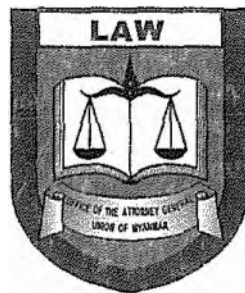


UNION OF MYANMAR

MYANMAR LAWS (1991 - 1992)



PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL

UNION OF MYANMAR

MYANMAR LAWS (1991 - 1992)



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MYANMAR LAWS
(1991)

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CONTENTS

Sr. No.	Particulars MYANMAR LAWS (1991)	Page
1.	The Freshwater Fisheries Law (Law No. 1 / 1991)	1
2.	The Law Amending the Myanmar Companies Act (Law No. 2/1991)	14
3.	The State Supplementary Appropriation Law (Law No. 3/1991)	15
4.	The State Budget Law (Law No. 4/1991)	26
5.	The Law Amending the Commercial Tax Law (Law No. 5 /1991)	54
6.	The Law Amending the Income - tax Law (Law No. 6/1991)	71
7.	The Law Amending the Profit Tax Law (Law No. 7/1991)	73
8.	The Law Amending the City of Yangon Municipal Act (Law No. 8/1991)	74
9.	The University for the Development of the National Races of the Union Law (Law No. 9 /1991)	78
10.	The Law Amending the Pyithu Hluttaw Election Law ■ (Law No. 10 /1991)	85

Particulars	Page
The Law Amending the Law Safeguarding the State from the Danger of Subversive Elements (Law No. 11 /1991)	87
The Myanmar Historical Commission Law (Law No. 12/1991)	88
The Promotion of Cottage Industries Law (Law No. 13/1991)	91
MYANMAR LAWS (1992)	
The Law for the Repeal of Laws (Law No. 1 / 1992 1	99
The Tariff Law (Law No. 2/1992)	106
The State Supplementary Appropriation Law, 1992. (Law No. 3/ 1992)	110
The State Budget Law, 1992. (Law No. 4/ 1992)	120
The Saving Banks Law (Law No. 5 / 1992)	144
The Salt Enterprise Law (Law No. 6/ 1992)	154
The National Drug Law (Law No. 7/ 1992)	163
The Forest Law (Law No. 8/ 1992)	176
The Co-operative Society Law (Law No. 9/1992)	196
The City of Mandalay Development Law (Law No. 10/ 1992)	211

FOREWORD

The Office of the Attorney General, Union of Myanmar, has been preparing and publishing various law books and law journal in performance of its duties conferred under the provisions of the Attorney General Law, 2001. It published Year-books of Myanmar Laws, since 1988 to date in the Myanmar language. Furthermore, it has also published law books in English under the title of "Myanmar Laws" for the years; 1988-89, 1990, 1997, 1998-1999 and year 2000. This issue "Myanmar Laws (1991-1992)" is the continuation of the publications mentioned above in English version. It is also preparing to publish "Myanmar Laws" for the years from 1993 to 1996 in the near future to the content and desire of foreign and / or local readers in Myanmar.

The Office of the Attorney General has an arrangement to reprint some of the law books which are out of print for the time being. It will continue publishing the Law Journal and various laws books for the benefit of our readers.

Though- English translations are made by the Office of the Attorney General, there- may probably be some divergencies and ambiguities between the Myanmar and English versions due to the difference of the two languages. In such a case, the Myanmar language text, being the original and authentic version, shall prevail.

The Office of the Attorney General believes that the Law Year-books, and Law Journal will bring better understanding on Myanmar laws by local and overseas readers. Publications will also be made in a timely manner for the best interest of the readers.

THE OFFICE OF THE ATTORNEY GENERAL

YANGON,
UNION OF MYANMAR
AUGUST, 2001

**The State Law and Order Restoration Council
The Freshwater Fisheries Law
(The State Law and Order Restoration Council Law h'o.1/91)
The 5th Waning Day of *Tabaung*, 1352 M.E.
(4th March, 1991)**

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

**Chapter I
Title and Definition**

1. This Law shall be called the Freshwater Fisheries Law.
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) Officer-in-charge of the Department means the State, Divisional, Township Zone or Township Officer-in-charge of the Department of Fisheries;
 - (e) Freshwater Fisheries Waters means waters, pond, course, river, stream and lake which is of a permanent or temporary nature and in which fish live and thrive and which is situated within the inland boundary along the sea coast of Myanmar. This expression also includes a leasable fishery, reserved fishery, fisheries waters in which rights of fishery are permitted under a licence, reservoirs, waters in an area belonging to any Government department, inland tidal places, waters on an island, crocodile nets and turtle banks in which turtles and crocodiles lay their eggs and brackish waters. Furthermore, waters on the inland side of the straight line drawn from one extreme end of one bank to the extreme end of the other bank of the river mouths and creek mouths contiguous to the sea are freshwater fisheries waters;

2

- (f) Fish means all aquatic organisms living the whole 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;
- (g) Fishery means carrying out operations relating to fish for the purpose of systematic management, production on a commercial scale, conservation and for development. This expression also includes operations such as fishing, collecting, aquaculturing, exploring, research, stocking, propagating, processing, transporting, storing and marketing;
- (h) Fishing means catching, collecting, attracting, pursuing, stupefying and killing of fish. This expression also includes works in support of and preparatory to fishing operations;
- (i) Fishing Implement means things and equipment used in fishing;
- (j) Fishing Vessel means any vessel engaged in fishing. This expression also includes vessels carrying out fishing operation and crafts in support of the fishing vessel;
- (k) Leasable Fishery means fisheries waters in which fishing is granted under a lease by the Department, subject to stipulations relating to the area, species, fishing implement, period and fishing method
- (l) Reserved Fishery means fisheries waters in which fishing operations are prohibited from time to time or in which fishing rights are granted subject to stipulations by the Department, in order to prevent the extinction of fish and to propagate the same;
- (m) Fisheries Waters in which Fishing Rights are granted under a Licence means fisheries waters in which fishing rights are permitted by issue of fishing implement licence or by floating tenders after specifying the fishing ground or in any other manner in other freshwater fisheries waters, with the exception of places specified by the Department as a leasable fishery or a reserved fishery;
- (n) Lease means a licence issued by the Department for operating a fishery in any leasable fishery;
- (o) Licence means a licence issued by the Department for operating a fishery in any freshwater fisheries waters with the exception of a leasable fishery;

- (p) Refund means fees and duties which should be refunded in respect, of the' remaining portion of the fishery season, out of the fees and duties paid by the lessor or the tender licensee, if permission to operate a fishery is suspended or revoked in the interest of the State or if the production of fish has suffered reverses due to natural disaster or to any other valid cause, but not for violation of the term of the lease or tender licence;
- (q) Person who has obtained Permission to Operate a Fishery means a person who has obtained a lease, lender licence or fishing implement licence issued by the Department.

Chapter 13

Objectives

3. Freshwater fishery shall be carried out in accordance with the following objectives:—

- (a) to further develop the fisheries;
- (b) to prevent the extinction of fish;
- (c) to safeguard and prevent the destruction of freshwater fisheries waters;
- (d) to obtain duties and fees payable to the State;
- (e) to manage the fisheries and to take action in accordance with the Law.

Chapter III

Application for Lease and Licence and Issue Thereof

4. A person desirous of operating a fishery in any leasable fishery shall purchase by a system of competitive bidding, in an auction in the manners prescribed.

5. A person desirous of operating a fishery in any freshwater fisheries waters other than a leasable fishery shall operate in the manners prescribed by payment of the fishing implement licence fee or in the case of a floated lender by obtaining a licence after submitting a sealed tender price.

6. In a case of selling a leasable fishery by auction and in a case of granting a lender licence in any freshwater fisheries waters, the Township Zone Officer-in-charge concerned shall sell by auction or grant a tender licence in the manners prescribed.

4

7 In a case of selling a leasable fishery by auction and in a case of granting A tender licence, the Township Zone Officer-in-charge shall obtain the approval of the State or Divisional Officer-in-charge concerned.

8. After obtaining the approval under Section 7, the Township Zone Officer-in-charge shall issue a lease or a tender licence.

9. If an application is made to operate a fishery with any type of fishing implement in any freshwater fisheries waters, other than a case of granting a lease or a tender licence the Township Officer-in-charge may issue a fishing implement licence in the manners prescribed.

Chapter IV

Application for Permission to Operate a Fishery in Foreign Currency and Permission Thereto

10. Upon application by the following persons desirous of operating a fishery in the manners prescribed, the Director General may, with the approval of the Minister grant a lease or a tender licence:-

- (a) a foreigner residing abroad who is desirous of operating a fishery in foreign currency;
- (b) any person or any organization desirous of operating with foreign capital in accordance with the Union of Myanmar Foreign Investment Law,

11. If the case applied for under Section 10 is permitted, the Director General:—

- (a) shall determine the fishery rent, tender fee and licence fee in foreign currency;
- (b) may stipulate the terms and conditions as may be necessary.

12. A person applying for permission to operate a fishery under Section 10 shall comply with the following on obtaining permission:-

- (a) paying the fishery rent, tender fee and licence fee due;
- (b) abiding by the terms and conditions of the lease or licence;
- (c) abiding by the existing laws of Myanmar.

Chapter V

Payment of Fishery Rent, Tender Fee and Licence Fee

13. A person who has purchased the leasable fishery by auction shall pay the fishery rent which is the auction fee and a person who has been granted a tender licence shall pay the tender fee and licence fee in full on a cash down basis.

14. The Director General may permit the payment of fishery rent by instalment as prescribed in respect of leasable fisheries in remote areas.

15. A person who has obtained a fishing implement licence in any freshwater fisheries waters other than a leasable fishery shall pay the licence fee due in full on a cash down basis.

16. In a case where the fishery rent is permitted to be paid by instalment under Section 14, a person who has failed to do so shall pay the fishery rent due and also fine as may be prescribed.

17. The Director General may exempt the payment of fishery rent, tender fee and licence fee in respect of the following operations:—

- (a) fishery research conducted with the permission of the Department;
- (b) fishery operated by any Government department or any Government organization not as an economic enterprise, but for the consumption of the employees of its department or organization.

Chapter VI

Duties and Rights of a Person who has obtained Permission to Operate a Fishery

18. The duties of a person who has obtained permission to operate a fishery are as follows:—

- (a) payment in full of the fishery rent, tender fee and licence fee due;
- (b) abiding by the terms and conditions of the lease or licence and directives issued by the Department;
- (c) carrying out free of charge in fishery research conducted with the permission of the Department.

19. The rights of a person who has obtained permission to operate a fishery are as follows:—

- (a) being entitled to operate the fishery in accordance with the terms and conditions of the lease or licence;
- (b) being entitled to apply for refund.

Chapter VII

Powers of the Minister

20. The Minister may, under this Law carry out the following in respect of the permission to operate a fishery, when necessary in the interest of the State:—

- (a) granting permission to operate a fishery in any freshwater fisheries waters under a lease or a tender licence;
- (b) suspending, revoking or cancelling any lease or tender licence;
- (c) passing any other reasonable order.

21. The Minister:—

- (a) may exempt any fishery from any provision of this Law;
- (b) shall determine the amount of refund which the Director General, State, Divisional or Township Zone Officer-in-charge is entitled to make.

Chapter VIII

Duties and Powers of the Director General

22. The duties of the Director General are as follows:—

- (a) managing and supervising the fisheries in order to implement the objectives contained in Section 3;
- (b) determining the rates of licence fee according to the type of fishing implement;
- (c) determining the prohibited species, of fish, size, fishing season, place, fishing implement and method of fishing;
- (d) determining the duties and powers of the Officers-in-charge of the Department.

23. The powers of the Director General are as follows: —

- (a) permitting payment by instalment of fishery rent in respect of leasable

fisheries in remote areas and determining the instalment period and rates;

- (b) classifying, altering or cancelling fisheries waters in which a leasable fishery, reserved fishery or a fishery permitted to be operated under a licence is permitted;
- (c) directing the grant of lease to be continued with a limit on the term to a person who has purchased by auction any leasable fishery, if there is sufficient reason;
- (d) if it is found that any lease or tender licence has been obtained in an improper manner, cancelling such lease or tender licence.

24. In a case where action is taken for violation of any provision of this Law, the Director General may act as follows:—

- (a) suspending, revoking or cancelling the lease or tender licence;
- (b) confiscating, disposing of or administering as may be appropriate the fishing vessel, fishing implements, fish and other exhibits;
- (c) returning to the person who has obtained permission to operate the fishery or to the owner, on furnishing sufficient security, the fishing vessel and fishing implements or permitting the resumption of the operation;
- (d) permitting the person who has obtained permission to operate the fishery or the owner to redeem the fishing vessel and fishing implements on payment of appropriate fine;
- (e) causing the proceeds of the sale and the fines to be deposited in the bank.

Chapter IX

Application for Refund

25. If any of the following events occur, a person who has obtained a lease or a person who has been granted a tender licence may apply for refund to the Township Zone Officer-in-charge concerned in accordance with the manner prescribed:—

- (a) having had the lease or tender licence suspended or revoked in the interest of the State;

8

- (b) having suffered reverses in the production of fish due to natural disaster or any other valid cause.

26. If an application is made under Section 25, the Township Zone Officer-in-charge concerned shall continue to take measures in accordance with the procedures.

27. If the Director General, State, Divisional or Township Zone Officer-in-charge finds on investigation that the application made under Section 25 is true and correct, he shall pass orders for the amount of refund to be made to the person who has obtained a lease or a person who has been granted a tender licence, entitled thereto, in accordance with the power conferred by the Minister under Section 21 sub-section (b).

28. The Minister shall give a decision on applications for refund, the amount of which is beyond the pecuniary limit of the Director General and the State, Divisional or Township Zone Officer-in-charge.

29. If an order is passed for the refund to be made under Section 27 or Section 28, the Township Zone Officer-in-charge concerned shall make a refund in accordance with the procedures to the person who has obtained a lease or the person who has been granted a tender licence.

Chapter X

Invalidation of Permission to Operate a Fishery

30. When any of the following events occur, permission to operate a fishery is invalidated:—

- (a) expiry of the term permitted;
- (b) revocation or cancellation of the lease, tender licence or fishing implement licence;
- (c) the Officer-in-charge of the Department finding, on investigation that the fishery has been abandoned;
- (d) surrender of the lease, tender licence or fishing implement licence by the person who has been permitted to operate a fishery when he desires to discontinue his operation.

Chapter XI

Appeals

31. (a) If dissatisfied with an order or decision passed by the Township Officer-in-charge in respect of a fishing implement licence, an appeal may be filed with the Township Zone Officer-in-charge within 30 days of the receipt of such order or decision.
 - (b) The Township Zone Officer-in-charge may confirm, set aside or alter the order or decision passed by the Township Officer-in-charge.
 - (c) If dissatisfied with an order or decision passed by a Township Zone Officer-in-charge under sub-section (b), an appeal may be filed with the State or Divisional Officer-in-charge concerned within 30 days of the receipt of such order or decision.
 - (d) In an appeal filed under sub-section (c), the State or Divisional Officer-in-charge may confirm, set aside or alter the order or decision passed by the Township Zone Officer-in-charge. No further appeal shall lie on the order or decision passed by the State or Divisional Officer-in-charge.
-
32. (a) If dissatisfied with an order or decision passed by the Township Zone, State or Divisional Officer-in-charge in respect of a lease, tender licence or administrative matter concerning a fishery, an appeal may be filed with the Director General within 30 days of the receipt of such order or decision.
 - (b) The Director General may confirm, set aside or alter the order or decision passed by the Township Zone, State or Divisional Officer-in-charge under sub-section (a).
 - (c) No further appeal shall lie if the order or decision passed by the Director General under sub-section (b) covers any of the following matters:—
 - (i) administrative matter concerning a fishery;
 - (ii) a lease or a tender licence to the value of up to kyats 300,000;
 - (d) If dissatisfied with an order or decision passed by the Director General concerning a lease or a tender licence to the value of over kyats 300,000, an appeal may be filed with the Minister within 30 days of the receipt of such decision or order.

10

- (e) The decision of the Minister in respect of the matter contained in sub-section (d) shall be final and conclusive.

Chapter XII

Prohibitions

33. No one shall operate a fishery without a lease, licence or permission issued under this Law.

34. No one shall do the following in any freshwater fisheries waters:—

- (a) catching fish or causing mischief with explosive substance, poison, chemicals and dangerous material of a like nature:
- (b) catching fish by a prohibited method and fishing implement;
- (c) catching fish of a prohibited species and size:
- (d) catching fish during a prohibited period and at a prohibited place.

35. No one shall, after purchasing by fishery auction or after being granted tender licence fail to pay within the prescribed period fishery rent, tender fee, licence fee and fines due, without the permission of the Department.

36. No one shall erect, construct place, maintain or use any obstruction such as a dam, bank or weir in a freshwater fisheries waters without the permission of the Department.

37. A person who has obtained permission to operate a fishery shall not violate any condition contained in a lease, tender licence or fishing implement licence.

38. No one shall do the following within the boundary of a fishery or fishery creek:—

- (a) cutting undergrowth or setting on fire habitat of fish;
- (b) impairing the natural condition of a fishery so as to disrupt the flow of water in the main fishery.

39. No one shall cultivate agricultural crops within the boundary of a fishery creek.

40. No one shall cause harassment of fish and other aquatic organisms or pollution of the water in a freshwater fisheries waters.

41. No one shall alter the quality of water, volume of water or the water-course in a leasable fishery, reserved fishery and creeks contiguous thereto or in water-courses.

Chapter XIII **Penalties**

42. Whoever violates the provision of Section 33 shall, on conviction:—

- (a) if it is a case of operating a fishery without a fishing implement licence be punished with a fine which may extend to kyats 5,000 or with imprisonment for a term which may extend to 6 months or with both;
- (b) if it is a case of operating a fishery without a lease or a tender licence be punished with a fine which may extend to kyats 20,000 or with imprisonment for a term which may extend to 2 years or with both.

43. Whoever violates any provision of Sections 35, 36, 38, 39 40 or 41 shall, on conviction be punished with fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 1 year or with both.

44. If a person who has obtained a lease, or who has been granted a tender licence or who has obtained a fishing implement licence violates the provision of Section 37, he shall on conviction:—

- (a) if it is a case of violation of any condition of the fishing implement licence be punished with fine which may extend to kyats 3,000 or with imprisonment for a term which may extend to 3 months or with both;
- (b) if it is a case of violation of any condition of the lease or tender licence, be punished with fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 1 year or with both.

12

45. Whoever violates any provision of Section 34 shall, on conviction be punished with fine which may extend to kyats 30,000 or with imprisonment for a term which may extend to 3 years or with both.

46. Whoever abets, attempts or conspires in the commission of any offence under this Law shall be liable to the punishment provided in this Law for such offence.

47. If a person convicted of any offence under this Law commits the same offence again, he shall be punished with twice the quantum of punishment prescribed.

Chapter XIV

Miscellaneous

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

49. Notwithstanding anything contained in any other law for the time being in force, an order passed by any court under this Law shall not affect any action taken by the Director General under this Law.

50. Cases sent up for trial under this Law are prescribed as cognizable offences.

51. The Officer-in-charge of the Department may, if necessary request the assistance of the Myanmar Police Force concerned in the discharge of his duties and powers.

52. The granting of lease and licence and permission to operate a fishery in respect of the freshwater fisheries waters shall only be made by the Department.

53. The Department shall, in consultation with the Government department concerned prepare maps demarcating the limits of the leasable fishery and reserved fishery.

54. The fishery rent, tender fee, licence fee and fines due under this Law shall be recovered by the Officer-in-charge of the Department as if they were arrears of land revenue.

55. No suit or prosecution shall lie-against any public servant for anything which is done in good faith under this Law.

56. The existing Fisheries Act, Rules and Directives made thereunder in respect of the freshwater fishery shall be in force only in so far as they are not inconsistent with this Law.

57. For the purpose of carrying out the provisions of this Law, the Ministry concerned:—

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

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

**The State Law and Order Restoration Council
The Law Amending the Myanmar Companies Act
(The State Law and Order Restoration Council Law No.2/91)
The 6th Waning Day of *Tabaung*, 1352 M.E.
(5th March, 1991)**

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 Section **26** of the Myanmar Companies Act, the following sub-section shall be inserted as sub-section (5):—
 - (5) The Chairman of the State Law and Order Restoration Council may—
 - (a) vary the licence by making it subject to such conditions and regulations as the Chairman of the State Law and Order Restoration Council thinks fit, in lieu of, or in addition to, the conditions and regulations, if any, to which the licence was formerly subject, or
 - (b) issue a new licence in lieu of the licence formerly granted.

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

**The State Law and Order Restoration Council
The State Supplementary Appropriation Law, 1991
(The State Law and Order Restoration Council Law No- 3/91)
The 5th Waxing Day of *Hnaung Tagu*, 1352 M.E.
(19th March, 1991)**

The State Law and Order Restoration Council hereby enacts the following

Chapter I

Title and Period of Effectiveness

- (a) This Law shall be called the State Supplementary Appropriation Law, 1991.
- (b) This Law shall have effect for the 1990-91 financial year.

Chapter II

**Sanctioned Allotment and Administration
of Supplementary Expenditures**

- (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules (1),(2),(3) and (4) in respect of the State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries, Departments, State Economic Organizations, Development Committees and Municipalities may incur the relevant expenditures shown against them;
 - (b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 1990.
-
- (a) The respective persons who have been assigned responsibility under Section 2 may delegate the respective officials subordinate to them to administer the expenditure' for which they are responsible;
 - (b) In administering the expenditure, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law', relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

**The State Law and Order Restoration Council,
Commission, Government, Chief Justice,**

Serial Number	Serial Number contained in the State Budget Law, 1990	Subject	Responsible Person		Payment of- Interest
				Ordinary Expenditure	
I	2	3	4	5	
I	1	The State Law and Order Restoration Council	Chairman of the State Law and Order Res- toration Council or a person delegated by the Chairman	Kyats 51,912,920	Kyats
2	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	1.953,000	
3	5	Attorney- General	Attorney-General or a person delegated by the Attorney - General		
4	6	Auditor- General	Auditor-General or a person delegated by the Auditor-General		
		Total. . .		53.865,920	

Multi-Party Democracy General Election
Attorney - General and Auditor - General

Schedule til

Supplementary Expenditure Sanctioned

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	S	9	10	11	12
Kyats	Kyats 15390,570	Kyats	Kyats	Kyats	Kyats
	16,456,000				
	5,950,000				
	18,176,000				
	55,973,170		i		

Serial Number	Serial Number contained in the State Budget Law, 1990	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3 .	4	5	6
t	2	Defence	Prime Minister or a person delegated by the Prime Minister	Kyats -----	Kyats
2	3	Home and Religious Affairs	ditto	191,578,230	
3	4	Social Welfare	ditto	13,031,000	
4	5	Information	ditto		
5	6	Culture	ditto		
6	7	Education	ditto	228,400,000	
7	8	Health	ditto		
8	10	Agriculture and Forests	ditto	97,506,700	
9	11	Livestock Breed- ing and Fisheries	' ditto	10,380,430	

Departments

Schedule (21

Supplementary Expenditure Sanctioned

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 2,556,495,000	Kyats	Kyats	Kyats 40,000,000	Kyats
	337,101,990				
	251,000				
	47,331,650				
	60,279,000				
	690,080,170				
	643,886,330				
	94,467,000				
	2,725,000				

Ministries and

Serial Number	Serial Number contained in the State Budget Law, 1990	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
10	12	Mines	ditto	Kyats	Kyats
11	16	Construction	ditto	606,124,000	
12	17	Transport and Communications	ditto	2,100,000	
13	18	Trade	Prime Minister or a person delegated by the Prime Minister		
14	19	Co-operatives	ditto	2,250,000	
15	20	Planning and Finance	ditto	26,019,000	
■16	21	Pensions and Gratuities	ditto	52,269,000	
		Total . . .		1,229,658,360	

Departments

Schedule (2)

Supplementary Expenditure Sanctioned

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 4,820,000 326,900,300 2,007,500 14,469,740 95,453,160	. Kyats 28,866,000	Kyats	Kyats	Kyats
2,118,725,750					
2,118,725,750	4,876,267,840	28,866,000		40,000,000	

Serial Number	Serial Number contained in the State Budget Law, 1990	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	State Economic Organization	Prime Minister or a person delegated by the Prime Minister	Kyats 4,939,940,400	Kyats
				4,939,940,400	
		Total . . .			

Organizations

Schedule (3)

Supplementary Expenditure Sanctioned

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 1,135,545,860	Kyats 72,000,000	Kyats 1,512,400	Kyats 17,571,000	Kyats
	1,135,545,860	72,000,000	1,512,400	17,571,000	

Development Committees

Serial Number	Serial Number contained in the State Budget Law, 1990	Subject	Responsible Person			
				Ordinary Expenditure	Payment of Interest	
I	2	3	4	5	6	
1	1	Development Committees and Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 617,336,800	Kyats	
		Total. . .		617,336,800		

Schedule (4)

Supplementary Expenditure Sanctioned

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 362,247,110	Kyats	Kyats	Kyats	Kyats
	362,247,110				

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

**The State Law and Order Restoration Council
The State Budget Law, 1991
(The State Law and Order Restoration Council Law No.4/91)
The 14th Waxing Day of *Hnaung Tagu*, 1352 M.E.
(28th March, 1991)**

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

PART I

Title and date of Enforcement

1. (a) This Law shall be called the State Budget Law, 1991.
2. (b) This Law shall come into force with effect from the 1st of April, 1991 for the 1991-92 financial year.

PART II

**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

2. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all the receipts shall be credited to the State Budget and all the expenditures payable shall be debited to the State Budget.
3. (a) The respective persons who are given the responsibility for the receipt and expenditure of the State Law and Order Restoration Council, Multi-party Democracy General Election Commission', Government, Chief Justice, Attorney-General, Auditor-General, Ministries and

Departments, shall supervise and collect those receipts and administer the expenditures as shown against them in Schedules (1), (2), (3) and (4).

- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the personnel serving under them.
 - (c) Supervisions of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules regulations, bye-laws, notifications, directives and procedures.
4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if receipt of foreign aids and the grants mentioned in Chapter III is more than the estimated amount, and if expenditures of those works necessary to be incurred by such excess of amount received as foreign aids and grants is in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget, in kyats, converted from the aforesaid foreign aids and grants are not covered by the sum shown in Schedules (2) and (4) then it may be incurred out of the reserve fund in accordance with the provisions of Section 6.
- (b) 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 sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 1991-92 financial year submitted to the State Law and Order Restoration Council.

Chapter II

Reserved Fund

6. (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: -

- (i) expenditure which cannot be anticipated:
- (ii) being a case in which expenditure must be incurred within the financial year;
- (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations, 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 together with objects and reasons therefor.

7. The State Law and Order Restoration Council, Multi-Party Democracy Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministers and Departments shall not be allowed to submit supplementary budget, regarding receipt of amounts more or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserved fund or expenditure sanctioned by the Government under Section 4. Provided that if expenditures in conformity with conditions provided under Section 6 are not covered by reserve fund allowed under this Law, then those cases may be submitted to the State Law and Order Restoration Council together with objects and reasons therefor.

Chapter III

Taking of Loans

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

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

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

11. (a) The Government may empower the Minister for the Ministry of Planning and Finance for carrying out wholly or partly the duties contained in this Chapter III;
- (b) The Minister for the Ministry of Planning and Finance may, on behalf of the State, furnish guarantees regarding the taking of loans under this Chapter III.

12. During the financial year, commencing 1st April 1991 to 31st March 1992, the actual amount of loan received on the execution of loan agreements in accordance with this Chapter III, shall not exceed kyats fifteen thousand million.

PART III

State Economic Organizations

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

14. (a) The respective 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 expenditures shown against them in Schedules (5) and (6);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the personnel serving under them;
- (c) Supervision of the collection of the receipts and administration of the expenditure shall be in accordance with the provisions of this Law,

relevant laws, rules, regulations, bye-laws; notifications, orders, directives and procedures.

15. (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 1991-92 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;
- (b) The Government may stipulate the amount of 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 out their functions by their own funds.

17. (a) The respective persons who have been given the responsibility for the receipts and expenditures of the Development Committees and the Municipalities, shall supervise and collect the receipts and administer the expenditures, shown against them in Schedules (7) and (8);
 - (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the personnel serving under them;
 - (c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance 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 1991-1992 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;

- (b) The Government may permit the Development Committees and the Municipalities to obtain money required for carrying out their functions or for investment from contributions or loans.

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

**The State Law and Order Restoration Council,
Government, Chief Justice.**

Serial Number	Subject	Responsible Person	Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
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 5,180,460
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			200
3	Government	Prime Minister or a person delegated by the Prime Minister			1,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			45,302,850
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General			11,800
6	Auditor - General	Auditor - General or a person delegated by the Auditor - General			275,000
Total					50,771,310

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

Schedule (1)

Receipts		Receipts from Foreign Grants and <u>Aids</u>	Debts		Receipts from Investment in Organizations	Savings
Interest Receipts	Capital Receipts		Recovery of Loans	Drawal of Loans		
			<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats

1,500

1.500 .

**The State Law and Order Restoration Council,
Commission, Government, Chief Justice,**

Serial Number	Subject	Responsible Person		
			Current Ex- penditure	Payment of Interest
1	2	3	4	5
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 124,051,740	Kyats
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	4,000,000	,>
3	Government	Prime Minister or a person delegated by the Prime Minister	57.295.000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	87.955.000	
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General	40.030.000	
6	Auditor - General	Auditor - General or a person delegated by the Auditor - General	99.143.000	
	Total...		412,454,740	

Expenditure

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment o Loans		
6	7	8	9	10	I 1
Kyats 32,250,000	Kyats 134,446,900	Kyats	Kyats	Kyats	Kyats
	1,794,930				
	2,108,760				
	17,327,200				
	10,858,070				
	37,250,750				
32,250,000	203,786,610				

Serial Number >	Subject	Responsible Person			
			Taxes	Receipts from the State Eco- nomic Or- ganizations	
1	2	3	4	5	
I	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	
	I Excise duty		15,000,000		
	2 Licence fees on import goods		60,000,000		
	3 State Lottery		274,600,000		
	4 Taxes on transport		41,069,800		
	5 Commercial Tax		2,548,695,000		
	6 Sales proceeds of stamps		76,117,000		
2	Taxes levied on income and ownership	ditto			
	1 Income-tax		870,514,000		
	2 Profit Tax		551,532,000		
3	Custom duties	ditto			
	1 Custom duties		150,000,000		
4	Taxes levied on utility of Stateowned properties	ditto			
	1 Taxes on land (Land Revenue)		40,913,040		
	2 Water tax and Embankment Tax		15,709,490		
	3 Tax on extraction of forest products		215,813,500		
	4 Tax on extraction of minerals		5,652,860		
	5 Tax on fisheries		106,401,000		
	6 Tax levied on rubber-		200,000		
5	Receipts from the State Economic Organization	ditto		1,952,843,000	

Serial "-lumber	Subject	Responsible' Person			
			Taxes	Receipts from he State Eco- nomic Organi- sations	Other Current Receipts
i	2	3	4	5	6
6	Foreign Affairs	Prime Minister or a person del- egated by the Prime Minister	Kyats	Kyats	Kyats 900,000
7	Defence	ditto			41,890,000
8	Home and Religious Af- fairs	ditto			33,494,800
9	Social Welfare	ditto			1,393,000
10	Information	ditto			8,253,100
11	Culture	ditto			872,410
12	Education	ditto			152,952,000
13	Health	ditto			17,280,400
14	Labour	ditto			15,000
15	Agriculture and Forest	ditto			201,701,200
16	Livestock Breeding and Fisheries	ditto			29,366,800
17	Mines	ditto			4,459,000
18	Industry No.(1)	ditto			2,399,500
19	Industry No.(2)	ditto			69,460

Departments

Schedule (31 End.

Receipts

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
	219,000					
	111,200	2,530, 000				
		342.000				
		1,626,000				
		1,000,000				
		6.443.000		33.669.000		
		39.987.000		13.252.000		
	600	499.000				
	1,650,000	33.284.000		53.906.000		
		5,000				
	50.000					
	50.000	2.276.000				

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
20	Energy	ditto	Kyats	Kyats	Kyats
21	Construction	ditto			
22	Transport and Communication	ditto			
23	Trade	ditto			
24	Co-operatives	ditto			
25	Planning and Finance	ditto			
26	Pensions and Gratuities	ditto			
Total...			6,172,217.696	1,952,843,000	684,367,690

Departments

Schedule <3>end

Receipts						
Interest Receipts.	Capital Receipts	Receipts from Foreign Grant 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
250,500	30,000,000	2,873,000	1,900,000	14,090,000		
		8,130,000		4,203,000		
		17,261,000				
		1,731,000				
		1,000				
231,716,000	25,000	12,556,000	345,653,000	852,000	309,524,000	
27r "• -00-	32,105,800	130,544,000	347,553,000	19272,000	309,524,001	

Serial Number	Subject	Responsible Person	Payment of	
			Current	Interest
f	2		4	5
I	Foreign Affairs	Prime Minister or a person del- egated by the Prime Minister	Kyats 68,034,000	Kyats
2	Defence	ditto	4,333,299,000	6,000
3	Home and Religious Af- fairs	ditto	1,094,125,000	
4	Social Welfare	ditto	29,242,000	
5	Information	ditto	146,890,600	
6	Culture	ditto	11,440,000	
7	Education	ditto.	2,437,229,000	
8	Health	ditto	672,334,000	
9	Labour	ditto	22,480,000	
10	Agriculture and Forest	ditto	771,439,000	
] I	Livestock Breeding and Fisheries	ditto	64,775,220	
12	Mines	ditto	39,244,400	
13	Industry No. (1)	ditto	25,438,320	
14	Industry No. (2)	ditto	566,000	
15	Energy	' ditto	3,044,000	

and Departments

Schedule (4)

Contribution	Expenditures			Investment in Organiza- <u>tions</u>	Savins	Reserved Fund
	Capital Expenditure,	Disburse- ment of Loans	Debts Payment of Loans			
•6				10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
652,000	22,969,430					

	2,395,091,000	60,000,000
51,221,420	. 126,937,160	
3,743,000	' 16,524,200	
	193,343,950	
2,000	67,951,420	
457,100	.454,059,400	
5,287,400	526,972,860	
9,613,000	12,089,990	
15,955,500	404,957,620	
	66,535,050	
	1,606,950	
	12,280,950	
	600,000	
	■ 22,068,720	

Serial Number	Subject	Responsible		Payment of
		Person	Current	Interest
1	2	3	4	5
			Kyats	Kyats
16	Construction	ditto	303,573,000	
17	Transport and Communi- cations	ditto	106,536,000	536,000
18	Trade	ditto	10,894,000	
19	Co-operatives	ditto	208,662,000	
20	Planning and Finance	ditto	162,027,000	184,666,000
21	Pensions and Gratuities	ditto	621,895,000	
22	Gratuities and Commuted Pensions	ditto	130,500,000	
23	Reserved Fund	Responsible person or a per- son delegated by him to ad- minister the al- lotment shown in Schedules (1), (2) and (3)		
	Total...		11,263,667,540	185,208,000

and Departments

Schedule (4) end

Expenditures				Investment in Organi- zations	Saving	Reserved Fund
Contribution	Capital Expenditure	Debts				
		Disburse- ment of Loans	Payment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	725,024,000	1,500,000				
1,082,200	122,761,520		1,980,000			
250,000	1,649,280					
	13,799,860					
40,383,000	86,545,550		140,716,000	429,466,000	500,000	
						100,000-000
128,646,620	5,273,768,910	1,500,000	142,696,000	489,466,000	500,000	100,000,000

State Economic

Serial Number	Subject	Responsible Person	Taxes•	Receipts from State Economic • Organiza- tions	Other Current Receipts	
				■ 5	6	
1	2 •	3	4 ;	Kyats	Kyats	
1	•State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats	
	Total				36,435,067,000	
					36,435,067,000	

OrganizationsSchedule (5~i

Receipts					Receipts from Investment in Organiza- tions
Interest Receipts	Capital Receipts	Receipts from. Foreign Grants and Aids	Debts		
			Recovery of Loans	Drawal of Loans	
7 '	- 8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats.	Kyats
	5,000,000	59,546,000	12,354,000	288,340,000	
	5,000,000	59,546,000	12,354,000	288,340,000	

Serial Number	Subject	Responsible Person			
			Current Expenditure	Payment of Interest	Conl
1	2	3	4	5	
1	State Economic Or- ganizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	
			35,315,070,000		
	Total ...		35,315,070,000		

Organizations

Schedule (6)

Expenditure

Contribution	Capital Expenditure	Debts		Investments in Organization	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	2,981,147,960	12,354,000	1,027,326,000	220,091,000	
	2,981,147,960	12,354,000	1,027,326,000	220,091,000	

Development Committees

Serial dumber	Subject	Responsible Person			
			T axes	Receipts from the State Eco- nomic Organi- zations	Other Currency Receipts
1	2	3	4	5	6
1	City of Yangon Develop- ment Committee	Chairman of the State Law and Order Restora- tion Council or a person delegated by the Chairman.	Kyats 181,262,000	Kyats	Kyats 277,660,900
2	Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person del- egated by the Prime Minister	87,669,500		296,778,580
3	Cantonment Development Committees under the Min- istry of Defence	ditto	755,500		6,181,200
	Total . . .		269,687,000		580,620,680

Schedule (7)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Grant; 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
	100,000,000			11,075,000		
	1(X),000,0(X)			11,075,000		

Development Committees

Serial Number	Subject	Responsible Person			
			Current Ex- penditure	Payment of Interest	
1	2	3	4	5	
1	City of Yangon Development Committee	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman.	Kyats	Kyats	
2	Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	296,807,600		
3	Cantonment Development Committees under the Ministry of Defence	ditto	331,774,000		
			7,623,200		
	Total...		636,204,800		

and Municipalities

Schedule (81

Expenditure					
Con tribution	Capital Expenditure	Debts		Investments in Organization	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	254,543,400		10,945,300		
	46,012,740		9,023,000		
	2,772,540				
	303,328,680		19,968,300		

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

1. This Law shall be called the Law Amending the Commercial Tax Law/.
2. This Law shall come into force commencing from the financial year 1991-92.
- 3 Section 3 sub-section (e) of the Commercial Tax Law shall be substituted by the following sub-section:-
 - (e) Proceeds of Sale means money received or to be received from sale of goods on cash basis or on credit or other deferred payment system or from sale in advance system, before the tax is levied under this Law. In the case of barter of goods it means the value determined in doing so. This expression also includes cost of packing materials used in packing goods;
4. In Section 3 of the Commercial Tax Law, the following sub-section shall be inserted as sub-section (p): -
 - . (p) Three month means duration' of three months; consecutively commencing from the financial year.
5. For the expression "Furnishing of Monthly Return and Payment of Tax" in the heading of Chapter VI of the Commercial Tax Law, shall be substituted by the expression "Monthly Payment of Tax and Furnishing of Three Monthly Return."
6. Section 12 sub-section (a), (h) and (c) of the Commercial Tax Law shall be substituted by the following sub-sections: -

- (a) Whoever has received in any year an assessable proceeds of sale or proceeds of services shall pay the monthly tax due, within ten days of the end of the respective month. In addition thereto, a three monthly return shall be furnished to the Township Revenue Officer within one month of the end of the respective three months;
- (b) If the Township Revenue Officer has reason to consider that whoever has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to pay the monthly tax due, and to furnish the three monthly return;
- (c) If the assessee fails to pay tax under sub-section: -
 - (a) or (b) or if there is reason to consider that the tax paid is less than the payable tax, the Township Revenue Officer may make an estimate assessment of the tax payable or the additional tax payable on the basis of information received;

7. ■ Under Section 21 of the Commercial Tax Law, the following section shall be inserted as Section 21 - A: -

21 - A. Whoever fails to submit the accounts prescribed by the Government by notification, to the respective Revenue Officer without sufficient reason, may be directed by the respective Revenue Officer, to pay a sum not exceeding 10 per cent of tax due, by way of penalty.

8. In the list of goods not chargeable to tax, in annexed Schedule 1 of the Commercial Tax Law: -

- (a) the expression 'Firearms and ammunitions, within the meaning of the Arms Act and parts and accessories thereof, including gun powder' contained in Serial Number 42 shall be substituted by the expression "Various kinds of gun powder, various kinds of dynamites and accessories thereof used by the civil departments;"
- (b) the expression "Text books, exercise and drawing books, all sorts of pencils" contained in Serial Number 48 shall be substituted by the expression "Text books, exercises and drawing books of various kinds and papers for the production of such books and all sorts of pencils."

56

9. In the list of goods not chargeable to tax in annexed Schedule. 1 of the Commercial Tax Law, the following goods shall be inserted as Serial Numbers 61,62,63,64 and 65;

Serial Number	Description of Goods
61.	Chilli.
62.	Saffron.
63.	Ginger.
64.	Fish paste.
65.	Ripe tamarind.

10. Annexed Schedule 2, Schedule 3, Schedule 4, Schedule 5 and Schedule 6 of the Commerical Tax Law shall be substituted and inserted by the following Schedule 2, Schedule 3, Schedule 4, Schedule 5, Schedule 6 and Schedule 7:

SCHEDULE 2
GOODS CHARGEABLE TO TAX AT 5 PER CENT

- (1) If the goods are those imported from abroad the tax shall be charged on the Landed Cost.
- (2) If the goods are those produced within the State the tax shall be charged on the Sale Receipt.

Serial Number	Description of Goods
1.	Jams, all sorts.
2.	Soya bean pasie, soya bean sauce and the like.
3.	Tea, preserved and dried, excluding black tea.
4.	Cotton seed oil, Rice bran oil, inedible.
5.	Household medicines and other pharmaceuticals.
6.	Charcoal.
7.	Fountainpens and ball point pens.
8.	Cotton longyi (Coarse).
9.	Shirting, cotton, grey, unbleached.
10.	Drills cotton.
11.	Vests.
12.	Cotton yarn.
13.	Cotton thread
14.	Chipping stone
15.	Limestone.
16.	Road building stone and sand.
17.	Electrical equipment for educational and instructional purposes.
18.	Carpenter's tools and accessories.
19.	Agricultural tools and accessories.
20.	Rope of coir, jute, cotton and other kinds of rope.
21.	Household and Laundry soap.
22.	Hats, all sorts.
23.	Sporting Materials.
24.	Wheel barrows.
25.	Made-up Track Suits for sports.
26.	Methylated Spirit.
27.	Urea fertilizers.
28.	Salt.
29.	. Cooking Power.
30.	Vinegar.
31.	Noodles (wet or dired) and wheat flour vermicelli.

SCHEDULE 3
GOODS CHARGEABLE TO TAX AT 10 PER CENT

- (1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost.
- (2) If the goods are those produced within the State, the Lax shall be charged on the Sale Receipt.

Serial Number	Description of Goods
1.	Ice.
2.	Milk, Condensed.
3.	Malt and malt flour.
4.	Cheroot.
5.	Bread, biscuits and cakes.
6.	Other food stuff of wheat, not elsewhere specified.
7.	Food colours.
8.	Food flavours and essences.
9.	Tuipentine refined.
10.	Tung oil and turpentine raw.
11.	Greases, oils, lubricants and other petroleum products not elsewhere specified.
12.	Baking powder and yeast.
13.	Dyes and Dyes tuff.
14.	Chemical elements compounds.
15.	Petroleum coke.
16.	Chemical and chemical products of petroleum and petroleum coke
17.	Parts and accessories for shoes, boots and slippers.
18.	Chrome leather, leather sole, leather of sheep and goat.
19.	Aluminium circles and plates.
20.	Raw materials and accessories of rubber.
21.	Plastics raw materials.
22.	Teak log.

Serial Number	Description of Goods
23.	Hardwood log.
24.	Poles and posts of teak and hardwood.
25.	Newspaper, Journal, Magazine and other printed books and publications.
26.	Papers and paperboards.
27.	Cigarette papers.
28.	Ink, all sorts.
29.	Pins, Clips, Paper fasteners and other office stationer) supplies.
30.	Silk yam.
31.	Ribbons, tapes, trimmings of. cotton.
32.	Workmen outfits.
33.	Gypsum.
34.	Baryte.
35.	Graphite
36.	White clay, fire clay and clay powder.
37.	Soapstone.
38.	Dolomite stone.
39.	Red, yellow and White Ochres.
40.	Bentonite.
41.	Tarazo stone.
42.	Washed clay.
43.	Lead slag.
44.	Marble.
45.	Tin concertrates, tungsten concertrates, Tin/Tungsten/ Scheelite and mixed ores.
46.	Refined lead.
47.	Zinc concentrates.
48.	Copper 'Matte.
49.	Nickle speiss.
50.	Antimonial lead.
51.	Antimony ores.
52.	Lead sulphide.

Serial Number	Description of Goods
53.	Saws all sorts.
54.	Bottles, all sorts.
55.	Gunny cloth and gunny bags.
56.	Packing materials of paper and paperboard.
57.	All sorts of plastic bag.
58.	Containers, buckets of iron and steel and metal platec
	utensils.
59.	Crown cork.
60.	Glass tumblers.
61.	Spectacle, frames and parts for spectacles.
62.	Fishing Hooks.
63.	Electricity (excluding industrial use.)
64.	Unexposed photographic films.
65.	Artist's wares.
66.	Coffee Powder, all sorts.
67.	Tea, black.
68.	Candles.
69.	Raw Rubber.
70.	Bicycles, tyres and tubes.
71.	Tyres, tubes and flaps for motor-car, and motor-cycles.
72.	Rubber compounds.
73.	Tyres and tubes not elsewhere specified.
74.	Lacquerware.
75.	Cotton longyi (fine).
76.	Cotton fabrics, coloured, dyed and cotton sheeting white
	bleached or marcerised.
77.	Cotton blankets.
78.	Cotton towels.
79.	Printed cotton fabrics
80.	Household Linen.
81.	Cotton mosquito nettings.
82.	Cotton fabrics, not elsewhere specified, other than cotton
	lace fabrics.

Serial Number	Description of Goods
83.	Made-up apparel, other than for sports.
84.	Made-up mosquito nets.
85.	Lime and lime powder.
86.	Household utensils of brass and other metals.
87.	Galvanised corrugated iron sheets.
88.	Agricultural machines equipment and machines tools.
89.	Weaving, knitting, spinning machine parts and accessories thereof.
90.	Lamp shades, switches, blocks, parts and accessories thereof.
91.	Electrical wires, clips and other internal electrical fittings.
92.	Industrial sewing machines.
93.	Road constuction machines, road roller, parts anc accessories thereof.
94.	Battery (accumulators).
95.	Fire extinguishers.
96.	Sanitary fixtures and fittings.
97.	Plastic building materials.
98.	Ball bearings.
99.	Bicycles.
100.	Bicycles spare parts and accessories.
101.	Tractors, other industrial motor trucks, parts anc accessories thereof.
102.	Train locomotives, .coaches, spare parts and accessories thereof. .
103.	Sea going ships, other ships, motor boats schooners, parts and accessories thereof.
104.	Air-crafts, parts and accessories, thereof.
105.	Fishing nets.
106.	Plastic cloth.
107.	Plastic materials for household and personal use, not elsewhere specified.
108.	Kerosene stoves, spares and accessories.

Serial Number	Description of Goods
109.	Raincoats.
110.	Umbrella, all sorts.
111.	Canvas footwear, cane ball shoes and footwear all sorts.
112.	Malted Milk Preparation;
113.	Cold milk, ice cream etc.
114.	Parts and accessories for domestic electrical equipment and appliances.
115.	Sweet.
116.	Beverages.
117.	Toilet Soaps.
118.	Domestic sewing machines.
119.	Sugar.
120.	Aerated water.

SCHEDULE 4
GOODS CHARGEABLE TO TAX 20 PER CENT

- (1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost.
- (2) If the goods are those produced within the State, the tax shall be charged on Sale Receipt.

Serial Number	Description of Goods
1.	Artificial and synthetic stones and diamonds including cu stones, and artificial pearls.
2.	Household glassware, other than glass vases, botdes and tumblers.
3.	Marble products.
4.	Macaroni.
5.	Saccharine.
6.	Chillies sauce and sauces, all sorts.
7.	Milk cream, butter, ghee, cheese.
8.	Cigars, pipes, all sorts.
9.	Naphthalene balls and comphor blocks.
10.	Paints, pigments and other colouring and polishing materials.
11.	Painters' materials {excluding artists' wares)
12.	Zip and buttons all sorts not elsewhere specified.
13.	Match flints.
' 14.	Hair pins, hair slides, hair clips,, hair grips, hair curlers and hair dressing articles.
15.	Tooth brushes.
16.	Detergents and cleansing power.
17.	Rubber Materials for household use.
18.	Hardwood milled, plywood and veneers of hardwood.
19.	Paper board building and constructional goods.
20.	Paper products, other than packing material.
21.	Canvas cloth.
22.	Linoleum and floor coverings.
23.	Tarpaulins in rolls and pieces.
24.	Cement.
25.	Brick, brick tiles and products, fire brick.
26..	Crockery (porcelain).
27.	Crockery (enamel plated).
28.	Lamps, lanterns, parts and accessories thereof.
29.	Household porcelain fittings and fixtures.

Serial Number	Description of Goods
30.	Wire nails and nails.
31.	Razors, razors blades and scissors.
32.	Locks, padlocks and keys.
33.	Fitting and accessories for furniture, boxes trunks.
34.	Iron and steel heavy plates, iron and steel plates, coated.
35.	Iron and steel bolts nuts, rivets etc.
36.	Iron and steel rods, bars, billets, wire and steel constructional goods.
37.	Building and constructional goods of non-ferrous metals
38.	Plumbing fixtures and fittings.
39.	Mixers, mixers' wares, stone and gravel crusher and such constructional and miscellaneous industrial wares.
40.	Iron and Steel anchors and chains.
41.	Miscellaneous metallic goods, other than of silver and platinum, not elsewhere specified.
42.	Electric motors.
43.	Torches, parts and accessories thereof.
44.	Electric bulbs and tubes all sorts, other than neon bulbs and tubes for advertising.
45.	Electrical insulators and porcelains and ceramic tel- e-graphic materials.
46.	Meter and meter boxes.
47.	Electric relaying and insulating materials.
48.	Main electric transmitting equipment and accessories.
49.	Mining, drilling, excavating machines, parts and accesso- ries thereof.
50.	Electric generators, transformers, and such electric generating machines, parts and accessories thereof.
51.	Electric distributing equipment, parts and accessories thereof.
52.	Telecommunications, wireless, radio communicating equip- ment, telex, parts and accessories thereof.

Serial Number	Description of Goods
53.	Parts and accessories of radios and electronic communication equipment.
54.	Gantry, surveying and measuring equipment, and accessories.
55.	Glass sheets and glass building and constructional goods.
56.	Concrete and asbestos building and constructional goods.
57.	Household fittings and fixtures, other than that of porcelain.
58.	Concrete pipes.
59.	Boilers, engines, generators, parts and accessories thereof.
60.	Pontoon, pontoon bridges, parts and accessories thereof.
61.	Cigarette cases and ashtrays, all sorts.
62.	Cinematographic films, unexposed.
63.	Toys, all sorts.
64.	Vehicles and carriages for children, parts and accessories thereof
65.	Silver.
66.	Printing press requisites and accessories not elsewhere specified.
67.	Mechanical lighters, all sorts.
68.	Lorries, trucks and trailers above 1/4 ton.
69.	Vans and buses.
70.	Browsers.
71.	Cranes and winches cars.
72.	Motor-car parts and accessories, including frames and parts of chassis.
73.	Motorcycle parts and accessories.
74.	Dry cells, all sorts.
75.	Mother of pearl and shells.
76.	Asbestos sheets, including roofing.
77.	Stone and brick tiles other than, tarazo tiles.
78.	Carpets, carpetings, of jute.
79.	Denatured spirit.

Serial Number	Description of Goods
80.	Artificial cotton and silk fabrics.
81.	Fabrics of mixed and or blended materials.
82.	Paper, paperpulp cardboard-making machines, parts and accessories thereof.
83.	Rice mill, wheat flour mill, other cereal grinding and milling machines, parts and accessories thereof.
84.	Sugar mills, parts and accessories thereof.
85.	Saw-milling machines, parts and accessories thereof.
86.	Machinery, not elsewhere specified, parts and access one? thereof.
87.	Refrigerators, freezers and ice-boxes.
88.	Commodities, not elsewhere specified.

SCHEDULE 5
GOOD CHARGEABLE TO TAX 25 PER CENT

- (1) If the goods are those imported from abroad, the tax shall be charged on the Landed Cost. ■
- (2) If the goods are those produced within the State, the tax shall be charged on Sale Receipt.

Serial Number	Description of Goods
1.	Tinned Provisions.
2.	Isinglass.
3.	Cocoa powder.
4.	Toffee and Chocolates.
5.	Pipe Tobaccos.
6.	Betel chewing preparations.
7.	Floor Polish.
8.	Cinematographic films, exposed.
9.	Perfumery and toilet requisites, other than medicated powder.
10.	Plywood containing teak and of teak.
11.	Teak conversions.
12.	Wood flour tiles.
13.	Leather products other than for industrial use.
14.	Cotton lace fabrics and cotton lace.
15.	Blankets, shawls, other than of cotton Artificial leather.
16.	Longyis, of silk and artificial and silk mixed.
17.	Synthetic silk ribbons.
18.	Fabrics and made-up clothing of fur and wool.
19.	Silk fabrics.
20.	Motor cycles, scooters and the like.
21.	Motor-cars, light vans, saloons, sedans, light wagons estate wagons and coupe.
22.	Printing press off-set, book binding, block-making machines, parts and accessories thereof.
23.	Oil-milling machines, parts and accessories thereof.
24.	Cinematographic cameras, projectors, parts and accessories thereof (including carbons).
25.	Parts and accessories of all sorts of Cameras.
26.	Binoculars, lens.
27.	Typewriters, calculating machines, duplicating machines, statistical machines, other office machines, equipment, parts and accessories thereof.

Serial Number	Description of Goods
28.	Watches, clocks, chronometers, parts and accessories thereof.
29.	Outlery other than of gold, silver, gold and silver plated.
30.	Furnitures.
31.	Filling cabinets, racks and similar office equipment of iron or steel.
32.	Safe and strong boxes.
33.	Strong room fittings, and cash boxes.
34.	Tarazo tiles.
35.	Radio, Televisions, Video Camera and Video tape Recorders.
36.	Electric stoves, Electric rice cookers, and Microwave stoves.
37.	Fibre cases, suitcases and brief cases.
38.	Electric fans, irons, washing machines and water coolers.
39.	Gramophones.
40.	Gramophones records.
41.	Air conditioners.
42.	Ivory, tortoise shell and articles made out of materials of animal origin.
43.	Billiard equipment and requisites.
44.	Musical instruments.
45.	Recorders, cassette, cassette with radio transisters and tapes.
46.	Domestic electrical equipment and appliances not elsewhere specified.
47.	Match.
48.	Furnace oil.
49.	Wax.
50.	Army Rum.

SCHEDULES 6

In respect of the goods contained in the following Schedule, tax shall be charged on the Landed Cost if the goods are those imported from abroad and on the Sale Receipt if the goods are those produced within the State, at the percentage shown against the said goods: -

Serial Number	Description of Goods	Tax Percentage
1.	Cigarette	75
2.	Kerosene	50
3.	Motor Spirit	170
4.	Diesel Oil	90
5.	Earth Oil	180
6.	Jet fuel	75
7.	Rum	200
8.	Local Brandy	60
9.	Brandy, others	200
10.	Local Malt Whisky	60
11.	Whisky, others	200
12.	Local Gin	60
13.	Other Gin, Liquor and the like.	200
14.	Beer	50
15.	Wine	50
16.	Tin-le-phyu (Local alcoholic drink)	50
17.	Country spirit	50
18.	Pearl	30
19.	Jade and other precious stone	30

SCHEDULE 7

For services contained in the following Schedule, tax shall be charged at the percentage shown against the said services: -

Serial Number	Kind of Services	The amount basing on which computation is to be made	Tax Percentage
1.	Railways, waterway, airway and road transport business.	Total receipts in respect of passenger fares.	8
2.	Entertainment business-	Total receipts	30
	(a) Film or Video Exhibitions;		
	(b) Entertainment other than Film or Video Exhibitions.	Total receipts	15
3.	Trading business consisting of purchases and sales of goods.	Total Sales	5 "
4.	Hotel, Lodging.	Total receipts	10
5.	Enterprise for sale of foods and drinks.	Total Sales	10

The Government may direct any producer of goods to collect and pay 5 per cent of the proceeds of his sales of goods as tax payable by the trading business according to Serial Number 3 of the Schedule.

No tax shall be payable according to Serial Number 3 of this Schedule on the proceeds of sale of trading business in respect of goods imported from abroad.

The Government may, where the amount of sale is not large in respect of Serial Number 5 of this Schedule, prescribe the monthly fixed rate as charge of tax.

Sd./ Saw Maung
Senior Genera!
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. 6/91)
 The 1st Waning Day of *Hnaung Tagu*, 1352 M.E.
 (30th March, 1991)

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

1. This Law shall be called the Law Amending Income-tax Law.
2. The provision of this Law shall come into force commencing from the assessment year 1991-92.
3. . In section 6 of the Income-tax Law the following sub-section shall be inserted as sub-section (c):-
 - (c) donations made to any religious or charitable organization sponsored by the different levels of the State Organization or recognized by the Minister for the Ministry of Planning and Finance by notification for the purpose of this sub-section or any fund relating to such purposes. Such deducted amount shall not exceed twenty five per cent of the total income of the assessee.
 Explanation. Charity includes contributions for public benefit such as education, health relief and welfare of the poor and needy.
4. Section 20 of the Income-tax Law shall be substituted by the following sections -

20. If there is loss in any source of the income during the assessment year, such amount shall be deducted from the income accruing from the remaining sources in that year. If the total loss is not covered by such deduction, deductions shall be allowed for three consecutive years. Provided that, this section shall not apply to the following:-
- (a) loss from the capital assets;
 - (b) share of loss from any association of persons.

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

The State Law and Order Restoration Council
The Law Amending the Profit Tax Law
(The State Law and Order Restoration Council Law No. 7/91)
The 2nd Waning Day of *Hnaung Tagu*, 1352 M.E.
(31st March, 1991)

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 commencing from the assessment year 1991-92.
3. In section 5 of the Profit Tax Law, the following sub-section shall be inserted as sub-section (c): -
 - (c) donations made to any religious or charitable organization sponsored by the different levels of the State Organization or recognized by the Minister for the Ministry of Planning and Finance by notification for the purpose of this sub-section or any fund relating to such purposes shall be deducted from the total income and tax shall be computed on the remaining income. Provided that the deducted amount shall not exceed twenty five per cent of the total income of assessee.
Explanation. Charity includes contributions for public benefit such as education, health relief and welfare of the poor and need.
4. (a) The expression lowest income "Kyats 8,001" contained in clause 1 of the annexed Schedule of the Profit Tax Law shall be substituted by the expression "Kyats 10,001";
 (b) The expression "Chargeable tax of 240 kyats, for the income kyats 8,001 to kyats 10,000" contained under clause 1 of the tax schedule according to the class of income in the annexed Schedule of the Profit Tax Law shall be deleted.

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

The State Law and Order Restoration Council
The Law Amending the City of Yangon Municipal Act
(The State Law and Order Restoration Council Law No.8/91)
The 10th Waxing Day of *Kasori*, 1353 M.E.
(22nd April, 1991)

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

1. This Law shall be called the Law Amending the City of Yangon Municipal Act.
2. The expression "shall be punished for each such offence with fine which may extend to the amount" contained in section 205 sub-section (b) of the City of Yangon Municipal Act shall be substituted by the expression "shall be punished for each such offence with fine or imprisonment .or both."
3. The expression "Fine which may be imposed" which is the heading of the third column of the Schedule contained in section 205 of the City of Yangon Municipal Act shall be substituted by the expression "Fine or imprisonment or both which may be imposed."
4. In the first column of the Schedule contained in section 205 of the City of Yangon Municipal Act: -
 - (a) the fines imposed in the third column in respect of section 98, section 99, section 127, section 138 sub-section (3) and section 154 sub-section (1) respectively shall be substituted by the penalties "Minimum fine kyats 500, maximum fine kyats 5,000, or minimum imprisonment 1 month, maximum imprisonment 6 months, or both.";
 - (b) the fines imposed in the third column in respect of section 300 and section 159 sub-section (2) shall be substituted by the penalties "Minimum fine kyats 1,000, maximum fine kyats 5,000, or minimum imprisonment 3 months, maximum imprisonment 1 year or both."
 - (c) the fine imposed in the third column in respect of section 103 shall be substituted by the penalties "Minimum fine kyats 500, maximum

- fine kyats 5,000, or minimum imprisonment 1 months, maximum imprisonment 6 months or both.";
- (d) the fines imposed in the third column in respect of section 108 sub-section (1) clause (b) shall be substituted by the penalties "Minimum fine kyats 500, maximum fine kyats 5,000.";
 - (e) the fines imposed in the third column in respect of section 121 sub-section (1), section 123 sub-section (1), section 124, section 153, section 154 sub-section (4), section 162 sub-section (1), section 167 sub-section (1), section 170 sub-section (6), section 172, section 173 sub-section (2) and section 175 sub-section (7) respectively shall be substituted by the penalties "Minimum fine kyats 5,000, maximum fine kyats 50,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both.";
 - (f) the fines imposed in the third column in respect of section 125 sub-section (1) clause (a) and section 144 sub-section (1) shall be substituted by the penalties "Minimum fine kyats 1,000, maximum fine kyats 10,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both.";
 - (g) the fines imposed in the third column in respect of section 125 sub-section (1) from clause (b) to clause (e), section 156 sub-section (3), section 157 sub-section (1) and section 157 sub-section (3) respectively shall be substituted by the penalties "Minimum fine kyats 2,000, maximum fine kyats 20,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both.";
 - (h) the fines imposed in the third column in respect of section 126 sub-section (1) and section 130 sub-section (2) shall be substituted by the fine "Minimum fine kyats 100, maximum fine kyats 1,000.";
 - (i) the fine imposed in the third column in respect of section 132 shall be substituted by the penalties "Minimum fine kyats 1,000, maximum fine kyats 5,000, or minimum imprisonment 1 month, maximum imprisonment 6 months, or both for a first offence and minimum fine kyats 2,000, maximum fine kyats 10,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both for any subsequent offence.";
 - (j) the lines imposed in the third column in respect of section 133 and section 134 shall be substituted by the penalties "Minimum fine kyats

fiOOO, maximum fine kyats- 10,000, or minimum imprisonment 1 month, maximum imprisonment 6 months, or both for a first offence and minimum fine kyats 2,000, maximum fine kyats 20,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both for any subsequent offence.";

- (k) the fine imposed in the third column in respect of section 135 shall be substituted by the penalties "Minimum fine kyats 500, maximum fine kyats 5,000, or minimum imprisonment 1 month, maximum imprisonment 6 months, or both for a first offence and minimum fine kyats 1,000, maximum fine kyats 10,000, or minimum imprisonment 3 months maximum imprisonment 1 year, or both for any subsequent offence.";
- (l) the fine imposed in the third column in respect of section 147 sub-section (1) shall be substituted by the penalties "Minimum fine kyats 3,000, maximum fine kyats 30,000, or minimum imprisonment 3 months, maximum imprisonment 1 year, or both.";
- (m) the fine imposed in the third column in respect of *601100 163 sub-section (1) and section 164 sub-section (1) shall be substituted by the penalties "Minimum fine kyats 1,000, maximum fine kyats 5,000, or minimum imprisonment 1 month, maximum imprisonment 6 months, or both.";

5. The expression "Certain offences punishable with fine," in the side note shown against section 205 of the City of Yangon Municipal Act shall be substituted by the expression "Certain offences punishable with fine or imprisonment or both.";

6. In respect of the daily fines imposed in the third column of the Schedule contained in section 206 of the City of Yangon Municipal Act:-

- (a) the expression "Five kyats" shall be substituted by the expression "Fifty kyats";
- (b) the expression "Ten kyats" shall be substituted by the expression "One hundred kyats";
- (c) the expression "Twenty kyats" shall be substituted by the expression "Two hundred kyats";

- (d) the expression "Twenty-five kyats" shall be substituted by the expression "Two hundred and fifty kyats";
- (e) the expression "Fifty kyats" shall be substituted by the expression "Five hundred kyats";
- (1) the expression "One hundred kyats" shall be substituted by the expression "One thousand kyats".

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

**The State Law and Order Restoration Council
The University for the Development of the National Races
of the Union Law
(The State Law and Order Restoration Council Law No. 9/91)
The 13th Waning Day of *Kason*, 1353 ME.
(10th May, 1991)**

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

**Chapter I
Title and Definition**

1. This Law shall be called the University for the Development of the National Races of the Union Law.
2. The following expression contained in this Law shall have the meanings given hereunder:-
 - (a) Development of the National Races of the Union means measures carried out for the development and progress of education, health, culture, economy etcetera of the national races of the frontier areas within the Union of Myanmar;
 - (b) University means the University for the Development of the National Races of the Union established under this Law;
 - (c) University Council means the council formed under this Law to supervise the functions and duties of the University.

**Chapter II
Establishment of the University**

3. The University for the Development of the National Races of the Union shall be established from the date this Law comes into force.
4. The University established under Section 3 shall have perpetual succession and a common seal, and shall have power to sue and be sued in its corporate name.

5. The University may, with the prior sanction of the State Law and Order Restoration Council form Colleges and Institutes affiliated to it.

Chapter III **Aims of the University**

6. The aims of the University are as follows:-
- (a) to strengthen the Union spirit in the national races of the Union while residing in a friendly atmosphere and pursuing education at the University,
 - (b) to preserve and understand the culture and good custom and traditions of the national races of the Union;
 - (c) to promote the spirit of desiring to serve in order to raise the standard of living of the national races of the Union;
 - (d) to raise the quality of leadership and efficiency in carrying out the development of the national races of the Union;
 - (e) to infuse the spirit of desiring to carry out works of research with a view to the success of the measures for the development of the national races of the Union;
 - (f) to produce good educational personnel who are free from party politics and who are of good moral character;
 - (g) to keep alive and promote the spirit of desiring to preserve the causes of non-disintegration of the Union, non-disintegration of national solidarity and ensuring the perpetuity of the sovereignty of the State.

Chapter IV **Functions and Duties of the University**

7. The functions and duties of the University are as follows:-
- (a) to provide instruction in such branches of learning as are contributory to the development of the national races;
 - (b) to nurture so as to increase the number of educated persons as are contributory to the development of the national races;
 - (c) to give guidelines and draw up schemes for research and advancement and dissemination of knowledge;
 - (d) to hold University examinations;

- (e) to confer University, degrees, post-graduate degrees, diplomas, certificates for the respective University courses and other academic distinctions relating to the University;
- (f) to lay down and carry out work programmes providing for the residence, discipline, good conduct, health and physical fitness of the University students;
- (g) to train University students by means of extra-curricular educational activities and study tours arrangements as may be necessary;
- (h) to lay down and carry out work programmes in order to give effect to the aims of the University.

Chapter V

Formation of the University Council

8. The State Law and Order Restoration Council shall form the University Council with the following persons in order to supervise the functions and duties of the University:-

- (a) Persons from the relevant Government departments and organizations;
- (b) suitable citizens.

9. Informing the University Council under Section 8, the Chairman, Vice-Chairman, Secretary and Joint Secretary of the University Council shall be determined at the same time.

10. The duties of the University Council are as follows:-

- (a) laying down guidelines relating to University education;
- (b) giving decisions as to the type of degrees, post-graduate degrees, diplomas, certificates for the respective University courses and other academic distinctions the University will confer;
- (c) determining the number of students to be admitted to the University in accordance with the requirement of the State;
- (d) determining the qualification of University students for admission;
- (e) determining the basic educational qualification of the teachers at different levels who are serving at the University;
- (f) determining the functions to be carried out in the implementation of the aims of the University;

- (g) supervising the administrative functions and if necessary giving decisions;
- (h) determining to provide for research which would be beneficial to the academic functions of the University;
- (i) giving decisions as to how University examinations shall be held;
- (j) if it is necessary to establish new Colleges and Institutes affiliated to the University, establishing such Colleges and Institutes with the prior sanction of the State Law and Order Restoration Council;
- (k) performing other duties assigned by the State Law and Order Restoration Council.

Chapter VI

Formation of the Academic Body and Administrative Body

11. The University Council shall form the following Bodies with suitable persons in order to carry out the academic functions and administrative functions of the University:-

- (a) University Academic Body;
- (b) University Administrative Body.

12. The duties of the University Academic Body are as follows:-

- (a) carrying out in consultation with the Boards of Study to enable the instruction of branches of learning which are in conformity with the implementation work for the development of the national races in tire frontier areas;
- (b) scrutinizing the curricula prepared and submitted by the Boards of Study formed subject-wise and submitting the same to the University Council together with its remarks, supervising and controlling the instruction in accordance with the approval of the University Council;
- (c) holding University examinations and publishing results thereof;
- (d) conferring degrees, post-graduate degrees, diplomas, certificates and other academic distinctions and awarding prizes for outstanding performance;
- (e) making recommendation to the University Council for the creation of new departments of studies as may be required;
- (f) reviewing and approving text-books to be prescribed at the University;

- (g) making recommendation to the University Council in consultation with the departments of studies for the opening of post-graduate and other courses;
- (h) performing other duties assigned by the University Council.

13. The duties of the University Administrative Body are as follows:-

- (a) determining the discipline applicable to University students and maintaining the compliance with such discipline;
- (b) supervising and making provision for all sports, physical education and cultural activities for the University students;
- (c) making provision for health matters of the University teachers, personnel and students;
- (d) carrying out measures for the grant of stipends and other remuneration to the University students;
- (e) making provisions for all hostel matters;
- (f) controlling the University campus;
- (g) carrying out other administrative functions assigned by the University Council;
- (h) performing other duties given by the University Council.

Chapter VO **Organizational Set-up**

14. The University Council shall prepare and maintain the necessary organizational set-up based on the academic and administrative functions, in the manner prescribed.

15. The University Council, in appointing the teachers and personnel:-

- (a) have the power to appoint within the framework of the organizational set-up in accordance with the existing regulations bye-laws and directives;
- (b) may, in consultation with the relevant departments transfer, obtain and appoint teachers and personnel who are qualified to carry out effectively the academic and administrative functions.

16. The University Council may delegate powers relating to affairs of the personnel to the Rectors as may be necessary.

Chapter VIII

Finance

17. The University shall submit the annual budget estimates to the organization determined by the State Law and Order Restoration Council, obtain approval thereof and carry out accordingly.

18. The University shall maintain accounts and make credits and debits in respect of its receipts and expenditures in accordance with the existing financial regulations, bye-laws and directives.

Chapter IX

Miscellaneous

19. The State Law and Order Restoration Council shall determine the organization which is to administer in implementing the provisions of this Law.

20. Notwithstanding anything contained in any existing law, the University established under this Law shall have the power to confer degrees, post-graduate degrees, diplomas, certificates and academic distinctions.

21. In order to carry out successfully its academic functions and administrative functions, the University has the power to communicate with the Ministries, Government organizations or other organizations and obtain technical assistance and other assistance as may be necessary.

22. Funds, moveable and immoveable property, assets and liabilities of the Academy for the Development of the National Races formed prior to the enactment of this Law shall develop on the University established under this Law.

23. For the purpose of carrying out the provisions of this Law, the organization to which the responsibility is assigned under Section 19 of this Law may:-
- (a) with the approval of the State Law and Order Restoration Council issue procedures as may be necessary;
 - (b) issue orders and directives as may be necessary.

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

The State Law and Order Restoration Council
The Law Amending the Pyithu Hluttaw Election Law
(The State Law and Order Restoration Council Law No.10/91)
The 14th Waning Day of *First Waso*, 1353 M.E.
(10th July, 1991)

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

1. This Law shall be called the law Amending the Pyithu Hluttaw Election Law.
2. This Law shall be deemed to have come into force with effect from 31st May, 1989, the date on which the Pyithu Hluttaw Election Law was enacted.
3. The following shall be inserted as sub-sections (j) and (k) in Section 2 of the Pyithu Hluttaw Election Law:-
 - (j) being convicted of an offence relating to law and order or an offence relating to moral turpitude as determined and declared from time to time by the State Law and Order Restoration Council;
 - (k) if convicted of any offence not included in the declaration under sub-section (f), such offence being decided by the State Law and Order Restoration Council as an offence relating to law and order or an offence relating to moral turpitude.
4. The following shall be inserted as Sections 80-A, 80-B, 80-C and 80-D in the Pyithu Hluttaw Election Law:-
 - 80-A. A person who, having been convicted of high treason or an offence liable to sentence of death or transportation for life has been declared by the Commission as having no right to continue to be a Hluttaw representative shall have no right to stand for election as a Hluttaw candidate in elections to be held in future.
 - 80-B. A person who, having been convicted of any other offence with the exception of offences under Section 80-A has been declared by the Commission as having no right to continue to be a Hluttaw representative shall have no right to stand for election as a Hluttaw

candidate in elections to be held within 10 years from the date of being so declared.

80-C. A person whose election was a Hluttaw representative has been decided by the Election Tribunal to be void and who has been notified by the Government, or any Hluttaw representative who, having failed to submit election expenses as prescribed has been decided by the Election Tribunal as disqualified and who has been declared as such by the Commission, or an election agent shall have no right to stand for election as a Hluttaw candidate in elections to be held within 10 years from the date of being so declared.

80-D. A Hluttaw candidate who, having failed to get elected has been declared by the Commission as disqualified under this Law or under Rules made hereunder, or an election agent shall have no right to stand for election as a Hluttaw candidate in elections to be held within 5 years from the date of being so declared.

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

The State Law and Order Restoration Council
The Law Amending the Law Safeguarding the State from
the Danger of Subversive Elements
(The State Law and Order Restoration Council Law No. 11/91)
The 14th Waning Day of *Second Waso*, 1353 M.E.
(9th August, 1991)

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

1. This Law shall be called the Law Amending the Law Safeguarding the State from the Danger of Subversive Elements.
2. The expression "not exceeding one hundred and eighty days at a time, up to a total of 3 years" contained in Section 14 of the Law Safeguarding the State from the Danger of Subversive Elements shall be substituted by the expression "not exceeding one year at a time, up to a total of 5 years."
3. The expression "under this Law" contained in Section 19 of the Law Safeguarding the State from the Danger of Subversive Elements shall be substituted by the expression "under any order of the Central Body."
4. Section 21 of the Law Safeguarding the State from the Danger of Subversive Elements shall be deleted.

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

**The State Law and Order Restoration Council
The Myanmar Historical Commission Law
(The State Law and Order Restoration Council Law No. 12/91)
The 1st Waning Day of *Tawthalin*, 1353 M.E.
(24th September, 1991)**

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 Historical Commission Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) Commission means the Commission formed under this Law;
 - (b) Ministry means the Education Ministry.

**Chapter II
Formation**

3. The Government shall:-
 - (a) form the Commission, consisting of suitable citizens with the approval of the State Law and Order Restoration Council;
 - (b) prescribe simultaneously with the formation under sub-section (a), the Commission's Chairman, Vice Chairman and Secretary;
 - (c) prescribe from time to time the rights of the said Commission's Chairman, Vice Chairman, Secretary and Members.

**Chapter III
The Commission's Objectives**

4. The objectives of the Commission are as follows:-
 - (a) to promote systematically History of Myanmar Naing-Ngan with supporting documents;

- (b) to search for and collect together within the country and from abroad, the supporting documents of the History of Myanmar Naing-Ngan;
- (c) to make research of the History of Myanmar Naing-Ngan based on the supporting documents searched and collected era;
- (d) to promote the History of Myanmar Naing-Ngan based upon the findings of the research made according to different era;
- (e) to seek the required assistance relating to the History of Myanmar Naing-Ngan from the relevant department, organization and people;
- (f) to promote and publish relevant historical writing or book, treaties and official records concerning the History of Myanmar Naing-Ngan;
- (g) to encourage for the emergence of historians.

Chapter IV

Duties and Powers of the Commission

5. The duties of the Commission are as follows:-

- (a) shall be responsible to the Government;
- (b) leading systematically in promoting the History of Myanmar Naing-Ngan in conformity with the objects of the Commission;
- (c) directing the Universities Historical Research Department for implementing the works;
- (d) prescribing works for the experts from the Universities Historical Research Department;
- (e) scrutinizing historical writing or book, treaties official records etc relating to the History of Myanmar Naing-Ngan;
- (f) preserving systematically copy-right, book, supporting documents relating to the History of Myanmar Naing-Ngan;
- (g) carrying out the duties given by the State Law and Order Restoration Council and the Government.

6. The powers of the Commission are as follows:-

- (a) forming the necessary sub-commissions and carrying out;
- (b) procuring assistance from the government department and organizations, other organization and the people;
- (c) purchasing from within the country and abroad, taking on loan, accepting, copyright, book and supporting documents.

Chapter V
Finance

7. The expenditure of the Commission shall be borne by the Ministry.
8. The income and expenditure of the Commission shall be kept in accordance with the financial regulations.

Chapter VI
Miscellaneous

9. (a) The Ministry shall form the Universities Historical Research Department under the Higher Education Department in order to perform the Commission's duties.
- (b) The duties, powers, rights and liabilities of the Yangon University History Department (Research) shall devolve on the Universities Historical Research Department.
10. For implementing the provisions of this Law:-
- (a) the Ministry may, with the approval of the Government make necessary rules, procedures;
- (b) the Commission may issue necessary orders, directives.

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

**The State Law and Order Restoration Council
The Promotion of Cottage Industries Law
(The State Law' and Order Restoration Council Law No. 13/91)
The 2nd Waxing Day of *Thadinkyut*, 1353 M.E.
(10th October, 1991)**

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

**Chapter I
Title and Definition**

1. This Law shall be called the Promotion of Cottage Industries Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) Cottage Industry means a small scale production, repair, maintenance and service industry by members of a family or by engaging workers or collectively. This expression also covers small scale industries which use power which is less than three horsepower or manpower not exceeding nine workers and handicrafts in which the number of workers is not limited;
 - (b) Entrepreneur means a person who has been granted registration to conduct a cottage industry under this Law. This expression also includes the heir, legal representative and succeeding lawful organization;
 - (c) Power means electrical power, power generated by mechanical device or by any other means;
 - (d) Ministry means the Ministry of Cooperative;
 - (e) Minister means the Minister for the Ministry of Cooperative;
 - (f) Department means the Cottage Industries Department;
 - (g) Director General means the Director General of the Department.

Chapter II Basic Principles

3. The promotion of cottage industries shall be carried out in accordance with the following basic principles

- (a) to produce industrial finished goods by the utilization of local natural resources as the main raw material;
- (o) to produce industrial finished goods by the utilization of by-products, waste products and raw materials which have been purchased from State-owned mil]-, factories, production enterprises, trading enterprises, Government Departments and economic organizations;
- (c) to prevent the obsolescence of the Myanmar traditional handicrafts and to develop the same;
- (d) to enhance means of livelihood and to increase family income;
- (e) to enable consumers to purchase standard quality goods which are safe for consumption;
- 'f) ■ to promote cottage industries by the utilization of modern technical know-how which would raise efficiency;
- (g) to produce and sell goods of a standard quality not only in the local market, but also in the foreign market;
- (h) to assist in the formation of co-operative societies.

Chapter III Registration

4. A person conducting a cottage industry or a person desirous of doingso, who wishes to register under this Law shall apply in the manner prescribedby the Department.

5. The Department shall, after scrutiny and inspection of the applications made unde Section 4 grant registration if they are in conformity with the stipulation.

6. The Department shall determine the registration fees, fees for renewal of registration and the term of registration. In addition, if there is failure to renew registration within the period determined by the Department, the fine prescribed shall also be paid.

Chapter IV

Duties and Rights of the Entrepreneur

The duties of the entrepreneur are as follows:-

- (a) paying the registration fees, fees for the renewal of registration and other payable duties and taxes;
- (b) submitting to the supervision and inspection of the Department;
- (c) giving prior intimation to the Department in respect of the transfer of industry and change of address;
- (d) abiding by the orders and directives issued by the Ministry and the Department;
- (e) abiding by the existing laws.

The rights of the entrepreneur are as follows

- (a) acquiring technical know-how transferred by the Department with stipulation, for enhanced production of goods, and improvement in the quality of goods;
- (b) having the right to export and sell goods of standard quality produced by him in foreign markets in accordance with the stipulation;
- (c) having the right to purchase raw materials, machinery and mechanical spare parts in the manner prescribed, with foreign exchange derived from the export and sale of goods abroad;
- (d) making study tours, attending seminars and training course in foreign countries with the approval of the Ministry;
- (e) being able to obtain the assistance of experts from abroad with the approval of the Ministry;
- (f) obtaining loan and grants with the approval of the Ministry;
- (g) being entitled to enjoy other rights which are prescribed from time to time by the Department and Government Department.

Chapter V

Duties and Powers of the Director General

The duties of the Director General are as follows

- (a) implementing the basic principles;
- (b) transferring with stipulation technical know-how required for the development of cottage industries;

- (c) causing the utilization of results obtained from creative experiments and research relating to cottage industries for the progress of the said industries;
- (d) carrying out in consultation with the Ministry of Planning and Finance for obtaining relief from taxes.
- (e) making arrangement for the display and sale of goods of standard quality produced by the cottage industries at local and foreign trade exhibitions;
- (f) holding seminars and convening of experts, holding exhibitions and competitions and awarding prizes and awarding honorariums;
- (g) negotiating to obtain local and foreign loans and grants;
- (h) forming associations and bodies to enable collective performance for the development of cottage industries;
- (i) carrying out, through the media of newspapers, radio and television to enable the public to be informed about cottage industries.

10. The powers of the Director General are as follows:-

- (a) entering, inspecting and calling for accounts any cottage industry, whether registered or not under this Law;
- (b) revoking and cancelling the registration of an entrepreneur who has not abided by the order or directive issued under this Law;
- (c) issuing orders and directives in respect of cottage industries;
- (d) delegating his duties and powers to any officer of the Department or to any working body.

Chapter VI

Powers of the Minister

11. The Minister may, in respect of a cottage industry pass the following orders

- (a) granting registration;
- (b) suspending the registration;
- (c) cancelling the registration.

12. The Minister:-

- {a) may lay down programmes for the promotion of cottage industries;

- (b) may form such bodies as may be necessary to assist and supervise the cottage industries and may appoint advisers. When such formation and appointment are made, may determine the duties and powers of such bodies and advisers.

13. The Minister:-

- (a) shall give a decision if a dispute arises as to whether it is a cottage industry or not;
- (b) the decision of the Minister under sub-section (a) shall be final and conclusive.

14. The Minister shall give a decision on an appeal submitted by the entrepreneur.

Chapter VH **Invalidation of Registration**

15. When any of the following events occur, registration is invalidated

- (a) expiration of the term of registration;
- (b) permitting the application of the entrepreneur to cancel registration;
- (c) cancellation of registration;
- (d) termination of the enterprise under any existing law.

Chapter VHI **Appeal**

16. If the entrepreneur is dissatisfied with an order or decision of the Director General, he may file an appeal with the Minister within 30 days of the receipt of such order or decision.

17. The decision of the Minister shall be final and conclusive.

Chapter IX **Prohibition and Penalties**

18. The entrepreneur:-

- (a) shall not fail to abide by any stipulation of duty under Section 7;
- (b) shall not transfer, sell or misuse any right entitled under Section 8;

- (c) shall not transfer, sell or misuse the by-product, waste product, raw material, machinery, mechanical spare parts which have been purchased from any State-owned mill, factory, production enterprise, trading enterprise, Government department and economic organization.

19. The entrepreneur who violates any provision of Section 18 shall be liable to any of the following administrative penalties: -

- (a) warning;
- (b) causing a fine not exceeding kyats ten thousand to be paid;
- (c) suspension of registration subject to a time limit;
- (d) cancellation of registration.

20. The Director General shall pass any of the administrative penalties contained in Section 19 on the entrepreneur who violates any provision of Section 18.

21. If the entrepreneur concerned fails to pay the fine imposed by the Director General, such fine shall be recovered by the Department as if it were an arrear of revenue.

Chapter X

Miscellaneous

22. Any administrative penalty passed by the Director General under this Law shall not affect a legal proceeding instituted under any existing Penal Law.

23. For the purpose of carrying out the provisions of this Law, the Ministry;-

- (a) may, with the approval of the Government issue such rules and procedures as may be necessary.
- (b) may issue such orders and directives as may be necessary.

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

**MYANMAR LAWS
(1992)**

The State Law and Order Restoration Council
The Law for the Repeal of Laws
(The State Law and Order Restoration Council Law (Mo. 1/92)
The 1st Waning Day of *Tabodwe*, 1353 *ME*
(19th February, 1992)

Whereas it is expedient to provide for the repeal of certain laws from among existing laws, which on scrutiny have been found to be no longer in conformity with the changing circumstances, laws which have not been in use for a very long time and laws for which there are no reasons for use in future, the State Law and Order Restoration Council hereby enacts this Law.

1. This Law shall be called the Law for the Repeal of Laws.
2. The following laws are hereby repealed : -
 - (1) The State Prisoners Regulation;
 - (2) The Slavery Act;
 - (3) The Apprentices Act;
 - (4) The Societies Registration Act;
 - (5) The Waste Lands Claims Act;
 - (6) The Native Converts' Marriage Dissolution Act;
 - (7) The Foreign Recruiting Act;
 - (8) The Dramatic Performances Act;
 - (9) The Opium Act;
 - (10) The Municipal Taxation Act;

- (11) The Land improvement Loans Act;
- (12) The Agriculturists Loans Act;
- (13) The Births, Deaths and Marriages Registration Act;
- (14) The Tramways Act;
- (15) The Metal Tokens Act;
- (16) The Sugar Cane Act;
- (17) The Charitable Endowments Act;
- (18) The Railway Companies Act;
- (19) The Inland Bonded Warehouses Act;
- (20) The Leprosy Act;
- (21) The Church of Scotland Kirk Session Act;
- (22) The Foreign Marriage Act;
- (23) The Fisheries Act;
- (24) The Yangon Zoological Gardens Act;
- (25) The Seditious Meetings Act;
- (26) The White Phosphorus Matches Act;
- (27) The Motor Spirits Duties Act;
- (28) The Post Office Cash Certificates Act;
- (29) The Water Hyacinth Act;
- (30) The Ghee Adulteration Act;
- (31) The Local Authorities Pensions and Gratuities Act;
- (32) The Maintenance Orders Enforcement Act;
- (33) The Emigration Act;

- (34) The Myanmar Income-tax Act;
- (35) The Disposal of Police Officers' Estates Act;
- (36) The Police (Incitement to Disaffection) Act;
- (37) The Anti-Boycott Act;
- (38) The Cotton Cess Act;
- (39) The Soldiers Litigation Act;
- (40) The Provident Funds Act;
- (41) The Cotton Industry Statistics Act;
- (42) The Expulsion of Offenders Act;
- (43) The Insurance Companies Act;
- (44) The Betting Tax Act;
- (45) The Food and Drugs Act;
- (46) The Financial Commissioners* Act;
- (47) The Child Marriage Restraint Act;
- (48) The Dangerous Drugs Act;
- (49) The Silver (Excise Duty) Act;
- (50) The Lac Cess Act;
- (51) The Provisional Collection of Taxes Act;
- (52) The Cigarettes Duty Act;
- (53) The Finance Supplementary and Extending Act, 1931.
- (54) The Picketing Act;
- (55) The Children (Pledging of Labour) Act;
- (56) The Sugar (Excise Duty) Act;

- (57) The Matches (Excise Duty) Act;
- (58) The iron and Steel Duties Act;
- (59) The Land Alienation Act;
- (60) The Volunteer Forces (Protection in Civil Employment) Act;
- (61) The Myanmar Naval Volunteer Reserve (Discipline) Act;
- (62) The Myanmar Laws (Adaptation) Act, 1940.
- (63) The Myanmar Volunteer Air Force (Discipline) Act;
- (64) The Myanmar Land Purchase Act;
- (65) The Births, Deaths and Marriages Registration Act, 1943;
- (66) The Women's Auxiliary Service (Myanmar) Act;
- (67) The Myanmar Indemnity and Validating Act, 1945;
- (68) The Companies (War-Time Provisions) Act, 1945;
- (69) The Myanmar Military Nursing Service Act;
- (70) The Myanmar Daylight Saving Act;
- (71) The Present War Termination (Definition) Act, 1946;
- (72) The Tenancy Act, 1946;
- (73) The Sanction for Prosecution (War-Time Offences) Act, 1946;
- (74) The War-Time Crimes (Exemption) Act, 1946;
- (75) The Monthly Leases (Termination) Act, 1946;
- (76) The Accrual of Interest (War-Time Adjustment) Act;
- (77) The .Myanmar Stamp (Amendment) (Validating) Act;
- (78) The Railways (Motor Transport Services) Act;
- (79) The Agricultural Debts Moratorium Act, 1947;
- (80) The Japanese Currency (Evaluation) Act;
- (81) The Bankers' Books (Inspection) Act;

- (82) The Entertainment Tax Act;
- (83) The Savings Stamps Act;
- (84) The Search (Special Power) Act;
- (85) The Union Constabulary Act;
- (86) The Union of Myanmar (Adaptation of Laws) Order, 1948;
- (87) The Union President {Salaries and Allowances) Act;
- (88) The Union President Seal Act;
- (89) The Union Government (Member Ministers' Salaries) Act;
- (90) The Parliamentary Secretaries Act;
- (91) The Exemption of Designations of Members of State Government, Chairman and Vice-Chairman of State Council from Class of Beneficiary Designations Act;
- (92) The Parliament Office Ate;
- (93) The Parliament Election Act;
- (94) The Electricity Supply Act;
- (95) The Hotel and Restaurant Tax Act;
- (96) The Union President Election Act;
- (97) The Expiring Laws Containuance Act;
- (98) The Union of Myanmar Right to Exploitation (Permitted) of Natural Resources Act;
- (99) The Suppression of Opium Den Act;
- (100) The National Health Council Act;
- (101) The Buddhist Religious Association Act;
- (102) The State Timber Board Act;
- (103) The Union of Myanmar Railways Administration Board Act;

104

- (104) The Special Civil Court Act;
- (105) The Salaries of President and Vice-President' of the Union
Parliamentary Chamber of Nationalities and Chairman and Vice-
Chairman of the Parliament Act;
- (106) The Members of Parliament (Salaries and Allowance) Act;
- (107) The Expansion of the Karen State Act of 1952;
- (108) The Sale Tax Act of 1952;
- (109) The Allowances of the Chin Affairs Councillors Act of 1952;
- (110) The Monetary Basic Rate (References) Act;
- (111) The Salaries and Allowances of Chairman and Vice-Chairman
of the Chin Affairs Council Act of 1954;
- (112) The Amnesty and Maintenance Act of 1954;
- (113) The Union of Myanmar Cultural Council Act of 1955;
- (114) The Compulsory Registration of Opium Consumers Act of 1955;
- (115) The Borrowing and Securing for Borrowed Money (International
Rehabilitation and Development Bank) Act of 1956;
- (116) The Amnesty and Maintenance Act of 1956;
- (117) The Life Assurance Business (Prohibition) Act of 1957;
- (118) The Registration of Private Nursing Clinics Act of 1957;
- (119) The Suspension of Payment of Debt by the Government Servants
Act of 1957;
- (120) The Relief of Debt of the Government Servants Act of 1957;
- (121) The Powers and Privileges of Members of Parliament Act of
1959;
- (122) The Compulsory Indirect insurance System Act of 1961;

- 123 The State Urban Planning Act of 1961;
- 124 The Union of Myanmar Economic Development Corporation Act of 1961;
- 125 The (international Rehabilitation and Development Bank) Insurance Act of 1961;
- 126 The Election Commission Act of 1961;
- 127 The industrial Expansion Corporation Law;
- 128 The Loan for Artists Act;
- 129 The Union of Myanmar Medical Research Council Law;
- 130 The Union of Myanmar Sarpay Beikman Administration Board Law of 1963;
- 131 The Union of Myanmar Road Transport Board Law of 1963;
- 132 The Union of Myanmar Motion Pictures Enterprise Board Law of 1963;
- 133 The Chemicals Exploration and Production Corporation Law of 1965;
- 134 The Law Relating to infringement of Party Discipline;
- 135 The Revocation from Duty Law;
- 136 The Goods and Services Tax Law;
- 137 The Resignation and Substitute Election Law.

Sd./ Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Tariff Law
(The State Law and Order Restoration Council Law No. 2/92)
The 9th Waning Day of *Tabaung*, 1353 M.E.
(12th March, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called the Tariff Law;
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) Customs-Duties means the duties to be paid in respect of goods exported from Myanmar or goods imported into Myanmar;
 - (b) **Tariff Value** means determination of value of tariff of goods on which customs-duties are assessable under this Law;
 - (c) **Tariff** means the percentage determined to be levied on the value of tariff of goods on which customs-duties are assessable under this Law. In addition, this expression also includes the rate determined to be levied on the quantity, weight or measurement of goods on which customs-duties are assessable under this Law;
 - (d) **Minister** means the Minister of the Ministry of Planning and Finance.

Chapter II

Determination of Tariff

3. The Minister may, by notification in respect of goods exported from Myanmar or goods imported into Myanmar by land, sea or air:-
- (a) determine the nature and type of goods on which customs-duties are assessable and also cancel or insert any goods in the list of goods on which customs-duties are assessable;
 - (b) classify the quality of each goods in determining under sub-section (a) and lower or raise the grade in such classification of quality;
 - (c) determine the tariff value on goods on which customs-duties are assessable under sub-sections (a) and (b) and reduce or enhance the tariff value so determined;
 - (d) determine the tariff based upon the tariff value and reduce or enhance the tariff so determined.
4. The Minister may, in determining the tariff under section 3, sub-section (d) determine, by notification tariff at a special reduced rate in respect of goods exported or imported by the border areas and may reduce or enhance the tariff so determined.

Chapter III

Assessment and Levy of Customs-duties

5. The Customs Department shall make an assessment and levy according to the tariff of the tariff value determined typewise and qualitywise of goods on which customs-duties are assessable under section 3 or section 4.
6. (a) No assessment and levy of customs-duties shall be made again at any other customs-port in Myanmar in respect of

goods on which customs-duties have already been fully levied in accordance with this Law at any customs-port in Myanmar.

- (b) In making an assessment and levy of customs-duties under sub-section (a), where it is found, on scrutiny that customs-duties have been short-levied, there shall be the right to re-assess and levy the deficiency of customs-duties from the person concerned. If it is also found that assessment and levy has been made in excess of the amount due, the customs-duties levied in excess shall be refunded to the person concerned.

Chapter IV

Exemption

7. In the interest of the State, the Minister may, by notification exempt partially or wholly from levy of customs-duties in respect of any of the following cases: -

- (a) nature and type of goods exported from Myanmar or imported into Myanmar;
- (b) nature and type of goods exported from Myanmar or imported into Myanmar by any Government department or any organization.

Chapter V

Submitting and Reporting to the Government

8. The Minister shall submit promptly to the Government measures taken under section 3 and section 4 and obtain approval thereof.

9. The Minister shall proceed as necessary in accordance with the decision of the Government.

Chapter VI

Appeal

10. If dissatisfied with an order or decision passed by the Director General of the Customs Department under section 5, section 6 or section 12, an appeal may be filed with the Minister within 30 days of the receipt of such order or decision.
11. The decision of the Minister shall be final and conclusive.

Chapter VII

Miscellaneous

12. The Director General of the Customs Department has the right to determine the country of production or country of origin of any goods.
13. For the purpose of carrying out the provisions of this Law, the Ministry of Planning and Finance may: -
- (a) with the approval of the Government issue such rules and procedures as may be necessary;
 - (b) issue such orders and directives as may be necessary.
14. The Tariff Act, 1953 is hereby repealed.

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

The State Law and Order Restoration Council
The State Supplementary Appropriation Law, 1992
(The State Law and Order Restoration Council Law No. 3/92)
The 8th Waning Day of *Tabaung*, 1353 fVI.E.
(26th March, 1992)

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

Chapter I

Title and Period of Effectiveness

1. (a) This Law shall be called the State Supplementary Appropriation Law, 1992;
- (b) This Law shall have effect for the 1991-92 financial year.

Chapter II

Sanctioned Allotment and Administration
of Supplementary Expenditures

2. (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules 5(1), (2), (3) and (4) in respect of the State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments, State Economic Organizations, Development Committees and Municipalities may incur the relevant expenditures shown against them;

Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law 1991.

The respective persons who have been assigned responsibility under section 2 may delegate the respective officials subordinate to them to administer the expenditure for which they are responsible;

In administering the expenditure, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 1991, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

The State Law and Order Restoration Council, Multi-Party Democracy

Serial Number	Serial Number Contained in the State Budget Law, 1991	Subject	Responsible Person	Supplementary	
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	2	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 10,364,500	Kyats
2	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	5,574,890	
3	5	Attorney General	Attorney General or a person delegated by the Attorney General	6,090,000	
4	6	Auditor General	Auditor General or a person delegated by the Auditor General		
		Total		22,029,390	

**General Election Commission, Government, Chief Justice, Attorney General
and Auditor General**

Expenditure		Sanctioned			
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 28,740,890	Kyats	Kyats	Kyats	Kyats
	7,239,070				
	7,200,000				
	800,000				
	43,979,960				

Ministries and

Serial Number	Serial Number Contained in the State Budget Law, 1991	Subject	Responsible Person	Supplementary	
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 5,500,00	Kyats
2	2	Defence	ditto	614,343,800	
3	3	Home and Religious Affairs	ditto	395,032,600	
4	4	Social welfare, Relief and Resettlement	ditto	76,469,000	
5	5	Information	ditto		
6	6	Culture	ditto	2,789,310	
7	7	Education	ditto	1,068,318,900	
8	8	Health	ditto	21,888,170	
9	9	Labour	ditto	1,520,000	
10	11	Livestock Breeding and Fisheries	ditto	19,100,360	
11	16	Construction	ditto	561,020,000	
12	18	Trade	ditto		
13	19	Co-operatives	ditto	7,718,890	
14	20	Planning and Finance	ditto	82,465,880	406,868,000
15		Transport	ditto	1,677,000	
16		Communications, Posts and Telegraphs	ditto	366,660	
17		Forestry	ditto	73,051,600	
18		Agriculture		86,380,000	
19	21	Pensions and Gratuities	ditto	13,867,000	
		Total		3,031,509,170	406,868,000

Departments

Expenditure		Sanctioned			
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	871,089,000				
151,533,000	542,561,600				
15,075,000	28,828,000				
	93,623,070				
	49,066,000				
	713,203,000				
125,000	590,793,280				
	1,408,000				
	1,812,700				
	978,215,200				
	4,628,940			658,000	
1,431,216,000	9,054,820				
	138,601.890				
	28.310.000				
	77.711.000				
1,597,949,000	4,128,906,500			658,000	

State Economic

Serial Number	Serial Number Contained in the State Budget Law, 1991	Subject	Responsible Person	Supplementary	
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 2,667,194,000.,	Kyats
		Total .» .		2,667,194,000	

Organizations

Expenditure		Sanctioned			
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 1,221,796,240	Kyats	Kyats	Kyats	Kyats
	1,221,796,240				

Development Committees

Serial Number	Serial Number Contained in the State Budget Law, 1991	Subject	Responsible Person	Supplementary		
				Ordinary Expenditure	Payment of interest	
1	2	3	4	S	6	
1	1	City of Yangon Development Committee	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 52,942,150	Kyats	
2	2	Municipalities under the Ministry of Home Affaire	Prime Minister or a person delegated by the Prime Minister	309,495,750		
		Total.....		362,437,900		

and Municipalities

Expenditure		Sanctioned			
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 614,187,430 136,219,500	Kyats	Kyats	Kyats	Kyats
	750,406,930				

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

The State Law and Order Restoration Council
The State Budget Law, 1992
(The State Law and Order Restoration Council Law No. 4/92)
The 12th Waning Day of *Tabaung*, 1353 M.E.
(30th March, 1992)

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

PART 1

Title and Date of Enforcement

1. (a) This Law shall be called the State Budget Law, 1992;
- (b) This Law shall come into force with effect from" the 1st of April, 1992 for the 1992-93 financial year.

PART II

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

2. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Budge Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited to the State Budget.

The respective persons who have been given the responsibility for the receipt and expenditure of the State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1) (2) (3) and (4);

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

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

Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6;

The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Law and Order Restoration Council together with objects and reasons therefor.

5. In respect of any alteration of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council.

Chapter II

Reserve Fund

6. (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 : -
- (i) being expenditure which cannot be anticipated;
 - (ii) being a case in which expenditure must be incurred within the financial year;
 - (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws;
- (b) any expenditure from the reserve fund shall be made only by the decision of the Government;
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Law and Order Restoration Council together with objects and reasons therefor.
7. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Department shall not be allowed to submit supplementary budget regarding receipt of amounts in excess or less than

the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure sanctioned.

Chapter III

Taking of Loans

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

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

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

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

(b) The Minister of the Ministry' of Planning and Finance may, on behalf of the State furnish guarantees for the taking of loans under this Chapter 111.

12. During the financial year commencing 1st April 1992 and ending on 31st March 1993, the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed kyats fifteen thousand million.

PART II**State Economic Organizations**

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

14. (a) The respective persons who have been given the responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect these receipts and administer those expenditures as are shown against them in Schedules (5) and (6);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
15. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;
- (b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State fund.

PART IV**Development Committees and Municipalities**

16. The Development Committees and the Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programme.

17. (a) The respective persons who have been given the responsibility for the receipt and expenditure of the Development Committees and the Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
18. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the function of the Development Committees and the Municipalities. Such alterations shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;
- (b) The Government may permit the Development Committees and the Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.
19. The Development Committees and the Municipalities may collect only such rates and taxes permitted by the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

**The State Law and Order Restoration Council,
Commission, Government, Chief Justice,**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organization	Other Current Receipts
1	2	3	4	5	6
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 10,731,200
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-party Democracy General Election Commission or a person delegated by the Chairman			250
3	Government	Prime Minister or a person delegated by the Prime Minister			215,500
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			73,422,200
5	Attorney General	Attorney General or a person delegated by the Attorney General			74,200
6.	Auditor General	Auditor General or a person delegated by the Auditor General			410,000
	Total ...				84,853,350

Multi-Party Democracy General Election

Attorney General and Auditor General

Receipts					Receipts from investment in Organizations	Savings
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts			
			Recovery of Loans	Drawal of Loans		
7	6	9	10	11	12	13
Kyats	Kyats 15,000	Kyats	Kyats	Kyats	Kyats	Kyats
	1,500	662,500				
	5000					
	21,500	662,500				

**The State Law and Order Restoration Council,
Commission, Government, Chief Justice,**

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	171,338,600	
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	5,939,000	
3	Government	Prime Minister or a person delegated by the Prime, Minister	59,991,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	94,479,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	45,438,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	99,851,000	
	Total.....		477,036,600	

Multi-Party Democracy General Election
Attorney General and Auditor General

Expenditures				Investment in Organizations	Savings
Contribution	Capital Expenditure	Debts			
		Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	67,009,890				
	50,000				
	547,040				
	7,301,830				
	6,359,100				
	6,399,350				
	57,667,210				

Ministries and

Serial Number	Subject	Responsible Person	Taxes		
				Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	„ 6
1	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	Kyats 4,218.212,250	Kyats	Kyats
1	Excise duty		22,566,700		
2	Commercial Tax		3,144,000,000		
3	Licence fees on imported goods		160,000,000		
4	State Lottery		750,000,000		
5	Taxes on transport		44,073,250		
6	Sales proceeds of stamps		97,572.300		
2	Taxes levied on income and ownership	- ditto -	1,714,292,000		
1	Income-tax		1,111,000,000		
2	Profit Tax		623,292,000		
3	Customs duties	- ditto -	1,600,000,000		
1	Customs duties		1,600,000,000		
4	Taxes levied on utility of State owned properties	- ditto -	565,122,000		
1	Taxes on land (Land Revenue)		45,179,800		
2	Water tax and embankment tax		18,275,800		
3	Tax on extraction of forest products		255,487,000		
4	Tax on extraction of minerals		6,009,400		
5	Tax on fisheries		240,000,000		
6	Tax levied on rubber		170,000		
5	Receipts from' the State Economic Organizations	- ditto -			2,769,671,000

Ministries and

Serial Number	Subject	Responsible Person	Taxes		
				Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
6	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 1,700,000
7	Defence	- ditto -			54,822,000
8	Home Affairs	- ditto -			36,798,510
9	Religious Affairs	-ditto -			9,120,500
10	Social Welfare, Relief and Resettlement	- ditto -			. 2,092,090
11	information	- ditto -			8,680,500
12	Culture	- ditto -			1,308,550
13	Education	- ditto -			210,329,000
14	Health	- ditto -			16,322,800
15	Labour	- ditto -			14,000
16	Forestry	- ditto -			31,069,890
17	Agriculture	- ditto -			153,191,510
18	Livestock Breeding and Fisheries	- ditto -			33,696,300
19	Mines	- ditto -			4,114,000
20	Industry No.(1)	- ditto -			12,532,700
21	Industry No.(2)	- ditto -			70,500
22	Energy	- ditto -			
23	Construction	- ditto -			39,917,300
24	Transport	- ditto -			54,674,800
25	Rail Transportation	- ditto -			13,025,000
26	Communications, Posts and Telegraphs	- ditto -			20,002,000
27	Trade	- ditto -			22,675,000
28	Co-operatives	- ditto -			9,535,000
29	Planning and Finance	- ditto -			65,845,000
30	Pensions and Gratuities	- ditto -			301,500
	Total .. ,		8,117,626,250	2,769,671,000	801,838,450

Departments

Receipts					Receipts from investment in Organizations	Savings
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts			
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats 600,000	Kyats	Kyats	Kyats	Kyats	Kyats
	134,000	6.773.000				
		650.000				
		267.000				
	50.000	5.970.000		6,926,000		
		10.891.000				
	1,000	1.654.000				
		19.242.000		12.915.000		
	1,650,000	27.320.000		47.323.000		
		3,000				
	50.000					
	50.000	2.050.000				
		1,600,000				
200,500	1,000,000,000	3,325,000	1,400,000	40,197,000		
		18,891,000		5,960,000		
		700.000				
		537.000				
210,180,000	16,000	247,792,000	323,837,000	852,000	312,116,000	
210,380,500	1,002,551,000	347,665,000	325,237,000	114,173,000	312,116,000	

Ministries and

Serial Number	Subject	Responsible Person			
			Current	Payment of Interest	Contribution
1	2	3	4	5	6
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 75,239,000	Kyats -	Kyats 652,000,
2	Defence	- ditto -	4,801,056,000	-	-
3	Home Affairs	- ditto -	1,047,668,000	-	' 50,736,650
4	Religious Affairs	- ditto -	26,962,000	-	2,654,950
5	Social Welfare, Relief and Resettlement	- ditto -	57,649,000	*	18,300,000
6	Information	- ditto -	146,912,000	-	-
■ 7	Culture	- ditto -	16,505,000	-	4.000
8	Education	- ditto -	3,149,698,000	-	531,000
9	Health	- ditto -	672,375,000	-	5,441,4000
10	Labour	- ditto -	24,860,000	-	150.000
11	Forestry	- ditto -	203,128,000	-	1,072,500
12	Agriculture	- ditto -	581,057,000	-	10,013,000
13	Livestock Breeding and Fisheries	- ditto -	73,788,000	-	*
14	Mines	- ditto -	39,273,000	-	-
15	Industry No. (1)	- ditto -	28,027,000	-	-
16	Industry No. (2)	■ - ditto -	707,000	-	-
17	Energy	- ditto -	3,326,000	-	-
18	Construction	- ditto -	303,609,000	-	-
19	Transport	- ditto -	77,167,000	433,000	669,700
20	Rail Transportation	- ditto -	19,751,000	-	-
21	Communications, Posts and Telegraphs	- ditto -	12,394,000	-	773.000
22	Trade	- ditto -	12,264,000	-	2000,000
23	Co-operatives	- ditto -	208,798,000	-	-
24	Planning and Finance	- ditto -	172,122,000	396,330,000	40,455.000
25	Pensions and Gratuities	- ditto -	621,895,000	-	-
26	Gratuities and Commuted Pensions	- ditto -	130,500,000	-	-
27	Reserve Fund	Responsible Person who is authorized to administer the allot- ment from this Fund, as shown in Schedu- les 1, 2 and 3 or a person delegated by such responsible Person.			
	Total		12,506,730,000	396,763,000	131,655,200

Expenditures					
Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
	Disburse- ment of Loans	Repayment of Loans			
<i>r</i>	8	9	10	11	12
<p>Kyats</p> <p>23,999,980</p> <p>2,564,286,000</p> <p>284,450,490</p> <p>4,152,970</p> <p>44,533,340</p> <p>215,910,580</p> <p>98,000,000</p> <p>728,308,200</p> <p>627,001,540</p> <p>7,295,060</p> <p>86,402,570</p> <p>369,368,220</p> <p>53,239,980</p> <p>3,499,290</p> <p>12,250,850</p> <p>608,000</p> <p>30,732,940</p> <p>311,249,280</p> <p>87,819,780</p> <p>986,000</p> <p>2,476,600</p> <p>950,000</p> <p>22,000,100</p> <p>160,976,300</p>	Kyats	Kyats	Kyats	Kyats	Kyats
6,260,506,070		268,102,000	432,883,000	300,000	100',000,000

State Economic

Serial Number	Subject	Responsible Person	Taxes		
				Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 40,981,317,000 .
					40,981,317,000

Organizations**Receipts**

Interest Receipt	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations
			Recovery of Loans	Drawai of Loans	
7	8	9	10	11	12
Kyats	Kyats 29,133,000	Kyats 90,476,000	Kyats 12,266,000	Kyats 313,628,000	Kyats
	29,133,000	90,476,000	12,266,000	313,628,000	

State Economic

Serial Number	Subject	Responsible Person		
			Ordinary Expenditure	Payment of Interest
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 38,902,285,000	Kyats
			38,902,285,000	
	Total.....			

Organizations

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 3,102,554,060	Kyats 11,976,000	Kyats 954,131,000	Kyats 161,825,000	Kyats
	3,102,554,060	11,976,000	954,131,000	161,825,000	

Development Committees

Serial Number	Subject	Responsible Person	Taxes		
				Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1	City of Yangon Development Committee	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 217,357,000	Kyats	Kyats ■ 367,862,000
2	Municipalities under the Ministry of Home Affairs	Prime Minister or a person delegated by the Prime Minister	113,596,930		384,501,590
3	Cantonment Devel- opment Committees under the Ministry of Defence.	- ditto -	752,140		7,180,150
	Total.....		331,708,070		759,543,740

and Municipalities

Receipts						
Interest Receipt	Capital Receipt	Receipts from Foreign Aids	Debts		Receipt from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats 126,959,000	Kyats	Kyats	Kyats 1,630,000	Kyats	Kyats
	126,959,000			1,630,000		

Development Committees

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of interest
1	2	3	4	5 •
1	City of Yangon Development Committee	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 370,285,500	Kyats
2	Municipalities under the Ministry of Home Affaires	Prime Minister or a person delegated by the Prime Minister	393,205,500	
3	Cantonment Develop- ment Committees under the Ministry of Defence	- ditto -	6,342,700	
	Total.....		769,833,700	

and Municipalities

Expenditures

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	243,904,200		1,000		
	39,766,580		9,050,800		
	4,696,190				
	288,366,970		9,051,800		

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

The State Law and Order Restoration Council
The Savings Banks Law
(The State Law and Order Restoration Council Law No. 5/92)
The 11th Waxing Day of *Nay on*, 1354 M.E.
(11th June, 1992 }

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

Chapter i

Title and Definition

1. This Law shall be called the Savings Banks Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) **Savings Bank** means a State-owned Financial institution which operates the work of opening Savings Bank Accounts and selling Savings Certificates. This expression also includes branches and sub-offices of a Savings Bank;
 - (b) **Depositor** means a person who deposits money by opening a Savings Bank Account or by purchasing Savings Certificates under this Law;
 - (c) **Deposit** means money deposited in a Savings Bank Account or money saved by purchasing Savings Certificates;
 - (d) **Savings Record** means a book, certificate or card issued by the Savings Bank to a depositor in respect of money deposited in a Savings Bank Account;

- (e) **Minor** means a person who has not attained the age of 18 years;
- (f) **Ministry** means the Ministry of Planning and Finance.

Chapter II

Aim

3. The aims of a Savings Bank are as follows : -
 - (a) to cultivate the practice of thrift among the people;
 - (b) to cause savings to be made by a secure method of saving;
 - (c) to promote the mobilization of financial resources;
 - (d) to raise the standard of living of the people.

Chapter III

Opening of Savings Bank Accounts and Purchasing of Savings Certificates.

4. Any person who has attained majority may open a Savings Bank Account or purchase Savings Certificates for himself.
5. A person who has attained majority may, on behalf of a minor: -
 - (a) open a Savings Bank Account;
 - (b) purchase Savings Certificates. Provided that in purchasing a Savings Certificate, it shall be for not more than two minors.
6. Two or more persons who have attained majority may open a joint Savings Bank Account and purchase joint Savings Certificates.

7. The following organizations may open Savings Bank Accounts and purchase Savings Certificates with their own funds : -

- (a) organizations formed for savings and welfare;
- (b) libraries;
- (c) religious organizations;
- (d) co-operative societies;
- (e) associations;
- (f) regiment and forces;
- (g) organizations which are permitted from time to time by the Ministry.

8. A person who is responsible for furnishing a security deposit may, with the consent of the department or organization demanding security open a Savings Bank Account or purchase Savings Certificates for the amount of money to be furnished as security.

9. No one shall have the right to open a Savings Bank Account or to purchase Savings Certificates with State-owned finances or with money belonging to an organization in which the State has subscribed funds.

Chapter IV

Rights and Duties of a Depositor

10. A depositor has the right to :-

- (a) receive interest prescribed from time to time by the Savings Bank;
- (b) transfer the Savings Bank Account or the Savings Certificate to any other branch of the Savings Bank;

- (c) transfer any other Savings Certificates with the exception of Savings Certificates purchased on behalf of a minor to any other person on completion of one year from the date of purchase, with the consent of the Savings Bank;
- (d) encash the Savings Certificates on completion of one year from the date of purchase;
- (e) in the case of a minor, personally make withdrawals of his deposits from the date he attains majority;
- (f) in the case of opening of a joint Savings Bank Account or purchase of joint Savings Certificates under section 6, make withdrawals of the money by any survivor or survivors on the death of any holder;
- (g) in the case of loss or damage of a Savings Record or Savings Certificate, claim a new record or certificate in the manner prescribed and on payment of the fees prescribed.

11. A depositor may, in opening a Savings Bank Account or in purchasing a Savings Certificate nominate his beneficiary for the deposits and interests thereon only in the following order: -

- (a) wife, husband, child, or
- (b) if they are not alive, grandchild, or
- (c) if the grandchild is not alive, brother, sister, parent, or
- (d) if they are not alive, other persons.

12. If the depositor is desirous of altering or adding to the nomination list of his beneficiaries, he may do so only in the order contained in section 11

13. The depositor

- (a) has the responsibility of keeping the Savings Records and Savings Certificates safely and securely;

- (b) shall presume that only he shall be responsible for any loss caused through his negligence, if any person obtains possession of the Savings Record or Savings Certificate and fraudulently encashes it;
- (c) has the responsibility of refunding without fail any over-payment made by the Bank in any manner, in respect of the deposit;
- (d) shall inform the Bank as soon as possible, if any errors have been found in the valid entry of the Bank contained in the Savings Record.

Chapter V

Duties and Powers of the Savings Bank

14. The Savings Bank may, for sufficient reason : -

- (a) refuse to open a Savings Bank Account or to allow the purchase of a Savings Certificate;
- (b) close an existing Savings Bank Account or refund the value of the Savings Certificate which has been sold.

15. The Savings Bank shall prescribe from time to time the rate of interest payable on the Savings Bank deposit and the method of computation and the table of principal and interest including interest payable on each denomination of certificate after each completed year of retention.

16. The Savings Bank may, from time to time determine the following :-

- (a) the minimum and maximum limits of the balance of the Savings Bank Account;
- (b) maximum permissible holding of Savings Certificates for a person or an organization;
- (c) the denominations and tenure of Savings Certificates.

17. The Savings Bank may encash without interest Savings Certificates before the completion of one year in the following circumstances : -

- (a) when a claim is made by the beneficiary on the death of the depositor;
- (b) on demand by the Bank when the amount exceeds the maximum limit;
- (c) in respect of Savings Certificate which are furnished as security, when the certificates are released from the security by those concerned or when claim is made by those concerned on a breach of security;
- (d) when a public servant depositor retires from service;
- (e) when the depositor is about to leave Myanmar for good;
- (f) when a claim is made by any person under an order of a Court;
- (g) when the depositor applies for refund due to a natural disaster or unavoidable circumstance.

18. The Savings Bank shall;-

- (a) recognize the name of the holder of a Savings Record and Savings Certificate as the owner of the deposit. Only such owner shall be allowed to draw the deposit; '
- (b) make payment of deposit to the beneficiary on the death of the depositor. No objections shall be considered in connection with this matter;
- (c) make payment of the balance of the deposit in accordance with the stipulations and after scrutiny on the death of a depositor who has not made any nomination of a beneficiary;

- (d) make payment of the deposit to the lawful guardian or administrator in the manner prescribed, if the depositor becomes of unsound mind or incapable of managing his affairs;
- (e) shall pay the deposit together, with the interest accrued, on requisition to the Committee of Adjustment if the person is an officer or to the Commanding Officer if the person is not an officer, when a person subject to the Defence Services Act, 1959 dies, deserts from the service, is ascertained in the prescribed manner to be of unsound mind or while on active service is officially reported to be missing;
- (f) permit a minor to personally withdraw the deposit on his attaining majority, if the minor so claims.

19. Payments made by the Savings Bank under section 18 shall be a full discharge from all further liability.

20. The Savings Bank shall be responsible for pecuniary losses incurred by the depositor due to the negligence of the Bank.

21. The Savings Bank shall not refuse or suspend payment to the depositor or his beneficiary except in cases of temporary injunction according to law.

22. If the depositor fails to refund to the Bank any overpayment made in any manner in respect of the deposit the Savings Bank may make deductions in any manner or may recover the amount as if it were an arrear of land revenue.

Chapter VI

Prohibitions and Penalties

23. No one shall make alteration or addition to any valid entry of the Bank contained in the Savings Record.
24. No one shall, without the consent of the Savings Bank transfer a Savings Record or a Savings Certificate in any manner.
25. No official of the Savings Bank shall, without consent under the law disclose or publish the depositor's name, account number, deposit, withdrawals and the amount of balance of the deposit or allow information to be seen or examined by another person.
26. No one shall fraudulently withdraw any deposit or attempt, abet or conspire in such withdrawal.
27. Whoever violates the provision of section 23 or section 24 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.
28. A Savings Bank official who violates the provision of section 25 shall, on conviction be punished with imprisonment for a term which may extend to 3. years or with fine or with both.
29. Whoever violates the provision of section 26 shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 5 years to maximum of 10 years. In addition, the exhibit money and property shall also be liable to confiscation.

Chapter VII

Miscellaneous

30. The provisions of this Law shall apply only to the Savings Banks operated by the State-owned Financial Institutions.

31. Withdrawals from Savings Bank Accounts or encashment of Savings Certificates shall be exempted from Stamp Duty. Provided that this provision shall not apply to withdrawals from Savings Bank Accounts by the use of cheque.

32. in applying for a Letter of Administration or a Succession Certificate for the balance of the deposit of a deceased depositor, it shall be exempted from Stamp Duty payable under the law. For such exemption, the Bank shall issue a certificate for the correctness of the balance.

33. Interest accrued on a Savings Bank Account and Savings Certificates shall not be liable to income Tax or Profit Tax. Nor shall such proceeds of interest be taken into account for the purpose of reckoning the assessable total income.

34. The balance of the Dead Account of the Savings Bank shall not be transferred to the income account of the Bank.

35. Savings Bank Accounts opened and Savings Certificates purchased under the laws repealed by this Law shall be deemed to be Savings Bank Accounts opened and Savings Certificates purchased under this Law.

36. Rules, procedures, regulations, bye-laws, orders and directives maybe complied with in so far as they are not inconsistent with the provisions of this Law.

37. For the purpose of carrying out the provisions of this Law -

- (a) the Ministry may, with the approval of the Government issue rules and procedures;
- (b) the Ministry and the Savings Bank may issue such orders and directives as may be necessary.

38. The following Acts are hereby repealed : -

- (a) The Government Savings Banks Act.1873;
- (b) The Savings Certificates Act, 1947.

Sd./ Than Shwe
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Salt Enterprise Law
(The State Law and Order Restoration Council Law No. 6/92)
The 7th Waning Day of *Tawthalin*, 1354 M.E.
(18th September, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called the Salt Enterprise Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) Salt means chloride of sodium produced by utilizing sea water, underground and subsoil brine, fishery, spring, lake, well and earth. This expression also includes chloride of sodium existing in natural saline deposits and salt dome;
 - (b) **Chemical Salts / By-products** mean various kinds of chemicals produced by reacting or combining salt with any other chemical or compound, various kinds of chemicals produced from mother liquor or bitters, salt of sodium and potassium extracted or produced from sea water, underground and subsoil brine, fishery, spring, lake, well and earth. This expression also includes various kinds of chemicals extracted or produced from various kinds of algae;

- (c) Salt Area means the area prescribed by the Ministry notification where salt and chemical salts/by-products may be produced;
- (d) **Licence** means the licence granted by the Salt Enterprise for production of salt by natural means, by solar evaporation or any means other than that produced by woodfire or charcoal. This expression also includes purification or refinement of salt;
- (e) **Production** means production of salt by natural means, by Solar evaporation or any means other than that produced by woodfire or charcoal. This expression also includes purification or refinement of salt;
- (f) **Ministry** means the Ministry of Mines;
- (g) **Minister** means the Minister of the Ministry of Mines;
- (h) **Myanma Salt Enterprise** means the Myanma Salt and Marine Chemical Enterprise under the Ministry of Mines;
- (i) **Managing Director** means the Managing Director of the Myanma Salt and Marine Chemical Enterprise;
- (j) **Inspector** means personnel of the Myanma Salt Enterprise, or of other Department assigned duties by the Managing Director, for inspecting the production of salts or chemical salts/by-products.

Chapter ii

Aim

This Law shall be implemented in accordance with the following aims:-

- (a) to produce only solar salt in order to prevent deforestation;

- (b) to enhance the volume of salt production from year to year;
- (c) to expand the salt areas for enhanced production of salt;
- (d) to provide assistance for enhanced production, improvement in quality, sufficient local consumption and sale and distribution at , reasonable prices of salt and chemical salts/by products and enhanced private production of salt;
- (e) to carry out measures for exportation of salt and chemical salts/ by- products;
- (f) to disseminate among private entrepreneurs who produce salt, methods of enhancing production of salt and techniques for producing chemical salts/by products deduced from conducting research.

Chapter III

Application for Licence

4. Any person desirous of producing salt or chemical salts/by products on a commercial scale shall apply for licence in the manner prescribed by the Myanma Salt Enterprise.
5. The Managing Director may, in respect of applications mentioned in section 4 ; -
 - (a) assign an Inspector to determine whether or not they are in conformity with the conditions stipulated;
 - (b) issue licence if the application is found to be in conformity with the conditions stipulated.
6. It shall not be necessary to obtain a licence for production of salt for family consumption.

7. The tenure of the licence shall be as determined by the Myanmar Salt Enterprise.

Chapter IV

Duties and Rights the Licence Holder

8. The licence holder shall pay the taxes and fees due from among the following taxes and fees in the manner prescribed by the Myanmar Salt Enterprise : -
- (a) licence fee;
 - (b) renewal of licence fee :
 - (c) late fee;
9. The licence holder shall:
- (a) in addition to abiding by the conditions of the licence, also abide by the orders and directives issued by the Myanmar Salt Enterprise.
 - (b) maintain the accounts of production in the prescribed manner.
 - (c) submit the accounts called for by the Myanmar Salt Enterprise and the inspector:
 - (d) submit to the inspection of the inspector.
10. The rights of the licence holder are as follows:-
- (a) acquiring method and technique disseminated by the Myanmar Salt Enterprise for enhanced production and improvement in quality of salt and chemical salts by products;
 - (b) having the right to sell salt or chemical salts/ by products freely within the country;

- (c) having the right to export salt or chemical salts/by-products in accordance with the stipulation;
- (d) having the right to purchase chemical, materials and apparatus required for production of salts or chemical salts/by-products with foreign exchange derived from the export and sale of goods abroad;
- (e) having the right to apply for long term licence;
- (f) having the right to expand the works with the approval of the Myanmar Salt Enterprise if it is desirous of doing so for enhanced production of salt and chemical salt/by-products.

Chapter V

Duties and Powers of the Managing Director

11. The duties and powers of the Managing Director are as follows
 - (a) granting or refusing to grant a licence ;
 - (b) determining the licence fees based on the capacity of production of salt or chemical salts/by products;
 - (c) determining the tenure of the licence;
 - (d) renewing the licence;
 - (e) carrying out measures for expanding salt areas where salt or chemical salts/by-products may be produced ;
 - (f) disseminating methods of producing salt and techniques of producing chemical salts/by-products to the licence holders;
 - (g) assisting licence holders for enhanced production, improvement in quality, sufficient local consumption and sale and distribution at reasonable prices of salt and chemical salts/by-products;

- (h) assigning duties as Inspectors to personnel of the Myanmar Salt Enterprise and where necessary, negotiating to assign duties as inspectors to personnel from other departments also;
 - (i) determining the duties and powers of the Inspector;
 - (j) reducing the licence fees in consideration of enhanced production of salt or chemical salts/by-products and production of salt or chemical salts/by-products in the remote areas;
 - (k) granting long term licence with a view to enhance production of salt with the approval of the Minister;
 - (l) causing tests to be made to determine whether the salt produced is edible or not;
 - (m) carrying out educative measures for production of solar salt.
12. The Managing Director may delegate his powers to officers of the State or Divisional level of the Myanmar Salt Enterprise.

Chapter VI

Inspection and Taking of Action

13. The Inspector:-
- (a) has the right to enter and inspect the salt or chemical salts production work within the area for which he is responsible or in an area for which he is assigned specific responsibility;
 - (b) has the right to call for and inspect accounts relating to production from the licence holder;
 - (c) has the right to take sample of salt or chemical salts/by-products and perform chemical analysis if necessary';

- (d) shall take action against any person violating any of the prohibitions under this Law in accordance with the procedures;
- (e) shall seize the exhibits in accordance with the provisions of the Code of Criminal Procedure- if it is found that salt or chemical salts/ by-products have been produced without a licence;
- (f) may request the assistance of the police force, if necessary, in discharging his duties.

Chapter VII

Prohibitions and Penalties

14. No one shall produce salt or chemical salts/by-products on a commercial scale without a licence.

15. The licence holder: -

- (a) shall not produce salt by means of woodfire or charcoal;
- (b) shall not violate any condition of the licence;
- (c) shall not fail to comply with any order or directive issued by the Myanmar Salt Enterprise.

16. Whoever violates the provision of section 14 shall be liable to the following administrative fines : -

- (a) in the case of a first offence, be punished with fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 20,000.
- (b) in the case of a subsequent offence, be punished with fine which may extend from a minimum of kyats 20,000 to a maximum of kyats 50,000;

17. A licence holder who violates any of the provisions of section 15 shall be liable to the following administrative fines : -

- (a) in the case of a first offence, be punished with fine which may extend from a minimum kyats 1,000 to a maximum of kyats 5,000;
- (b) in the case of a subsequent offence, be punished with fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 20,000.

18. The order of administrative fines under section 16 or section 17 shall be passed by the Managing Director.

19. The Managing Director in passing the order under section 16 has the right to dispose of the submitted exhibits in the prescribed manner.

Chapter VIII

Appeal

20. Any person dissatisfied with an order or decision of the Managing Director may file an appeal to the Minister within 30 days of the receipt of such order or decision.

21. The Minister may pass any of the following orders in respect of the order or decision of the Managing Director

- (a) confirming the same;
- (b) altering the same;
- (c) causing a review to be made.

22. The decision of the Minister shall be final and conclusive.

Chapter IX**Miscellaneous**

23. The Myanma Salt Enterprise may, in accordance with the existing laws carry out joint production of salt or chemical salts/by-products with private entrepreneurs and local or foreign organizations.

24. The provisions of this Law shall not apply to the production of salt or chemical salts/by-products and chemicals carried out by the Myanma Salt Enterprise.

25. The Ministry may exempt any Government Department or Organization from complying with any of the provisions of this Law or grant relief from licence fees.

26. Licence fees, late fees and fines due shall be recovered by the Myanma Salt Enterprise as if it were an arrear of land revenue.

27. Rules, directions, orders and directives made or issued under the existing Myanmar Salt Act may, in so far as they are not inconsistent with the provisions of this Law continue to be applicable.

28. For the purpose of carrying out the provisions of this Law

(a) the Ministry may, with the approval of the Government, issue such rules and procedures as may be necessary:

(b) the Ministry and the Myanma Salt Enterprise may issue such orders and directives as may be necessary.

29. The Myanmar Salt Act, 1917 is hereby repealed.

Sd./Than Shwe

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The National Drug Law
(The State Law and Order Restoration Council Law No. 7/92)
The 5th Waning Day of *Tazaungmon*, 1354 ftfl.E.
(30th October, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called the National Drug Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) Board of Authority means the Myanmar Food and Drug Board of Authority formed under this Law.
 - (b) Drug means a substance for use, whether internal or external in the diagnosis, prevention and treatment of disease, birth control or for any beneficial effect in human beings and animals. This expression also includes a substance determined as a drug by the relevant Ministry by notification from time to time;
 - (c) Essential Drug means a drug which is determined by the Board of Authority and which is essential for the health care of the majority of the people;
 - (d) Fake Drug means the following
 - (i) a drug the whole or part of the label of which is an

imitation or a resemblance by various means or is written similarly:

- (ii) a drug in respect of which the expiration date or manufacturer or distributor or place of manufacture or country of manufacture is fraudulently shown;
- (iii) a drug in respect of which it is fraudulently shown that it is manufactured according to the formula mentioned at the time of registration of the drug ;

Drug Differing from Standards means a drug which is not in conformity with the specifications of a relevant drug or a drug which is lower or higher than the minimum or maximum standards prescribed by the Board of Authority in respect of the standard of drugs;

Drug Specifications mean a statement of complete specifications relating to such drug or complete specifications mentioned in the pharmacopoeias recognized by the Board of Authority.

Deteriorated Drug means a drug the expiration date of which has been reached or is past or a drug which has so denatured in any manner that it has become a drug differing from standards;

Adulterated Drug means a drug which contains wholly or partly, a deteriorated drug, other drugs or substances;

Expiration Date means the date mentioned on the label of a drug to indicate that such drug no longer possesses the claimed efficacy, safety and quality;

Label means the indication in manuscript or printed, which is displayed on the container, bottle, pack, outer package or any packing material in which the drug is contained;

Labelling means the act of displaying labels on the container, bottle, pack, outer package or any packing material in which the drug is contained;

Pharmaceutical Raw Material means the substance to be used in the manufacture of a drug and which is determined by the Board of Authority.

Drug Registration means the registration of the drug with the Board of Authority for the purpose of manufacture, import, export, storage, distribution and sale of the drug;

Licence means a permit granted for the manufacture, storage, distribution and sale of pharmaceutical raw material or drug;

Drug Manufacture means the operations to be carried out in the manufacture of a drug. This expression also includes the performance of all operations carried out in processes commencing from the pharmaceutical raw material or performance of any stage of those processes. However, it does not include compounding of drugs according to medical practitioner's or dentist's or veterinarian's prescription for the relevant patient at a hospital, dispensary and drug retail shops;

Sale of Drug means an offer, agreement, attempt, exhibition, storage, possession, distribution and sale for the purpose of selling the drug;

Storage of Drug means systematic storage to preserve the efficacy of the drug;

Quality Assurance means the warranty of the whole process including obtaining of pharmaceutical raw material, manufacture of the drug, packing, storage, distribution and sale, with the object of enabling every consumer of the drug to use genuine quality, safe and effective drug;

- (s) Advertising means carrying out measures in a direct or-indirect manner to inform the public in order to promote distribution and sale of the drug;
- (t) **Primary Laboratory** means a laboratory prescribed by the Board of Authority by notification to analyse samples of the drug;
- (u) **Appellate Laboratory** means a laboratory specified by the Board of Authority in order that a final and conclusive decision may be made in respect of analysis remarks of drugs from primary laboratories or when either party is dissatisfied and files an appeal.

Chapter II

Aims

3. The Myanmar Food and Drug Board of Authority is formed with the following aims : -

- (a) to enable the public to use genuine quality, safe and effective drugs;
- (b) to register drugs systematically;
- (c) to enable the public to consume genuine quality and safe food;
- (d) to control and regulate systematically manufacture, import, export, storage, distribution and sale of food and drugs.

Chapter III

Formation of the Myanmar Food and Drug Board of Authority

4. The Government shall form the Myanmar Food and Drug Board of Authority consisting of the following persons : -

- | | | |
|-----|---|---------------|
| (a) | Minister
Ministry of Health | Chairman |
| (b) | Deputy Minister
Ministry of Health | Vice-Chairman |
| (c) | Director-General
Department of Health
Ministry of Health | Member |
| (d) | Director of Medical Services
Ministry of Defence | Member |
| (e) | Director-General
General Administration Department
Ministry of Home Affairs | Member |
| (f) | Director-General
Livestock Breeding and
Veterinary Department
Ministry of Livestock Breeding and Fisheries | Member |
| (g) | Managing Director
Medicines and Medical
Equipment Trading
Ministry of Trade | Member |

Managing Director Myanma Phamacecutical Industries Ministry of No 1 industry	Member
Managing Director Myanma Agriculture Service Ministry of Agriculture	Member
Managing Director Myanma Foodstuff industries Ministry of No 1 Industry	Member
An expert each relating to the following subjects: - (1) Medicine (2) Pharmacology (3) Pharmacy (4) Veterinary Science (5) Chemistry (6) Pharmaceutical Industry	Member
A person assigned responsibility by the Chairman	Secretary

Chapter IV

Functions and Duties

The functions and duties of the Board of Authority are as follows : -

- (a) laying down the policy relating to registration of drugs;
- (b) laying down the policy relating to determination of an essential drug;
- (c) laying down the policy relating to the utilization of drug;
- (d) determining the qualifications of persons entitled to apply for licence and the terms and conditions thereof for the manufactures, storage, distribution and sale of pharmaceutical raw material or registered drug;
- (f) determining good practices for assurance of quality in respect of manufacture, clinical tests and laboratory analyses of the pharmaceutical raw material or registered drug and all matters relating to drugs;
- (g) permitting, refusing, temporary revocation and cancellation of registration of drug;
- (h) granting, refusing, temporary revocation and cancellation of a licence;
- (i) stipulating terms and conditions relating to labelling of drugs, and advertising;
- (j) determining and cancelling any type of substance as a drug;
- (k) forming committees in respect of matters relating to expertise and determining the functions and duties of such committees;
- (1) forming Food and Drug Supervisory Committees in the States, Divisions, Districts and Townships in order to supervise matters

relating to food and drug; determining the functions and duties of such committees;

(m) prescribing primary laboratories and appellate laboratories;

(n) stipulating terms and conditions relating to food.

6. The Board of Authority may delegate any organization or any person to carry out its functions and duties.

Chapter V

Registration

7. A person desirous of manufacturing, importing, exporting, storing, distributing and selling pharmaceutical raw material or drug shall register the relevant drug with the Board of Authority in the prescribed manner.

Chapter Vi

Application for Licence

8. A person desirous of manufacturing storing, distributing and selling pharmaceutical raw material or registered drug shall apply for a licence in the prescribed manner.

Chapter VH

Quality Assurance

9. A person who has been granted the right to manufacture, import, export, store, distribute or sell pharmaceutical raw material or registered drug shall abide strictly by the order, directive and conditions issued by the Board of Authority in respect of quality assurance of the drug.

Chapter VIII

Labelling and Advertising

10. A person who has been granted registration of the drug or who has obtained a licence shall abide strictly by the order, directive and conditions issued by the Board of Authority in respect of labelling and advertising.

Chapter IX

Temporary Revocation or Cancellation of Licence

11. A person who has obtained a licence violates or is considered to have violated any order, directive or condition issued under this Law in respect of the manufacture, import, export, storage, distribution and sale of pharmaceutical raw material or registered drug, the Board of Authority or the organization which has been delegated for such purpose may revoke temporarily or cancel the licence subject to a time limit.

12. A person whose licence has been cancelled may hand over or drugs in his possession to another person who has obtained a licence, within 30 days with the approval of the Board of Authority or the relevant organization.

Chapter X

Appeal

13. A person dissatisfied with a decision made by the organization or person delegated by the Board of Authority, in respect of the refusal to grant a licence, temporary revocation or cancellation of the licence may file an appeal to the Board of Authority within 60 days from the date of such decision.

14. The decision made by the Board of Authority shall be final and conclusive.

Chapter XI

Prohibition

15. (a) No one shall manufacture, import, export, store, distribute or sell the following drug;
- (i) a drug which has not been registered;
 - (ii) a drug whose regulation has been revoked temporarily or cancelled;
 - (iii) fake drug, drug differing from standards, deteriorated drug, adulterated drug;
 - (iv) a drug which has been manufactured with harmful substances;
 - (v) a dangerous drug which is determined as not fit for utilization by the Ministry of Health by notification.
- (b) No one shall import or export a registered drug without permission under any existing law.
16. No one shall manufacture, store, distribute or sell a pharmaceutical raw material or drug without a licence.
17. A person who has obtained a licence-
- (a) shall not fail to abide by any condition of the licence;
 - (b) shall not fail to abide by the orders and directives issued by the Ministry of Health or by the Board of Authority under this Law.

Chapter XU

Offences and Penalties

18. Whoever violates any provision of section 15 shall, on conviction be punished with fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 50,000 or with imprisonment for a term which may extend to 7 years or with both. In addition, the exhibits involved in the offence shall also be liable to be confiscated.

19. Whoever violates any provision of section 16 shall, on conviction-

- (a) if it is an offence relating to an unregistered drug, be punished with fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 50,000 or with imprisonment for a term which may extend to 7 years or with both;
- (b) if it is an offence relating to a registered drug, be punished with fine which may extend from a minimum of kyats 1,000 to a maximum of kyats 10,000 or with imprisonment for a term which may extend to 2 years or with both;
- (c) the exhibits involved in the offence shall also be liable to be confiscated.

20. A person who has obtained a licence and who violates any provision of section 17 shall, on conviction be punished with fine which may extend from a minimum of kyats 500 to a maximum of kyats 5,000 or with imprisonment for a term which may extend to 1 year or with both.

Chapter XIII

Miscellaneous

21. Notwithstanding anything contained in the Union of Myanmar Public Health Law, 1972, the provisions of this Law shall be complied within cases relating to drugs, with the exception of traditional drugs;

22. The Ministry of Health may exempt any Government department or organization from compliance with any provision of this Law.

23. The provisions of this Law shall not apply to drugs brought personally from abroad for personal use.

24. The Government department or organization which is authorized to grant permission to import or to export may grant permission for import or export only of drugs registered under this Law.

25. Persons engaged in drug business on the day this Law is enacted shall carry out registration and obtaining of licence within the period prescribed by the Board of Authority.

26. In instituting legal proceedings under this Law, prior sanction of the Ministry of Health or the organization or person delegated with powers for this purpose shall be obtained.

27. When a drug which has been imported or exported without any permission under any existing law is seized by the relevant Government department or organization, it shall be handed over or disposed of in the manner prescribed by the Board of Authority.

23. (a) The expenditures of the Board of Authority shall be borne by the Ministry of Health.

(b) The Ministry of Health shall employ the staff required for performance of the office work of the Board of Authority.

29. In order to administer all food and drug matters, the Ministry of Health shall form the Food and Drug Administration Department and determine the functions and duties thereof.

30. The Ministry of Health shall assign responsibility as Drug Inspectors to the staff subordinate to it, in order to carry out inspection of the drugs. In addition, it may also assign responsibility as Drug Inspectors to suitable staff, in co-ordination with other Ministries.

31. The orders and directives issued under the Union of Myanmar Public Health Law, 1972 may continue to be applicable in so far as they are not inconsistent with this Law.

32. For the purpose of carrying out the provisions of this Law-

- (a) the Ministry of Health may issue rules and procedures as may be necessary, with the approval of the government;
- (b) the Ministry of Health and the Myanmar Food and Drug Board of Authority may issue orders and directives as may be necessary.

Sd./Than Shwe

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Forest Law
(The State Law and Order Restoration Council Law No. 8/92)
The 9th Waning Day of Tazaungmon, 1354 ft/LE.
(3rd November, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called the Forest Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) **Reserved Forest** means land constituted as a reserved forest under this Law;
 - (b) **Protected Public Forest** means land declared to be protected public forest under this Law;
 - (c) **Forest Land** means land including reserved forest and protected public forest;
 - (d) **Land at the disposal of the Government** means other land with the exception of land in which a Government department, organization or any person has acquired right of cultivation, right of possession, right of use and occupancy, beneficial enjoyment, heritable right or transferable right under any existing Law;

Forest-produce means trees, leaves, flowers and fruits grown on or found in forest land or land at the disposal of the Government and their by-products. This expression also, includes wild animals and insects, their parts and their by-products;

Minor Forest Produce means forest produce declared as a minor forest produce under this Law;

Tree includes root, stump, stem, branch, bush, creeper, bamboo, cane, orchid and seedling;

Reserved Tree means a teak tree and any tree declared as a reserved tree under this Law;

Timber means a tree Which has fallen or which has been felled and wood or log, whether cut up, fashioned or hollowed out;

Firewood means a tree, part or piece of timber suitable only for use as fuel;

Domestic Animal means animals raised by man including elephants;

Removal Pass means a permit issued under this Law to move forest produce from one township to another within the country;

Permit means an orde. permitting extraction of forest produce or an order permitting right of operating relating to forest produce. This expression also includes an agreement executed to permit extraction of forest produce;

Minister means the Minister of the Ministry of Forestry;

Director-General means the Director-General of the Forest Department;

- (p) Forest Officer means the Head of the State/Divisional, District or Township Forest Department
- (q) **Forest Staff** means the forest administrative staff different levels from a Forest Guard to the Director-General of the Forest Department.

Chapter II

Basic Principles

3. This Law shall be implemented in accordance with the following basic principles : -

- (a) to implement the forestry policy of the Government;
- (b) to implement the environmental conservation policy of the Government;
- (c) to promote the sector of public co-operation in implementing the forestry policy and the environmental conservation policy of the Government;
- (d) to develop the economy of the State, to contribute towards the food, clothing and shelter needs of the public and for perpetual enjoyment of benefits by conservation and protection of forests;
- (e) to carry out in accordance with international agreements relating to conservation of forests and conservation of environment;
- (f) to prevent the dangers of destruction of forest and bio-diversity, outbreak of fires, infestation of insects and occurrence of plant disease;
- (g) to carry out simultaneously conservation of natural forests and establishment of forest plantations;
- (h) to contribute towards the fuel requirement of the country.

Chapter Hi
Constitution of Reserved Forest and Declaration of
Protected Public Forest

4. In order to conserve the environmental factors and to maintain a sustained yield of the forest produce, the Minister may, with the approval of the Government constitute the following categories of reserved forest by demarcation on land at the disposal of the Government: -

- (a) commercial reserved forest;
- (b) local supply reserved forest;
- (c) watershed or catchment protection reserved forest;
- (d) environment and bio-diversity conservation reserved forest;
- (e) other categories of reserved forest.

5. The Minister may, with the approval of the Government declare as protected public forest, specifying limits on land at the disposal of the Government, outside reserved forests for the following purposes; -

- (a) protection of water and soil;
- (b) conservation of dry-zone forests;
- (c) conservation of mangrove forests;
- (d) conservation of environment and bio-diversity;
- (e) conservation for sustainable production.

6. The Minister shall: -

- (a) before constituting a reserved forest or declaring a protected public forest, declare in the manner prescribed that it is proposed to constitute any land a reserved forest or to prescribe any land a protected public forest;

- (b) in respect of constituting a reserved forest appoint a Forest Settlement Officer to inquire into and determine in the manner prescribed the affected rights of the public in the relevant land and to carry out demarcation of the reserved forest;
- (c) in respect of specifying a protected public forest delegate the Director - General to inquire into and determine in the manner prescribed the affected rights of the public which may arise under the prohibitions contained in the declaration;
- (d) publish a notification constituting a reserved forest after consideration of the report submitted through the Director-General by the Forest Settlement Officer after carrying out in accordance with sub-section (b);
- (e) publish a notification determining a protected public forest after consideration of the report submitted by the Director - General after carrying out in accordance with sub-section (c).

7. The Minister may, with the approval of the Government--

- (a) alter the category of the whole or a portion of the reserved forest; cancel the category of being a reserve forest; convert into a protected public forest;
- (b) cause the whole or a portion of the protected public forest which no requires conservation to cease to be a protected public forest.

8. (a) A standing teak tree wherever situated in the State is owned by the State.

- (b) The Minister may declare, alter or cancel according . to the locality the species of reserved trees which are to be conserved by the Forest Department.

Chapter IV

Management of Forest Land

9. The functions and responsibilities of the Forest Department are as follow : -

- (a) implementation of the forestry policy of the Government;
- (b) implementation of the plans relating to conservation of water, bio-diversity and environment, sustained yield of forest produce and protection of forest covered land;
- (c) management of forest land in accordance with the provision of this Law;
- (d) submitting proposals to the Minister for the determination, alteration or cancellation of reserved forest, protected public forest and species of reserved trees;
- (e) establishing and managing schools and training courses relating to forestry and sending trainees abroad;
- (f) administering Forestry Institute;
- (g) collecting inventory data of forest resources;
- (h) carrying out forest research.

10. In order to carry out the forest and environment conservation work successfully, in accordance with the basic principles contained in this Law, the Director-General shall draw up the following plans and submit to Minister: -

- (a) plan relating to the forest sector, to be used as a guideline in the Government departments, organizations and private enterprises;
- (b) plan relating to forest administration.

11. The Director-General shall, in respect of the plans contained in section 10; -

- (a) report the work progress annually to the Minister;
- (b) review from time to time and if requirements warrant alteration submit a proposal to the Minister;
- (c) collect and collate necessary forest resources data in prescribed manner every ten years.

12. Whoever, within a forest land and forest covered land at the disposal of the Government: -

- (a) is desirous of carrying out any development work or economic scheme shall obtain the prior approval of the Forestry Ministry;
- (b) is desirous of carrying out educational or research work or conducting a training course or a study tour shall obtain the prior, sanction of the Director-General or the Forest Officer empowered by him.

Chapter V

Establishment of Forest Plantation

13. The Director-General may, with the approval of the Minister, establish the following plantations on a forest land or land at the disposal of the Government: -

- (a) commercial plantation;
- (b) industrial plantation;
- (c) environmental conservation plantation;
- (d) local supply plantation;

- (e) village firewood plantation;
- (f) other plantation;

14. If permission is obtained from the Government: -

- (a) the Government and any person or any organization have the right to carry out in joint venture;
- (b) any person or any organization has the right to carry out in accordance with the stipulation, cultivation and maintenance of forest plantations with the exception of village-owned firewood plantations cultivated by the villagers for their use.

15. The Director-General may grant permission to establish with stipulation the following village-owned firewood plantations in a reserved forest or protected public forest or on land at the disposal of the Government in the vicinity of the village : -

- (a) firewood plantation established by the Forest Department for a certain period and then transferred to be maintained and used as village-owned;
- (b) village-owned firewood plantation established, maintained and used by the villages by collective labour.

16. A person having obtained the right to extract forest produce on a commercial scale who has the responsibility of establishing forest plantations or carrying out natural regeneration under a permit for the State shall carry out the same at his own expense and in accordance with stipulation.

Chapter VI

Permission for Extraction of Forest Produce

17. Forest produce may only be extracted after obtaining a permit. However, if it is for domestic or agricultural or piscatorial use not on a commercial scale, forest produce may be extracted in an amount not exceeding the stipulated quantity, without obtaining a permit.

18. In permitting the extraction of forest produce the Forest Department shall use the competitive bidding system if the extraction is on a commercial scale. However, extraction for the following purposes may be permitted without using the competitive bidding system : -

- (a) where extraction of forest produce and sales in and outside the country are carried out as a State-owned enterprise;
 - (b) where the Minister is empowered by the Government in respect of the extraction of forest produce;
 - (c) where minor forest produce is permitted to be extracted on a commercial scale;
 - (d) where forest produce to be used in the following works not on a commercial scale is permitted to be extracted : -
 - (i) research and educational work ;
 - (ii) work beneficial to the public or religious work.
19. (a) In respect of permission for extraction of forest produce on a commercial scale : -
- (i) the Minister may grant permission for a period of 5 years and above;
 - (ii) the Director - General may grant permission for a term extending from over 2 years to 4 years;

(iii) the State / Divisional Forest Officer may grant permission for a term which may extend to 1 year.

(b) The person granting permission for extraction of forest produce under sub - section (a) may, for sufficient reason, extend the term of the permit for not more than 6 months at a time and ' not more than twice.

20. The Director-General may, with the approval of the Minister, determine the following in respect of the permission for extraction of forest produce

- (a) variety of minor forest produce ;
- (b) rate of royalty and other fees;
- (c) the quantity of each forest produce, the extraction of which is allowed by the Forest Officers, without a permit for domestic or agricultural or piscatorial use not on a commercial scale;
- (d) penalty to be imposed for breach of condition contained in the permit;
- (e) terms and conditions.

21. A person who has obtained permission for extraction of forest produce shall: -

- (a) abide by the conditions contained in the permit;
- (b) abide by the orders, directives, prohibitions and restrictions issued by the Forest Department in accordance with this law;
- (c) pay the royalties, security deposits and advances due;.
- (d) affix the mark after measuring in the manner prescribed or affix the property-mark which has been registered.

22. The Forest Officer may permit the construction of charcoal kiln and burning of royalty-paid firewood into charcoal extracted from forest land and land at the disposal of the Government subject to prescribed conditions.

Chapter VII

Removal of Forest Produce

23. (a) Whoever is desirous of moving any forest produce from one township to another within the country shall apply for a removal pass from the Forest Officer empowered by the Director-General for this purpose.
- (b) The provision of sub-section (a) shall not apply to the following cases : -
- (i) moving forest produce within the area permitted for extraction thereof;
 - (ii) moving minor forest produce not exceeding the prescribed quantity and not on a commercial scale ;
 - (iii) moving from one township to another in a City Development area.
24. The Forest Department may establish the required revenue stations to examine forest produce in transit and to collect the royalties due.
25. A person moving forest produce shall: -
- (a) carry the removal pass together with him;
 - (b) submit to the examination and assessment of royalty at the relevant revenue-stations.
26. (a) The Director-General shall determine the rafting stations where timber is to be rafted and floated.
- (b) A person moving forest produce shall float timber below the rafting station only in rafts under control.

Chapter VIII

Disposal of Drift, Stranded and Waif Timber

27. Raft or timber floated below a rafting station without control is deemed to be “adrift”,
28. (a) The following timber shall be deemed to be waif timber unless and until any person establishes his right thereto within the prescribed period : -
- (i) timber found adrift, stranded or sunk:
 - {ii) timber to which a registered property - mark has not been affixed:
 - (iii) timber on which a registered property-mark has been obliterated.
- (b) The forest staff has the right to collect timber mentioned in sub-section (a) and bring to the revenue stations or timber depots.
29. The Forest Officer shall dispose of the drift and waif timber in the manner prescribed.

Chapter IX

Establishment of Wood-based Industry

30. A private entrepreneur who is desirous of establishing a sawpit, sawmill, tongue - and - groove mill, plywood mill, veneer mill or a wood - based industry with the exception of wood-based cottage industries and furniture industries has the right to establish the same only after obtaining a permit from the Forest Officer empowered for this purpose.

31. The Director-General may, with the approval of the Ministers determine the rates of royalties, terms and conditions of the permit for the purpose of section 30.

Chapter X

Search, Arrest and Administrative Action

32. Powers relating to search, arrest, seizure and disposal of exhibits, which forest staff are authorized to exercise under this Law shall be prescribed by rules.

33. (a) A Forest Officer may pass any order relating to the following administrative action in respect of forest produce seized : -
- (i) in case of seizure of teak timber not exceeding 1 ton or timber from a reserved tree not exceeding 3 tons, causing payment to be made of a penalty not exceeding kyats 10,000 and confiscating the timber;
 - (ii) in case of seizure of timber other than timber from teak or reserved tree not exceeding 3 tons, causing payment to be made of a penalty not exceeding kyats 10,000 and double the local value of the timber and releasing the timber;
 - (iii) in case of seizure of other forest produce the local value of which does not exceed kyats 5000, other than timber, causing payment to be made of a penalty not exceeding kyats 10,000 and double the local value of such forest produce and releasing the same;
 - (iv) in case of seizure of immovable forest produce, causing payment to be made of a penalty not exceeding kyats 10,000 and double the local value of such produce and releasing the same;

- (b) No legal proceeding shall be instituted under this Law against a person who abides by the order passed under sub-section (a). Legal proceeding shall only be instituted under this Law against a person who fails to abide by the same.

34. If a person who has obtained permission to extract forest produce or his agent or his labourer violates any condition of the permit, the person granting permission to extract forest produce may pass any of the following orders : -

- (a) causing the suspension of the whole or any portion of the work carried out under the permit;
- (b) causing payment of the prescribed penalty to be made and permitting the work to be carried on;
- (c) cancelling the permit;
- (d) cancelling the permit and confiscating the security deposit and advances; if it is considered necessary causing payment of the prescribed penalty.

35. The Forest Officer may cause payment of a penalty not exceeding kyats 5000 to be made by a person who moves without a removal pass forest produce lawfully owned under this Law and allow the forest produce to be moved. If there is failure to pay the penalty, the forest produce shall be confiscated.

- 36. (a) The forest staff may, in respect of any forest produce, keep in custody such forest produce until and unless the royalties and penalties payable to the Forest Department have been recovered.
- (b) In case of failure to pay the royalties and penalties within the prescribed period, the Forest Officer shall dispose of the forest produce kept in custody under sub-section (a) in the manner prescribed.

Chapter XI

Appeal

A person dissatisfied with an order or decision made by the Township Forest Officer under this Law may file an appeal to the relevant District Forest Officer or State / Divisional Forest Officer as may be prescribed, within 30 days from the date of such order or decision.

The District Forest Officer or the State/Divisional Forest Officer may confirm, alter or set aside the order or decision made by the Township Forest Officer.

A person dissatisfied with an order or decision made by the District Forest Officer or the State / Divisional Forest Officer may file and appeal to the Director - General within 60 days from the date of such order or decision.

The Director-General may confirm, alter or set aside the order or decision made by the District Forest Officer or the State / Divisional Forest Officer.

A person dissatisfied with an order or decision made by a Forest Settlement Officer or the Director - General may file an appeal to the Minister within 60 days from the date of such order or decision;

The Minister may confirm, alter or set aside the order or decision made by the Forest Settlement Officer or the Director - General.

The decision of the Minister shall be final and conclusive.

Chapter XII

Offences and Penalties

40. Whoever commits any of the following acts shall, on conviction be punished with fine which may extend to kyats 5,000 or with imprisonment for a term which may extend to 6 months or with both : -

- (a) trespassing and encroaching in a reserved forest;
- (b) pasturing domestic animals or permitting domestic animals to trespass in a reserved forest;
- (c) breaking up any land, clearing, digging or causing damage to the original condition of the land without a permit in a reserved forest;
- (d) causing damage to a water-course, poisoning in the water, using chemicals or explosives in the water in a reserved forest;
- (e) catching animals, hunting or fishing in a reserved forest;
- (f) kindling, keeping, carrying any fire or leaving any fire burning which may set fire to the forests in a reserved forest;
- (g) moving forest produce without submitting to examination at the revenue station;
- (h) violating any provision of the rule, procedure, order, directive or notification issued under this Law.

41. Whoever commits any of the following acts shall, on conviction, be punished with fine which may extend to kyats 10,000 or with imprisonment which may extend to 1 year or with both ; -

- (a) extracting, moving, keeping in possession unlawfully any forest produce, with the exception of timber from teak and reserved tree, without a permit;

- (b) selling or utilizing in other works, forest produce extracted under section 18 sub-section (d), without the prior permission of the person authorized to grant permission for extraction.

42. Whoever commits any of the following acts shall, on conviction, be punished with fine which may extend to kyat 20,000 or with imprisonment for a term which may extend to 2 years or with both ; -

- (a) felling, cutting, girdling, marking, lopping, tapping or injuring by fire or otherwise any tree in a reserved forest;
- (b) extracting, moving or keeping in possession unlawfully timber from reserved tree other than teak without a permit;
- (c) establishing and operating a saw pit, sawmill, tongue and groove mill, plywood mill, veneer mill or a wood-based industry with the exception of wood-based cottage industries and furniture industries without a permit;
- (d) constructing a charcoal kiln or burning charcoal without a permit.

43. (a) Whoever fells, cuts, girdles, marks, lops, taps, injures by fire or otherwise any teak tree in a forest land or land at the disposal of the Government or extract, moves or keeps in possession unlawfully any teak timber without a permit shall be punished with fine which may extend to kyats 50,000 or with imprisonment for a term which may extend to 7 years or with both.
- (b) if the commission of offence under sub-section (a) is in respect of teak timber or teak tree growing or standing upon land other than forest land and land at the disposal of the Government, such person shall be punished with fine which may extend to kyats 5,000 or with imprisonment for a term which may extend to 6 months or with both.

44. Whoever commits any of the following acts shall, on conviction, be punished with fine which may extend to kyats 30,000 or with imprisonment for a term which may extend to 3 years or with both : -

- (a) having in his possession or counterfeiting a marking hammer used by forest staff; having in his possession a counterfeit marking hammer or affixing a mark on the forest produce with counterfeit marking hammer;
- (b) unlawfully affixing a mark on the forest produce with a marking hammer used by forest staff or with a property marking hammer;
- (c) altering, defacing or obliterating any mark affixed on the forest produce by the forest staff or by a person delegated by him;
- (d) altering, moving, destroying or defacing any boundary-mark of a forest land without permission.

45. Any forest staff who, by misusing the power conferred on him under this Law, vexatiously seizes any forest produce without valid reason shall be punished with fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 1 year or with both.

46. Any forest staff who, by reason of his power accepts from any person cash or kind in a corrupt manner or in contravention of the Law and participates and conspires in extracting, moving or unlawfully having in possession forest produce in a wrongful manner shall be punished with imprisonment which may extend from a minimum of 1 year to a maximum of 7 years.

47. The convicting Court shall, in respect of any legal proceeding instituted under this Law, award punishment for the relevant offence and in addition:-

- (a) shall pass order for confiscation of all forest produce in respect of which the offence has been committed;
- (b) may pass order for the confiscation of vehicles/vessels, animals and other machinery, tools and implements used in the commission of the offence;

- (c) may pass order for the value of the loss and damage to the Forest Department as a result of the commission of the offence, to be paid by way of compensation to the Forest Department.
48. The Court: -
- (a) shall hand-over the confiscated forest produce to the Forest Department;
 - (b) may pay as damages to the person whose property has been wrongfully seized, the whole or any portion of the fine imposed under section 45.

Chapter XUI

Miscellaneous

49. (a) The Minister may reduce, waive or exempt from payment of any royalty due, in respect of forest produce permitted to be extracted under this Law.
- (b) The Director-General may reduce, waive or exempt from payment of any royalty due, in respect of forest produce permitted to be extracted under section 18 sub-section (d).
50. The Director-General may delegate the powers conferred on him under this Law to the Forest Officers.
51. All money payable to the Forest Department under this Law shall be recovered as if it were an arrear of land revenue. A Forest Officer who has been assigned responsibility by the Ministry of Forestry for this purpose shall exercise the powers of a Collector under the existing laws.
52. When a request is made by the Forest staff for assistance in the performance of their duties, the People's Police Force shall render necessary assistance.

53. If an exhibit relating to any legal proceeding instituted under this Law is not easily produceable before the Court, such exhibit need not be produced before the Court. However, a report or other relevant documentary evidence as to the manner of custody the same may be submitted. Such submission shall be deemed as if it were a submission of the exhibit before the Court and the relevant Court may dispose of the same in accordance with law.

54. In a case where administrative action is taken or, in a case where a legal proceeding is instituted under this Law, the burden of proving lawful ownership or lawful right of possession in respect of the forest produce shall lie on the person against whom action is taken.

55. The reserved forests existing under the Forest Act, 1902 shall be deemed to be reserved forests constituted under this Law.

56. Before the issuance of rules, procedures, notifications and directives under this Law, rules, notifications, directives and circulars issued under the Forest Act, 1902 may continue to be applicable in so far as they are not inconsistent with this Law.

57. For the purpose of carrying out the provisions of this Law-

- (a) the Ministry of Forestry may issue rules and procedures as may be necessary with the approval of the Government;
- (b) the Ministry of Forestry and the Forest Department may issue orders, directives and notifications as may be necessary.

58. The Forest Act, 1902 is hereby repealed.

Sd./Than Shwe
General
Chairman
The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Co-operative Society Law
(The State Law and Order Restoration Council Law No. 9/92)
The 13th Waning Day of *Nadaw*, 1354 M.E.
(22nd December, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called Co-operative Society Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) **Society** means a Primary Co-operative Society, Co-operative Syndicate, Union of Co-operative Syndicates or Central Co-operative Society registered under this Law;
 - (b) **Member** means a person who has joined the Primary Co-operative Society and who has subscribed fully the value of one share to the Society in accordance with the stipulation.
 - (c) **Member Society** means a society which has joined another society and which has subscribed a share to such society in accordance with the stipulation;
 - (d) **Representative** means a person who has been lawfully delegated to attend the meeting of the society in accordance with the stipulation; •

Executive Committee means the executive committee or board of directors formed by the general meeting in order to implement the business of the society;

Staff of the Society means a person appointed and paid out of funds owned by the society;

Share means the value of the share to be subscribed by a member or a member society to the relevant society in accordance with the stipulation;

Investment means money subscribed in accordance with the stipulation by a member, member society, person or organization desirous of carrying out an equity economic enterprise to enable the operation of equity economic enterprise;

Allotment means money appropriated in accordance with the stipulation for use by the Society before distribution of the net profits of the society;

Dividend means money apportioned out of the net profits in accordance with the stipulation for members, member societies, executive committee and staff of the society;

Fund means money apportioned out of the net profits of the society in accordance with the stipulation for the business of the society or for any other purpose;

Saving means money saved at the society by a member or a member society of his/its own volition;

Property means moveable and immoveable property. This expression also includes animals;

Auditor means a person or a body assigned the responsibility of auditing the accounts of the co-operative societies;

Liquidator means a person or a body appointed by the Director General of the Co-operative Department to undertake the responsibility of settling the accounts of a society which is to be liquidated;

Minister means the Minister of the Ministry of Co-operative;

Department means the Co-operative Department;

Director General means the Director General of the Co-operative Department.

Chapter II

Basic Principles of the Society

basic principles of the society are as follows:-

to form the society with persons who wish to participate of their own volition;

a member or a representative to have an equal right of one person being able to give one vote and to administer all transactions of the society only according to the wishes of the majority;

to restrict the benefit to be derived for the share subscribed in the society;

to apportion the net profits accrued from the business of the society according to the decision of the members;

to carry out dissemination of co-operative concept and technique;

to ensure effective co-operation among co-operative societies in and outside the country;

- (g) to enable the society to be only an organization carrying out economic and social activities of the society;
- (h) to raise the standard of living of the members and member societies by working with the objective of the interests of the same;
- (i) to enable the members or member societies to become participants in the economic and social activities of the society;
- (j) to enable the society to become an organization administering according to the wishes of the majority by combining service and property in the interests of the members, member societies and equity business partners.

Chapter III

Bye-Law of the Society and Formation of the Society

4. Persons wishing to form a society shall draft the bye-law of the society in accordance with the type of business and confirm it at the first general meeting. The bye-law so confirmed may be amended or supplemented by the general meeting.
5.
 - (a) The minimum amount of capital and the number of shares with which the society is formed shall be mentioned in the bye-law of the society;
 - (b) The number of shares mentioned in the bye-law of the society may be increased, reduced to not less than the minimum amount of capital mentioned in sub-section (a) or cancelled at the general meeting;

- (c) Where the number of shares are increased, reduced or cancelled under subsection (b), such decision shall be intimated to the Department within (15) days.

6. The societies are to be formed as follows in accordance with the basic co-operative principles;

- (a) primary co-operative society may be formed with at least 5 (five) persons in order to promote collectively the interests of its members;
- (b) a co-operative syndicate may be formed with at least 3 (three) primary co-operative societies in order to amalgamate in an equity partnership according to the economic enterprise;
- (c) a union of co-operative syndicates consisting of co-operative syndicates may be formed;
- (d) the Central Co-operative Society may be formed consisting of co-operative syndicates and unions of co-operative syndicates which have already been formed;
- (e) if required by an economic enterprise, a co-operative society may be formed separately by splitting up a co-operative society which has already been formed or by amalgamating co-operative societies which have already been formed.

7. A society which has been formed shall be registered at the Department. Only after such registration it has the right to exist as a body corporate.

Chapter IV
Membership, Duties and Rights of a Member
and Cessation of Membership

8. A person who possesses the following qualifications has the right to become a member in a primary co-operative society;

- (a) a citizen, an associate citizen or a naturalized citizen;
- (b) a person who has completed the age of 18 years;
- (c) a person who has subscribed fully the value of one share determined under the bye-law of the society.
- (d) a person not of an unsound mind.

9. Persons who have completed the age of 12 years may be admitted as an associate member in a primary co-operative society.

10. The duties of a member and an associate member are as follows.-

- (a) complying with this Law, rules, procedures and bye-laws of the relevant society;
- (b) complying with the decisions of the society;
- (c) performing the duties and work assigned by the society;
- (d) taking custody of the property of the society;
- (e) subscribing the value of the share determined by the society;
- (f) submitting to the set-off by the society of any sum payable to such member or associate member towards payment of any sum payable to the society;
- (g) in the event of liquidation of a society and there are claims to be met, the liabilities of a member or associate member being limited only to the extent of the shares subscribed.

- (a) The rights of members are as follows : -
- (i) having the right to vote and the right to stand for election in accordance with this Law;
 - (ii) having the right to acquire benefits granted by the society, proportionately and equitably;
 - (iii) having the right to transfer shares in accordance with the stipulations;
 - (iv) having the right to nominate his beneficiary in respect of his benefit from the society;
 - (v) having the right to submit to the general meeting of the society and obtain decision thereof in respect of the transactions of the society, grievance and dissatisfaction over the decision of the Executive Committee and matters in which he wishes to give advice and make proposals'.
- (b) Associate members are entitled to acquire rights mentioned in sub-section (a) clause (ii) and (iii).

Notwithstanding anything provided in any other existing law: -

- (a) in the event of the death of a member, the society shall transfer his benefit to the beneficiary nominated by him under section 11 sub-section (a) clause (iv);
- (b) in the event of the death of a member or associate member before nomination of his beneficiary has been made under section 11 sub-section (a) clause (iv), the society shall transfer all his benefits in the following order of priority: -
- (i) wife, husband;
 - (ii) children;

- (iii) grandchild;
- (iv) brothers and sisters;
- (v) mother, father;
- (vi) other persons having a lawful right of inheritance.

Membership ceases when any of the following events occur;-

- (a) death;
- (b) cessation of citizenship;
- (c) resignation;
- (d) final transfer of all his shares;
- (e) being of unsound mind;
- (f) dismissal by the resolution of the general meeting of the society;
#
- (g) permanently becoming a member of a religious order.

Chapter V

Membership of a Member Society and Duties and Rights of a Member Society

To enable the societies to operate collectively equity enterprise : -

- (a) a primary co-operative society may join the co-operative syndicate as a member;
- (b) a co-operative syndicate may join the union of co-operative syndicates and the Central Co-operative Society as a member;
- (c) the union of co-operative syndicates may join the Central Co-operative Society as a member;

- 15 The duties of a member society are as follows:-
- (a) paying the shares and investments prescribed by the society;
 - (b) sending representatives to the society;
 - (c) participating in the economic enterprises of the society;
 - (d) operating the enterprises prescribed so that there will be economic justification;
 - (e) in the event of liquidation of a society and there are claims to be met, the liabilities of a member society being limited only to the extent of the shares subscribed.
16. A member society has the right to acquire dividends determined by the society.

Chapter VI

Duties and Powers of a Society and Cessation of a Society

17. The duties of a society are as follows :-
- (a) abiding by the bye-laws of the society;
 - (b) carrying out economic and social activities in accordance with the existing laws;
 - (c) making provisions to enable the staff of the society to enjoy their rights;
 - (d) making arrangements for the executive committee members to receive compensation in the event of being injured at the place of work, while performing the duties of the society;
 - (e) making arrangements to apportion annually suitable benefits for persons working for the development of the economic enterprises of the society;

- (f) compiling and maintaining inventories, accounts and other statements and records and forwarding the statements and reports to those concerned;
- (g) inspection of the accounts of the society by an accountant at least once a year;
- (h) submitting to the auditing of its accounts by the Department if it is a society carrying on business by obtaining Government bank loans.

The powers of a society are as follows : -

- (a) having a common seal and perpetual succession with power to sue and be sued in its own name;
- (b) having the power to hold property;
- (c) having the power to enter into contracts;
- (d) having the power to set-off the share saving, investment and benefits payable by the society towards payment of debts due to the society;
- (e) having the power to engage in equity partnership with private individuals;
- (f) having the power to obtain the support and assistance of the Government.

A society ceases to be so when any of the following events occur: -

- (a) acceptance of the application of the society to cancel its registration;
- (b) having its registration cancelled;
- (c) cessation of its business under any existing law;

Chapter VII

Finance of the Society

20. As the society is an organization subsisting on its own finances, the following are included in the capital of the society: -

- (a) shares, savings and investments;
- (b) profits and funds;
- (c) local and foreign grants;
- (d) advances; _
- (e) bank loans and other loans;
- (f) other lawful receipts.

21. Expenditures incurred for the work undertaken by the Central Co-operative Society in respect of dissemination of co-operative concept and technique, promotion of co-operative spirit and co-ordination among societies may be recovered proportionately from the societies.

22. The society shall apportion the following funds by a resolution of its general meeting ; -

- (a) business expansion fund for the expansion of the economic enterprises of the society;
- (b) social and cultural fund for the promotion of the social and cultural activities ;
- (c) general fund for unforeseen losses and expenditures in the business of the society.

23. The society shall determine the following allotments according to the financial year; -

- (a) allotment for depreciation of capital assets;

- (b) allotment for payment of all forms of taxes.

24. The society shall determine the following dividends according to the financial year: -

- (a) dividend on the share;
- (b) dividend on the investment;
- (c) dividend for the executive committee members and staff of the society;
- (d) refund for purchase or sale of goods.

Chapter VIII

Liquidation of the Society

25. The Director General may liquidate the society when any of the following events occur:-

- (a) the number of members or member societies being less than the prescribed number;
- (b) contravening any provision of this Law;
- (c) not operating economic enterprises in accordance with the existing laws;
- (d) inadequacy of capital;
- (e) not being in a position to repay debts due;
- (f) requesting a liquidation to be effected under a resolution of the general meeting;
- (g) occurrence of any other sufficient cause.

26. When the Director General passes an order for the liquidation of a society, he shall appoint a liquidator and determine the duties and powers of the same.

27. Where there is dissatisfaction over the order of the Director General for liquidation, an appeal shall be filed to the Minister within (60) days. The decision of the Minister shall be final and conclusive.

28. (a) After an order to liquidate a society has been passed, no Court shall have any jurisdiction in respect of any matter connected with the liquidation of the society;

(b) No legal proceeding shall be instituted nor any action be taken in any other manner against a society for which a liquidator has been appointed, without the consent of the Director General.

29. An order passed by the liquidator of the society shall be deemed as if it were a decree passed by a civil court having jurisdiction. Sums payable under an order of the liquidator also shall be recovered as if they were arrears of land revenue.

30. Before receiving the final report of the liquidator, the Director General may, if necessary investigate and confirm, alter or cancel the order of the liquidator in respect of any proceeding being taken to liquidate the society.

31. The Director General shall pass an order to cancel the registration of a society when he receives the final report of the liquidator.

Chapter IX

Giving Decisions in Disputes

32. The Director General shall form a committee as may be necessary with suitable citizens in order to investigate and submit disputes between societies which are not members societies in a particular society. The Director

General shall give a decision on the investigations submitted by the Committee. The decision of the Director General shall be final and conclusive.

33. The general meeting shall give a decision in disputes between a society and a member or between a society and a member society in respect of the transactions of a society.

34. The relevant Executive Committee shall give a decision in disputes between members or between member societies in respect of the transactions of a society.

Chapter X

Miscellaneous

35. The provisions of the Myanmar Companies Act shall not apply to societies formed under this Law.

36. As the liabilities of the society are limited, it has the right to use the expression "limited" at the end of the name of such society.

37. Societies established under the Union of Myanmar Co-operative Societies Law, 1970 shall : -

- (a) be deemed as if they were societies registered under this Law;
- (b) be re-constituted in accordance with this Law within the period prescribed.

38. For the purpose of carrying out the provisions of this Law: -

- (a) the Ministry of Co-operative may issue rules and procedures as may be necessary, with the approval of the Government;
- (b) the Ministry of Co-operative and the Department may issue orders and directives as may be necessary.

The following Law and Rules are hereby repeated ; -

- (a) the Union of Myanmar Co-operative Societies Law, 1970;
- (b) the Union of Myanmar Co-operative Societies Rules, 1970;
- (c) Ruies relating to modes of taking action under the Union of Myanmar Co-operative Societies Law, 1970.

Sd./ Than Shwe

General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The City of Mandalay Development Law
(The State Law and Order Restoration Council Law No. 10/92)
The 6th Waxing Day of *Pyatho*, 1354 M.E.
(29th December, 1992)

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

Chapter I

Title and Definition

1. This Law shall be called the City of Mandalay Development Law.
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) Committee means the City of Mandalay Development Committee formed under this Law;
 - (b) Head of Office means the Head of the personnel of the City of Mandalay Development Committee Office.

Chapter II

Formation

3. In order to carry out the development works of the City of Mandalay effectively, the Prime Minister: -
 - (a) shall form the Committee comprising a minimum of 5 members and a maximum of 7 members;

- (b) in forming the Committee shall do so with suitable citizens;
 - (c) shall at the same time determine the Chairman and Secretary of the Committee.
4. The Chairman of the Committee is the Mayor of Mandalay.
 5. The Head of Office is the Joint Secretary of the Committee.
 6. The Committee shall operate under its own name and a common seal, and shall have perpetual succession with power to sue and be sued in its corporate name.

Chapter 111

Being Responsible

7. The Committee shall be directly responsible to the Prime Minister.
8. In carrying out city development works, the Committee shall carry out works in which policy matters are involved only after obtaining the approval of the Prime Minister.

Chapter IV

Functions and Duties of the Committee

9. The Committee shall, in respect of the following functions and duties, lay down the policy, give guidance, supervise or implement: -
 - (a) preparation of civil projects and establishment of new towns within the limits of the City of Mandalay Municipality;
 - (b) construction, repairing and demolition of buildings;
 - (c) demolition and re-settlement of squatter houses, squatter buildings and squatter wards;

- (d) construction of roads and bridges and maintenance thereof;
- (e) stipulation of conditions for traffic and parking of vehicles and slow-moving vehicles;
- (f) construction of gardens, parks, playgrounds and recreation centres and maintenance thereof;
- (g) carrying out works for lighting of roads;
- (h) carrying out works for water supply;
- (i) carrying out works for sanitation;
- (j) carrying out works for public health;
- (k) construction, maintenance and administration of markets;
- (l) stipulation of conditions in respect of roadside stalls;
- (m) carrying out precautionary measures against fire hazards;
- (n) carrying out other city development works in the interest of the public.

10. The Committee shall, in addition to the functions and duties contained in section 9 also carry out other functions and duties prescribed by the existing city development law, rules and bye-laws.

11. The Committee may, in carrying out its functions and duties co-ordinate with the relevant departments and obtain the assistance thereof, if necessary.

Chapter V

Powers of the Committee

12. The powers of the Committee are as follows: -

- (a) having the power to carry out city development works with funds owned by the Committee, in accordance with the existing law, rules and bye-laws;

- (b) determining, revising, assessing and collecting duties and taxes relating to city development works and the rates thereof, in accordance with the existing laws;
- (c) having the power to utilize foreign currency derived from the lease of buildings or lease of lands or by other means, for city development works;
- (d) having the power to carry out works contributing to city development by communicating with local and foreign organizations or local and foreign individuals;
- (e) having the power to obtain loans and grants from the Government . or from foreign organizations, on its own responsibility;
- (f) having the power to carry out works by forming bodies work-wise;
- (g) arranging improved modern methods and systems in order to carry out city development works more effectively;
- (h) exercising powers conferred under the existing city development law, rules and bye-laws; ■
- (i) exercising powers conferred from time to time by the Prime Minister.

Chapter VI

Finance

13. The Committee shall subsist on its own funds. In addition, it shall undertake responsibility for all its financial matters.

14. The Committee shall open a separate bank account for its funds and shali have the power to utilize such funds for city development works. Funds not immediately required for use may be invested in a suitabfe manner.

15. The Committee shall open a separate bank account for foreign currency accrued to it and shall have the power to utilize such foreign currency for city development works.

16. The Committee shall: -

- (a) after scrutinizing the annual budget estimate prepared and submitted by the Head of Office submit the same to the Prime Minister and obtain confirmation;
- (b) submit and report the progress of the annual finance and auditing work to the Prime Minister within 90 days of the end of the financial year.

Chapter VII

Organizational set-up

17. The Committee shall prepare and maintain the necessary organizational set-up based on the functions and duties, with the confirmation of the Prime Minister.

18. The Committee may, in preparing the organizational set-up under section 17 also include in the set-up the following personnel contributing to the city development works, after consultation with the relevant departments : -

- (a) personnel carrying out work relating to precautionary measures against disease and public health;
- (b) personnel carrying out the function of precautionary measures against fire hazards;
- (c) personnel carrying out the function of security and maintenance of discipline.

216

19 The Committee, in appointing personnel : -

- (a) has the power to appoint within the organizational set-up, in accordance with the existing regulations and bye-laws;
- (b) may appoint by transfer, personnel who would be able to carry out effectively city development works, in consultation with the relevant departments.

20? In appointing personnel, the Committee shall not utilize in excess of 3C percent of the annual income accrued.

21. in order that the Head of Office may supervise and control the personnel the Committee shall delegate as may be necessary powers relating to service affairs to the Head of Office.

Chapter VIII

Maintenance of Fund and Auditing of Accounts

22. In order that the Head of Office may maintain the accounts systematically and to enable auditing thereof, the Committee shall prescribe accounts procedures in consultation with the Auditor General. Accounts shall be maintained in accordance with the accounts procedures so prescribed.

23. The Committee shall cause the accounts maintained by the Head of Office to be audited by a person assigned responsibility by the Auditor General.

Chapter IX

Miscellaneous

24. Funds owned by the City of Mandalay Municipality, movable and immovable property, works in the process of execution, works which have not been completed, assets and liabilities shall devolve respectively on the Committee.

25. The Committee shall apply the existing city development law, rules, bye-laws and orders in so far as they are not contrary to the objective and ~~concepts of this Law.~~

26. For the purpose of carrying out the provisions of this Law, the Committee may; -

- (a) issue such rules and procedures as may be necessary, with the approval of the Prime Minister;
- (b) - issue such by-laws, orders and directives as may be necessary.

Sd./ Than Shwe

General

Chairman

The State Law and Order Restoration Council