VIII Voting

28. The Commission shall:—

- (a) hold the elections simultaneously on the same day as far as possible
- (b) hold the elections on public holiday as far as possible;
- (c) determine and declare the date of election in advance.

29. *Hluttaw* representatives shall be elected by the eligible voters residing in the respective constituencies directly by secret ballot.

30. The Commission may allocate the number of the polling booths for the Wards and Village-tracts on the basis of the number of eligible voters and the condition of the locality or may delegate such powers to the State or Division Sub-commissions. The Township Sub-commissions may be assigned the duty of locating the venue for the polling booths.

31. Arrangements shall be made for the polling booths to be secure and not detrimental to the secret ballot at the place easily accessible to the public. The venue of the polling booths shall be notified to the public in advance.

32. In order to supervise the polling booths at various *Hluttaw* constituencies, the Township Sub-commission concerned shall:—

- ?a) appoint suitable persons from amongst the public servants as polling
^ Booth officers;
- K) form polling booth teams consisting of public servants, citizens,
 | associate citizens ⁷ and naturalized citizens who are trusted and
 | respected by the local public, and assign .duties as prescribed;
- (c) prescribe by Rides die dutiesand poweisiof^ polling booth teams
and polling booth officers.

On the day of election, each *Hluttaw* candidate may appoint a polling
jh agent and an assistant who are to act on his behalf at the respective polling
Jh in the constituency where he is contesting. Such agent and assistant shall
eligible voters. .

- (a) If there is only a single candidate in a constituency, election for such
constituency shall not be held, and the Commission shall declare such
candidate to be the *Hluttaw* representative.
- (b) If there are more than one,candidate in a constituency, voting shall
be arranged with the ballot boxes and ballot papers as prescribed by
Rules.

5. On the day of die election, polling booths shall be kept open from 6 am
to 4 pm. However, polling booths may be closed earlier than 4 pm if all eligible
voters have cast their votes.

36. Eligible voters shall personally draw the ballot papers from the respective
polling booth. Such ballot papers shall be cast personally into the respective
ballot boxes and not by proxy.

37. Any eligible voter in an election shall:—

- . (a) have the right only to a single vote;
- (b) not have the right to vote'more than once.

38. (a) The respective Township Sub-commission shall arrange for the Armed
Forces personnel, students, trainees, public servants, detainees and
inpatients at the hospitals who are away from their constituencies,
"to vote with advance ballot paper in the respective constituency.

- (b) The Ward or Village-tract Sub-commission concerned shall for an eligible voter who is on the electoral roll and who will be a from his constituency on the day of election, to vote with advance ballot paper.
 - (c) If persons residing in the constituency who are unable to come the polling booth to vote in person due to any of the following reasons wish to vote, the Ward or Village-tract Sub-commission concerned shall arrange for them to vote with advance ballot papers prescribed:—
 - (i) having contracted leprosy;
 - (ii) being seriously ill;
 - (iii) being of old age;
 - (iv) giving birth at home;
 - (v) being detained in a police custody or in prison;
 - (vi) taking medical treatment as an in-patient in hospital;
 - (vii) public servants, Armed Forces personnel and members of the Myanmar Police Force who are on duty, away from the area in which they have their electoral roll.
 - (d) Rules shall be prescribed as regards the manner of voting by persons having difficulties in making entries on the advance ballot paper or ■ballot paper on their own.
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- (a) The Commission shall make arrangements to enable the diplomats and members of their household of the Union of Myanmar, embassy staff and members of their household, State scholars and members of their household, delegates and members of their household who are outside the country at the time of holding election and those who are outside the country with the permission of the Government and members of their household at the time of holding election to vote in advance for their respective constituency.
 - (b) The Ministry of Foreign Affairs of the Government of the Union of Myanmar shall take the responsibility of communicating with those who are outside the country and who have the right to vote so as to enable them to vote in advance.

Chapter IX
Counting of Votes and Declaring
Confirmation

- (a) The Ward or Village-tract Sub-commission shall hand over the advance ballot papers already cast under Section 38, sub-section (b) and (c) and the list of those who have voted with advance ballot papers in connection with the various polling booths to the respective polling booth officer before the opening of the polling booths on election day.
- (b) Immediately after the ballot papers are cast in each constituency, the polling booth officer or a member of the polling booth team assigned by him shall count the votes in the polling booth in the presence of the members of the polling booth team, the public, and the polling booth agents.' In counting, valid votes and invalid votes are to be ^ differentiated in accordance with the Rules. List of number of votes counted shall be made as prescribed and the Schedule. List of votes shall be sent to the Township Sub-commission. A copy shall be sent to the Ward or Village-tract Sub-commission.
- (c) The Ward or Village-tract Election Sub-commission shall supervise the dispatch of the voting list schedules compiled by polling booths officers in its area in prescribed manner to the Township Election Sub-commission as fast as possible to reach it in time.
- (d) The Township Election Sub-commission shall before 4 pm on election day, count all advance ballot papers already cast under Section 38 sub-section (a) and Section 39 sub-section (a) in the presence of *Hluttaw* candidates or election agents and the public and shall combine the voting list schedules for *each Hluttaw* constituency in the manner prescribed.
- (a) Should there be more than one candidate in a ^constituency, the Township Sub-commission shall announce the number of votes each candidate has received. To enable the Commission to declare the candidate with the highest number of votes to be the elected candidate and to enable the election to be held again in case of a tie of votes, the Township Sub-commission shall submit it to the Zone Sub-commission as soon as possible.

- (b) On receiving the report of the Township Sub-commission under Sub-section (a), the Zone Sub-commission shall submit it to the Commission together with remarks and opinion. A copy shall be forwarded to the State or Division Sub-commission.
- (c) The Commission shall declare the elected candidate **as per the list** submitted by the Zone Sub-commission under Sub-section (b). In case of a submission under Sub-section (a) that there is a tie of votes the Zone Sub-commission shall proceed in accordance with the Rules framed and instructed by the Commission in connection with holding a new election. If an election is to be held afresh on account of the tie of highest votes, only the candidates whose votes are so equal are eligible to stand for election.

Chapter X Powers of Commission

42. The Commission:—

- (a) may postpone the election in certain constituencies in which elections could not be held due to natural disasters till such a time as the disaster is over;
- (b) may postpone the election in a constituency where preparation of list of voters or balloting is not possible due to lack of security;
- (c) may decide to hold election in some areas within the constituency where the situation permits and may decide not to hold election in some areas within the constituency where the situation does not permit. It may also decide to transfer the polling booth to secure places. However, if 51 per cent of voters have cast votes, a valid election shall be deemed to have been held. Should it be the opinion of the Commission that free and fair election cannot be held, it may postpone the election in the entire constituency.

43. The Commission may delegate to Sub-commissions the power to postpone election and to transfer the venue of polling booths to secure places.

44. In a constituency where there is only a single candidate if, before the election is held, that candidate dies or is found that he is not entitled to stand

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election, the election for that constituency shall start afresh from the stage the nomination of the candidate.

5. In election matters the Commission has the power to call for the proceedings and documents *suo moto* of each Sub-commission as it deems fit study and decide accordingly. This decision shall be final and conclusive.

The Commission may take measures as Necessary for the successful holding of free and fair election.

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Chapter XI Election Agents and Expenses

47. The election agent shall keep accounts of the expenses of the elections concerned systematically as prescribed, and shall submit the accounts of the expenses as prescribed to the Zone Sub-commission concerned.

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48. The maximum scale of expenses; and the number of persons employed for payment for the *Huttaw* candidate shall be as prescribed by Rule.

Chapter XII Election Offences and Penalties

49. (a) A person's right to stand for election and to vote shall not be violated by force, threat, undue influence, cheating, taking or giving of bribes to any person.

(b) Whoever acts in contravention of Sub-section (a) shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to two thousand kyats or with both.

50. No person shall contravene; any of the following prohibitions. Whoever contravenes shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to two thousand kyats or with both:—

(a) obtaining the electoral right by unlawful means or after obtaining such right committing, giving and taking bribes by way of money, goods, foodstuff, position or service transfer;

- (b) threatening a *Hluttaw* candidate or a voter to prevent him from fre exercising his electoral right;
- (c) making speeches, making declarations and instigating to vote or no t(5 vote on grounds of race and religion or by abetment of such;
- (d) instigating, making speeches at meetings, writing, distributing.' using I posters to disrupt the voting.

51. No person shall contravene or cause another to contravene any of the following prohibitions. Whoever contravenes or abets such contravention, if convicted, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both:—

- (a) dishonestly making illegible or destorying list, notices and documents published by the Commission and Sub-commissions;
- (b) dishonestly destroying list of votes or ballot papers or making the envelope or pouch sent by post containing such illegible;
 - (c) giving the ballot paper to some other person in an improper manner;
 - (d) inserting into the ballot box an article other than a ballot paper;
- (e) opening or destroying without authorization the ballot box or ballot paper which is in use;
- (f) voting in an election at more than one constituency;
- (g) voting more than once in an election of one constituency;
- (h) impersonating another person to obtain and cast a ballot paper;
- (i) entering the polling booth without permission while the election is in progress;
- (j) putting one counterfeit ballot paper or more into the ballot box.

52. Whoever is found guilty of distrubing any eligible voter so as to prevent him from casting the vote on the election day or whoever is found guilty of abetting such act shall be punishable with imprisonment for a term which may extend to six months or with fint which may extend to one thousand kyats or with both:

53. (a) No person shall commit any of the following acts inside the polling booth or within the radius of one hundred yards from the polling booth on the election day:—

- (i) canvassing; -
- (ii) soliciting a voter to vote for a certain **candidate** for the *Hluttaw*,
- (iii) persuading a voter not to vote for a **certain** *Pyithu Hluttaw* candidate or persuading a voter to- vote **or not to vote at an** election;

Explanation: This section does not apply to sucking or iixing campaign posters etc. regarding the election in any places other than the polling booth.

- (b) Whoever is found guilty of contravening any provisions of Sub-section (a) shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both.

54. Any person discharging duties in connection with the election including different levels of Sub-commissions shall abide by the following provisions. Whoever is guilty of contravening any provision shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both:—

- (a) to accurately prepare and maintain the lists, schedules and records regarding elections;
- (b) to help and safeguard secret voting;
- (c) all matters, with the exception of those permitted to be published by the (Commission, shall be kept confidential;
- (d) acting rightfully, not canvassing votes and not showing partiality, in favour of any *Hluttaw* candidate, during the election.

- 55. (a) No person shall convene a public meeting within a constituency on the election day other than for a religious purpose and no person shall attend such a meeting.
- (b) Any person found guilty of contravening the prohobitions mentioned in Sub-section (a) shall be punishable with imprisonment for a. term which may extend to six months or with fine which may extend to one thousand kyats or with both.

- 56. (a) No person shall cause disturbance to the voters or the polling booth officer and members of the polling booth team on duty by using

loudspeakers or by such equipment which amplify the human voice

- or by other indisciplined acts, inside the polling booth or within five hundred yards radius from the polling booth.

- (b) Any person found guilty of contravening the prohibitions mentioned in Sub-section (a)-shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both.

57. (a) Whoever acts in an improper manner inside the polling booth, during polling hours or who disobeys the lawful orders of the polling booth officer shall be evicted from the polling by a member of the People's Police Force on duty, or by any security personnel on duty under the order by the polling booth officer or by the member of the polling booth team authorized by the polling booth officer.

- (b) Any person who is evicted from the polling booth and who returns to the polling booth without the permission of the polling booth officer, and if found guilty, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both.

58. Any person who commits an offence punishable under Section 54 shall be prosecuted with the permission of the Commission, or with the permission of the Government when the Commission is dissolved or with the permission of the person who is appointed for this purpose by the Government.

59. Whoever dishonestly and fraudulently lodges any criminal proceedings against any person regarding offences relating to elections, if found guilty* shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to one thousand kyats or with both.

60. If the polling booth officer finds any person who commits or is committing any offence under this Law, he may order a member of the Myanmar Police Force on duty, or any security personnel on duty to arrest that person.

61. Regarding offences relating to elections, any voter of the constituency concerned, or any *Hluttaw* candidate, or any elected member of the *Hluttaw*,

or a member of a Sub-commission concerned or any member of the polling booth team having sufficient proof may file a complaint in the Township Court before the election or during the election or within fifteen days from the election.

Chapter XIII

Corrupt Practices

62. The following practices are deemed to be corrupt practices:—
- (a) *Hluttaw* candidate, either by himself or by his election agent or any person with the approval of one of them commits the following offences:—
 - (i) giving or taking bribes;
 - (ii) interfering with the electoral right;
 - (iii) impersonation;
 - (iv) making verbal or written false declaration;
 - (v) signing false statement;
 - (b) casting of vote more than once in one constituency or in more than one constituency when elections are simultaneously held, which will be to the advantage of a candidate he favours;
 - (c) a *Hluttaw* candidate or his election agent has incurred contrary to the stipulations more than the authorized expenditure or consented to incur more than authorized amount during the election;
 - (d) failure to account for the election expenses on the part of the election agent;
 - (e) any person who takes away the ballot paper from the polling booth, with the consent of the *Hluttaw* candidate or his election agent;
 - (f) with the prompting or consent of the *Hluttaw* candidate or his election agent committing the following:—
 - (i) whoever accepts bribe or agrees to accept bribe, with the intention of participating or not as a candidate in the *Hluttaw* election or resigning from the membership of *Hluttaw*, in return;
 - (ii) whoever accepts bribe for himself or for other person or agrees to accept such bribe, with the intention of inducing or trying to induce a vote to voter for a particular candidate or to abstain from voting;

- (g) "submission of false accounts of the election expenses or declaring false accounts to be true or failure to submit the election expenses as prescribed;
- (h) any person who is not a *Hluttaw* candidate or not an election **agent** of that *Hluttaw* candidate, without the permission of such candidate, convenes a meeting, or distributes papers and documents or incurs or consents to incur expenses in any other way, with a view to making him win election as a *Hluttaw* candidate or abets for such purpose;
- (i) publishing and distributing announcements, posters and bills without mentioning names, and addresses of printers and publishers for the benefit of the *Hluttaw* candidate, whom he favours,
- (j) any *Hluttaw* candidate, or his election agent or any person with the consent of one of them, obtains help from a public servant, or abets or attempts in obtaining help from such public servant so that a *Hluttaw* candidate may be elected;
- (k) using of religious emblem in the election campaign, or making use of nationality or religion for the purpose of inducing to vote or not to vote with a view .to getting a *Hluttaw* candidate elected;
- (l) resorting to violence, making and writing false accusation and creating public disorder to a person or a party, with a view to getting a *Hluttaw* candidate elected.

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Chapter XIV

Decisions on Objections Concerning Elections

63. If objection is desired to be made as regards being elected, it shall be made in forms prescribed in accordance with the provision in this Chapter.
64. (a) Objections to being elected a *Pyiihu Hluttaw* representative may be made as prescribed by any *Hluttaw* candidate or any voter for reasons of his own other than matters which have been decided by the Commission under Section 45 to such person as may be appointed by the Government for this purpose.
- (b) The applicant may file objection against an elected *Hluttaw* member. If he intends to seek a declaration that only he has obtained the majority

votes and should he be elected, he is to base his objections on One of the following:—

- (i) the reason that only the applicant did in fact obtain the maximum valid votes;
- (ii) the reason that if votes obtained by the elected *Hluttaw* representative did not include votes obtained by corrupt practices, the applicant could obtain the maximum valid votes.

65. (a) The Government shall form three-member Election Tribunals each consisting of legal experts and suitable citizens for enquiry into objections regarding the election.
- (b) Remuneration for members of the Election Tribunals shall be as prescribed by the Government.
- (c) Expenses incurred by the Election Tribunals shall be borne by the Supreme Court.
- (d) The accommodation for the Election Tribunals and staff required for performance of their function shall be provided by the Supreme Court.
- (e) All matters concerning election objections shall be taken up by the Election Tribunals.
- (f) In respect of the election held for one constituency, if more than one objection are raised, the person appointed by the Government shall assign the objections to only one Election Tribunal. Such tribunal may inquire into the objections separately or collectively.
- (g) If an appointed member of Election Tribunal cannot carry out his duties as a member of the tribunal or is unable to carry them out during an inquiry, the Government shall appoint a substitute member. The reconstituted Election Tribunal may make fresh inquiry of the pending , objections, if it so desires.
66. While the objections in connection with elections are being heard, the tribunal, if necessary, may invite the Attorney-General and seek legal advice. If the Attorney-General is unable to come to the tribunal, he may depute a suitable person not below the rank of a Law Officer Grade I from the Attorney-General's Office to act on his behalf.

•156.

67. >The Election Tribunal may decide the election of the *Hlutta* ' representative to be Void if it finds that the elected *Hluttaw* representative has infringed any of the following:—

- (a) that it is apparent the elected *Hluttaw* representative received
_ . the majority votes by corrupt practice; or by inducement or the success
-81: ^fiiluKKdf the election is due to. corrupt practice;
- (b) that it is apparent corrupt practice has been committed for the benefit
' of the elected *Hluttaw* representative;
- (c) that it is apparent the election is not free and fair;
- (d) that it is apparent the election is not free and fair because of bribery
— and interference with the exercise of electoral ,rights, or that the success
/• / > m the election is due to such acts; • - .v
- (e) that it is apparent he is an individual or a member of any association
- ? • in Section -10 sub-section (e), (i), (j) or (k).

68. The Election Tribunal in reporting that the elected representative is guilty of corrupt practice due to the acts of a person other than the election agent, - and is of opinion that it is due to any of the following, it may decide that the ' election of the said *Hluttaw* representative is . not void:—

- (a) that the act has been committed without the consent of the *Hluttaw* ' candidate and his election agent;
- (b) that the *Hluttaw* candidate and his election agent have prevented, to the best of their ability, corrupt practices in the election;
- (c) that the corrupt practices are of trivial nature and have not affected the election;
- (d) that the election has been free from corrupt practices of the *Hluttaw* candidate and his election agent

69. After objections have been examined, the Election Tribunal shall report to the Government where the question arises as to whether or not the person elected as the *Hluttaw* representative or the person who objects and states that he himself should be declared elected, should be elected.

70. All members of the Election Tribunal shall sign and submit the report of their decision to the Government as early as possible. The Government shall

ue order as reported and shall publish that report in the Myanmar Gazette, order of the Government shall be final and conclusive.

1. If there is any different of opinion among members of the Election Tribunal on the report or on any other matter concerning objections in connection with the election, the opinion of the majority shall prevail.

72. The Election Tribunal shall have all the powers of the Court in which powers under the Code of Civil Procedure are vested. It may on its own motion summon and examine any person who is in a position to give important material evidence.

73. Not contrary to the provisions of this Law, the provisions of the Evidence Act shall be deemed to apply in all respects to all matters under inquiry.

74. Any document not duly stamped or not duly registered as prescribed shall not be inadmissible^{as} evidence.

75. In an inquiry the witness shall answer the question in respect of the relevant issues. However:—

- (a) the voter shall not be questioned to reveal for whom he has voted;
- (b) no witness who is compelled to answer a question shall be arrested or prosecuted or his statement be used as evidence in any criminal proceedings except for perjury.

76. The person himself or his representative or a lawyer acting on his behalf may appear before the Election Tribunal. Nevertheless, should the Election Tribunal direct him to appear in person, he shall do so accordingly.

Chapter XV

Miscellaneous

77. The Commission and Sub-commissions may obtain necessary assistance from Government organizations or other organizations and individuals.

78. Whoever carries out the duties of a member of the Commission ~or Sub-commissions, or carries out the staff duties of the Election in any capacity shall be deemed to be carrying out the duties of the State.

79. ! No Court has jurisdiction on the acts and decisions made by the Commission and Sub-commissions at various levels and the Election Tribunals, other than by the provisions of this Law.

80. No Civil or criminal action shall be taken against the Commission and members of the Commission, Sub-commissions at various levels and their members, Election Tribunals, members of the Election Tribunals, members of the polling booth teams including polling booth officers who discharge their duties according to law in good faith and to the best of their ability.

81. The Commission is empowered to make rules, procedures, orders and directives for the successful implementation of the provisions of this Law.

82. The following Laws and Rules are repealed by this Law:—

- (a) *Pyithu Hluttaw* and People's Councils at Different Levels Elections Law {*Pyithu Hluttaw* Law No. 8 of 1976).
- (b) *Pyithu Hluttaw* and People's Councils at Different Levels Elections Rules {*Pyithu Hluttaw* Rules No. 6 of 1976).

SAJ Saw Maung
**General
Chairman**
The State Law and Order Restoration Council

The cumulative list of the *Pyithu Hluttaw* constituencies

. Serial. Number	State/Division	Number of townships	Township where there is one constituency	
			Township	Constituency
1	Kadon State	18	16	
2	Kayah State •	6	4	
3	Kayin State	7	1	
4	Chin State	9	5	
5	Sagaing Division	38	18	
6	Tamnthayi Division	10	7	
7	Bago Division	28	5	
8	Magway Division	25	11	
9	Mandalay Division	29	2	
10	Man State	10		
11	Rakhine State	17	8	8
12	Yangon division	39	20	20
13	Shan State	52	42	42
14	Ayeyawady Division	26	1	1
	Total..	314	140	140

for the Multi-Party Democracy General Appended schedule Election

^lHluttaw constituency

Township where there are two constituencies		Township where there are three constituencies		Total
jTownship	Constituency	Township	Constituency	
				10
2	4			20
2	4			8
5	10			14
4	8			13
20	40			58
3	6			13
23	46			51
14	28			39
27	54			56
10	20			20
9	18			26
19	38			58
10	20			62
25	50			51
173	346			489

The list of the *Pviriin Hluttaw*

			Township v two cor		
Serial Number	Township	Number of townships	Township where there is flH one constituency mm		fownship
			Township	Constituency^	
1	2	3	4	5	
1	~ Karmaing	1			
2	Chipwe	1			
3	Kawbude			1 I	
4	Hsalaw	1	1		
5	Sumprabum	1			
6	Tanai		1		
7	Nagmon			1 1	
8	Putao	1		1	1
9	Bhamo	1			
10	Myitkyina				1
11	Mogaung	1	1		
12	Mohnyin	1			
13	Momauk	1	1		
14	Mansi	1	1		
15	Machambaw	1			
16	Shwegu		1		
17	Waingmaw				
18	K' Jahgyang				
	Total...	18	16	16	

constituencies specified for the Multi-Party Democracy General Election
(Kachin State)

<i>Hluttaw</i> constituency				Total	Remarks
Township where there are two constituencies		Township where there are three constituencies			
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
				1	
				1	
				1	
				1	
				1	
			-	1	
		-		1	
				1	
1	2			1	
	-	-	-		
1	2	-	-		
				1	
-	-	-	-	1	
-	-	-	-		
-	-	-	-	1	
-	*•			1	
-	-	-	-		
2	4	-	-	20	

The list of the *Pyilhu Hluttaw*

Serial Number	Township <i>jr' v</i>	Number of townships	To wnship where there is_ J one constituency ■	

			Township	Constituency 1
1	2	3	4	5 j
1	Dimawhso	1		
2	Pruhso	1	1	1
3	Pasawng	1	1	1
4	Bawlake	1	1	1
5	Shadaw	1	1	1
6	Loikaw	1		
	Total...	6	4	4

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ship

**Hbencies specified for the Multi-Party Democracy General Election
(Kayah State)**

<i>M/muttaw</i> constituency				Total	Remarks
•JBbwnship where there are ■ two constituencies		Township where there are three constituencies			
'fftownship	Constituency	Township	Constituency		
I ₆	7	8	9	10	11
1	2			2 1 1 1 1 2	•
1	2	-	>		
2	4		-	8	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there one constituency		
			Township	Constituency	
			1	2	3
1	Kawkareik	1			
2	Kya-in Seikkyi	1			
3	Papun	1			
4	Pa*an	1			
5	Myawaddy	1	1		
6	Hlaingbwe	1	-		
7	Thandaung	1			
	Total...	7	1		1

**Constituencies specified for the Multi-Party Democracy General Election
(Kayah State)**

L <i>Hluttaw</i> constituency				Total	Remarks
L-Township where there are 1 two constituencies		Township where there are three constituencies			
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2			2	
1	2	-	-	2	
1	2	—	—	2	
-	-	1	3	3	
i	2		-	1	
1	2			2	
5	10	i	3	14	.

168.

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there is Hi one constituency <i>Wj</i>	
			Township	Constituency!
1	2	3	4	^m s 1
1	Kanpedet	1	1	1
2	Tiddim	1	-	-
3	Tonzang	1	1	1
4	Thantl ang	1	1	1
5	Paletwa	1	-	-
6	Falam	1	-	-
7	Matupi	1	-	-
8	Mindat		1	1
9	Haka		1	1
	Total...	9	5	5

1

**Constituencies specified for the Multi-Party Democracy General Election
(Chin State)**

Hluttaw constituent',

Township where there are two constituencies		Township where there are three constituencies		Total	Remarks
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2	-	-	1	
-	-	-	-	2	
-	-	-	-	1	
1	2	-	2	1	
1	2	-	-	2	
1	2	-	-	2	
-	-	-	-	2	
				1	
				1	
		*			
4	8	-	2	13	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there one constituency	
			Township	Constitue
1	Kani			
2	Kale			
3	Kalewa			
4	Katha			
5	Kawlin			
6	Kanbalu			
7	Kyurihla			
8	Khin-U			
9	Chaung-U			
10	Hkamti			
11	Ngazun			
12	Sagaing			
13	Salingyi			
14	Tamu			
15	Taze			
16	Htigyaing			
17	Tabayin			
18	Nanyun			
19	Pale			
20	Pinlebu			

constituencies specified for the Multi-Party Democracy General Election
(Sagaing Division)

Hluttaw constituency				Total	Remarks
Township where there are two constituencies		Township where there are three constituencies			
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2	-	-	2	
1	2	-	-	2	
-	-	-	-	1	
-	-	-	-	1	
-	-	-	-	1	
1	2	-	-	2	
-	-	-	-	1	
1	2	-	-	2	
-	-	-	-	1	
-	-	-	-	1	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
-	-	-	-	1	
1	2	-	-	2	
-	-	-	-	1	
1	2	-	-	2	
-	-	-	-	1	
1	2	-	-	2	
-	-	-	-	1	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships'	Township where there is one constituency	Y ToWnship	Constituency
				<u> </u>	<u> </u>
21	Phaungpyin				
22	Barmauk				
23	Budafin				
24	Monywa				
25	Mingin				
26	Myinmu				
27	Myaung				
28	Mawlaik				
29	Yinmabin				
30	Ye-U				
31	Shwebo				
32	Lahe				
33	Leshi				
34	Wetlet				
35	Wurttho				
36	Homatm				
37	Ayadaw				
38	Indaw				
Total...		38		18	18

constituencies specified for the Multi-Party Democracy General Election
 tip (Sagaing Division)

r— filuttaw constituency				Total	Remarks
Township where there are two constituencies		Township where there are three constituencies			
'ownship	Constituency	Township	Constituency		
: 6	7	8	9	10	11
	-	-	-	1	
1	2	-	-	2	
1	2			2	
				1	
1	2		-	2	
1	2			2	
				1	
1	2	-		2	
1	2		-	2	
1	2			2	
				1	
			-	1	
1	2	.		2	
				1	
1	2	-		2	
1	2		-	2	
				1	
20	40	-	-	58	

*Hluttaw a***Township**
two c**Township**

Serial Number	Township	Number of townships	Township where there is!	
			one constituency	
			Township	Constituent
1 *	2	3	4	5
1	Kawthaung	1	1	1
2	Kyunsu	1	1	1
3	Taninthayi	1	1	1
4	Dawei	1	-	-
5	Palaw	1	1	1
/«	Bokepyin	1	1	1
x 7	Myeik	1	-	-
8	Yebyu		1	1
9	Launglon	1	-	-
10	Thayet chaung		1	1
	\			
	Total...	10	7	7



L _

**constituencies specified for the Multi-Party Democracy General Election
(Taninthayi Division)**

I <i>Hluttaw</i> constituency					
Township where there are two constituencies		Township where there are three constituencies		Total	Remarks
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2	“	-	1 1 1 2 1	
1	2	•		1 2 1	
1	2		-	2 1	•
3	6	-	-	13	

The list of the *Pyithu Hluttaw* constituencies for the

I*Di vision)

-iv cons

Serial	Township	Number of	Township where there is township where
Number		townships	one constituency <u>mm</u> two const

Township	Constituency
----------	--------------

1		
1	Kawa	1
2	Kyauktaga	1
3	Gyobingauk	1
4	Kyaukkyi	1
5	Zigon	1
6	Nyaunglebin	1
7	Toungoo	1
8	Htantabin	
9	Daik-U	1
10	Nattalin	1
11	Bago	1
12	Pyay	1
13	Padaung	1
14	Paukkaung	1
15	Paungde	1
16	J*yu	
17	Minhla	
18	Monyo	
19	Yedashe	
20	Shwegyin	1

encies specified for the Multi-Party Democracy General Election
(B§ Division)

Huttow constituency					Total	Remarks
ere is y	Township where there are two constituencies		Township where there are three constituencies			
	Township	Constituency	Township	Constituency		
ituency	6	7	8	9	10	11
5						
-	1	2	-	-	2	
-	1	2	-	-	2	
-	1	2	-	-	2	
1	-	-	-	-	1	
1	-	-	-	-	1	
-	1	2	-	-	2	
-	1	2	-	-	2	
1	-	-	-	-	1	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	-	-	-	-	1	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	1	2	-	-	2	
.	-	-	-	-	1	

178.

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there one constituency
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Township	Consti
----------	--------

21	Shwedaung
22	Letpadan
23	Waw
24	Thanatpin
25	Thegon
26	Tharrawaddy
27	Okpo
28	Ottwin

Total...

28

**Constituencies specified for the Multi-Party Democracy General Election
(Bago Division)**

Huttaw constituency					Total	Remarks
Where there is one constituency	Where there are two constituencies		Where there are three constituencies			
Constituency	Township	Constituency	Township	Constituency		
5	6	7	8	9	10	11
-	1	2			2	
-		2	-	-	2	
-	1	2	-		2	
"	1	2	-	-	2	
		2	-	-	2	
	1	2	-	-	2	
"	1	2	-	-	2	
	1	2	-	-	2	
					(	
5	23	46	-	-	51	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where tfaqA one constituency*		Township whs two const
			-Township	ConstitJ	
1	2	3	4	5	
1	Kanina		1	1	
2	Chauk		; >		
3	Gangaw		1	1	
4	Ngaphe		1	1	
5	Salin	1	-	-	
6	Sedektara	1	1	1	
7	Sinbaungwe		1	1	
8	Seikpyu	1	1 "	1	
9	Saw	1	1	1	1
10	Taungdwingyi		-	-	
11	Htilin	1	1	1	1
12	Natmauk		-	-	1
13	Pakokku	1 ^ '	-	-	1 >
14	Pwintbyu	1	-	-	1
15	Pauk	1	-	-	1
16	Magway		-	-	1
17	Aung Lan		-	-	1
18	Myothit		'	 -.....	
19	Mindon	1	1	1	

<i>Hluttaw</i> constituency				Total	Remarks
Township where there ¹¹ are two constituencies		Township where there are ; three constituencies			
Township	- Constituency	Township	Constituency		
6	7	8	9	10	11
				1	
				2	
				1	
				1	
				2	
				1	
				1	
				1	
1	2	-	-	2	
				1	
1	2 ^c			2	
1	■ 2		•	2	
1>	2			2	
1	• ■ 2			2	
1	2			2	
1	2			2	
1	2			2	
■ * .				1	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there is one constituency Township
			4
20	Minbu		
21 :	Minhla		
22	Myaing		
23	Ycsagyo		
24	Yenangyaung		
25	Thayet		
Total..		25	11

Constituencies specified for the Multi-Party Democracy General Election
(Magway Division)

	Hluttaw constituency				Total	Remarks
Where is constituency	Township where there are two constituencies		Township where there are three constituencies			
Constituency	Township	Constituency	Township	Constituency		
5	6	7	8	9	10	11
1	1	2	-	-	2	■
-	V	-	-	-	1	•
	1	2	-	-	2	
1	1	2	-	-	2	
•	1	2	-	-	2	
					1	
11		28	-	-	39	

The list of the *Pyithit Hluttaw*(Mandalay Div¹)

Serial Number	Township	Number of townships	Township where there 1 one constituency <i>WJ</i>		<i>Hluttaw</i> constituent w ^o constituenci
			To'vnshp	Constituenci	
I	2.	3	4	5	
1	Kyaukse				1
2	Kyaukpadaung		-		1
3	Singu		1	1 ' 1	
4	Singaing		-	1	1
5	Nyaung-U	1	• -		1
6	Tada-U		-■		1
7	Tatkon		-	i	V
8	•Taungtha		-	m	1
9	Natogyi	1	-		1
10	Patheingyi .		'C- ' ■ .	... ~ 1	1
11	Pyinmana		-		1
12	Pyawbwe		-	it ■	1
13	Mahlaing			" ■ - I	1
*14	Maymyo		-	■ i >1	1
15	Mogok				1
16	Madaya	1	-		1
17	Meiktila	1	-	1	1
18	Maha Aungmyay			“ *	1
19	Aungmyaythazan .				1

constituencies specified for the Multi-Party Democracy General Election
(Mandalay Division)

[illegible]

Serial Number	Township	Number of townships	Township where there is one constituency	
			Township	Constituency
1	2	3	4	5
20	Chanmyathasi	1		
21	Chanayethazan	1	-	-
22	Myingyan	1	-	-
23	Myittha		-	-
24	Yamethin		-	
25	Lewe	1	-	1
26	Wundwin	1	-	
27	Thabeikkyin	1	1	1
28	Thazi	1	-	
29	Amarapura	1		
		•		
	Total..	29	2	2

av/ constituency

mship where **. Constituents

**Constituencies specified for the Multi-Party Democracy General Election
(Mandalay Division)**

<i>Hluttaw</i> constituency				Total	Remarks
* Township where there are * two constituencies f		Township where there are three constituencies			
Township J	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2			2	—
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
	2	-	-	2	
1	2	-	-	2	
		-	*	1	
1	2			2	
1	2			2	
27	54	-	-	56	*

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there E one constituency * — ,		Constituents
			Township	{	
1	2	3	4	5	6
1	Kyaikto	1	-	-	1
2	Kyaikmaraw	1	-	-	1
3	Chaungzon	1	-	-	1
4	Paung	1	-	-	1
5	Bilin	1	-	-	1
6	Mudon	1	-	-	1
7	Mawlamyaing	1	-	-	1
8	Ye	1	-	-	1
9	Thaton	1	-	-	1
10	Thanbyuzayat	1	-	-	1
	Total. ..	10	-	-	10

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constituencies specified for the Multi-Party Democracy General Election
(Mon State)

Hluttaw constituency				Total	Remarks
Township where there are two constituencies		Township where there are three constituencies			
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	-	2	
10	20	-	-	20	

The list of the *Pyithu Hluttaw*

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Serial Number	Township	Number of townships	Township where there ife one constituency 1,' ... twaconsti	
			Township	Constituent
1	2	3	4	5 I
1	Kyauktaw	1	r	■ - / . *
2	Kyaukpyu		.	t
3	Gwa	1	1	1 I
4	Sittwe	1	.	1
5	Taungup	1	1	1 I
6	Pauktaw	1	.	I
7	Ponnagyun	1	1	1 I
8	Buthidaung		.	1
9	Minbya		.	1
10	Maungdaw	1	-	-
11	Manaung	1	1	1
12	Myebon	1	1	1
13	Mrauk - U	1	.	.
14	Yathedaung	1	.	-
15	Ramree	1	1	1
16	Thandwe	1	1	1
17	An	1	1	1
	Total...	17	8	8

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proffied for the Multi-Party Democracy General Election
(Yakhine Stale) ' • ' • 'v

- *Hluttaw* constituency

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Township where there are
* three constituencies

' Total

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Serial Number	(Township	Number of townships	Hluttaw eon	
			Township where there is one constituency	
			Township	Constituency
1	2	3	4	5 j
1	Kamayut	1	1	
2	Kawhmu	1	1	1 I
3	Kyauktada	1	1	
4	Kyauktan	1		1 1
5	Kemmendine	1	1	
6	Kungyangon	1	1	1 I
7	Coco Kyun	1	1	1 {
8	Khayan			1
9	Sanchaung			1
10	Seikkan			1
11	Seikkyi/Khanaungto	1	1	
12	Tamwe	1 ■ \$-	-	-
13	Twante	v 1	-	-
14	Taikkyi ‘		-	" - ■
15	South Okkalapa ‘		-	■ 4
16	Htantabin ,		1	
17	Dagon	1	^ 1	1
18	Dalla	1	1	
19	Dawbon		j	
20	Pazundaung /			1

constituencies specified for the Multi-Party Democracy General Election
(Yangon Division)

<i>Hluttaw</i> constituency				Total	Remarks
Township where there are two constituencies		Township where there are three constituencies			
Township	Constituency	Township	Constituency		
6	7	8	9	10	11
1	2	-	-	1 y 1	
1	2			1 1 1	
■“	-		-		
—	-	-	-	1	
1	2	-	-	2	
1	2	-	-	2	
1	2	-	•	2	
1	2			2	
		-		1	
-		-		1	
		■	-	1	
-			-		

The list of the *Pyithu Hluttaw*(Oosliwencies s
(Yangon Di*Hluttaw* constit'

Serial Number	Township	Number of townships	Township where there is one constituency	Constituency	?.s Township^here two constiiu
			Township	Constituency	Constituency
					6
21	Pabedan				1
22	Bahan				1
23	Botataung				1
24	Mayangon				1
25	Mingala Taungyunt				1
26	Mingaladon				1
27	North Okkalapa				1
28	Hmawbi				1
29	Yankin				1
30	Latha				1
31	Hlaing				1
32	Hlegu				1
33	Lanmadaw				1
34	Thaketa *				1
35	Thingangyun				1
36	Thongwa				1
37	Thanlyin				1
38	Ahlon				1
39	Insein				1
	Total. ..	39	20	20	19

The list of the *Pyithu Hluttaw*

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Township where
(9/0 constitute

Serial Number	Township	Number of townships	Township where there is one constituency in	
			Township	Constituent
1 -	2	3	4	5
1	Kalaw	1	1	1
2	Kunhing	1	1	1
3	Kehsi	1	1	1
4	Kutkai	1	-	-
5	Kyaukme	1	-	-
6	Kunlong	1	1	1
7	Konkyan	1	1	1
8	Kengtung	1	-	-
9	Heih seng		1	1
10	'Yawngbwe	1		-
- 11	-Taunggyi		-	-
12	Tangyan		-	-
13	Tachilek	1	1	1
14	Namsang		1	1
15	Namhsan	1	1	1
16	Namhkam	1	1	1
- 17	Nawngkhio	1	1	1
18	Namtu ..	1	1	1
19	Narphant	1	1	1

Township	Coverage
6	- - - 1 1 - - 1 - 1 1 1 - - -

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constituencies specified for the Multi-Party Democracy General⁴ Elections
(Shan State)

1 <i>Hluttaw</i> constituency				Total	<i>9ftmrin</i>
[Township where there are > two constituencies		Township where them are three constituencies			
Township	Constituency	Township	Coostitueacy		
6	7	8	9	10	11
			-	1	
				1	
*				1	
1	2			2	
1	1			2	
•				1	
*		*•		1	
1	2			2	
-				1	
1	•2			2	
1	2		<i>m</i>	2	
1	2			2	
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				1	
				1	
-				1	
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The list Of the pyithu Hluttaw

Serial Number	Township	Number of townships	Township where there one constituency		(fluencies specified, for the (Shan Stale)	
			Hluttaw constituency		Township where there a two constituencies	
			Township	Constituents	Township	Constituents
1	2	3	4	5	6	7
20	Pindaya	1				
21	Pinlaung	1	1	1		
22	Panwaing	1				
23	Pangyan	1	1	1		
24	Pekhon	1	1	1	1	2
25	Mongnai	1	1	1		
26	Matukmai	1	1	1		
27	Mongpan	1	1	1		
28	Mongkai	1	1	1		
29	Monghsu	1	1	1		
30	Mongyai	1	1	1		
31	Muse	1	1	1		
32	Mongmit	1				
33	Mabein	1	1	1		
34	Mongmao	1	1	1	1	
35	Manphant (Salween)	1	1	1		
36	Mongping	1	1	1		
37	Mongyan	1	1	1		
38	Mongkat	1	1	1		

Huttaw

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**constituencies specified for the Multi-Party Democracy General Election
(Shan State) ■ •**

Huttaw constituency

lip where there i
: constituency

Township where^ there are
two constituencies

Township where there are
three constituencies

Total

Remarks

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Township Constituency

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The list of the *Pyithu Hluttaw*

Serial	Township	Number of	Township where there
Number		townships	one constituency
			Township Constituents

39	Mongton
40	Monghat
41	Mongyawng
42	Monghpyak
43	Ywangan
44	Lawksawk
45	Loilem
46	Laikha
47	Langkho
48	Lashio
49	Hsenwi
50	Hsipaw
51	Hopong
52	Hopang

Maw

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constituencies specific-.* for the Multi-Party Democracy General Election
-HP (Shan &laie)

hip	Constitui	Hluttaw constituency				Total	Remarks *
		Township where there are two constituencies		Township where there are ■ three constituencies			
		Township	Constituency	Township	Constituency		
		6	7	8	9		
42		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		-	-	-	-	1	
		1	2	-	-	2	
		-	-	-	-	1	
		1	2	-	-	2	
		-	-	-	-	1	
		-	-	-	-	1	
		10	20	-	-	62	

The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there is one constituency	
			Township	Constituency
1	2	3	4 ^r	5
I	1 Kyaunggon	1		
	2 Kyangin	1	၁	1
	3 Kyonpyaw	1	-	-
	4 Kyaiklat	1	-	-
	5 Ngapudaw	1	-	-
	6 Zalun		-	-
	7 Nyaungdon		-	-
	8 Dedaye	1	-	-
	9 Danubyu	1	-	-
	10 Pantanaw	1	-	-
	11 Kangyidaung	1	-	-
	12 Pathein	1	-	-
	13 Pyapon	1	-	-
	■ 14 Bogale		-	-
	15 Myaungmya	1	-	-
	16 Mawla myainggyun	1	-	-
	17 Maubin	1	-	-
	18 Mvanaung	1	-	-
	19 Yekyi	1	■	“

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The list of the *Pyithu Hluttaw*

Serial Number	Township	Number of townships	Township where there is one constituency	
			Township	Constituency
1	2	3	4	5
20	^abutta	1		
21	Laymyethna	1	-	-
22	Wakema	1	-	-
23	Thabaung	1	-	-
24	Henzada	1	-	-
25	Ingapu	1	-	-
26	Einme	1		
	Total..	26	1	1

constituencies specified for the Multi-Party Democracy General Election
(Ayeyawady Division)

Hluttaw constituency

Township where there are two constituencies		Township where there are three constituencies		Total	Remarks
Township	Constituency	Township	Constituency		
				10	11
	2			2	
	2			2	
	2			2	
	2			2	
	2			2	
	2			2	
	2			2	
25	50			51	

The State Law and Order Restoration Council
The Adaptation of Expressions Law
(The State Law and Order Restoration Council Law No. 15/89)
The 15th Waxing Day of *Nayon*, 1351 M.E.
(18th June, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Adaptation of Expressions Law.
2. The expression "Union of Burma" and the expression "Burma" or "Burman" or "Burmese" contained in the existing laws enacted in the English language shall be substituted by the expressions "Union of Myanmar" and "Myanma" respectively.
3. (a) If it is necessary to amend in the English language the name of any State, Division, Township, Zone, Township, Town, Ward, Village-tract or Village or the name of any river, stream, forest, mountain or island which is presently being written and used in the English language, so as to be in conformity with the Myanmar pronunciation, the Government may, by notification amend the same.
(b) If any name in a notification issued by the Government under sub-section (a) is contained in any existing law enacted in the English language, such name shall be deemed to have been amended accordingly in the English language as is amended in such notification.

Sd/J Saw Maung
General
Chairman
The State Law and Order Restoration Council

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The State Law and Order Restoration Council
The Law Amending the Printers and Publishers Registration Law, 1962
(The State Law and Order Restoration Council Law No. 16/89)
The 5th Waxing Day of *Nayon*. 1351M.E.
(18th June, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Law Amending the Printers and Publishers Registration Law, 1962.
2. In the Printers and Publishers Registration Law, 1962:—
 - (a) the expressions imprisonment for a term not exceeding three years, or fine not exceeding two thousand kyats, or both" contained in section 16 and section 18 shall be substituted by the expressions "imprisonment for a term which may extend from a minimum of 6 months to a maximum of 5 years, or fine which may extend from a minimum of kyats 2,000 to a maximum of kyats 20,000, or both";
 - (b) the expressions "imprisonment for a term not exceeding three years, or fine not exceeding two thousand kyats, or both" contained in section 17, section 19 and section 20 shall be substituted by the expressions "imprisonment for a term which may extend from a minimum of 1 year to a maximum of 7 years, or fine which may extend from a minimum of kyats 3,000 to a maximum of kyats 30,000, or both".

Sd./Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Myailmar War Veteran Organization Law
(The State Law and Order Restoration Council Law No. 17/89)
The 9th Waxing Day of *Wagaung*, 1351 M.E.
(10th August, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:-

Chapter I
Title and Definition

1. This Law shall be called the Myanmar War Veteran Organization Law
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **War Veteran Organization** means the Myanmar War Veteran Organization at different levels formed under this Law;
 - (b) **War Veteran** means persons who have served as personnel in the army or any armed force formed respectively before Myanmar Independence, during the struggle for Independence and after attaining Independence;
 - (c) **Member** means any person recognized as a member of the War Veteran Organization by the Central Executive Committee;
 - (d) **Central Council** means the Central Council of the War Veteran Organization;
 - (e) **Member of the Central Council** means any member of the Central Council of the War Veteran Organization;
 - (f) **Central Executive Committee** means the Central Executive Committee of the War Veteran Organization;
 - (g) **War Veteran Organization Central Headquarters** means the combination of the Central Council and the Central Executive Committee;
 - (h) **State or Divisional Supervisory Committee** means the respective State or Divisional Supervisory Committee formed by the Central Executive Committee under this Law. In this expression, the State or Divisional Supervisory Sub-Committees are also included;

- (i) **Township Zone Supervisory Committee** means the respective Township Zone Supervisory Committee formed by the Central Executive Committee under this Law;
- (j) **The War Veteran Organization** means the respective War Veteran Organization formed Township wise under this Law;
- (k) **Township Executive Committee** means the respective Executive Committee of the Township War Veteran Organization;
- (l) **Congress** means the Congress of the War Veteran Organization;
- (m) **Annual Meeting** means the annual meeting of the Central Council and the respective Township War Veteran Organization.

Chapter II

Objective and Basic Programme

The War Veteran Organization has been formed with the following Objectives:-

- (a) to participate in works relating to the integrity of the Union, national unity and harmony, sovereignty and equal development of the national races in (he social and economic fields;
- (b) to participate with a sense of responsibility as an auxiliary force in works concerning national defence and security;
- (c) to give reciprocal assistance to each other in a spirit of unity among members of the War Veteran Organization;
- (d) to participate unitedly in constructive works of the State.

4. The basic programmes of the War Veteran Organization are as follows:—

- (a) to implement the objectives contained in section 3 sub-section (a):
- (b) to communicate with the Ministries concerned and carry out works relating to national defence and security, constructive works of the State and matters concerning the members of the War Veteran Organization;
- (c) to assist in welfare and social matters of the War Veteran Organization;
- (d) to sirive for friendship, mutual assistance and unity among members of the War Veteran Organization;
- (e) to implement the economic enterprises of the War Veteran Organization;

- (f) to strive for the preservation and dissemination of the good traditions of the War Veterans, in order to set a good example to posterity;
- (g) to strive for broadening the outlook of members of the War Veterans Organization and for improving their qualifications.

Chapter III

Membership and Termination of Membership

5. War Veterans who fulfil the following qualifications may of their own free will apply for membership in the War Veteran Organization in the prescribed manner:—

- (a) being a War Veteran as defined in section 2 sub-section (b);
- (b) being a person who has undertaken to abide by the provisions of this Law and the procedures, terms and conditions and directives issued from time to time by the Central Council and the Central Executive Committee;
- (c) being a person who has undertaken to perform the responsibilities and duties assigned by the War Veteran Organization;
- (d) not being a member of any political party,
- (e) not being or not having been a member of any organization declared to be an unlawful association under any existing law or of any organization in revolt with arms against the State.

6. Members of the household of an army personnel, who are entitled to family pension and who are in conformity with the provisions of section 5 sub-sections (b), (c), (d) and (e) may also apply for membership in the War Veteran Organization as a member.

- 7. (a) Members of the War Veteran Organization which was formed prior to the enactment of this Law, who are in conformity with the provisions of this Law shall continue to be members.
- (b) After applying under section 6. a person who is recognized as a member of the War Veteran Organization, shall continue to be a member of the War Veteran Organization even after the expiry of the right to enjoy family pension of a member of the household of the Defence Services personnel.

8. If any one of the following events occurs, the membership of any member shall be terminated:—

- (a) being permitted to resign;
- (b) on scrutiny found to have infringed the provisions of section 5 sub-section (d) or (e);
- (c) adjudged to be expelled from membership for violation of the code of discipline and ethics prescribed by the Central Executive Committee;
- (d) going abroad for good;
- (e) death.

Chapter IV Formation

9. There shall be only one Myanmar War Veteran Organization relating- to War Veterans under this Law.

10. The Myanmar War Veteran Organization shall be formed at two levels, namely, the Central Council and the Township War Veteran Organization.

11. (a) In order to from War Veteran Organizations at different levels in accordance with the provisions of this Law, the War Veteran Organization Congress shall be convened regularly once in 5 years. If necessary a special Congress may be convened.
- (b) The following Congress representatives shall attend the Congress:-
- (i) the existing members of the Central Council;
 - (ii) members of the War Veteran Organization who are assigned duties by the Ministry of Defence, in accordance with the prescribed number of Congress representatives;
 - (iii) chairmen of the Township War Veteran Organizations and representatives elected and sent from the respective Township in accordance with the prescribed number of Congress representatives;
- (c) If 75 per cent of the number of representatives having the right to attend the Congress under sub-section (b) attends, the Congress shall be valid.

12. The Patrons of the War Veteran Organization shall be elected by the Congress once in 5 years. The term of office of such Patrons shall be the same as the tenure of the Congress.

13. (a) The Congress shall prescribe the number of members of the Central Council.
- (b) The members of Central Council shall be elected once in 5 years according to the number prescribed by the Congress.
- (c) The Central Council shall convene the annual regular meetings and if necessary, may also convene the special meetings.

14. If 75 per cent of all the members of the Central Council approve the tenure of the Congress:—

- (a) may be reduced, or
- (b) may be extended by a period not exceeding one year.

15. (a) The Central Executive Committee shall be formed once in 5 years as prescribed, with members elected by the Central Council.
- (b) The members of the Central Executive Committee shall elect from among themselves 1 Chairman, 2 Vice-Chairmen, 1 Secretary, 2 Joint-Secretaries, 1 Treasurer and 1 Inspector in the Central Executive Committee.
- (c) In the Central Executive Committee; in addition to the members of the Central Council elected under sub-section (a), officers of the Defence Services who have been assigned duties by the Ministry of Defence as prescribed shall also be included ex-officio.

16. The Central Executive Committee shall form Statewise or Divisionwise, State and Division Supervisory Committees and Township Zonewise, Township Zone Supervisory Committees consisting of members of the Central Council. In so forming, if the number of the members of the Central Council are not sufficient, representatives of the Congress may be included. In addition, officers of the Defence Services who have been assigned duties by the Command Headquarters as prescribed shall also be included.

17. In a Township having 30 or more members, a Township War Veteran Organization may be formed.

- (a) The Township Executive Committee shall be formed once in 5 years with members of War Veteran Organization elected as prescribed.
- (b) The formation and number of executive members of the Township Executive Committee shall be prescribed by the Central Executive Committee Township wise.
- (c) The members of the Township Executive Committee shall elect from among themselves a Chairman, Vice-Chairman, Secretary, Joint-Secretary, Treasurer and Inspector in the Township Executive Committee.

19. (a) The Township War Veteran Organization shall convene the annual meeting every⁷ year. If necessary, a special meeting may also be convened.
- (b) Every member residing permanently in the Township has the right to attend the annual meeting.
 - (c) If 75 per cent of the number of members residing permanently in the Township attend the annual meeting it shall form a quorum. In case, 75 per cent of the number of members do not attend, the meeting shall be adjourned and convened to a date not exceeding one week. Even if 75 per cent of the number of members do not attend at the adjourned meeting, the meeting shall be valid.

20. The term of office of the representatives of the Congress-of the War Veteran Organization, the Central Council, Central Executive Committee and Township Executive Committee or the State or Divisional Supervisory Committee and Township Zone Supervisory Committee shall be the same as the tenure of the Congress.

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Chapter V Duties and Powers

21. The duties and powers of the Congress are as follows:—
- (a) deliberating, placing on record, confirming and deciding on reports.

financial statements and future programmes submitted by the Central Council;

- (b) election to the Central Council in accordance with the procedures;
- (c) confirming and deciding on organization, instigation and education. maintenance of discipline, welfare, economic and financial matters concerning the War Veteran Organization;
- (d) deciding in accordance with this Law in other necessary matters concerning the affairs of the War Veteran.

22. The duties and powers of the Central Council are as follows:—

- (a) being responsible to the Congress;
- (b) forming the Central Executive Committee as prescribed;
- (c) laying down the policy and deciding on organization, inspiration and education, maintenance of discipline, welfare, economic and financial matters of the War Veteran Organization;
- * (d) deliberating, amending and confirming the reports, financial position and balance sheets submitted by the Central Executive Committee to the Central Council meeting;
- (e) laying down the programmes to be implemented by the War Veteran Organization at different levels;
- (f) vetting and deciding on procedures put up by the Central Executive Committee in order to submit them to the Ministry of Defence;
- (g) hearing, and deciding on appeals.

23. The duties and powers of the Central Executive Committee are as follows:—

- (a) being responsible to the Central Council;
- (b) implementing the programmes and decisions made by the Central Council;
- (c) giving decisions on matters concerning application for membership;
- (d) forming of State or Divisional Supervisory Committees and Township Zone Supervisory Committees and prescribing duties and powers thereof;
- (e) forming of necessary work committees and allocation of duties and powers thereof;

- (f) scrutinizing and guiding the economic enterprises which are being carried out by the Township Executive Committee; "1"
- (g) guiding and supervising the work of the State or Divisional Supervisory Committees, Township Zone Supervisory committees and the Township Executive Committees;
- (h) prescribing the number of members Statewise and Divisionwise to be included in the Central Council;
- (i) prescribing the number of members of the Township Executive Committee and its formation; forming as prescribed the basic bodies of the Township War Veteran Organization as may be necessary and prescribing the duties and powers thereof;
- (j) prescribing offences concerning immoral character for the purpose of this Law;
- (k) drafting the procedures which are necessary under this Law and submitting them to the Ministry of Defence with the approval of the Central Council and promulgating the same on obtaining the approval of the Ministry of Defence;
- (l) being responsible for convening the meetings of the Congress and the Central Council in accordance with the procedures;
- (m) issuing from time to time directives as may be necessary;
- (n) taking disciplinary action in accordance with the procedures;
- (o) communicating with organizations in and outside the country having the same objectives.

The
follows:—
(a)

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24. When any one of the following events occurs, the Central Executive Council may form a provisional Township Executive Committee and assign it to perform the duties and exercise the powers of a Township Executive Committee under this Law:—

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- (a) if it becomes impossible for any Township War Veteran Organization to continue to exist in accordance with the provisions of this Law;
- (b) if it becomes impossible to form a Township Executive Committee in accordance with the provisions of this Law.

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25. The State or Divisional Supervisory Committees and the Township Zone Supervisory Committees shall be responsible to the Central Executive Committee under the duties and powers prescribed by the Central Executive Committee.

28.
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26. The duties and powers of a Township Executive Committee are as follows:—

- (a) being responsible to the Central Executive Committee and the Township War Veteran Organization;
- (b) implementing the works prescribed and decisions made by the Central Council and the Central Executive Committee;
- (c) submitting to the Central Executive Committee applications for membership together with its remarks;
- (d) implementing the economic enterprises to be carried out by the Township War Veteran Organization; obtaining the approval of the Central Executive Committee and carrying out enterprises which are perscribed to obtain the approval of the Central Executive Committee; submitting its activities to the Central Executive Committee;
- (e) forming necessary work committees and allocation of duties and powers thereof;
- (f) carrying out works under the supervision of the State or Divisional Supervisory Committees and the Township Zone Supervisory-Committe;
- (g) being responsible for convening the annual meetings in accordance with the procedures;
- (h) collecting admission fees for membership and monthly subscriptions in the manner prescribed;
- (i) carrying out other duties assigned by the Central Executive Committee.

27. The following shall be carried out at the annual meeting of the Township

War Veteran Organization:—

- (a) deliberating, amending and confirming the reports, financial position and balance sheets submitted by the Township Executive Committee;
- (b) electing at the fifth annual meeting the representatives of the Congress of the War Veteran Organization and the members of the Township Executive Committee, in addition to matters under sub-section (a).

28. When any one of the following events occurs, the duty assigned to the

Central Council member, Central Executive Committee member, representative of the Congress, Township Executive Committee member, State or Divisional

Supervisory Committee member or the Township Zone Supervisory committee member shall have been withdrawn:—

- (a) being permitted to resign;
- (b) ceasing to be a member;
- (c) withdrawing the duties by the body which has assigned the duties;
- (d) being convicted of an offence declared for this purpose by the Central Committee as being of immoral character;
- (e) death.

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Chapter VI

Right to carry out economic enterprises

29. The War Veteran Organization has the right to carry out economic enterprises. In doing so if the War Veteran Organization Central Headquarters or the Township War Veteran Organization carry out on its own independently the assets and liabilities of the War Veteran Organization Central Headquarters and those of the respective Township War Veteran Organization shall be separated.

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30. If it becomes necessary to wind up any economic enterprise of any Township War Veteran Organization carried out with its own capital, the Central Executive Committee may order for such winding up. The procedure regarding the winding up shall be prescribed.

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Chapter VII

Maintenance of Fund and Auditing of Accounts

31. (a) The War Veteran Organization Central Headquarters and the respective Township War Veteran Organization shall subsist on their own Fund. Provided that grants and loans from the Government and other grants may be obtained.
- (b) The War Veteran Organization Central Headquarters and the respective Township War Veteran Organization have the right to hold and possess both moveable and immoveable properties under their own names.

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32. The Funds of the War Veteran Organization Central Headquarters and the respective Township War Veteran Organization shall be administered as prescribed in the procedures.

33. In order to maintain the accounts of the War Veteran Organization at different levels systematically and to audit:—

- (a) if economic enterprises are carried out, the accounts shall be duly audited annually;
- (b) any War Veteran Organization may request the assistance of the Office of the Auditor-General or of the relevant Audit Office subordinate to it, when necessary;
- (c) the Central Executive Committee may request the assistance of the Office of the Auditor-General or of the relevant Audit Office subordinate to it, to audit the accounts of any War Veteran Organization, when necessary.

Chapter VIII **Prohibition and Penalty**

34. No one shall form a rival organization, similar to the Myanmar War Veteran Organization.

35. Whoever violates the provision of section 34 shall be punished with imprisonment for a term which may extend from a minimum of two years to a maximum of five years and shall also be liable to fine which may extend from a minimum of kyats five thousand to a maximum of kyats ten thousand.

Chapter IX **Miscellaneous**

36. The War Veteran Organization shall have the right to operate under its own name and under its own flag and a common seal, with perpetual succession and shall have power to sue and be sued in its corporate name.

37. The code of discipline and ethics to be observed by the members of War Veteran Organization and matters relating to enquiry and taking of action against

any member for non-observance of the code of discipline and ethics shall be as prescribed in the procedures.

38. During the period between the date on which this Law comes into force and prior to the convening of the First Congress, matters to be performed under the provisions of this Law shall be performed by the War Veteran Organization, Central Body, Central Executive Committee and Township Executive Committee formed prior to the promulgation of this Law.

39. All Funds, moveable and immoveable properties economic enterprises, assets and liabilities of the War Veteran Organization at different levels formed prior to the promulgation of this Law shall devolve on the War Veteran Organization at different levels formed under this Law.

40. For the purpose of carrying out the provisions of this Law, the Central Executive Committee:—

- (a) shall issue such procedures as may be necessary, with the approval of the Ministry of Defence;
- (b) may issue such directives as may be necessary.

Sd./ Saw Maung
General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar
Basic Education Law, 1973
(The State Law and Order Restoration Council Law No. 18/89)
The 11th Waxing Day of *Wagaung*, 1351 M.E.
(12th August, 1989)

The State Law and Order Restoration Council hereby enacts the following
Law:—

1. This Law shall be called the Law Amending the Union of Myanmar Basic Education Law, 1973.
2. In the Union of Myanmar Basic Education Law, 1973:—
 - (a) the preamble, section 3 sub-section (b), section 5 sub-section (b) clause (3), section 7 sub-section (a) clause (3) and section 7 sub-section (c) clause (3), shall be deleted;
 - (b) section 3 sub-section (c) shall be substituted by the following sub-section:—
 - (c) to lay down bases for the instruction of vocational education in the interest of the State;
 - (c) section 5 sub-section (b) clauses (7); (10), (12) and (13) shall be substituted by the following clauses:—
 - (7) Director General, Member
Department of Technical,
Agricultural and
Vocational Education
 - (10) Chairman, Member
Union of Myanmar
Educational Research Bureau
 - (12) Director (Administration, Finance), Secretary
Department of Basic Education
 - (13) Dep'ty Director (Administration), Joint-Secretary
Department of Basic Education

- (d) section 7 sub-section (a) clauses (5), (6) and (9) shall be substituted by the following clauses:—
- (5) Chairman Member
 Union of Myanmar
 Educational Research Bureau
- (6) Editor-in-Chief, Member
 Department of Myanmar Language
 Commission
- (9) Director (Administration, Finance)..... Member
 Department of Basic Education
- (e) section 7 sub-section (c) clause (4) shall be substituted by the following clause:—
- (4) Chairman, Member
 Union of Myanmar
 Educational Research Bureau

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar University
Education Law, 1973
(The State Law and Order Restoration Council Law No. 19/89)
The 13th Waxing Day of *Waguung*, 1351 M.E.
(14th August, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:—

1. This Law shall be called the Law Amending the Union of Myanmar University Education Law, 1973.
2. In the Union of Myanmar University Education Law, 1973:—
 - (a) the preamble section 7 sub-section (g), section 8 sub-section, (b) clause (7), section 9 sub-section (b) clauses (6) and (7) shall be deleted:
 - (b) section 6 sub-section (a), (b), (d) and (1) shall be substituted by the following sub-sections:—
 - (a) to produce trained intellectuals who are well cultivated in the principles and ethical codes appropriate to Myanmar society:
 - (b) to produce intellectuals who will be beneficial to the State:
 - (d) to conduct works of research beneficial to the State:
 - (e) to constantly develop the intellect and skill of the people who are participating in building the State:
 - (c) section 8 sub-section (b) clause (12) shall be substituted by the following clause:—

(I2)Chairman, Member
Union of Myanmar
Educational Research Bureau
 - (d) section 8 sub-section (c) clause (4) shall be substituted by the following clause:—
 - (4) to determine the number of students to be admitted to the Universities in accordance with the requirement of the State:

- (e) section 9 sub-section (b) clauses (23) and (24) shall be substituted by the following clauses:—

- (23) Director General Member
 Department of Technical
 Agricultural and Vocational
 Education
- (24) Chairman.Member
 Union of Myanmar
 Educational Research Bureau

- (f) section 12 sub-section (b) shall be substituted by the following sub-section:—

- (b) the .respective University Management Bodies shall comprise the following persons:—

- (1) Rector, Chairman
 (2) Pro-Rector, Vice-Chairman
 (3) Two Persons Members
 selected by the Ministry of Education
 or by the Ministry concerned
- (4) Two members of the Members
 Universities Central Council
- (5) Three members of the University..... Members
 Teaching Staff
- (6) Head of Department, Member
 (Training)
- (7) Head of Department, Secretary ,
 (Administration, Finance),

- (g) section 12 sub-section (d) shall be substituted by the following sub-section:—.

- (d) the respective University Academic Bodies shall comprise the following persons:—

- (1) Rector, Chairman
 (2) Pro-Rector, Vice-Chairman
- (3) Professors, Member
 (4) Heads of Departments, Member

- (5) External membersMember
specialized in their respective subjects
- (6) Principals of the Colleges and Institutes..... Member
- (7) Two representativesMember
each from the Degree Colleges
who are Professors,
- (8) Head of Department (Training), Member
- (9) Registrar (1) Secretary

Sd./Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar Technical,
Agricultural and Vocational
Education Law, 1974
(The State Law and Order Restoration Council Law No. 20/89)
The 5th Waning Day of *Wagaung*. 1351 M.E.
(21th August, 1989)

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The State Law and Order Restoration Council hereby enacts the following
Law:-

1. This Law shall be called the Law Amending the Union of Myanmar Technical, Agricultural and Vocational Education Law, 1974.
2. In the Union of Myanmar Technical, Agricultural and Vocational Education Law, 1974:— .
 - (a) the preamble and section 5 sub-section (c) shall be deleted;
 - (b) section 3 sub-section (d) shall be substituted by the following sub-section:-
 - (d) to train and nurture skilled technicians and experts who are imbued with a sense of consciousness and convictions to cherish she State:
 - (c) section 7 sub-section (a) shall be substituted by the following sub-section:-
 - (a) laying down guidelines in relation to training courses or the respective Technical, Agricultural and Vocational Education Schools and Institutes, in the interest of the State;
 - (d) in section 7, the following sub-section shall be inserted as sub-section(h):-
 - (h) considering and deciding on the type of certificates and diplomas to be conferred by the Technical, Agricultural and Vocational Schools and Institutes;

(e) section 10 shall be substituted by the following section:-

Examinations for the conferment of certificates and diplomas by the respective Technical, Agricultural and Vocational Schools and Institutes shall be conducted under the supervision of the Department of Technical, Agricultural and Vocational Education.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar
Educational Research Law, 1973
(The State Law and Order Restoration Council Law No. 21/89)
The 13th Waning Day of *Wagaung*, 1351 M.E.
(29th August, 1989)

The State Law and Order Restoration Council hereby enacts the following
Law:—

1. This Law shall be called the Law Amending the Union of Myanmar Educational Research Law, 1973.
2. In the Union of Myanmar Educational Research Law, 1973:—
 - (a) section 4 sub-section (a) clause (3) shall be deleted;
 - (b) section 4 sub-section (a) clauses (4), (7) and (8) shall be substituted by the following clauses:-

(4) Chairman, Union of Myanmar Educational Research Bureau	Member
(7) Director General, Department of Technical, Agricultural and Vocational Education	Member
(8) Chairman, Union of Myanmar Board of Examinations	Member

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Bar Council Act
(The State Law and Order Restoration Council Law No. 22/89)
The 1st Waxing Day of *Tawthalin*, 1351 M.E.
(31st August, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:—

1. This Law shall be called the Law Amending the Bar Council Act..
2. The existing Bar Council constituted under section 4 of the Bar Council Act is hereby dissolved.
3. Section 4 of the Bar Council Act shall be substituted by the following section:-
 4. The Bar Council shall be constituted as follows:-

(a) the Attorney-General	Chairman
(b) the Deputy Attorney-General	Vice-Chairman
(c) a Judge of the Supreme Court nominated by the Chief Justice	Member
(d) six advocates nominated by the Supreme Court	Members
(e) the Director-General, Supreme Court	Member
(f) the Director-General, Office of the Attorney-General	Secretary
4. Section 6 of the Bar Council Act shall be deleted.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Union of Myanmar Board of
Examinations Law, 1973
(The State Law and Order Restoration Council Law No. 23/89)
The 5th Waxing Day of *Tawthalin*, 1351 M.E.
(4th September, 1989)

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The State Law and Order Restoration Council hereby enacts the following Law:-

1. This Law shall be called the Law Amending the Union of Myanmar Board of Examinations Law, 1973.

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2. In the Union of Myanmar Board of Examinations Law, 1973:—

(a) the preamble shall be deleted;

2.

(b) section 3 sub-section (b) clauses (4) and (5) shall be substituted by the following clauses:-

given

(4) Director General, Member
Department of Technical,
Agricultural and Vocational
Education

(5) Chairman, Member
Union of Myanmar Educational
Research Bureau

Sd./ Saw Maung
General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law relating to Aquaculture
(The State Law and Order Restoration Council Law No. 24/89)
 The 8th Waxing Day of *Tawthalin*, 1351 M.E.
 (7th September, 1989)

The State Law and Order Restoration Council hereby enacts the following
 Law:—

Chapter 1
Title and Definition

1. This Law shall be called the Law relating to Aquaculture.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) **Minister** means the Minister for the Ministry of Livestock Breeding and Fisheries;
 - (b) **Department** means the Department of Fisheries;
 - (c) **Director General** means the Director General of the Department of Fisheries;
 - (d) **Inspector** means the State, Division, Township Zone or Township Officers-in-charge of the Department, any officer of the Department assigned the duties of an Inspector by the Director General or any officer of any Government department;
 - (e) **Fish** means all aquatic organisms living the whole of or a part of their life cycles in the water; their eggs, larvae, fry and fingerlings. This expression also includes aquatic plants, their seedling and seeds;
 - (f) **Fishery** means carrying out operations relating to fishes for the purpose of systematic management, commercial production, conservation and for development. This expression also includes operations such as fishing, collecting, aquaculturing, exploration, research, stocking, propagation, processing, transporting, storing and marketing;
 - (g) **Aquaculture** means the propagation of fish species, breeding of fish through different stages of growth in natural or artificial waters by various breeding techniques;

- (h) **Fisheries Waters** means waters, pond, course, river, stream and lake which is of a permanent or temporary nature and in which fishes live and thrive. This expression includes the sea, ocean and the sandbanks on which turtles and tortoises, habitually lay their eggs;
- (i) **Leased Fisheries Waters** means fisheries waters situated within the areas leased by the Department under prescribed conditions for the (fisheries enterprise;
- (j) **Reserved fisheries Waters** means fisheries waters in which the Department has permitted the fisheries enterprise with restrictions, in order to prevent the extinction, of fish species and to propagate the same;
- (k) **Lease** means the granting of a lease in accordance with law by the Department or by any Government department on land or fisheries waters pertaining to them;
- (l) **Licence** means a licence issued by the Department, permitting to carry out aquaculture;
- (m) **Land for Aquaculture** means the land demarcated and reserved by the Department for the purpose of aquaculture under section 11;
- (n) **Any Government Department** means any department or any organization under the Government. This expression also includes any organization under any department or any organization subordinate to any organization under the Government.

Chapter II

Application for Lease or Licence

3. A person desiring to carry out aquaculture in the land for aquaculture or in fisheries waters not pertaining to any Government department or in reserved fisheries waters shall, apply for a lease to the Department in the prescribed application: form.

4. A person who has obtained a lease or a person desiring to carry out aquaculture shall apply for a licence to the Department in the prescribed application form.

5. A person wishing to hatch fish for sale or a person desiring to breed fish for display on a commercial scale shall apply for a licence to the Department in the prescribed application form.
6. A person applying for a licence:-
- (a) has the right to carry out aquaculture only after obtaining a licence;
 - (b) shall comply with the conditions prescribed by the Department;
 - (c) if the fisheries waters or the land in which fish is to be bred pertains to any Government department, the conditions prescribed by such department shall also be complied.

Chapter III

Payment of Duties and Fees

7. A person who has obtained a lease or a licence for aquaculture shall pay duties and fees payable out of the following duties and fees in the manner prescribed by the Department: -
- (a) lease rent;
 - (b) licence fee.
8. The provision of section 7 shall not apply to the following operations:-
- (a) aquaculture operations carried out by the Department, works of research relating to aquaculture or extended development works;
 - (b) works of research relating to aquaculture carried out with the approval of the Department.
9. The Department shall prescribe the term of the lease, term of the licence, lease rent, licence fee and late fee.
10. Payment of fee for fishing implements used in aquaculture shall be exempted.

Chapter IV

Powers of the Department and the Director General

11. In order to develop aquaculture the Department may with the permission of the Government and in accordance with the existing Land Laws demarcate

and reserve lands for aquaculture out of suitable lands from amongst the agricultural lands and waste lands.

12. The Department shall administer the lands demarcated and reserved under section 11 as lands for aquaculture.

13. The Department may lease the lands for aquaculture for a period not exceeding ten years at a time to persons desirous to breed fish under the following conditions:-

- (a) at least seventy-five per cent of the leased acreage shall be excavated and worked as acreage for fisheries ponds waters;
- (b) within three years of obtaining the lease, fifty per cent of demarcated fisheries pond acreage shall be engaged in fisheries and the whole acreage of fisheries pond waters shall be engaged in aquaculture on the lapse of the five year term;
- (c) on failure to comply with sub-section (b), acreage not excavated shall revert to the Department. In addition, the person failing to comply shall have no right to claim for the refund of expenditure incurred on the land;
- (d) shall also comply with other conditions prescribed by the department.

14. The Department may grant a licence in the case where an application is made for aquaculture in lands other than the land for aquaculture if it is in accordance with the following conditions:-

- (a) obtaining an exemption order for purpose of aquaculture, under section 39 of the Land Nationalization Act, 1953;
- (b) obtaining consent, for the purpose of aquaculture, from any Government department concerned other than the Department or a person holding any lease;
- (c) agreeing to abide by the conditions prescribed by the Department.

15. The Department may grant a lease, not exceeding three years at a time to a person desiring to use an aquaculture method other than the method for aquaculture by excavating ponds, in the following fisheries waters:-

- (a) fisheries waters unconnected with any Government Department;
- (b) reserved fisheries waters.

16. The Department may issue licence to the following persons desiring to do aquaculture:—
- (a) a person granted with a lease under section 13 or section 15;
 - (b) a person who has been granted a lease in the fisheries waters;
 - (c) a person desirous of aquaculture with the consent of the lessee under sub-section (b).
17. If an application is made desiring to do aquaculture in the fisheries waters of any Government department and if the consent of that Government department is obtained, the Department may issue licence on conditions prescribed.
18. The Director General may grant a lease or a licence.
19. If the Director General finds that any condition prescribed in the lease or licence granted under section 18 is violated, he may suspend or revoke the said lease or licence.
20. The Director General may issue an order permitting live fish to be imported from outside the country or exported from inside the country.
21. The Director General with the concurrence of the Ministry concerned may assign the duties of an Inspector to any Government servant of the service organization under that Ministry.
22. In a case where action is taken for contravening any provision of this Law, the Director General may confiscate sell, dispose of the fisheries pond and the exhibits as required.

Chapter V

Cancellation of the Lease or Licence

23. The lease or licence is cancelled on the occurrence of any of the following:-
- (a) on the expiry of the term;
 - (b) on being revoked;
 - (c) on surrendering the lease or the licence to the Department when the fish breeder does not desire to continue his enterprise.

236

24. The Department may revoke the lease or the licence if on finding after investigation that the fish breeder has ceased to continue to engage in the aquaculture enterprise.

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Chapter VI

Inspection and Action to be taken

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25. The Inspector shall carry out the following duties:-

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- (a) inspecting the aquaculture enterprise within the area assigned to him or any area specially assigned to him;
- (b) taking legal action against any person who contravenes any provision of this Law in accordance with the prescribed procedure;
- (c) in taking action under sub-section (b) fishes, fishing implements and other implements in connection with fish breeding seized, be disposed of in accordance with the procedures;
- (d) performing other duties regarding aquaculture enterprise assigned by the Director General.

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Chapter VII

Appeals

26. If dissatisfied with the decision or order made by the Director General under sections 18, 19,20 or 22 of this Law, an appeal may be filed with the Minister within 30 days on receipt of such decision or order.

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27. The Minister may confirm, reject or alter the decision or order of the Director General.

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28. The decision of the Minister shall be final.

Chapter VIII

Prohibitions

29. No person shall do the following:-

- (a) breeding of fish without licence;

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- (b) obstructing navigation and flowing of water or polluting the water within the fisheries waters or abetting such acts;
- (c) importing live fish into the country and exporting live fish out of the country, without the prior permission of the Department;
- (d) breeding of fish prohibited by the Department.

30. The holder of licence:-

- (a) shall not contravene any of the conditions prescribed by the Department;
- (b) shall not transfer the fisheries pond without the prior permission of the Department.

Chapter IX Offences and Penalties

31. Whoever is found guilty of committing any offence contained in section 29, shall be punishable with fine which may extend to kyats 10,000. or with imprisonment for a term which may extend to one year or with both. In addition, exhibits, fishes and fisheries ponds relating to the offence shall be confiscated.

32. If holder of licence is found guilty of committing any offence contained in section 30, he shall be punishable with fine which may extend to kyats 5,000 or with imprisonment for a term which may extend to 6 months or with both. In addition, exhibits, fishes and fish ponds relating to the offence shall be confiscated.

33. If a person convicted under section 31 or section 32 again commits the same offence he shall be punishable with twice the quantum of punishment prescribed.

Chapter X Miscellaneous

34. Provision under this Law shall be observed by a Government department in fishing on land and fisheries waters relating to any Government department

238

35. Prior approval shall be obtained from the Department regarding import and export of fresh fishes into and out of the country.

36. Exemption from applying for a licence is given, to families who carry on aquaculture for personal consumption in a pond where water surface does not exceed 25 feet by 50 feet in dimension.

37. Arrears of fees for the grant of lease or licence and damages for delay shall be recovered as if it were arrears of land revenue.

38. Regarding the fishing enterprises already underway on the day this Law is promulgated:-

- (a) full particulars shall be submitted to the Department within the period prescribed by the Department;
- (b) holders of permit for the purpose of aquaculture under section 39 of the Land Nationalization Act, 1953 and holders of permit from a Government department for the purpose of aquaculture on the land or in the fishery waters relating to such department shall apply for a licence at the Department;
- (c) the Director General in matters other than those submitted under sub-section (b) may, after scrutiny, administer and direct as may be necessary;
- (d) action will be taken under this Law against those who continue to carry on without submitting the particulars under sub-section (a).

39. For the purpose of carrying out the provisions of this Law, the Ministry concerned:-

- (a) may with the approval of the Government, issue necessary procedures;
- (b) may issue necessary orders and directives.

Sd./Saw Maung

General

Chairman

The State Law and Order Restoration -Council

The State Law and Order Restoration Council
The Law Amending the Myanmar Language
Commission Law
(The State Law and Order Restoration Council Law No. 25/89)
The 15th Waxing Day of *Tawthalin*, 1351 M.E.
(14th September, 1989)

The State Law and Order Restoration Council hereby enacts the following Law:—

1. This Law shall be called the Law Amending the Myanmar Language Commission Law.
2. Section 6 sub-section (b) of the Myanmar Language Commission Law shall be substituted by the following sub-section:-
 - (b) performing functions in co-operation with the State organizations, other organizations and individuals.

Sd./Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Restricting the Use of Military Designation and Rank
(The State Law and Order Restoration Council Law No. 26/89)

The 14th Waning Day of *Tawthalin*, 1351 M.E.
(28th September, 1989) -

The State Law and Order Restoration Council hereby enacts the following
Law:—

Chapter I
Title and Definition

1. This Law shall be called the Law Restricting the Use of Military Designation and Rank.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **Military Designation** means the designation prescribed and used for the Defence Services (Army, Navy, Air);
 - (b) **Military Rank** means the rank prescribed and used for the Defence Services (Army, Navy, Air);
 - (c) **Retired Defence Services Personnel** means a person who has obtained the right to enjoy pension or disability pension under the Defence Services Pension and Gratuity Regulations. This expression also includes a person who expired during military service and a person who expired after retirement.

Chapter II
Use of Military Rank

3. A retired Defence Services personnel:—
 - (a) shall use the latest military rank attained during military service before his name and the expression "retired" within open bracket and close bracket after his name;
 - (b) shall, if he has been awarded a Defence Services title for valour, use such title after the military rank and before his name;

- (c) shall not use the expression "U" in using his name under the above sub-section (a) and sub-section (b).

Chapter III Prohibition

4. Of the military personnel who have served in the Defence Services (Army, Navy, Air), the following persons shall not use the military rank and the expression "retired" against their names:-

- (a) a person who has been removed from military service;
- (b) a person who has been dismissed from military service;
- (c) a person who has been cashiered;
- (d) a person who has received only military service gratuity.

5. A retired Defence Services personnel who, on conviction by the relevant court for any offence prescribed from time to time by the Ministry of Defence for this purpose is sentenced to imprisonment, shall not be entitled to enjoy the rights contained in section 3.

6. No one shall use the military designation which he held during military service against his name.

Chapter IV Punishment

7. Whoever is convicted for contravening any provision of section 4, section 5 and section 6 shall be punished with imprisonment for a term which may extend to five years or with fine which may extend to kyats five thousand or with both.

Chapter V Miscellaneous

8. The provisions of this Law shall not apply to the use by a retired Defence Services personnel who has been conferred with Titles and Medals of Honour or *Naing-ngant Gon-yi* Title or who has been recognised as a member of the Independence *Mawgunn* of the name of the said title or Independence *Mawgun*

Grade in conjunction with his name in accordance with the relevant regulations and bye-laws.

9. If it is necessary to take action under his Law, prosecution shall be launched only with the prior sanction of the Ministry of Defence.

10. In order to carry out the provisions of this Law, the Ministry of Defence may issue orders, directives, regulations and bye-laws.

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Motor Vehicles Law, 1964
(The State Law and Order Restoration Council Law No. 27/89)
The 15th Waning Day of *Tazaungmon*, 1351 M.E.
(27th November, 1989)

The State Law and Order Restoration Council hereby enacts the following
Law:-

1. This Law shall be called the Law Amending the Motor Vehicles Law, 1964.
2. In the Motor Vehicles Law, 1964:-
 - (a) in Section 20 the expression "fine which may extend to kyats one hundred" shall be substituted by the expression "fine which may extend from a minimum of kyats one hundred to a maximum of kyats one thousand"; the expression "within three years" shall be substituted by the expression "within one year"; the expression "fine not less than kyats fifty and not more than kyats two hundred" shall be substituted by the expression "fine which may extend from a minimum of kyats two hundred to a maximum of kyats one thousand five hundred";
 - (b) in Section 21 the expression "with imprisonment which may extend to three months or with fine which may extend to kyats two hundred or with both" shall be substituted by the expression "with imprisonment which may extend to six months or with fine which may extend to kyats five hundred or with both"; the expression "within three years" shall be substituted by the expression "within one year"; the expression "with imprisonment which may extend to six months or with fine not less than kyats two hundred and not more than kyats one thousand or with both" shall be substituted by the expression "with imprisonment which may extend to one year or with fine which may extend from a minimum of kyats five hundred to a maximum of kyats one thousand five hundred or with both";

- (c) in Section 22 the expression "fine which may extend to kyats two hundred" shall be substituted by the expression "fine which may extend from a minimum of kyats two hundred to a maximum of kyats one thousand five hundred".

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Rules Amending the Income-tax Rules
(The State Law and Order Restoration Council Rules No. 1/89)
The 1st Waning Day of *Tabaung*, 1350 M.E.
(22nd March, 1989)

The State Law and Order Restoration Council hereby makes the following Rules:-

1. These Rules shall be called the Rules Amending the Income-tax Rules.
2. The provisions of these Rules shall have effect from the assessment year 1989-90.
3. The Income-tax Rules Chapter IV, rule 5 shall be substituted by the following:-

Chapter IV
Computation and Assessment of Capital Gains

5. (a) If any person engages in selling, exchanging or transferring one or more capital assets and during the year of such transaction the total value thereof is of a taxable amount and if profits have arisen therefrom, he shall furnish a return of income to the Township Income-tax Officer within one month from the date of the sale, exchange or transfer of the capital assets concerned.
Explanation. The date of the sale, exchange or transfer of capital assets means the date of the execution of the deed of such sale, exchange or transfer, or the date of the delivery of such assets, whichever is earlier.
- (b) The Township Income-tax Officer may, if he is of the opinion that any person is assessable in respect of capital gains, intimate him to furnish a return of income for such gains.
- (c) Assessment of tax shall be made on the person to whom capital gains have accrued within the relevant income year. In such assessment, tax shall be computed and levied at rates of taxes prevailing during the

said income year. In determining the capital gains, the following shall be deducted from the full value of the sale, exchange or transfer of the capital assets concerned: -

- (1) the net value, after deducting the total depreciation allowed under the Myanmar Income-tax Act or the Income-tax Law from the sum of the original cost to the assessee and any expenditure of a capital nature actually incurred by him for making any additions thereto;
 - (2) expenditure incurred in the procurement of the said assets, and in the sale, exchange or transfer of the same.
- (d) If the original cost actually incurred in the procurement of such assets by the assessee cannot be ascertained or if such assets are acquired by inheritance or by way of a gift, the market value prevailing at the time of acquiring such assets shall be deemed to be the original cost of the assessee.
- (e) If any capital assets belonged to the assessee prior to 1st April, 1976, the original cost under sub-rule (c), clause (1) or the original cost under sub-rule (d) shall be deemed to be the market value of such assets prevailing on such date. Provided that in computing under sub-regulation (c), clause (1) only such expenditures incurred or depreciation allowed after that date shall be included in the calculation.
- (f) If the Township Income-tax Officer is of the opinion that the value stated by the assessee in respect of the sale, exchange or transfer of the capital assets is, without sufficient reasons, less than the market value prevailing of the time of such transaction, he may substitute such value with the prevailing market value.
- (g) If assessment for the income year under this rule is still pending, assessment may be made on the assessee concerned in accordance with the provisions of the Law as if he were not governed by sub-rule (c).

- (h) In the case of assessment or re-assessment under section 21 sub-section (b) of the Income-tax Law, in respect of capital gains, if the deed of sale, exchange or transfer of the respective capital assets has been registered under the Registration Act, the period of limitation shall be reckoned from the date of the registration of such deed.

Sd./Saw Maung
General
Chairman
The State Law and Order Restoration Council

248.

The State Law and Order Restoration Council
The Rules Amending the State Flag Rules
(The State Law and Order Restoration Council Rules No. 2/89)
The 7th Waning Day of *Tagu*, 1351 M.E.
(27th April, 1989)

The State Law and Order Restoration Council hereby makes the following Rules:-

1. These Rules shall be called the Rules Amending the State Flag Rules.
2. Rule 4 sub-rule (c) of the State Flag Rules shall be substituted by the following sub-rule:-
 - (c) "The State Flag may be flown on all working days at office buildings of Government organizations, mills, factories and schools and at places where ceremonies are held".

Sd/ Saw Maung
General **r**
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Rules Amending the Defence Services Rules
(The State Law and Order Restoration Council Rules No. 3/89)
The 6th Waxing Day: of *Kason*, 1351 M.E.
(10th May, 1989)

The State Law and Order Restoration Council hereby makes the following
Rules:-

1. These Rules shall be called the Rules Amending the Defence Services Rules.
- 2.- In the Defence Services Rules:-
 - (a) the expression "Chief of Staff, Defence Services" shall be substituted by the expression "Commander-in-Chief of Defence Services";
 - (b) the expression "Vice Chief of Staff concerned" shall be substituted by the expression "Commander-in-Chief concerned";
 - (c) the expression "Vice Chief of Staff (Army)" shall be substituted by the expression "Commander-in-Chief (Army)";
 - (d) the expression "Vice Chief of Staff (Navy)" shall be substituted by the expression "Commander-in-Chief (Navy)";
 - (e) the expression "Vice Chief of Staff (Air)" shall be substituted by the expression "Commander-in-Chief (Air)".

Sd./ Saw Maung
General
Chairman
The State Law and Order Restoration Council