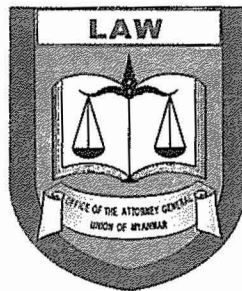


UNION OF MYANMAR

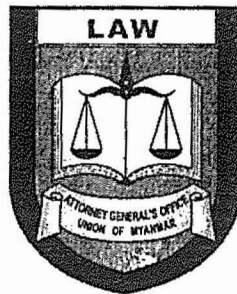
**MYANMAR LAWS
(1990)**



**PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL**

UNION OF MYANMAR

**MYANMAR LAWS
(1990)**



**PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL**

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FOREWORD

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, enacted by the State Law and Order Restoration Council and the State Peace and Development Council in Myanmar language. Apart from those law books in Myanmar language, it has also published law books in English under the title of "Myanmar Laws" for the years; 1988-1989, 1997, 1998-1999 and year 2000. This issue "Myanmar Laws (1990)" is the continuation of the publications mentioned above in English version. Moreover, it is preparing to publish "Myanmar Laws" for the years from 1991 to 1996 in the near future so as to content the desire of the readers consisting of foreign and / or local businessmen working in Myanmar

Office of the Attorney General has an arrangement to reprint some of those law books which are out of print for the time being. It will also publish Law Journal and various law books for the awareness of the readers. Law Journal also brings English section in which are articles on various law subjects including civil law and international law. It is learnt that those issues of "Myanmar Laws" and Law Journal are widely accepted and appreciated by both, local and overseas readers.

Though English translations are made by the Office of the Attorney General, there may probably be some divergencies and ambiguities between those two versions due to difference of two language systems. In

such case,the Myanmar language text , being the original and authentic version,shall prevail.

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

Comments of readers are requested to point out any loop-holes or mistakes,if any, in those copies of Year-books and those defects would be amended ,as necessary,in later printings.

OFFICE OF THE ATTORNEY GENERAL

**YANGON,
UNION OF MYANMAR,
JUNE ,2001**

MYANMAR LAWS (1990)

CONTENTS

Sr.No.	Particulars	Page
1.	The Law Amending the Municipal Act (Law No. 1 / 1990)	1
2.	The Law Amending the Myanmar Immigration (Emergency Provisions) Act, 1947 (Law No. 2 / 1990)	2
3.	The Law Amending the Electricity Law (Law No. 3 / 90)	3
4.	The State Supplementary Appropriation Law, 1990 (Law No. 4 / 90)	5
5.	The State Budget Law, 1990 (Law No. 5 / 90)	16
6.	The Law Amending the Court Fees Act (Law No. 6 / 90)	44
7.	The Law Amending the Myanmar Stamp Act (Law No. 7 / 90)	47
8.	The Commercial Tax Law (Law No. 8 / 90)	52
9.	The Myanmar Marine Fisheries Law (Law No. 9 / 90)	81
10.	The Pesticide Law (Law No. 10 / 90)	94

Sr.No.	Particulars	Page
11.	The City of Yangon Development Law (Law No. 11 / 90)	107
12.	The Law Amending the <i>Pyithu Hluttaw</i> Election Law (Law No. 12 / 90)	113
13.	The Myanmar Tourism Law (Law No. 13 / 90)	115
14.	The Law Amending the Gambling Law (Law No. 14 / 90)	123
15.	The Central Bank of Myanmar Law (Law No. 15 / 90)	124
16.	The Financial Institutions of Myanmar Law (Law No. 16 / 90)	147
17.	The Myanma Agricultural and Rural Development Bank Law (Law No. 17 / 90)	168.
18.	The National Archive and <i>Mawgun</i> Law (Law No. 18 / 90)	177
19.	The Law Relating to the Nurse and Midwife (Law No. 19 / 90)	186
20.	The Law Relating to the <i>Sangha</i> Organization (Law No. 20 / 90)	198.
21.	The Myanmar Maternal and Child Welfare Association Law (Law No. 21 / 90)	202
22.	The Private Industrial Enterprise Law (Law No. 22 / 90)	211

The State Law and Order Restoration Council
The Law Amending the Municipal Act *
(The State Law and Order Restoration Council Law No. 1/90)
The 13th Waxing Day of *Pyatho*, 1351 M.E. -
(8th January, 1990)

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

1. This Law shall be called the Law Amending the Municipal Act.
2. In the Municipal Act—
 - (a) in section 62 sub-section (1) division (A) clause (f) the expression "not exceeding fifteen kyats per quarter" shall be deleted;
 - (b) in section 62 sub-section (1) division (A) clause (h) the expression "not exceeding one kyat" shall be deleted.

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

* Repealed by the Development Committees Law, Law No. 5/93

**The State Law and Order Restoration Council
The Law Amending the Myanmar Immigration
(Emergency Provisions) Act, 1947
(The State Law and Order Restoration Council Law No. 2/90)
12th Waning Day of *Pyatho*, 1351 M.E.
(22nd January, 1990)**

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

1. This Law shall be called the Law Amending the Myanmar Immigration (Emergency Provisions) Act, 1947.
2. In section 13 of the Myanmar Immigration (Emergency Provisions) Act, 1947—
 - (a) the expression "not exceeding two years or with fine or with both" contained in sub-sections (1) and (5) respectively shall be substituted by the expression "which may extend from a minimum of six months to a maximum of five years or with fine of a minimum of K. 1500 or with both";
 - (b) the expression "not exceeding three months or to a fine not-exceeding K. 200" contained in sub-section (2) shall be substituted by the expression "which may extend from a minimum of six months to a maximum of five years or to a fine of a minimum of K. 1500".
3. In section 14, sub-section (1) of the Myanmar Immigration (Emergency Provisions) Act, 1947 the expression "a first class Magistrate or a Sub-divisional Magistrate" shall be substituted by the expression "a Magistrate, specially empowered under section 30 of the Code of Criminal Procedure".

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

The State Law and Order Restoration Council
The Law Amending the Electricity Law
(The State Law and Order Restoration Council Law No. 3/90) \
The 12th Waxing Day of *Tabaung*, 1351 M.E.
(7th March, 1990)

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

1. This Law shall be called the Law Amending the Electricity Law.
2. Section 30 of the Electricity Law shall be substituted by the following section:—
 30. Whoever commits any act mentioned below, shall, in addition to being prosecuted under this Law or under any other law for the time being in force pay as compensation to the State-owned organization concerned the market value of the destroyed electrical materials and equipment or for the loss arising out of the act the amount as prescribed under the procedures—
 - (a) destruction of State-owned electrical materials and equipment;
 - (b) transferring without a permit of the State-owned organization concerned of the electrical materials and equipment owned by the State to any other person;
 - (c) consumption of electrical energy by theft;
 - (d) consumption of electrical energy by way of relaying and sub-transmitting without a permit of the State-owned organization concerned;
 - (e) using for commercial purpose electrical energy connected from domestic or domestic power meters;
 - (f) consumption of electrical energy beyond the energy load limit of the industrial power meter.

4

3. Section 31 of the Electricity Law shall be substituted by the following section:—

- 31. (a) Compensation payable under section 29, sub-section (b) and under section 30 shall be recovered as arrears of land revenue.
- (b) A person authorised by the Ministry concerned for the purpose of sub-section (a) shall exercise the powers of the Collector under the existing laws.

**Sd./ Saw Maung
General
Chairman**

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The State Supplementary Appropriation Law, 1990
(The State Law and Order Restoration Council Law No. 4/90)
5th Waning Day of *Tabaung*, 1351 ME
(15th March, 1990)

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

Chapter I

Title and Date of Enforcement

1. (a) This Law shall be called the State Supplementary Appropriation Law, 1990;
- (b) This Law shall be in force for the 1989-90 financial year.

Chapter II

Allotment and Administration of Supplementary Expenditure

2. (a) The respective persons who are given the responsibility for expenditures of the State Law and Order Restoration Council, Multi-party Democracy General Election commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments, the State Economic Organizations, and Development Committees and the Municipalities may incur expenditures as sanctioned and shown against them in Schedules (1) (2) (3) and (4);
- (b) Appropriation of the allotted sum, under sub-section (a) shall be deemed to be supplementary expenditure in addition to the allotment sanctioned under the State Budget law, 1989.
3. (a) The respective persons who have been given the responsibility under section 2, may delegate their powers to persons serving under them to administer the expenditures;
- (b) The administration of the expenditure shall be in conformity with the provisions of this Law, the provisions of the State Budget Law, 1989, relevant laws, rules, regulations, bye-laws, notifications, directives and procedures.

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

Serial Number	Serial Number as appears in the State Budget Law, 1989	Subject	Responsible Person		
				Current Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	The State Law and Order Resto- ration Coun- cil	Chairman of the State Law and Order Res- toration Council or a person delegated by the Chairman	Kyats 34,430,580	Kyats
2	3	Government	Prime Minister or a Person delegated by the Prime Minister		
3	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	32,700,000	
4	5	Attorney- General	Attorney-General or a person delegated by the Attorney General	13,761,500	
5	6	Auditor- General	Auditor-General or a person delegated by the Auditor-General	38,175,000	
		Total . . .		119,067,080	

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

Schedule (1)

Supplementary Grant

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats 30,546,050	Kyats 37,369,910	Kyats	Kyats	Kyats	Kyats
...	2,558,600				
...	...				
...	...				
...	...				
30,546,050	39,928,510				

Ministries

Serial Number	Serial Number as appears in the State Budget Law, 1989	Subject	Responsible Person		
				Current 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 7,336,000	Kyats
2	2	Defence	ditto	1,660,375,750	
3	3	Home and Religious Affairs	ditto	1,096,556,130	
4	4	Social welfare	ditto	14,528,000	
5	5	Information	ditto	323,200	
6	6	Culture	ditto	4,293,920	
7	7	Education	ditto	1,680,409,620	
8	8	Health	ditto	269,180,930	
9	9	Labour	ditto	8,288,000	
10	10	Agriculture and Forests	ditto	265,956,900	
11	11	Livestock Breeding and Fisheries	ditto	25,104,170	
12	12	Mines	ditto	13,777,500	

and Departments

Schedule (2)

Supplementary Grant					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	...				
...	212,243,000				
10,000,000	145,103,440				
...	1,201,780				
...	87,910,720				
...	22,311,250				
...	102,523,500				
60,000	31,872,000				
142,000	643,170				
201,260	141,058,960				
...	...				
...	430,000				

Ministries

Serial Number	Serial Number as appears in the State Budget Law, 1989	Subject	* Responsible Person		
				Current Expenditure	Payment of Interest
1	2	3	4	5	6
				Kyats	Kyats
13	13	Industry No. (1)	ditto	8,240,500	
14	14	Industry No. (2)	ditto		
15	15	Energy	ditto		
16	16	Construction	ditto	202,848,350	
17	17	Transport and Communications	ditto	44,570,770	
18	18	Trade	ditto	5,400,000	
19	19	Co-operatives	ditto	82,577,000	
20	20	Planning and Finance	ditto	40,188,390	
21	21	Pensions and Gratuities	ditto	387,232,000	
22	22	Gratuities and Commuted Pen- sions	ditto	20,000,000	
		Total ...		5,837,187,130	

and Departments

Schedule (2) end

Supplementary Grant					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
• • •	• • •				
• • •	• • •				
• • •	• • •				
• • •	375,125,250				
• • •	• • •				
• • •	12,125,950				
• • •	381,000				
213,688,000	• • •				
• • •	• • •				
• • •	• • •				
224,091,260	1,132,930,020				

State Economic

Serial Number	Serial Number as appears in the State Budget Law, 1989	Subject	Responsible Person		
				Current 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 3,149,862,900	Kyats
		Total . . .		3,149,862,900	

Organizations

Schedule (3)

Supplementary Grant					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 1,338,245,330	Kyats	Kyats 52,535,200	Kyats 215,304,000	Kyats
	1,338,245,330		52,535,200	215,304,000	

Development Committees

Serial Number	Serial Number as appears in the State Budget Law, 1989	Subject	Responsible Person		
				Current Expenditure	Payment of Interest
1	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 Min- ister	Kyats 415,191,660	Kyats 10,481,230
2	2	Cantoment Municipalities under the Minis- try of Defence	ditto	2,858,600	
			Total . . .	418,050,260	10,481,230

and Municipalities

Schedule (4)

Supplementary Grant					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 482,506,380	Kyats	Kyats	Kyats	Kyats
	482,506,380				

Sd./ Saw Maung
General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The State Budget Law, 1990
(The State Law and Order Restoration Council Law No. 5/90)
The 4th Waxing Day of *Hnaung Tagu*, 1351 M.E.
(29th March, 1990)

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, 1990;
- (b) This Law shall come into force with effect from the 1st of April, 1990 for the 1990-91 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) 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, 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 amount received as foreign aids and grants is an 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 1990-91 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:—

- (1) expenditure which cannot be anticipated;
- (2) being a case in which expenditure must be incurred within the financial year;
- (3) 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, Ministries and Departments shall not be allowed to submit supplementary budget, regarding receipt of amount 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 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 regarding the taking of loans under this Chapter III.
12. During the financial year, commencing 1st April 1990 to 31st March 1991, the actual amount of loan received on the execution of loan agreements in accordance with this Chapter III, shall not exceed kyats fifteen thousand millions.

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 1990-91 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 1990-91 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 existing laws, rules, regulations, bye-laws, notifications, orders, directives relevant to them.

**The State Law and Order Restoration Council,
Commission, 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 1,472,050
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			2,500
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			30,676,060
5	Attorney-General	Attorney - General or a person delegated by the Attorney - General			9,000
6	Auditor-General	Auditor - General or a person delegated by the Auditor - General			112,000
Total					32,271,810

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

23

Schedule (1)

Receipts					Receipts from Investment in Organizations	Savings
Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Debts			
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	1,500					
	1,500					

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

Serial Number	Subject	Responsible Person		
			Current Ex- penditure	Payment of Interest
1	2	3	4	5
1	The State Law and Order Resto- ration Council	Chairman of the State Law and Order Restora- tion Council or a person delegated by the Chair- man	Kyats 90,483,030	Kyats
2	Multi-Party De- mocracy General Election Commis- sion	Chairman of the Multi- Party Democracy General Election Commission or a person delegated by the Chairman	24,469,000	
3	Government	Prime Minister or a per- son delegated by the Prime Minister	63,412,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	86,388,000	
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General	44,874,000	
6	Auditor - General	Auditor - General or a per- son delegated by the Au- ditor - General	100,680,000	
	Total . . .		410,306,030	

Schedule (2)

Expenditure					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats 32,250,000	Kyats 92,133,510	Kyats	Kyats	Kyats	Kyats
	1,982,130				
	357,700				
	11,470,060				
	8,759,520				
	4,299,180				
32,250,000	119,002,100				

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Eco- nomic Or- ganizations
1	2	3	4	5
			Kyats	Kyats
1	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister		
1	Excise duty		8,672,760	
2	Licence fees on import goods		50,000,000	
3	State Lottery		250,000,000	
4	Taxes on Transport		37,483,700	
5	Taxes on commodities and services		2,014,925,000	
6	Sales proceeds of Stamps		25,800,000	
2	Taxes levied on income and ownership	ditto		
1	Income-tax		63,624,000	
2	Profit Tax		548,805,000	
3	Customs duties	ditto		
1	Customs duties		1,200,000,000	
4	Taxes levied on utility of State-owned properties	ditto		
1	Taxes on land (Land Revenue)		41,407,570	
2	Water tax and embankment tax		15,417,180	
3	Tax on extraction of forest products		158,120,000	
4	Tax on extraction of minerals		6,012,300	
5	Tax on fisheries		77,000,000	
6	Tax levied on rubber		135,000	
5	Receipts from the State Economic Organizations	ditto		3,110,564,000

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Eco- nomic Organi- zations
1	2	3	4	5
6	Foreign Affairs	Prime Minister or a person del- egated by the Prime Minister	Kyats	Kyats
7	Defence	ditto		
8	Home and Religious Affairs	ditto		
9	Social Welfare	ditto		
10	Information	ditto		
11	Culture	ditto		
12	Education	ditto		
13	Health	ditto		
14	Labour	ditto		
15	Agriculture and Forest	ditto		
16	Livestock Breeding and Fisheries	ditto		
17	Mines	ditto		
18	Industry No.(1)	ditto		
19	Industry No.(2)	ditto		

and Departments

Schedule (3)

Receipts							
Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Debts		Receipts from Investment in Organizations	Saving
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
967,000		265,000					
22,031,000		-					
23,909,000		1,500,000	6,651,700				
1,233,000		-	351,170				
3,090,100		-	1,425,340				
870,670		-	20,000,000				
15,423,900		15,000	4,704,000				
7,095,000		-	38,833,330		53,299,000		
22,000		100	596,000				
34,506,710		1,100,000	52,750,000		82,131,000		
23,835,800		-	2,000				
4,609,000		50,000	540,000				
895,330		50,000	9,228,000				

Ministries

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
20	Energy	ditto	Kyats	Kyats
21	Construction	ditto		
22	Transport and Commu- nication	ditto		
23	Trade	ditto		
24	Co-operatives	ditto		
25	Planning and Finance	ditto		
26	Pensions and Gratuities	ditto		
Total ...			4,497,402,510	3,110,564,000

and Departments

Schedule (3)End

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
-	-	-	2,309,950				
35,402,000	380,500	-	9,725,000	1,350,000	70,614,000		
52,626,900		-	11,748,500		65,019,000		
5,001,000	-	-	2,783,900				
5,750,000	-	-	-				
32,179,000	262,050,000	25,000	12,430,000	361,745,000	12,763,000	184,150,000	
301,000	-	-	-				
469,748,910	262,430,500	3,005,100	174,078,890	363,095,000	283,826,000	184,150,000	

Serial Number	Subject	Responsible Person		
			Current	Payment of Interest
1	2	3	4	5
1	Foreign Affairs	Prime Minister or a person del- egated by, the Prime Minister	Kyats 75,000,000	Kyats
2	Defence	ditto	3,832,156,000	
3	Home and Religious Affairs	ditto	1,190,448,000	
4	Social Welfare	ditto	30,770,000	
5	Information	ditto	109,847,000	
6	Culture	ditto	11,858,000	
7	Education	ditto	2,650,487,000	
8	Health	ditto	662,000,000	
9	Labour	ditto	24,027,000	
10	Agriculture and Forest	ditto	784,237,800	
11	Livestock Breeding and Fisheries	ditto	66,681,350	
12	Mines	ditto	44,590,000	
13	Industry No. (1)	ditto	27,800,710	
14	Industry No. (2)	ditto	1,179,000	
15	Energy	ditto	2,968,600	

and Departments

Schedule (4)

Expenditures

Contribution	Capital Expenditure	Debts		Investment in Organiza- tions	Savings	Reserved Fund
		Disburse- ment of Loans	Payment of Loans			
6	7	8	9	10	11	12
Kyats 652,000	Kyats 27,592,100	Kyats	Kyats	Kyats	Kyats	Kyats
	517,754,000					
51,182,300	171,140,300					
3,743,000	12,000,000					
	40,677,000					
2,000	64,800,370					
200,000	283,845,770					
5,239,600	295,372,300					
9,081,000	8,143,380					
366,000	491,138,410					
	38,331,560					
	4,444,550					
	59,453,020					
	3,622,470					

Ministries and

Serial Number	Subject	Responsible Person		
			Current	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
16	Construction	ditto	331,327,000	
17	Transport and Communi- cations	ditto	112,865,000	600,000
18	Trade	ditto	11,663,000	
19	Co-operatives	ditto	229,231,000	
20	Planning and Finance	ditto	180,616,000	198,770,000
21	Pensions and Gratuities	ditto	342,000,000	
22	Gratuities and Commuted Pensions	ditto	86,000,000	
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 ...		10,807,752,460	199,370,000

Departments

Schedule (4) End

Expenditure				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
	608,772,760	1,500,000				
1,363,000	187,756,730		1,930,000			
250,000	1,393,500					
	6,213,290					
137,421,000	75,324,470		113,609,000	262,111,000	500,000	
						100,000,000

State Economic

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organiza- tions	Other Current Receipts
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Min- ister	Kyats	Kyats	Kyats 29,871,907,300
	Total				29,871,907,300

Organizations

Schedule (5)

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 5,000,000	Kyats 91,474,000	Kyats 35,752,900	Kyats 781,630,000	Kyats
	5,000,000	91,474,000	35,752,900	781,630,000	

Organizations

Schedule (6)

Expenditures					
Contribution	Capital Expenditure	Debts		Investments in Organiza- tion	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 4,065,406,790	Kyats 33,227,000	Kyats 1,146,706,500	Kyats 505,593,000	Kyats
	4,065,406,790	33,227,000	1,146,706,500	505,593,000	

Development Committees

Serial Number	Subject	Responsible Person	Taxes	Receipt from	
				State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1	Development Committees and Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 209,524,910	Kyats	Kyats 504,879,510
2	Cantonment Development Committees under Minis- try of Defence	ditto	611,200		6,451,230
	Total . . .		210,136,110		511,330,740

and Municipalities

Schedule (7)

Receipts						
Interest Receipts	Capital Receipts	Receipt from Foreign Grants and Aids	Debts		Receipt from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats 15,004,610	Kyats	Kyats
				15,004,610		

Development Committees;

Serial Number	Subject	Responsible Person		
			Current Expenditure	Paym Int
1	2	3	4	
1	Development Committees and Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 610,416,980	K
2	Cantonment Development Committees under the Ministry of Defence	ditto	8,587,800	
	Total .		619,004,780	

Schedule (8)

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organization	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 210,174,670 1,280,960	Kyats	Kyats 26,968,300	Kyats	Kyats
	211,455,630		26,968,300		

Sd./ Saw Maung
Senior General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Amending the Court Fees Act
(The State Law and Order Restoration Council Law No. 6/90)
The 5th Waxing Day of *Hnaung Tagu*, 1351 M.E.
(30th March, 1990)

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

1. This Law shall be called the Law Amending the Court Fees Act.
2. This Law shall come into force with effect from the 1st of April, 1990.
3. Serial number I of Schedule I of the Court Fees Act shall be substituted by the following serial number I:—

Court-fees
Schedule I
Ad valorem fees

<i>Number</i>		<i>Proper fee</i>
1.	Plaint, written statement pleading, a setoff or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed one hundred kyats.
		Fifteen kyats.
		When such amount or value exceeds one hundred kyats, for everyone hundred kyats or part thereof, in excess of one hundred kyats, up to one thousand kyats.
		Fifteen kyats.
		When such amount or value exceeds one thousand kyats, for every one thousand kyats, or part thereof, in excess of one thousand kyats, up to ten thousand kyats.
		One hundred Kyats.

<i>Number</i>		<i>Proper fee</i>
	When such amount or value exceeds ten thousand kyats for every five thousand kyats, or part thereof, in excess of ten thousand kyats, up to fifty thousand kyats.	Three hundred kyats.
	When such amount or value exceeds fifty thousand kyats, for every ten thousand kyats, or part thereof in excess of fifty thousand kyats, up to one hundred thousand kyats.	Three hundred kyats.
	When such amount or value exceeds one hundred thousand kyats, for every fifty thousand kyats, or part thereof, in excess of one hundred thousand kyats. Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be fifteen thousand kyats.	Five hundred kyats

4. In the Proper fee column in serial numbers 6,7,8 and 9 respectively of Schedule 1 of the Court Fees Act, the expression "Seventy five pya" shall be substituted by the expression "One kyat and fifty pyas," the expression "One kyat and fifty pyas," shall be substituted by the expression "Three Kyats" the expression "Two kyat" shall be substituted by the expression "Four kyats" the expression "Three Kyat" shall be substituted by the expression "Six kyats," the expression "Four kyat" shall be substituted by the expression "Eight kyats" and the expression "Sixteen kyat" shall be substituted by the expression "Thirty two kyats".

5. In the Proper fee column in serial number 14 of Schedules I of the Court Fees Act, the expression "Four kyat" shall be substituted by the expression "Five kyats".

6. In the Proper fee column in serial number 11 and 12 of Schedules I of the Court Fees Act, the expression "Four per centum" shall be substituted by the expression "Five per centum," the expression "five per centum" shall be

substituted by the expression "six per centum" and the expression "Six per centum" shall be substituted by the expression "Seven per centum".

7. In the Proper fee column of Schedule II of the Court Fees Act:—

- (a) the expression "Twenty five pyas" contained in serial number 1 shall be substituted by the expression "One kyat";
- (b) the expression "One kyat and fifty pyas" contained in serial numbers 1, 2, 5, 6, 7, 10 and 11 respectively shall be substituted by the expression "Five kyats";
- (c) the expression "Three kyat" contained in serial numbers 1, 1-A, 3 and 10 respectively shall be substituted by the expression "Ten kyats";
- (d) the expression "Five kyats" contained in serial numbers 1, 3, 10 and 11 respectively shall be substituted by the expression "Fifteen kyats";
- (e) the expression "Fifteen kyats" contained in serial numbers 12 and 14 shall be substituted by the expression "Thirty kyats";
- (f) the expression "Twenty kyat" contained in serial number 17 shall be substituted by the expression "Thirty kyats";
- (g) the expression "Thirty kyat" contained in serial numbers 18 and 19 shall be substituted by the expression "Sixty kyats";
- (h) the expression "Sixty kyats" contained in serial numbers 20 and 21 shall be substituted by the expression "One hundred and twenty kyats".

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 Stamp Act
(The State Law and Order Restoration Council Law No. 7/90)
The 5th Waxing Day of *Hnaung Tagu*, 1351 M.E.
(30th March, 1990)

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

1. This Law shall be called the Law Amending the Myanmar Stamp Act.
2. This Law shall come into force with effect from the 1st of April, 1990.
3. In the Proper Stamp-duty column of Schedule 1 of the Myanmar Stamp Act:—
 - (a) the expression "Twenty pya" contained in serial numbers 1, 28 and 60 respectively shall be substituted by the expression "One kyat";
 - (b) the expression "Twenty kyat" contained in serial number 2 shall be substituted by the expression "Forty kyats";
 - (c) the expression "Fifteen kyat" contained in serial numbers 3, 8, 9, 17, 58, 61, 62 and 64 respectively shall be substituted by the expression "Thirty kyats";
 - (d) the expression "Five kyat" contained in serial numbers 4 and 29 shall be substituted by the expression "Twenty five kyats";
 - (e) the expression "Fifty pya" contained in serial number 5 shall be substituted by the expression "One kyat", the expression "forty kyat" shall be substituted by the expression "eighty kyats", the expression "twenty five pya" shall be substituted by the expression "fifty pyas", and the expression "Three kyat" shall be substituted by the expression "Six kyats";
 - (f) the expression "Thirty kyat" contained in serial number 7 shall be substituted by the expression "Fifty kyats" and the expression "Sixty kyat" shall be substituted by the expression "One hundred kyats";
 - (g) the expression "Fifty kyat" contained in serial number 10 shall be substituted by the expression "Two hundred kyats", the expression "One hundred kyat" shall be substituted by the expression "Five

- hundred kyats", and the expression "Three hundred kyat" shall be substituted by the expression "One thousand five hundred kyats";
- (h) the expression "Three hundred kyat" contained in serial number 11 shall be substituted by the expression "Five hundred kyats";
 - (i) the expression "Two kyat" contained in serial number 12 shall be substituted by the expression "Four kyats", the expression "five kyat" shall be substituted by the expression "ten kyats", the expression "Thirty kyat" shall be substituted by the expression "Sixty kyats", the expression "Forty kyat" shall be substituted by the expression "Eighty kyats", the expression "Four kyat" shall be substituted by the expression "Eight kyats" and the expression "two hundred kyat" shall be substituted by the expression "four hundred kyats";
 - (j) the expression "Two kyat" contained in serial numbers 14, 18, 24 and 44 respectively shall be substituted by the expression "Four kyats";
 - (k) the expression "One kyat and fifty pya" contained in serial number 18 shall be substituted by the expression "Three kyats";
 - (l) the expression "One kyat" contained in serial numbers 18, 48 and 65 respectively shall be substituted by the expression "Two kyats";
 - (m) the expression "Fifty pya" contained in serial numbers 19 shall be substituted by the expression "Three kyats";
 - (n) the expression "Four kyat" contained in serial numbers 20 and 42 shall be substituted by the expression "Twenty five kyats";
 - (o) the expression "Fifteen pya" contained in serial numbers 21, 41 and 53 shall be substituted by the expression "Fifty pyas";
 - (p) the expression "Thirty kyat" contained in serial numbers 22 and 62 shall be substituted by the expression "Sixty kyats";
 - (q) the expression "Four kyat" contained in serial numbers 24 and 40 shall be substituted by the expression "Eight kyats";
 - (r) the expression "Five kyat" contained in serial number 25 shall be substituted by the expression "Ten kyats";
 - (s) the expression "Twenty kyat" contained in serial numbers 26, 38, 55, 57 and 64 respectively shall be substituted by the expression "Forty kyats";
 - (t) the expression "Six hundred kyat" contained in serial numbers 30 shall be substituted by the expression "One thousand kyats";
 - (u) the expression "Three kyat" contained in serial numbers 35 and 58 shall be substituted by the expression "six kyats";

- (v) the expression "Three kyat" contained in serial numbers 36 and 37 shall be substituted by the expression "Twenty kyats";
- (w) the expression "One hundred kyat" contained in serial number 39 shall be substituted by the expression "Five hundred kyats" and the expression "Two hundred and fifty kyat" shall be substituted by the expression "One thousand five hundred kyats";
- (x) the expression "Twenty five pya" contained in serial number 41 shall be substituted by the expression "Fifty pyas";
- (y) the expression "Fifty pya" contained in serial number 43 shall be substituted by the expression "One kyat," the expression "forty kyat" shall be substituted by the expression "eighty kyats," and the expression "twenty five pya" shall be substituted by the expression "fifty pyas";
- (z) the expression "Ten kyat" contained in serial number 46 shall be substituted by the expression "Twenty kyats" the expression "Forty kyat" shall be substituted by the expression "Two hundred kyats" and the expression "Twenty kyat" shall be substituted by the expression "One hundred kyats";
- (aa) the expression "Five pya" contained in serial number 47 shall be substituted by the expression "Ten pyas," the expression "Fifteen pya" shall be substituted by the expression "Thirty pyas," the expression "Twenty five pya" shall be substituted by the expression "Fifty pyas," the expression "Fifty pya" shall be substituted by the expression "One kyat," the expression "Seventy five pya" shall be substituted by the expression "One kyat and fifty pyas," the expression "One kyat" shall be substituted by the expression "Two kyats," the expression "One kyat and fifty pya" shall be substituted by the expression "Three kyats" the expression "Two kyat" shall be substituted by the expression "Four kyats," and the expression "Four kyat" shall be substituted by the expression "Eight kyats";
- (bb) the expression "Two Kyat" contained in serial number 48 shall be substituted by the expression "Four kyats," the expression "Five kyat" shall be substituted by the expression "Ten kyats," the expression "Twenty kyat" shall be substituted by the expression "Forty kyats," and the expression "Forty kyat" shall be substituted by the expression "Eighty kyats";

- (cc) the expression "Twenty five pya" contained in serial number 49 shall be substituted by the expression "Fifty pyas," the expression "Fifty pya" shall be substituted by the expression "One kyat," and the expression "One kyat" shall be substituted by the expression "Two kyats";
- (dd) the expression "Four kyat" contained in serial numbers 50 and 51 shall be substituted by the expression "Eight kyats";
- (ee) the expression "Fifty pya" contained in serial number 52 shall be substituted by the expression "One kyat";
- (ff) the expression "ten kyat" contained in serial number 54 shall be substituted by the expression "Twenty kyats".

4. In serial number 13 of the Proper Stamp-duty column of Schedule I of the Myanmar Stamp Act the rates mentioned in figures respectively shall be substituted by the figures increased twofold.

5. In serial number 15 in the Description of Instrument column of Schedule I of the Myanmar Stamp Act, except the expression "BOND as defined by section 2 (5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act or by the Court Fees Act—," the expression "See ADMINISTRATION-BOND (No. 2), BOTTOMRY BOND (No. 16); CUSTOMS BOND (No. 26), INDEMNITY-BOND (No. 34), RESPONDENTIA-BOND (No. 56), SECURITY BOND (No. 57) and the expressions thereunder, the remaining expressions shall be deleted. Furthermore, the expressions contained in the Proper Stamp-duty column be removed and the expression "Two per centum on the amount or value secured" shall be substituted.

6. In serial number 23 of Schedule I of the Myanmar Stamp Act, except the expressions "CONVEYANCE as defined by section 2(10) not being a TRANSFER charged or exempted under No. 62-" the expression "Exemption" and the expressions thereunder, the remaining expressions shall be deleted. Furthermore, the expressions contained in the proper Stamp-duty column be removed and the expression "five per centum on the amount or value of the consideration for such conveyance as set forth therein" shall be substituted.

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

The State Law and Order Restoration Council
The Commercial Tax Law
(The State Law and Order Restoration Council Law No. 8/90)
The 6th Waxing Day of *Hnaung Tagu*, 1351 M.E.
(31st March, 1990)

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

Chapter I
Title, Extent and Definition

1. This Law shall be called the Commercial Tax Law.
2. The provisions of this Law shall extend to and have effect within the entire State commencing from the financial year 1990-91.
3. The following expressions contained in this Law have the meanings given hereunder:-
 - (a) **Tax** means the tax payable under this Law. This expression also includes the penalty under this Law;
 - (b) **Assessee** means a person by whom tax is payable under this Law. This expression also includes economic organizations of the Government, State-owned mills and factories, trading, and service enterprises, Development Committee, co-operative society, individual or individuals, amalgamated organization or association, company, partnership and joint-venture;
 - (c) **Goods** mean imported articles or produced within the country for the purpose of sale;
 - (d) **Service** means rendering of service on remuneration, fee or consideration. This expression also includes trading enterprise, entertainment enterprise, hotel, lodging and restaurant enterprise, tourist enterprise and enterprises prescribed from time to time by the Government as a service enterprise;
 - (e) **Proceeds of Sale** mean 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. 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;

- (f) **Proceeds of Service** mean money received or to be received for rendering service;
- (g) **Producer of Goods** means a person who produces goods in a mill, factory or place of work owned by him or causes goods to be produced by another person and sells them;
- (h) **Person Rendering Service** means a person rendering service on remuneration, fee or consideration;
- (i) **Importer** means a person importing goods from abroad by land, sea or air;
- (j) **Landed Cost** means the sum total of the cost prescribed under the Customs Laws for the goods imported, the amount of customs duty levied on such goods and the expense incurred in unloading;
- (k) **Return** means the form in which the assessee by whom tax is payable under this Law declares his proceeds of sale or proceeds of service;
- (l) **Schedule** means the schedules annexed to this Law;
- (m) **Assess** means the prescribing of tax payable by the assessee under this Law;
- (n) **Year** means the financial year;
- (o) **Assessment Year** means the year consecutive to the year in which the proceeds of sale or proceeds of service accrued.

Chapter II

Imposition of Tax and Liability for Payment of Tax

- 4.
 - (a) Tax shall be imposed as shown in the schedules on the goods produced within the State;
 - (b) Tax shall be imposed as shown in the schedules on services rendered within the State;
 - (c) Tax shall be imposed as shown in the schedules in respect of goods imported from abroad.

- 5. The tax imposed under section 4 is liable to be paid by the respective producer of goods, person rendering service or the importer.

6. The schedules annexed to this Law or the rates of tax may be amended by the State Budget Law for any year.

7. The provisions of this Law shall not be applicable to goods produced and sold or proceeds of service rendered solely for a religious or charitable purpose by any religious or charitable organization.

Chapter III

Exemption and Relief from Tax

8. The Government may, by notification-
- (a) exempt from tax or grant relief therefrom in respect of any kind of goods, any kind of service or any assessee;
 - (b) determine the amount of proceeds of sale or proceeds of service on which tax shall not be imposed;
 - (c) in respect of any newly established enterprise—
 - (1) exempt from tax or grant relief therefrom on machineries, plants or other articles imported from abroad for installation in a new construction;
 - (2) exempt from tax or grant relief therefrom with a limit of three consecutive years including the year of commencement of the production enterprise or service enterprise;
 - (d) exempt from tax or grant relief therefrom in respect of any kind of goods produced within the State and exported abroad.
9. Regulations may be prescribed in case where it is desirous of imposing tax only once on any production of goods or rendering of service.

Chapter IV

Duties and Powers

10. The Director-General of the Internal Revenue Department shall perform the duties and exercise the powers contained in this Law. In addition thereto, he may implement the same by delegation of duties to his departmental personnel.

Chapter V
Registration, sending intimation of the Commencement
of the Enterprise

11. (a) Whoever carries on a goods production enterprise or a service enterprise liable to tax shall register with the Township Revenue Officer as prescribed by the Regulations;
- (b) Whoever commences to engage in the goods production enterprise or the service enterprise liable to tax shall send intimation of such commencement to the Township Revenue Officer as prescribed by the Regulations;
- (c) The Township Revenue Officer may send intimation to any person to register his enterprise in accordance with the Regulations or to send intimation of the commencement of his enterprise.

Chapter VI
Furnishing of Monthly Return and Payment of Tax

12. (a) Whoever has received in any year an assessable proceeds of sale or proceeds of service shall furnish to the Township Revenue Officer a monthly return within ten days of the end of the respective month. In addition thereto, the tax payable under the said return shall be paid within ten days as aforesaid;
- (b) If the Township Revenue Officer has reason to consider that any person has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to furnish the monthly return and to pay the tax due;
- (c) If the Township Revenue Officer has reason to consider that the tax paid under sub-section (a) or (b) is less than the payable tax, he may, on the basis of the information received, compute by estimation and demand the additional tax payable;
- (d) The tax paid under sub-section (a), (b) or (c) shall be set-off against the tax due under the assessment;
- (e) The tax payable by the importer on goods imported from abroad under section 4, sub-section (c) of the Law shall be collected by the Customs Department in accordance with the modes for the collection of customs duties together with the said customs duties.

Chapter VII

Furnishing of Annual Return

13. (a) Whoever has received in any year an assessable proceeds of sale or proceeds of service shall furnish to the Township Revenue Officer an annual return for the said year within three months of the end of the respective year;
- (b) If the Township Revenue Officer has reason to consider that any person has received in any year an assessable proceeds of sale or proceeds of service, he may send intimation to furnish the annual return;
- (c) If there is any mistake, omission in the annual return furnished under sub-sections (a) and (b), they may be rectified before the assessment is made.

Chapter VIII

Assessment and Refund

14. (a) The Township Revenue Officer may assess the tax on the basis of the annual return furnished under section 13 if he is satisfied that the return in respect of the proceeds of sale or proceeds of service is correct and complete;
- (b) The Township Revenue Officer may call upon any assessee to attend in person and to produce accounts and supporting evidence if necessary, and thereafter may assess the tax on the basis of such accounts and evidence if the proceeds of sale or proceeds of service can be correctly deduced therefrom;
- (c) If the proceeds of sale or proceeds of service cannot be correctly deduced from the accounts and supporting evidence produced by the assessee or if the assessee fails to furnish the annual return or to produce the accounts and supporting evidence or to attend in person, the Township Revenue Officer may make an estimate assessment of the tax on the basis of information and data already received. The Township Revenue Officer may, before making the assessment summon and examine any person and may also call for information and data required.

15. Assessment and collection of tax shall be made in respect of the following without waiting till the end of the relevant financial year as prescribed by the Regulations:—

- (a) person who is about to leave the country for good;
- (b) person who has discontinued his business;
- (c) person who provides entertainment;
- (d) person who pays tax monthly at a flat rate.

16. If the assessee is able to produce supporting evidence that the tax paid by him is in excess of the amount actually payable or if the Township Revenue Officer discovers the same, the excess paid shall be refunded. The assessee is entitled to claim the refund only within one year from the date of receipt of the intimation.

Chapter IX

Assessment, Re-assessment and Rectification of Errors

17. (a) The Township Revenue Officer may, in any year intimate the assessee to furnish the annual return in respect of any of the following matters within three years after the end of the relevant assessment year. After such intimation, assessment or re-assessment may be made at any time in accordance with the provisions of this Law:—

- (1) evade of assessment although liable to be taxed;
- (2) under assessment of tax;

provided that, if it is found that assessment or re-assessment is required on account of fraud, evasion and concealment in respect of proceeds of sale or proceeds of service, then with the prior approval of the Director General of the Internal Revenue Department assessment or re-assessment may be made at any time after the end of the relevant assessment year;

- (b) In proceeding under sub-section (a) the tax shall be computed and levied only at the rate contained in the schedule effective for the relevant year.

18. (a) The Township Revenue Officer, the State or Divisional Revenue Officer or the Revenue Appellate Tribunal may rectify any mistake

apparent from the record in respect of any assessment order or appellate order passed by him or it within three years from the date of the order, if the mistake was discovered by him or if it was submitted by the assessee or the appellant;

provided that in case of rectification for enhancement of tax or reduction of refund, the assessee shall be given an opportunity to explain;

- (b) In proceeding under sub-section (a) the tax shall be computed and levied only at the rate contained in the schedule effective for the relevant year.

Chapter X Filing of Appeal

19. (a) If the assessee is dissatisfied, appeal may lie to the following:—
- (1) if the tax exceeds K.500, the State or Divisional Revenue Officer;
 - (2) if the tax exceeds K.10,000 and if dissatisfied with the decision of the State or Divisional Revenue Officer, the Revenue Appellate Tribunal;
 - (3) in respect of question of law arising from the decision of the Revenue Appellate Tribunal, the Supreme Court;
- (b) The assessee has the right to file an appeal in accordance with the Regulation, within one month from the date of the order with which he is dissatisfied. In computing the period of limitation, the following periods shall be excluded:—
- (1) time required for obtaining a copy of the order appealed against;
 - (2) time required for obtaining permission to appeal without paying the tax in full.
- (c) The State or Divisional Revenue Officer concerned, the Revenue Appellate Tribunal or the Supreme Court may admit an appeal, relaxing the period of limitation mentioned in sub-section (b) if there is sufficient reason;
- (d) A person desirous of filing an appeal is entitled to do so only in accordance with the following:—
- (1) paying the tax payable in full; or
 - (2) applying to the State or Divisional Revenue Officer and complying with the decision of the said officer;

- (e) In disposing of the appeal, a reasonable order may be passed after giving the appellant an opportunity of being heard;
- (f) If the tax is up to K.500, the order of the Township Revenue Officer shall be final; if the tax is up to K.10,000, the decision of the State or Divisional Revenue Officer shall be final; if the tax exceeds K.10,000 and if no question of law arises the decision of the Revenue Appellate Tribunal shall be final.

Chapter XI **Revision of Order passed at the Township, State or Divisional Levels**

20. The Director General of the Internal Revenue Department may, in his discretion or on submission by an assessee rescutinize any order passed by the Township Revenue Officer and the State or Divisional Revenue Officer, and pass an appropriate order within three years from the date of the aforesaid order.

Provided that, the assessee shall have no right to submit in the following matters:—

- (a) in a matter where appeal may lie to the State or Divisional Revenue Officer, the time for appeal within which such appeal may be made has not expired or the appeal is pending;
- (b) in a matter where the assessee has not complied with section 19, sub-section (d).

Chapter XII **Offences and Penalties**

21. Whoever defaults without sufficient reason in any of the following matters may be directed by the Township Revenue Officer to pay, by way of penalty, for each type of default a sum not exceeding ten per cent of the tax further payable under the assessment concerned:—

- (a) failure to register;
- (b) failure to send intimation of the commencement of the enterprise;
- (c) failure to furnish the return within the time prescribed;
- (d) failure to pay the tax due under the return;

- (e) failure to comply with the notice to appear for examination in respect of the assessment;
 - (f) failure to pay tax within the time prescribed or time extended for payment.
22. (a) (1) Whoever is found to have evaded payment of tax or concealed facts relating to the proceeds of sale or proceeds of service to reduce taxation shall be given the right to disclose in full within the time prescribed;
- (2) If such person discloses in full within the time prescribed, he shall pay, in addition to the tax payable by him, a penalty equivalent to the amount of tax payable on account of evasion or further payable on account of concealment;
 - (3) If such person fails to disclose within the time prescribed or discloses an amount which is less than the proceeds of sale or proceeds of service evaded and concealed, he shall pay both the tax payable and the penalty as contained in clause (2) and shall also be liable to prosecution. He may, on conviction be punished with imprisonment for a term which may extend to one year or with fine which may extend to kyats five thousand or with both;
- (b) Whoever is found to have produced deliberately a false return in respect of his proceeds of sale or proceeds of service and to have produced books and statement of accounts which are false or which he knows and believes to be false, with a fraudulent intention shall pay a penalty equivalent to the amount of tax payable and shall also be liable to prosecution. He may, on conviction be punished with imprisonment for a term which may extend to three years or with fine which may extend to kyats ten thousand or with both.
23. Whoever commits any of the following offences in connection with this Law shall be prosecuted with the sanction of the authority concerned and shall, on conviction be punished with imprisonment for a term which may extend from three to seven years: —
- (a) giving and taking of bribes;
 - (b) attempting to give and take bribes;
 - (c) abetting to give and take bribes;

- (d) misusing, with a dishonest or fraudulent intention any of the powers conferred by this Law.

Chapter XIII **Recovery of Tax**

24. If the assessee fails to pay the tax and penalty within the time prescribed or extended, the unpaid amount shall be deemed to be an arrear and the assessee concerned shall be deemed to be a defaulter and the Township Revenue Officer shall recover the said arrear as if it were an arrear of income-tax. In such recovery proceedings, the Township Revenue Officer shall use the modes and exercise the powers provided in the Income-tax Law.

Chapter XIV **Miscellaneous**

25. (a) Persons delegated under section 10 of the Law have the power to do the following :—
- (1) the right to enter and inspect any building, place or business premises for the relevant assessment or appeal;
 - (2) the right to stamp marks of identification on the books of accounts or documents found during such entry and inspection and make extracts and copies therefrom;
- (b) If the Township Revenue Officer has reason to believe that books of accounts or documents required in any proceeding under this Law are being withheld or that they will not be produced when called for, he has the power to do the following, after obtaining approval from the State or Divisional Revenue Officer: —
- (1) the right to enter and search any building, place or business premises;
 - (2) the right to seize books of accounts or documents found on such premises;
- (c) In case of urgency in taking action under subsection (b), the Township Revenue Officer may do so after recording in writing the reasons for believing as aforesaid, and after obtaining a search warrant from the Township Magistrate concerned. In taking such action, the findings

- shall be reported expeditiously to the Township Magistrate and to the relevant State or Divisional Revenue Officer;
- (d) If action is taken under sub-sections (b) and (c) it shall be done so in the presence of the assessee concerned or his agent and two witnesses. In case of seizing the books of accounts or documents, a receipt shall be given therefor and such books of accounts and documents shall be retained for so long as may be necessary for examination thereof pending the disposal of the assessment or appeal.
26. The modes of assessment and recovery in respect of Government departments, organizations, Government economic organizations, State-owned mills, factories, trade and service enterprises may be prescribed by Regulations.
27. Where foreign exchange is involved in the proceeds of sale or proceeds of service in respect of goods or service liable to taxation under this Law, the Government may, by notification prescribe that the tax shall be paid in such foreign exchange.
28. (a) For purposes of assessment under this Law, correct accounts shall be maintained in the Myanmar language or in the English language;
(b) The Government may, by notification prescribe the particulars to be included in the accounts to be maintained in respect of any kind of proceeds or any class of assessee.
29. For the purpose of carrying out successfully the provisions of this Law, the Government may issue the regulations, and the Ministry of Planning and Finance may issue the orders, directives and procedures.
30. Should occasion arise to prescribe as to who is the producer, person rendering service or importer for the purpose of section 4, and as to who is required to register his enterprise under section 11, sub-section (a) the decision of the Director General of the Internal Revenue Department shall be final.
31. (a) Notwithstanding anything contained in the Laws, Rules, Regulations and Orders mentioned below matters relating to the imposition of tax and assessment and collection thereof shall be carried out in accordance

with the provisions of this Law with effect from the financial year 1990-91. However the issue of licence, pass or permit shall continue to be made as provided in the following :-

- (1) The Burma Salt Act, 1917;
 - (2) The Burma Excise Act, 1917;
 - (3) The Cigarettes Duty Act, 1931;
 - (4) The Matches (Excise Duty) Act, 1934;
 - (5) Excisable Goods Rules, 1959;
 - (6) The Sugar (Excise Duty) Act, 1934;
 - (7) The Motor Spirit Duties Act, 1917;
 - (8) The Petroleum Act, 1934;
 - (9) The Silver (Excise Duty) Act, 1930;
 - (10) The Petroleum Act which has effect in the Chin Special Division under the Chin Special Division (Extension of Laws) Act, 1948;
 - (11) The Chin Special Division Excise Rules, 1954;
 - (12) The Burma Salt Act, The Burma Excise Act, The Cigarettes Duty Act, The Matches (Excise Duty) Act which have effect under the Kachin Hill Tribes Regulations, 1895;
 - (13) The Shan States Excise Order, 1925;
 - (14) The Sales Tax Act, 1952;
 - (15) The Hotel and Restaurant Act, 1949;
 - (16) The Entertainment Tax Act, 1947;
 - (17) The Business Premises Tax Act, 1956;
 - (18) The Goods and Services Tax Law;
- (b) Notwithstanding anything contained in the Profit Tax Law, matters relating to the imposition of tax and assessment and collection of tax in respect of persons applicable under section 4 sub-section (c), (d) or (e) of the said Law shall be carried out in accordance with the provisions of this Law with effect from the financial year 1990-91.
- (c) Matters relating to the imposition of tax and assessment and collection of tax for the years prior to the financial year 1990-91 in respect of organizations, associations and individuals applicable under this Law shall continue to be carried out in accordance with the relevant Law, Rules, Regulations and Orders.

32. Problems arising out of the transition from carrying out under the provisions of the Goods and Services Law and the Profit Tax Law to carrying out in accordance with the provisions of this Law shall be carried out as decided by the Minister of the Ministry of Planning and Finance.

Sd./ Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council

APPENDED SCHEDULES OF THE COMMERCIAL TAX LAW
SCHEDULE - 1
GOODS NOT CHARGEABLE TO TAX

Serial Number	Description of Goods
1.	Paddy.
2.	Wheat, unmilled.
3.	Maize and other cereals, unmilled.
4.	Pulses, unmilled.
5.	Groundnuts, shelled and unshelled.
6.	Sessamum.
7.	Mustard seeds, sunflower seeds, tamarind seeds, cotton seeds.
8.	Oil Palm.
9.	Cotton, raw.
10.	Jute and like fibres.
11.	Garlic, onions.
12.	Potatoes.
13.	Spices, raw (plants, parts of plants, nuts, seeds, etc).
14.	Spices prepared.
15.	Fruits, fresh.
16.	Vegetables, fresh.
17.	Sugarcane.
18.	Mulberry leaves.
19.	Plant of Herb.
20.	Animal reed, fresh and dried (farm products only).
21.	Thatch, reeds such agricultural products not elsewhere specified.
22.	Wood, bamboos.
23.	Live animals.
24.	Silk cocoons.
25.	Cane, finished and unfinished.
26.	Honey and bee wax.
27.	Lac.
28.	Coal and coke.

Serial Number	Description of Goods
29.	Bran and pollard of pulses.
30.	Cake, meal and residue of groundnuts, sessamum, cotton seeds, rice bran etc.
31.	Soapstocks (of oil residue).
32.	Bleaching substances (of oil residue).
33.	Molasses.
34.	Cotton ginned.
35.	Coir yarn.
36.	Virginia tobacco, cured.
37.	Feathers.
38.	Umbrella cloth.
39.	Bandages, gauze, other surgical dressing materials, hospital and surgical outfit and sundries.
40.	X-ray film, plates and other X-ray, surgical and medicinal pharmaceutical apparatus and equipment.
41.	Insecticides, pesticides, fungicides etc.
42.	Firearms and ammunitions, within the meaning of the Arms Act and parts and accessories thereof, including gun powder.
43.	Stamps all sorts.
44.	Defence and Military Stores and equipments.
45.	Sealing wax and sticks.
46.	Natural gas.
47.	Petroleum, crude.
48.	Text books, exercise and drawing books, all sorts of pencils.
49.	Slate, slate pencils and chalk.
50.	Shrimp paste (ngapi).
51.	Shrimp and fish sauces (Ngan-pya-ye).
52.	Groundnut oil, sessamum oil, sunflower seed oil, rice bran edible oil, other edible oil and oil cakes.
53.	Wheat flour (coarse and fine).
54.	Pulses, split and powdered.
55.	Rice, broken rice and rice bran.

Serial Number	Description of Goods
56.	Electricity for industrial use.
57.	Fresh fish, fresh prawn.
58.	Sterilized and other pasteurised milk.
59.	Milk powder.
60.	Milk for the use of infants and invalids.

SCHEDULE - 2
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 tax shall be charged on Sale Receipt.

Serial Number	Description of Goods
1.	Ice.
2.	Condensed milk.
3.	Jams, all sorts.
4.	Malt and malt flour.
5.	Soya bean paste, soya bean sauce and the like.
6.	Tea, preserved and dried, excluding black tea.
7.	Cheroot.
8.	Bread, biscuits and cakes.
9.	Other food stuff produced by bakery, not elsewhere specified
10.	Food colours, flavours and essences.
11.	Edible oils and fats excluding rice bran oil.
12.	Turpentine refined.
13.	Tung oil and turpentine raw.

Serial Number	Description of Goods
14.	Cotton seed oil, Rice bran oil, inedible.
15.	Grease, oils, lubricants and other petroleum products not elsewhere specified.
16.	Household medicines and other pharmaceuticals.
17.	Baking powder and yeast.
18.	Urea fertilizers.
19.	Dyes and Dyestuff.
20.	Chemical elements compounds.
21.	Petroleum coke.
22.	Chemical and Chemical products of Petroleum and petroleum coke.
23.	Parts and accessories for shoes, boots and slippers.
24.	Chrome leather, leather sole, leather of sheep and goat.
25.	Aluminium circles and plates.
26.	Raw materials and accessories of rubber.
27.	Plastic raw materials.
28.	Charcoal.
29.	Teak log.
30.	Hardwood log.
31.	Poles and posts of teak and hardwood.
32.	Newspaper, Journal Magazine and other printed books and publications.
33.	Papers and paperboards.
34.	Cigarette papers.
35.	Ink, all sorts.
36.	Fountain pens and ball point pens.
37.	Pins, clips, paper fasteners and other office stationery supplies.
38.	Cotton longyi (coarse).
39.	Shirting, cotton, brown, unbleached.
40.	Drills cotton.
41.	Vests.
42.	Cotton yarn.

Serial Number	Description of Goods
43.	Silk yarn.
44.	Ribbons, tapes, trimmings of cotton.
45.	Workman outfits.
46.	Cotton thread.
47.	Gypsum.
48.	Baryte.
49.	Graphite.
50.	White clay, fire clay and clay power.
51.	Soapstone.
52.	Dolomite stone.
53.	Red, yellow and white Ochres.
54.	Bentonite.
55.	Tarazo stone.
56.	Wakhed clay.
57.	Lead slag.
58.	Chipping stone.
59.	Marble.
60.	Limestone.
61.	Road building stone and sand.
62.	Tin concentrates, tungsten concentrates, Tin/Tungsten/Scheelite and mixed ores.
63.	Refined lead.
64.	Zinc concentrates.
65.	Copper Matte.
66.	Nickel speiss.
67.	Antimonial lead.
68.	Antimony ores.
69.	Lead sulphide.
70.	Electrical equipment for educational and instructional purposes.
71.	Saws all sorts.
72.	Carpenter's tools and accessories.
73.	Agricultural tools and accessories.

Serial Number	Description of Goods
74.	Bottles, all sorts.
75.	Rope of coir, jute, cotton and other kinds of rope.
76.	Gunny cloth and gunny bags.
77.	Packing materials of paper and paperboard.
78.	Containers, buckets of iron and steel and metal plated utensils.
79.	All sorts of plastic bag.
80.	Crown cork.
81.	Household and laundry soap.
82.	Glass tumblers.
83.	Spectacle, frames and parts for spectacles.
84.	Hats, all sorts.
85.	Football and table tennis equipments and requisites.
86.	Badminton equipment and requisites.
87.	Fishing hooks.
88.	Electricity (excluding industrial use.)
89.	Unexposed photographic films.
90.	Wheel barrows.
91.	Made-up Track Suits for sports.
92.	Artists' wares.
93.	Salt.
94.	Methylated Spirit.

SCHEDULE - 3
GOODS CHARGEABLE TO TAX AT 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 cut stones, and artificial pearls.
2.	Household glassware, other than glass vases.
3.	Marble products.
4.	Vinegar.
5.	Noodles (wet or dried), macaroni and wheat flour vermicelli.
6.	Saccharine.
7.	Coffee powder, all sorts.
8.	Tea, black.
9.	Chillie sauce and sauces, all sorts.
10.	Milk cream, butter, ghee, cheese.
11.	Cigars, pipes, all sorts.
12.	Candles.
13.	Naphthalene balls and camphor blocks.
14.	Paints, pigments and other colouring and polishing materials.
15.	Painters' materials (excluding artists' wares).
16.	Zip and buttons all sorts not elsewhere specified.
17.	Match flints.
18.	Hair pins, hair slides, hair clips, hair grips, hair curlers and hair dressing articles.
19.	Tooth brushes.
20.	Detergents and cleansing powder.
21.	Raw Rubber.
22.	Rubber materials for household use.
23.	Bicycles, tyres and tubes.

Serial Number	Description of Goods
24.	Tyres, tubes and flaps for motor-car, and motor-cycles.
25.	Rubber compounds.
26.	Tyres and tubes not elsewhere specified.
27.	Hardwood milled, plywood and veneers of hardwood.
28.	Lacquerware.
29.	Paper board building and constructional goods.
30.	Paper products, other than packing material.
31.	Canvas cloth.
32.	Linoleum and floor coverings.
33.	Tarpaulins in rolls and pieces.
34.	Cotton longyi (fine).
35.	Cotton fabrics, coloured, dyed and cotton sheeting white bleached or marcerised.
36.	Cotton blankets.
37.	Cotton towels.
38.	Printed cotton fabrics.
39.	Household linen.
40.	Cotton mosquito nettings.
41.	Cotton fabrics, not elsewhere specified, other than cotton lace fabrics.
42.	Made-up apparel, other than for sports.
43.	Made-up mosquito nets.
44.	Cement.
45.	Brick, brick tiles and products, fire brick.
46.	Crockery (porcelain).
47.	Crockery (enamel plated).
48.	Lamps, lanterns, parts and accessories thereof.
49.	Household porcelain fittings and fixtures.
50.	Lime and lime powder.
51.	Wire nails and nails.
52.	Razors, razors blades and scissors.
53.	Household utensils of brass and other metals.
54.	Locks, padlocks and keys.

Serial Number	Description of Goods
55.	Fittings and accessories for furniture, boxes trunks.
56.	Iron and steel heavy plates, iron and steel plates, coated.
57.	Galvanised corrugated iron sheets.
58.	Iron and steel bolts, nuts, rivets etc.
59.	Iron and steel rods, bars, Cillets, wire and such constructional goods.
60.	Building and constructional goods of non-ferrous metals.
61.	Plumbing fixtures and fittings.
62.	Mixers, mixers' wares, stone and gravel crusher and such constructional and miscellaneous industrial wares.
63.	Iron and steel anchors and chains.
64.	Miscellaneous metallic goods, other than of silver and platinum, not elsewhere specified.
65.	Electric motors.
66.	Agricultural machines equipment and machines tools.
67.	Weaving, knitting, spinning machine parts and accessories thereof.
68.	Torches, parts and accessories thereof.
69.	Electric bulbs and tubes all sorts, other than neon bulbs and tubes for advertising.
70.	Lamp shades, switches, blocks, parts and accessories thereof.
71.	Electrical wires, clips and other internal electrical fittings.
72.	Electrical insulators and porcelains and ceramic telegraphic materials.
73.	Meter and meter boxes.
74.	Electric relaying and insulating materials.
75.	Main electric transmitting equipment and accessories.
76.	Mining, drilling, excavating machines, parts and accessories thereof.
77.	Industrial sewing machine.
78.	Road construction machines, road roller, parts and accessories thereof.

Serial Number	Description of Goods
79.	Electric generators, transformers, and such electric generating machines, parts and accessories thereof.
80.	Electric distributing equipment, parts and accessories thereof.
81.	Telecommunications, wireless, radio communicating equipment, telex, parts and accessories thereof.
82.	Battery (accumulators).
83.	Parts and accessories of radios and electronic communication equipment.
84.	Gantry, surveying and measuring equipment, and accessories.
85.	Fire extinguishers.
86.	Glass sheets and glass building and constructional goods.
87.	Concrete and asbestos building and constructional goods.
88.	Household fittings and fixtures, other than that of porcelain.
89.	Concrete pipes.
90.	Sanitary fixtures and fittings.
91.	Plastic building materials.
92.	Ball bearings.
93.	Boilers, engines, generators, parts and accessories thereof.
94.	Bicycles.
95.	Bicycles spare parts and accessories.
96.	Tractors, other industrial motor trucks, parts and accessories thereof.
97.	Train locomotives, coaches, spare parts and accessories thereof.
98.	Sea going ships, other ships, motor boats, schooners, parts and accessories thereof.
99.	Air-crafts, parts and accessories, thereof.
100.	Pontoon, pontoon bridges, parts and accessories thereof.
101.	Fishing nets.
102.	Plastic cloth.
103.	Plastic materials for household and personal use, not elsewhere specified.

Serial Number	Description of Goods
104.	Kerosene stoves, spares and accessories.
105.	Raincoats.
106.	Cigarette cases and ashtrays, all sorts.
107.	Umbrella all sorts.
108.	Canvas footwear, cane ball shoes and footwear all sorts.
109.	Cinematographic films, unexposed.
110.	Toys, all sorts.
111.	Tennis equipment and requisites.
112.	Vehicles and carriages for childrens, parts and accessories thereof.
113.	Silver.
114.	Printing press requisites and accessories not elsewhere specified.
115.	Mechanical lighters, all sorts.
116.	Lorries, trucks and trailers above 1/4 ton.
117.	Vans and buses.
118.	Bowsers.
119.	Cranes and winches cars.
120.	Motor car parts and accessories. including frames and parts of chassis.
121.	Motor cycle parts and accessories.
122.	Malted Milk Preparation.
123.	Cold milk, ice cream etc.
124.	Dry cells, all sorts.
125.	Mother of pearl and shells.
126.	Asbestos sheets, including roofing.
127.	Parts and accessories for domestic electrical equipment and appliances.
128.	Stone and brick tiles other than, tarazo tiles.
129.	Carpets, carpetings, of jute.
130.	Denatured Spirit.
131.	Commodities, not elsewhere specified.

SCHEDULE - 4
GOODS CHARGEABLE TO TAX AT 30 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.	Sweets.
2.	Tinned Provisions.
3.	Isinglass.
4.	Cocoa powder.
5.	Toffee and chocolates.
6.	Beverages.
7.	Pipe Tobaccos.
8.	Betal chewing preparations.
9.	Toilet soaps.
10.	Floor polish.
11.	Cinematographic films, exposed.
12.	Perfumery and toilet requisites, other than medicated powder.
13.	Plywood containing teak and of teak.
14.	Teak conversions.
15.	Wood floor tiles.
16.	Leather products other than for industrial use.
17.	Cotton lace fabrics and cotton lace.
18.	Artificial cotton and silk fabrics.
19.	Fabrics of mixed and or blended materials.
20.	Blankets, shawls, other than of cotton.
21.	Artificial leather.
22.	Longyis, of silk and of artificial and silk mixed.
23.	Synthetic silk ribbons.
24.	Silk fabrics.

Serial Number	Description of Goods
25.	Fabrics and made-up clothing of fur and wool.
26.	Motor cycles, scooters and the like.
27.	Motor-cars, light vans, saloons, sedans, light wagons, estate wagons and coupe.
28.	Paper, paperpulp cardboard-making machines, parts and accessories thereof.
29.	Printing press off-set, book binding, block-making machines, parts and accessories thereof.
30.	Rice mill, wheat flour mill, other cereal grinding and milling machines, parts and accessories thereof.
31.	Sugar mills, parts and accessories thereof.
32.	Oil-milling machines, parts and accessories thereof.
33.	Saw-milling machines, parts and accessories thereof.
34.	Machinery, not elsewhere specified, parts and accessories thereof.
35.	Cinematographic cameras, projectors, parts and accessories thereof (including carbons).
36.	Parts and accessories of all sorts of Cameras.
37.	Binoculars, lens.
38.	Typewriters, calculating machines, duplicating machines, statistical machines, other office machines, equipment, parts and accessories thereof.
39.	Watches, clocks, chronometers, parts and accessories thereof.
40.	Cutlery other than of gold, silver, gold and silver plated.
41.	Domestic sewing machines.
42.	Furnitures.
43.	Filing cabinets racks and similar office equipment of iron or steel.
44.	Safe and strong boxes.
45.	Strong room fittings, and cash boxes.
46.	Tarazo tiles.
47.	Radios, Televisions, Vedio Camera and Veditape Recorders.
48.	Electric stoves, Electric rice cookers, and Microwave stoves.

Serial Number	Description of Goods
49.	Fibre cases, suitcases and brief cases.
50.	Electric fans, irons, washing machines and water coolers.
51.	Gramophones .
52.	Gramophones records.
53.	Air conditioners.
54.	Refrigerators, freezers and ice-boxes.
55.	Ivory, tortoise shell and articles made out of materials of animal origin.
56.	Billiard equipment and requisites.
57.	Golf materials.
58.	Musical instruments.
59.	Recorders, cassette, cassette with radio transisters, and tapes.
60.	Domestic electrical equipment and appliances not elsewhere specified.
61.	Sugar.
62.	Aerated waters.
63.	Match.
64.	Furnace Oil.
65.	Wax.
66.	Army Rum.

SCHEDULE - 5

79

In respect of the goods contained in the Schedule below, tax shall be charged in the case of goods imported from abroad, on the landed cost and in the case of goods produced within the State, on the proceeds of sale at the percentage shown against them.

Serial Number	Description of Goods	Tax percentage
1.	Cigarette	125
2.	Kerosene	80
3.	Motor Spirit (Petrol)	170
4.	Diesel Oil	90
5.	Earth Oil	180
6.	Jet Fuel	115
7.	Rum	225
8.	Local Brandy	60
9.	Brandy, other	225
10.	Local Malt Whiskey	60
11.	Whiskey, other	225
12.	Local Gin	60
13.	Gin, other, Liqueur and the like	225
14.	Beer	60
15.	Wine	60
16.	Tin-le-phyu alcoholic	60
17.	Country spirit	200
18.	Pearl	100
19.	Jade and other precious stones	100

SCHEDULE 6

For services contained in the following Schedule tax shall be charged at the percentage against the said services.

Serial Number	Kind of Services	The amount based upon 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-		
(a)	Film or Video Exhibitions	Total receipts	30
(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, Enterprises for sale of food and drinks	Total receipts	10

Provided that the Government may fix the amount of the Proceeds of Sale or Proceeds of Service chargeable to tax in respect of Serial Numbers 1, 2, 3 or the Schedule.

Further, the Government may, where the amount of Sale is not large in respect of Serial Number 4 of the Schedule, prescribe the monthly-fixed rate as charge of tax.

The State Law and Order Restoration Council
The Myanmar Marine Fisheries Law
 (The State Law and Order Restoration Council Law No. 9/90)
 The 2nd Waxing day of *Kason*, 1352 M.E.
 (25th April, 1990)

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

Chapter 1
Title and Definition

1. This Law shall be called the Myanmar Marine Fisheries Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **Minister** means the Minister 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 Officer-in-charge of the Fisheries Department of the State/Division, the Township zone or the Township;
 - (e) **Inspector** means State, Division, Zone and Township Officers-in-charge of the Department, any Officer of the Department assigned the duties of an Inspector by the Director General, and any individual assigned the duties of an Inspector by the Ministry from time to time;
 - (f) **Myanmar Marine Fisheries Waters** means the waters along the sea coast of Myanmar from the high tide mark toward the open sea, the waters on the seaside of the straight line drawn from one extreme end of one bank to the extreme end of the other bank of the river and creek mouths, the waters from the said high tide mark to the end of the Exclusive Economic Zone;
 - (g) **Fish** means all aquatic organisms spending the whole of or a part of their life cycles in the water, their spawns, larvae, fry and seeds. This expression also includes aquatic plants, their seedlings and seeds;

- (h) **Fishery** means carrying out operations relating to fish in a systematic manner, production on a commercial scale, conservation of seeds and for developments. This expression also includes catching, breeding, exploring, researching, seeding, propagating, processing, transporting, storing and selling of fish etcetera;
- (i) **Fishing** means catching, collecting, inducting, pursuing, stupefying and killing of fish. This expression also includes works in support of and preparatory to fishing operations;
- (j) **Inshore Fishery** means fishery carried out in the inshore area along the Myanmar coast as determined by the Director General as inshore fishery area;
- (k) **Offshore Fishery** means fishery carried out in the Myanmar Marine Fisheries Waters as determined by the Director General as offshore fishery area;
- (l) **Fishing Implement** means things and equipment used in fishing;
- (m) **Fishing Ground** means the fishery waters in the Myanmar Marine Fisheries Waters or place specified by the Department for the purpose of fishery. This expression also includes Myanmar Marine Fisheries Waters or place, where fishery can be carried out;
- (n) **Fishing Vessel** means any vessel engaged in fishing. This expression also includes crafts in support of the same;
- (o) **Local Fishing Vessel** means a fishing vessel belonging to any citizen and which is registered in the country;
- (p) **Foreign Fishing Vessel** means a vessel belonging to a foreigner which is registered in any foreign country;
- (q) **Master of the Vessel** means a person who controls and takes charge or maintains a fishing vessel either permanently or temporarily. This expression does not include a pilot;
- (r) **Marine Products** means fishes obtained from the sea, aquatic organisms, their excreta, scales, bones, skins, plants, non-living things. This expression also includes sea turtle and eggs, crocodile and eggs, crab ambergris, oyster shell, clam shell, mussel, coral, sea sponge, sea weed, moss, algae etcetera;
- (s) **Site for collection Marine Products** means waters or place determined by the Department for collecting products contained in sub-section (r);

- (t) **Fisherman** means a person who takes part in fishing, processing or collecting marine products;
- (u) **Licence** means a licence issued by the Department for Fishery within the Myanma Marine Fisheries Waters or collecting marine products for sale, or establishing fishery on commercial scale for sport fishing or carrying out other enterprises relating to fish;
- (v) **Licence Holder** means a person who has obtained a licence for carrying out the enterprises contained in sub-section (u);
- (w) **Licence Fee** means fee payable for carrying out those enterprises contained in sub-section (u). This expression includes fee payable for fishing implement, fee payable for fishing vessel, fee where tenders are floated for specified fishing area, fee for collecting of marine products for sale, fee for collecting oysters for culturing pearls, fee for collecting fry, seeds, larvae, plant seedlings and fee for other enterprises relating to fish etcetera;
- (x) **Citizen** includes an associate citizen or a naturalized citizen. The said expression also includes an economic organization formed with local investment only and Cooperative Societies formed under the Cooperatives Societies Law;
- (y) **Foreigner** means a person who is not a citizen. The said expression also includes an economic organization formed with foreign investment only.

Chapter II

Application for Licence

3. A person desiring to carry out inshore fishery, shall apply for a licence to the Officer-in-charge of the Department of the respective Township in the prescribed application form.
4. A person desiring to carry out offshore fishery, shall apply for licence to the Officer-in-charge of the Department of the respective State/Division in the prescribed application form.
5. A person desiring to carry out fishery under the Union of Myanmar Foreign Investment Law or for joint ventures in fishery shall apply for a licence to the Director General in the prescribed application form.

6. A person desiring to collect marine products for sale shall apply for a licence to the Officer-in-charge of the Department of the respective Township in the prescribed application form.

7. A person desiring to establish fishery on commercial scale for sport fishing shall apply for a licence to the Officer-in-charge of the Department of the respective Township in the prescribed application form.

Chapter III

Payment of Duties and Fees

8. A person who has obtained a licence shall pay the following duties and fees in the manner prescribed by the Department:—

- (a) Licence fee;
- (b) Registration Fee;
- (c) Fines;
- (d) Late Fees;
- (e) Other duties and fees payable.

9. If the licence holder liable to pay the duties and fees is a citizen shall pay the duties and fees in Myanmar currency and if it is a joint venture carried on with a foreigner they shall be paid in foreign currency as specified by the Department.

Chapter IV

Registration

10. Fishing vessels carrying out offshore fishery in the offshore, shall register in the manner prescribed by the Department.

11. A person desiring to work as a fisherman in a fishing vessel shall register in the manner prescribed by the Department.

12. In registering under Section 10 and Section 11, registration fee shall be paid in the manner prescribed by the Department.

85

Chapter V
Determination of Fishing Ground

13. Fishing grounds shall be determined as required by the Department and fishing rights shall be granted to citizens.

But preference shall be given to citizens in the fishing grounds between the baselines and the coast, as declared in the Territorial Sea Maritime zones Law.

14. Fishing grounds shall be determined as required, in the Myanmar Marine Fisheries Waters beyond the baselines and fishing rights may be granted by the Department in the following order:—

- (a) Joint Venture Enterprise formed between State Economic Organization and Foreigner;
- (b) Joint Venture Enterprise formed between Citizen and Foreigner.

15. Fishing grounds shall be determined as required, in the Myanmar Marine Fisheries Waters beyond the baselines, and fishing rights shall be granted by the Department for any one of the following purposes:—

- (a) carrying out fishery by a foreign fishing vessel after registering in the country;
- (b) carrying out fishery by a foreigner, with a hired local fishing vessel;
- (c) carrying out joint venture fishery with a foreigner, using a fishing vessel registered in the country.

16. In determining the fishing grounds under Section 14 or Section 15 the Director General in exceptional circumstances may grant fishing rights in the fishing grounds between the baselines and the coast.

Chapter VI
Duties and Rights of a Licence Holder

17. The licence holders:—

- (a) shall pay the duties and fees payable, in the manner specified by the Department;

- (b) shall comply with the regulations and directives prescribed by the Department;
- (c) shall take prior permission from the Director General for carrying out research in fishery in the Myanmar Marine Fisheries Waters, excepting the Exclusive Economic Zone, it is desired to carry out research in fishery in the Exclusive Economic Zone, an application shall be made in accordance with Section 20 of the Territorial Sea and Maritime Zones Law;
- (d) shall provide necessary services free of charge to persons who have been assigned duties to conduct research on a fishing vessel, to observers and to trainees;
- (e) shall appoint on board his vessel only those fisherman who are registered in the Department.

18. The licence holder has the right to carry out the fishery in accordance with the terms prescribed in the licence.

Chapter VII

Powers of the Department and the Director General

19. The Officer-in-charge of the Department of the Township may, after scrutiny of the application submitted under Section 3, issue a licence if it is in conformity with the terms prescribed by the Department.

20. If the Officer-in-charge of the Department of the Township after scrutiny of the application submitted under Section 6 or Section 7, finds that it is in conformity with the conditions prescribed by the Department shall issue a licence only after obtaining the approval of the Officer-in-charge of the Department of the State or Division.

21. If the Officer-in-charge of the Department of the State or Division after scrutiny of the application submitted under Section 4, finds that it is in conformity with the terms prescribed by the Department, shall issue a licence but only after obtaining the approval of the Director General.

22. The Director General shall determine the following:—
- (a) type of fishery, volume of business and duties and fees;
 - (b) method of catching fish, period of fishing, species of fish permitted to catch, size of fish, fishing implement and fishing grounds;
 - (c) licence conditions.
23. The Director General may, for the purpose of carrying out the fishery systematically, and for the conservation and protection of the fish, issue conditions, prohibitions, orders, and directives relating to fishery.
24. If there is reasonable ground or if it is necessary in the interest of the State, the Director General may suspend, revoke, terminate or cancel any licence. Further, the conditions and fishing grounds originally determined may also be revised.
25. Notwithstanding anything contained in the existing laws, the Director General may, where action is taken for violation of any provisions of this Law, act as follows:—
- (a) confiscating, disposing and administering as may be necessary the fishing vessel, fishing implement, fishes and other articles and money;
 - (b) returning the fishing vessel or implement and permitting resumption of the operation, on the licence holder or the owner furnishing sufficient security;
 - (c) allowing the licence holder or owner to redeem the fishing vessel and fishing implement, on payment of reasonable fine;
 - (d) causing the proceeds of sale under sub-section (a) and the fines to be deposited in the bank.
26. Relating to duties and fees payable by the licence holder, the Director General:—
- (a) shall determine the payment, in Myanmar currency in the case of a citizen, in foreign currency in the case of a foreigner from abroad or where a foreigner participates in a joint venture;
 - (b) may determine, in exceptional cases, payment of duties and fees payable by a foreigner in Myanmar currency.

27. The Director General may delegate his powers conferred under this Law, to any officer of the Department or any Officer-in-charge of the Department.

28. Where a licence holder applies for a copy of the licence upon the licence issued by the Department being destroyed or lost, the Department may issue a copy of the licence after causing the prescribed fee to be paid.

29. If it is found on inspection that a licence holder has transferred the licence which has been issued to him to any other person:—

- (a) if the licence has been issued for inshore fishery, the Officer-in-charge of the Department of the Township shall withdraw it;
- (b) if the licence has been issued for offshore fishery, the Officer-in-charge of the Department of the State or Division may withdraw it. Such withdrawal shall be submitted to the Director General and his concurrence obtained.

Chapter VIII

Duties and Powers of the Inspector

30. In conformity with the manner laid down in the procedure, the Inspector shall carry out the following:—

- (a) inspecting the fishing vessel and fishing implement, fishes and fishery within the area assigned to him, or anywhere within the Myanmar Marine Fisheries Waters specifically assigned by the Director General;
- (b) stopping, boarding, accompanying, inspecting and searching any fishing vessel in the Myanmar Marine Fisheries Waters without a warrant;
- (c) requisitioning, examining and taking copies of the licence, registration certificate, ship's log-book and other papers required to be kept on the fishing vessels;
- (d) interrogating, directing the master, crew and fisherman as may be necessary;
- (e) in the case of violations of any of the prohibitions under this Law seizing the fishing vessel and materials found therein;
- (f) arresting and prosecuting any person who violates any of the provisions of this Law;

- (g) seizing explosive substances, poisons chemicals, and other things not permitted to be used in fishing;
- (h) depositing in the bank after the proceeds of the sale of the fishes and other things seized which are subject to speedy decay;
- (i) while discharging his duties soliciting and taking the assistance of the Myanmar Police Force, whenever required;
- (j) carrying out duties, specially assigned from time to time by the Director General relating to fishery.

Chapter IX

Duties of the Master of the Vessel

31. Master of the fishing vessel:—

- (a) shall abide by the terms and conditions contained in the licence,
- (b) shall hang the licence and registration certificate prominently at the wheel house of the vessel;
- (c) shall maintain ship's log-book and fishing data book as prescribed by the Department;
- (d) shall hoist the flag of the Union of Myanmar on the fishing vessel, when it is in the Myanmar Marine Fisheries Waters;
- (e) shall be responsible for the safety of the inspector, researchers, observers and trainees who are on board the vessel;
- (f) shall comply with orders and directives prescribed by the Department from time to time.

Chapter X

Appeals

- 32. (a) If dissatisfied with the order or decision of the officer-in-charge of the Department, an appeal may be filed with the Director General within 30 days on the receipt of such order;
- (b) No further appeal shall lie on the decision of the Director General relating to inshore fishery;
- (c) If dissatisfied with the order or decision of the Director General relating to offshore fishery under sub-section (a), except the case mentioned under sub-section (b), an appeal may be filed with the Minister within

30 days of the receipt of the order. The decision of the Minister shall be final.

Chapter XI

Prohibitions

33. No person shall without a licence, engage in inshore fishery.
34. No person shall without a licence, engage in offshore fishery.
35. The holder of the licence shall not violate any of the conditions contained in the licence.
36. The holder of the licence shall not transfer his licence.
37. No person shall engage in the industry with the licence obtained by way of transfer under Section 36.
38. No person shall keep on board the fishing vessel, explosive substances, poisons, chemicals and such other dangerous substances not permitted for use in fishing.
39. No person shall dispose of living aquatic creatures or any material into the Myanmar Marine Fisheries Waters to cause pollution of water or to harass fishes and other marine organisms.
40. No person shall search for and collect any marine products without a licence.
41. No person shall establish a fishery on commercial scale for amateur sport fishing in the Myanmar Marine Fisheries Waters without a licence.
42. No person shall harass, assault the Inspector while discharging his duties.
43. No person shall serve as fisherman on board a fishing vessel registered under this Law, without registering in the Department.

Chapter XII Offence and Penalties

44. Whoever is found guilty of violating any of the provisions of Section 33, Section 41 or Section 42 shall be liable to be punished with fine which may extend to kyats 5,000 or with imprisonment which may extend to 6 months or with both.

45. Whoever is found guilty of violating any of the provisions of Section 34, Section 37, Section 39 or Section 40 shall be liable to be punished with fine which may extend to kyats 10,000 or with imprisonment which may extend to 1 year or with both.

46. If a licence holder is found guilty of violating any of the provisions of Section 35 or 36, he shall be liable to be punished with fine which may extend to kyats 5,000 or with imprisonment which may extend to 6 months or with both.

47. Whoever is found guilty of violating any of the provisions of Section 38 shall be liable to be punished with fine which may extend to kyats 50,000 or with imprisonment which may extend to 3 years or with both.

48. Whoever is found guilty of violating any of the provisions of Section 43, shall be liable to be punished with fine, which may extend to kyats 500 or with imprisonment which may extend to 1 month or with both.

49. If the Court finds one guilty of an offence under Section 44, Section 45, Section 46 or Section 47 the exhibit brought before the Court may be administered as may be necessary or it may be confiscated.

50. Whoever abets or attempts or acts in common intention in the commission of an offence under this Law shall be punished with the punishment provided for that offence in this Law.

Chapter XIII Miscellaneous

51. With respect of rights to carry on fishery under this Law, the Minister, of his own accord may make the following orders:—

- (a) permitting to carry on fishing industry in the Myanmar Marine Fisheries Waters;
- (b) in the interest of the State suspending, revoking, terminating or cancelling the licence issued by the Department, permitting after scrutiny on re-application, if any.

52. If the master of the vessel fails to keep the fishing implement in the prescribed manner while traversing the waters outside the fishing area shall be deemed to be engaged in fishing.

53. The Department is entitled to appropriate only the amount necessary for research, development and conservation of species of fishes for the fishery, out of the fund not exceeding five per cent of the duties and fees collected from the fishery.

54. In sending up a case for violation of this Law it shall not be necessary to produce the exhibits which are not feasible to be produced before the Court or those exhibits for which the Director General has taken action under Section 25, but shall submit a report to the Court as to the manner the exhibits have been disposed of and other supporting documentary evidence.

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

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

57. Prior Sanction shall be obtained from the Department for building a fishing vessel or for importing only from aboard to be used in offshore fishing.
58. Cases sent up for trial under this Law, shall be deemed to be cognizable cases.
59. No prosecution or suit shall lie against any public servant for anything which is done in good faith in pursuance of this Law.
60. Relating to marine fishery, provisions of the Fisheries Act, Rules and Directives shall be in force only in so far as they are not inconsistent with this Law.
61. For implementing the provisions of this Law, the Ministry concerned:—
(a) may with the approval of the Governemnt, issue necessary procedures;
(b) may issue necessary orders and directives.

Sd./ Saw Maung
Senior General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Pesticide Law
(The State Law and Order Restoration Council Law No. 10/90)
The 3rd Waning Day of *Kason*, 1352 M.E.
(11th May, 1990)

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

Chapter 1
Title and Definition

1. This Law shall be called the Pesticide Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **Pest** means insects, arachnids, organisms causing plant diseases that interfere with or destroy crops, food, human beings, animals and other things. Such expression also include destructive interfering rodents, moles, snails and weeds etcetera;
 - (b) **Pesticide** means chemicals used in preventing and controlling insects, arachnids, organisms causing plant diseases etcetera contained in sub-section (a);
 - (c) **Toxic Substance** means any chemical substance contained in pesticides that is hazardous or poisonous;
 - (d) **Label** means printed marks and direction for use pasted or attached to containers or packages containing pesticides;
 - (e) **Registration Board** means the Pesticide Registration Board formed under this Law;
 - (f) **Experimental Registration for use** means a permit for experimental use, valid only for two years, issued by the Registration Board in order to determine the efficiency of a pesticide in an area specified by the Registration Board or the method of use suitable for agricultural practice;
 - (g) **Provisional Registration for Use** means a permit issued by the Registration Board, valid only for five years, for use in the respective crop in accordance with the direction pertaining to that pesticide;

- (h) **Full Registration for Use** means a permit issued by the Registration Board, valid only for ten years, for use in the respective crop in accordance with the direction pertaining to the pesticide;
- (i) **Special Registration for Use** means a permit issued by the Registration Board, valid only for one year, for use in a pesticide specified by the Registration Board for the purpose of preventing an outbreak of unexpected pest;
- (j) **Managing Director** means the Managing Director of the Myanmar Agriculture Service;
- (k) **Manager** means State or Division Manager or Township Manager of the Myanmar Agriculture Service;
- (l) **Inspector** means the person to whom duties have been assigned by the Managing Director in order to investigate such matters as to whether the method of use of pesticide is correct or not whether the use of the pesticide is free from hazard or not, whether or not the percentage of active ingredient in the pesticide as declared is of full potency in conformity with the provisions of this Law;
- (m) **Licence** means a permit issued by the Managing Director or the respective managers to an entrepreneur desirous of carrying out the work relating to any enterprise concerning pesticide under this Law;
- (n) **Certificated Applicator of Pesticide** means a person recognised by the Registration Board as being proficient in the use of highly toxic pesticide.

Chapter II

Formation of Registration Board

3. The Government shall form a Registration Board with suitable nationals. In forming such a Board, the Chairman and the Secretary of the Board shall be specified concurrently.
4. The Myanmar Agriculture Service shall perform the office work of the Registration Board.

Chapter III

Powers and Duties of the Registration Board

5. The Registration Board shall direct the Myanmar Agriculture Service to carry on the analysis of any pesticide or any toxic substance received as sample for determining whether or not the percentage of active ingredient met the potency declared on the label, to carry out practical trial in the cultivation field whether the pesticide is effective in controlling the destructive pest.
6. The Registration Board after scrutiny may issue or reject in connection with the application for registration of the applicant desiring to import into the country a prepared compound of pesticide or the toxic substance.
7. The Registration Board shall prohibit the use of any pesticide for which registration has been obtained on the happening of any of the following events contained hereunder. If necessary, the registration or the licence may be withdrawn.
 - (a) on facts received from outside or inside the country that the pesticide may be hazardous to human beings, animals, crops, and environment;
 - (b) finding on reinvestigation of the prepared compound of the pesticide that the percentage of the active ingredient has met neither the analysed strength nor the quality, as shown at the time of application;
 - (c) to discontinue the sale on receipt of instruction from the foreign company producing the prepared compound of pesticide or the toxic substances or on receipt of instructions from the local sellers who compound the mixture of pesticide.
8. The Registration Board may in emergencies issue special registration permitting use of any pesticide in order to prevent and suppress the outbreak of unexpected pest.
9. The Registration Board may, in order to prevent hazard, issue from time to time directives based on International recommendations, in the preparation and production of pesticide, in the handling and use, in the transportation, in the storage, and in sale of pesticide.

10. The Registration Board may take advice from experts concerning analysis of pesticide to be undertaken under Section 5 and for practical trial at the cultivation field.

11. The Registration Board shall keep in secrecy the proprietary data of the type of toxic substances and the types and the percentage of additives compounded in the prepared mixture of the pesticide or the toxic substances imported into the country or the mixture of pesticide sold locally.

Chapter IV

Application for Registration and Payment of Fees

12. A person desirous of importing into the country from abroad or exporting abroad from the country prepared mixture of pesticide or toxic substance shall, in order to obtain any of the following type of registration, apply to the Registration Board in prescribed form:—

- (a) registration for experimental use;
- (b) registration for provisional use;
- (c) registration for full use;
- (d) registration for special use.

13. An applicant for registration under section 12 shall send to the Registration Board the application together with sample of chemically analysed prepared mixture of pesticide or toxic substance in prescribed quantity and weight, and instruction for use.

14. A person desirous of engaging in enterprise for production and sale in the country of pesticide mixture compounded from toxic substance imported from abroad shall, for purpose of obtaining a licence, apply to the Managing Director in the prescribed application form.

15. A person desirous of engaging in enterprise for repacking and sale in the country from prepared mixture of pesticide imported from abroad shall, for purpose of obtaining a licence, apply to the State or Division Manager in the prescribed application form.

16. Other than the licence holders under section 14 or section 15, a person desirous of selling pesticide or toxic substance shall, for purposes of obtaining a licence, apply to the respective Township Manager in the prescribed application form.

17. A person, obtaining a registration on application made under section 12, shall pay the prescribed registration fees according to the procedure laid down by the Registration Board.

18. A person obtaining a licence on application under section 14, section 15 or section 16 shall pay the prescribed licence fee according to the procedure laid down by the Managing Director.

19. The Chemical analytical fees payable by a person desirous of importing into the country or exporting abroad from the country of the prepared mixture of pesticide or toxic substance shall be paid in foreign currency prescribed by the Registration Board and in accordance with the procedure laid down by the Registration Board.

Chapter V

Powers and Duties of the Managing Director

20. The Managing Director:—

- (a) may after scrutiny issue or reject a licence with regard to the application of a person desirous of compounding and selling pesticide in the country;
- (b) may suspend or withdraw the licence if the holder of licence under sub-section (a) is found on scrutiny to have violated any condition described in the licence;
- (c) may administer as may be necessary the remaining stock of pesticide in possession of the licence holder in case the licence is suspended or withdrawn under sub-section (b);
- (d) may confiscate, sell, or administer as may be necessary the pesticide and exhibit in matters where action is being taken for violating any of the provisions prescribed in this Law;

- (e) may direct the manager from time to time as may be necessary on matters concerning experimental use of pesticide in crop cultivation or on matters concerning sale of pesticide;
- (f) shall carry out the duties given by the Registration Board from time to time.

Chapter VI

Powers and Duties of the Managers

21. State or Divisional Manager:—
 - (a) may after scrutiny, issue or reject a licence in respect of the application made under section 15;
 - (b) shall from time to time inspect and control the performance of the Township Managers concerning the method of use, sale, storage of the pesticide in the Townships under his charge and supervision;
 - (c) may withdraw or suspend a licence issued under sub-section (a) if any condition described in the licence is found to have been violated;
 - (d) shall carry out the duties given by the Managing Director from time to time.

22. Township Manager:—
 - (a) may issue or reject the licence after scrutiny in respect of the application made under section 16;
 - (b) may suspend or withdraw the licence in respect of the licence issued under sub-section (a) if found to have violated any condition described in the licence;
 - (c) may inspect the pesticides and take sample in possession of the sellers of pesticide in his Township;
 - (d) shall take action against the offender under this Law and seize the exhibits in accordance with existing laws in finding after investigation that pesticides are sold wrongfully;
 - (e) shall personally conduct the supervision of the work in his Township at the direction of the Registration Board or the Managing Director for the efficiency and the potency of the pesticide in the suppression and control of pests;

- (f) shall inspect and supervise the performance of the Inspectors from time to time;
- (g) shall investigate as to whether or not the users of the pesticide comply with the directives of the Registration Board or the Managing Director regarding containers or wrappers, and packages after the use of the pesticides;
- (h) shall carry out the duties given by the Managing Director from time to time.

Chapter VII

Duties and Right of Registered Persons dealing in prepared mixture of Pesticide and Toxic Substance

23. The person permitted registration to import from abroad, to export abroad from the country prepared mixture of pesticide or toxic substance:—
- (a) has rights to work for the term of registration contained in the registration;
 - (b) shall pay the registration fees, analytical fees payable;
 - (c) shall comply with the conditions described in the registration certificate;
 - (d) shall comply with regulations and directives prescribed by the Registration Board from time to time;
 - (e) shall obtain the permission of the Directorate of Trade with regard to the permit for import from abroad and for export abroad from the country;
 - (f) shall apply for extension of registration period if desirous of continuing, on expiry of the registration period.

Chapter VIII

Duties and Rights of Person having licence to compound and sell Pesticide

24. The person obtaining licence for compounding and selling of pesticide:—
- (a) has rights to work for the term of period contained in the licence;
 - (b) shall pay the licence fees, analytical fees payable;

- (c) shall compound in conformity with formulation containing the percentage of toxic substances at the time the licence is applied for;
- (d) shall also describe in the direction for use of the compounded pesticide the name of the pesticide, pests susceptible in the prevention and control, level of toxicity, proportion of pesticide to use, and in addition safety methods, in the prevention of toxicity hazards;
- (e) shall paste on the containers, bottles, or packages of solids of the compounded pesticide for sale, the trade mark shown at the time the licence was applied for;
- (f) shall comply with conditions described in the licence;
- (g) shall comply with the conditions and directives prescribed by the Myanma Agriculture Service from time to time;
- (h) shall apply for extension of the period of licence if desirous to continue working, on expiry of the licence.

Chapter IX Duties and Rights of Licence Holders for Selling Pesticide and Toxic Substance

25. A person holding a licence to sell pesticide or toxic substance:—
- (a) has rights for carrying on the work for the term of period contained in the licence;
 - (b) shall pay the licence fees payable;
 - (c) shall affix the licence in the shop conspicuously;
 - (d) shall not falsely advertise for sale, nor in order to lower the potency of pesticide offered for sale, mix or modify with any other substances;
 - (e) shall comply with the conditions described in the licence;
 - (f) shall sell highly hazardous pesticide only to a person able to produce a certificate to purchase issued by the managers concerned;
 - (g) shall submit to inspection when the Inspector or Managers comes for inspection;
 - (h) shall keep a record of purchase and sale in respect of pesticide of toxic substances;
 - (i) shall apply for extension of the period of licence if desirous to carry on the work, on expiry of the licence period.

Chapter X

Conditions for Compliance by Users

26. The user of pesticide:—
- (a) shall when using follow the directions for use;
 - (b) shall hire certificated applicator after obtaining a permit from the respective manager when desiring to use highly hazardous pesticide;
 - (c) shall follow pesticide safe handling instruction published by the Myanma Agriculture Service from time to time;
 - (d) shall not keep pesticides in close proximity of foodstuffs, nor within easy reach of children;
 - (e) shall comply with the directives of the Registration Board or Managing Director regarding used containers, wrappers and packages of pesticides;
 - (f) shall comply with educational directives published from time to time by the Myanma Agriculture Service concerning use of pesticides in the storage of harvested crops or in cultivation fields.

Chapter XI

Powers and Duties of the Inspectors

27. The Inspector shall perform the following duties:—
- (a) inspecting handling of pesticide and the enterprises dealing in the sale of pesticide in the region assigned to him or in specified region where duties are assigned;
 - (b) taking action in accordance with the procedures against offender violating any prohibition contained in this Law;
 - (c) administering in accordance with the procedures as regards pesticides and exhibits seized in taking action under sub-section (b);
 - (d) administering according to procedures so that the containers, wrappers and packages of pesticide may not be used again;
 - (e) to carry out the duties given by the Township Managers from time to time.

28. The powers of the Inspectors are as follows:—
- (a) inspecting whether or not the provisions of this Law are complied with;
 - (b) inspecting according to procedures whether or not the methods of packing, storage and sale distribution of the pesticides are in accordance with the conditions described in the licence;
 - (c) inspecting whether or not the method of use of pesticide in crop cultivation field is in accordance with the conditions contained in the instructions for use;
 - (d) inspecting the records of purchase and sale of pesticide;
 - (e) having the right to collect sample or pesticides for analysis;
 - (f) reporting to the Township Manager on finding on inspection cases of selling pesticide without licence and to comply with the direction given by him.

Chapter XII

Appeals

29. (a) Any person dissatisfied with the order or decision made by any manager under this Law may appeal to the Managing Director within 30 days of the receipt of such order or decision;
- (b) Any person dissatisfied with the order or decision made by the Managing Director under sub-section (a) may appeal to the Minister for Agriculture and Irrigation within 30 days of the receipt of such order or decision;
- (c) The decision of the Minister for Agriculture and Irrigation shall be final.

Chapter XIII

Prohibitions

30. No person shall without a permit, import into the country or export abroad from the country pesticide or toxic substances.
31. No person shall without a licence engage in an enterprise compounding and selling pesticide or toxic substance.

32. No person shall without a licence engage in an enterprise selling repacked prepared mixture of pesticide imported into the country.
33. No person shall without a licence sell pesticide or toxic substance.
34. Holder of a licence shall not in selling pesticide or toxic substance do so without directions for use or trade mark.
35. No person shall use the pesticide or toxic substance, apart from matters of suppressing the hazards of outbreak of pests, in the crops or foodstuffs or beverages consumed by the public. In addition, no person shall use the pesticides or toxic substances to catch or kill land or aquatic creatures.
36. No person shall employ children of 16 years and under, pregnant women, or nursing mothers in handling or in the use of pesticide.
37. No person shall use the pesticide contrary to the direction for use.
38. No person shall use in the storage of crops pesticide other than one prescribed by the managers concerned and the method prescribed by him.
39. No person shall transport or offer for sale pesticide along with foodstuffs.
40. No licence holder shall violate any condition described in the licence.

Chapter XIV

Offences and Penalties

41. Whoever is found guilty of violating any of the provisions of sections 30,31,32,33,35 or 36 shall be liable to 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. In addition, the exhibits involved in the offence shall also be confiscated.
42. Whoever is found guilty of violating any of the provisions of sections 37,38 or 39 shall be liable to be punished with fine which may extend to kyats

5,000 or with imprisonment for a term which may extend to 3 months or with both. In addition, the exhibits involved in the offence shall also be confiscated.

43. A licence holder found guilty of violating any or the provisions of sections 34 or 40 shall be liable to be punished with fine which may extend to kyats 5,000 or with imprisonment for a term which may extend to 3 months or with both. In addition, the exhibits involved in the offence shall also be confiscated.

Chapter XV Miscellaneous

44. If it is necessary for the welfare of the State or the people, the Minister for Agriculture and Irrigation:—

- (a) may suspend, withdraw, terminate or cancel the registration issued by the Registration Board or the licence issued by the Managing Director or the Manager;
- (b) may amend or alter the orders or decisions of the Registration Board, the Managing Director or the Manager.

45. The Ministry of Agriculture and Irrigation may give a decision concerning the definitions expressed in section 2 sub-section (a), sub-section (b) or sub-section (c) where clarification is needed.

46. Offences prosecuted under this Law are prescribed as cognizable offences.

47. The offences prosecuted under section 42 or section 43 may be tried in a summary way.

48. The analytical report of the Myanmar Agriculture Service concerning the pesticide and toxic substance exhibited in offences tried under this Law shall be conclusive evidence for that offence.

49. The users and sellers of pesticides shall comply with the directives of the Registration Board regarding the continued use or sale of the pesticides which are in use on the date this Law is enacted.

50. In order to implement the provisions prescribed in this Law, the Ministry of Agriculture and Irrigation:—

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

Sd./ Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The City of Yangon Development Law
 (The State Law and Order Restoration Council Law No. 11/90)
 The 6th Waning Day of *Kason*, 1352 M.E.
 (14th May, 1990)

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

Chapter 1
Title and Definition

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

Chapter I
Formation

3. In order to carry out the development works of the City of Yangon effectively, the Chairman of the State Law and Order Restoration Council shall form the City of Yangon Development Committee comprising a minimum of 7 members and a maximum of 15 members. If necessary, the number of members may be increased. Such formation shall be made with suitable citizens.
4. In forming the Committee under Section 3, the Chairman of the State Law and Order Restoration Council shall, at the same time determine the Chairman and Secretary of the Committee.
5. The Chairman of the Committee is the Mayor of Yangon.
6. The Head of Office is the Joint Secretary of the Committee.

Chapter III
Duties and Responsibilities of the Committee

7. The Committee shall, in respect of the following duties and responsibilities, 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 Yangon Municipality;
- (b) administration of lands within the limits of the City of Yangon Municipality;
- (c) determining only the population which should be allowed to settle properly in the City of Yangon;
- (d) construction, repairing and demolition of buildings;
- (e) demolition and re-settlement of squatter huts, squatter buildings and squatter wards;
- (f) construction of roads, bridges and maintenance thereof;
- (g) stipulation of conditions for traffic and parking of vehicles and slow-moving vehicles;
- (h) construction of gardens, parks, playgrounds and recreation centres and maintenance thereof;
- (i) carrying out works for lighting of roads;
- (j) carrying out works for water supply;
- (k) construction of reservoirs and pipelines and maintenance thereof;
- (l) carrying out works for sanitation;
- (m) carrying out works for public health;
- (n) construction, maintenance and administration of markets;
- (o) stipulation of conditions in respect of roadside stalls;
- (p) carrying out precautionary measures against fire.

8. The committee shall, in addition to the duties and responsibilities contained in Section 7 also carry out other duties and responsibilities prescribed by the City of Yangon Municipal Act, rules and bye-laws.

Chapter IV

Powers of the Committee

9. The powers of the Committee are as follows:—
- (a) demarcation and re-demarcation of the territorial limit of the City of Yangon Municipality;
 - (b) having the right to operate works independently with funds owned by the Committee;
 - (c) prescribing, revising, assessing and collecting duties and taxes and their rates relating to development works, in accordance with the existing laws;
 - (d) having the right to apply the foreign currency derived from the lease of buildings, lease of lands or by other means, for development works;
 - (e) having the right to carry out works contributing to city development by making contacts with local and foreign organizations and with local and foreign individuals;
 - (f) having the right to take loans and grants from the Government or from foreign organizations on its own responsibility;
 - (g) having the right to carry out works by forming sub-committee work-wise;
 - (h) arranging modern methods and systems in order to carry out development works more effectively;
 - (i) exercising the powers conferred under the City of Yangon Municipal Act, rules and bye-laws;
 - (j) exercising the powers conferred from time to time by the Chairman of the State Law and Order Restoration Council.
10. Notwithstanding anything contained in the existing City of Yangon Municipal Act, State Housing and Town and Country Development Board Act and other existing laws, powers in respect of formulation and implementation of civil projects, establishment of new towns and administration of town lands within the limits of the City of Yangon Municipality, shall vest in the Committee.
11. The Committee may, in carrying out its duties and responsibilities act in consultation with the departments concerned if necessary.

Chapter V

Finance

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

13. The Committee shall open a separate bank account for its funds and shall have the power to apply such funds for development works. Funds not immediately required for use may be invested in a suitable manner.

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

15. The Committee shall submit and report to the Chairman of the State Law and Order Restoration Council annual budget estimates prepared and submitted by the Head of Office and the progress of the annual finance and auditing work within 90 days of the end of the financial year.

Chapter VI

Organizational Set -up

16. The Committee shall draw and confirm the necessary organizational set-up based on the duties and responsibilities.

17. The Committee may, in preparing the organizational set-up under Section 16 include the following personnel contributing to the development works, after consultation with the departments concerned:—

- (a) service personnel carrying out the duty of precautionary measures against disease;
- (b) service personnel carrying out the duty of precautionary measures against fire;
- (c) members of Municipal Police Force and other service personnel carrying out the duty of security and maintenance of discipline.

18. The Committee, in appointing service 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 service personnel who would be able to carry out effectively the development works, in consultation with the departments concerned.
19. In appointing service personnel, the Committee shall not apply in excess of 30 per cent of the annual income accrued.
20. In order that the Head of Office may manage the service personnel, the Committee shall confer as may be necessary powers relating to service affairs to the Head of Office.

Chapter VII

Maintenance of Fund and Auditing of Accounts

21. 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.
22. The Committee shall cause the accounts maintained by the Head of Office to be audited by the person assigned responsibility by the Auditor-General.

Chapter VIII

Miscellaneous

23. The Committee has the right to carry out the development works at its discretion. However, works involving policy shall be carried out only after obtaining the approval of the Chairman of the State Law and Order Restoration Council.
24. The Committee shall operate under its own name and common seal, and shall have perpetual succession and power to sue and be sued in its corporate name.

25. In order to have speedy trial and disposal of municipal cases involving commission of offences for which proceedings have been instituted in respect of the City of Yangon Municipal Act, rules, bye-laws, orders and directives, the Committee shall carry out in consultation with the Supreme Court for opening of Courts at appropriate places within the limits of the City of Yangon Municipality.

26. Funds owned by the previous Yangon City Development Committee or Board, moveable and immoveable property, works in the process of execution, works which have been completed, assets and liabilities shall devolve respectively on the Committee.

27. The Committee shall apply the following existing laws, rules, bye-laws and orders in so far as they are not contrary to the spirit and concepts of this Law:—

- (a) The City Development Law and orders issued thereunder;
- (b) The City of Yangon Municipal Act, rules, bye-laws and orders.

28. For the purpose of carrying out the provisions of this Law, the Committee:—

- (a) may, with the approval of the Chairman of the State Law and Order Restoration Council, issue necessary rules;
- (b) may issue necessary orders, directives and procedures.

Sd./ 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. 12/90)
The 7th Waning Day of *Kason*, 1352 M.E.
(15th May, 1990)

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. In "the *Pyithu Hluttaw* constituencies specified for the Multi-party Democracy General Election (Yangon Division)" indicating the area *Pyithu Hluttaw* constituency-wise mentioned in the appended schedules of the *Pyithu Hluttaw* Election Law:—
 - (a) for serial number 35 Mingaladon Township *Pyithu Hluttaw* constituency number (1), in the column for area of *Pyithu Hluttaw* constituency, Htaukkyant Extended Ward shall be inserted as serial number (19);
 - (b) for serial number 36 Mingaladon Township *Pyithu Hluttaw* constituency number (2), serial number (8) number (3) (ga-nge) Ward contained in the column for area of *Pyithu Hluttaw* constituency shall be deleted;
 - (c) for serial number 37 North Okkalapa Township *Pyithu Hluttaw* constituency number (1), in the column for area of *Pyithu Hluttaw* constituency Waibagi West Myothit Ward shall be inserted as serial number (8) and Pauk-talauk Myothit Ward as serial number (9) respectively;
 - (d) for serial number 45 Hlegu Township *Pyithu Hluttaw* constituency number (1), in the column for area of *Pyithu Hluttaw* constituency, Ngarsootaung Village-Tract shall be inserted as serial number 38 and Mayangyaung Village-Tract as serial number 39 respectively.

3. In "the *Pyithu Hluttaw* constituencies specified for the Multi-party Democracy General Election (Ayeyarwady Division)" indicating the area *Pyithu Hluttaw* constituency-wise mentioned in the appended schedules of the *Pyithu Hluttaw* Election Law, for serial number 23, Patheingyi Township *Pyithu Hluttaw* constituency number (2), in the column for area of *Pyithu Hluttaw* constituency, number (12) Ward (Yegyi Ward) shall be inserted as serial number 25.

4. As the Commission has already specified the Hlaingtharyar Township *Pyithu Hluttaw* constituency, Shwepyithar Township *Pyithu Hluttaw* constituency and Dagon Myothit Township *Pyithu Hluttaw* constituency under Section 4 of the *Pyithu Hluttaw* Election Law, the figures and facts of the cumulative list of the *Pyithu Hluttaw* constituencies specified for the Multi-party Democracy General Election contained in the appended schedules of the *Pyithu Hluttaw* Election Law and the cumulative list of the *Pyithu Hluttaw* constituencies for Yangon Division shall be deemed to have been amended appropriately as may be necessary.

5. If the names of Township, Ward and Village-Tract have been amended from time to time by the Government, the relevant names contained in the appended schedule of the *Pyithu Hluttaw* Election Law shall be deemed to have been amended accordingly.

Sd./ Saw Maung
Senior General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Myanmar Tourism Law *
(The State Law and Order Restoration Council Law No. 13/90)
The 13th Waning Day of *Nayon* , 1352 M.E.
(20th June, 1990)

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

Chapter 1
Title and Definition

1. This Law shall be called the Myanmar Tourism Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
 - (a) **Tourist** means a person travelling from his place of residence to another place for a visit. This expression also includes a domestic tourist, international tourist and foreign visitor;
 - (b) **Tourism Industry** includes tourist enterprise, hotel business, lodging-house business, tourist transport business, tour guide business and businesses which are prescribed by the Myanmar Tourism Commission as tourism industry;
 - (c) **Tourist Enterprise** means an economic enterprise which operates a tour operator business or travel agency business or both;
 - (d) **Hotel Business** means an economic enterprise which provides accommodation and food, beverage and other services for tourists. This expression also includes restaurant business opened at the hotel or within its premises;
 - (e) **Lodging-House Business** means an economic enterprise which provides only accommodation for tourists. This expression also includes guest-house business, boarding-house business or similar lodging businesses;
 - (f) **Tourist Transport Business** means an economic enterprise which provides transport to tourists within a town or from one town to another or to any locality within the country;
 - (g) **Tour Guide Business** means an economic enterprise which provides tour service to tourists;

* Repealed by the Myanmar Hotels and Tourism Law, Law No 4 1993

- (h) **Commission** means the Myanmar Tourism Commission formed under this Law;
- (i) **Directorate** means the Directorate formed by the Government under this Law;
- (j) **Inspector** means the Directorate or a person assigned by the Directorate in order to inspect tourism industry contained in this Law;
- (k) **Licence** means a permit issued by the Directorate to operate any tourism industry;
- (l) **Licence-holder** means a person who has the right to operate any tourism industry under this Law.

Chapter II

Basic Principles

3. Tourism Industry shall be operated in accordance with the following basic principles:—

- (a) prevention of infringement of the sovereignty and security of the State;
- (b) Betterment of the interests of Myanmar and its citizens;
- (c) contributing to the friendship, understanding and unity of the national races through tourism industry;
- (d) preservation and development of ancient historical sites and monuments, traditional arts and custom of the national races, which are the cultural heritage of Myanmar;
- (e) preservation and development of natural scenic beauty and natural environmental heritage of Myanmar;
- (f) contributing to international friendship and understanding through tourism industry;
- (g) development of technical knowledge relating to tourism industry and opening up of more employment opportunities;
- (h) providing security and satisfaction of tourists.

Chapter III

Formation, Duties and Powers of the Commission

4. The Government shall, by notification form the Myanmar Tourism Commission.

5. The duties and powers of the Commission are as follows:—
- (a) laying down the policies of Tourism;
 - (b) causing the implementation of the systematic development of the tourism industry;
 - (c) designating of areas in which cultural and natural heritage exist as tourism zones;
 - (d) giving guidelines for international relations with regard to the tourism industry;
 - (e) giving guidelines for improving the quality and raising the standard of tourism industry and dissemination of technical knowledge relating thereto;
 - (f) determining an economic enterprise operating any of the services such as health, knowledge, recreation, entertainment for tourists as a tourism industry;
 - (g) submitting to the Government from time to time the activities carried out;
 - (h) carrying out the duties and powers assigned from time to time by the Government.

Chapter IV **Application for Licence**

6. A person desirous of operating any of the following businesses of tourism industry for international tourists or foreign visitors shall apply for a licence to the Directorate in the prescribed form:—

- (a) Tourist Enterprise;
- (b) Hotel Business;
- (c) Lodging-House Business;
- (d) Tourist Transport Business;
- (e) Tour Guide Business;
- (f) Businesses, prescribed from time to time as a Tourism Industry by the Commission.

7. The Directorate may prescribe the types of business to be operated under a licence for domestic tourists from among the businesses contained in Section 6.

Chapter V

Duties and Rights of the Licence-holder

8. The licence-holder shall pay the licence fee and other duties and taxes prescribed by the Directorate.
9. The licence-holder shall abide by the conditions contained in the licence.
10. The licence-holder shall abide by the order, notification and directives issued from time to time by the Commission or the Directorate.
11. The licence-holder dissatisfied with the order or decision of the Directorate relating to the licence has the right to file an appeal to the Minister of the Ministry concerned.

Chapter VI

Formation, Duties and Powers of the Directorate

12. In order to operate the Tourism Industry systematically in accordance with the provisions of this Law, the Government shall form a Directorate.
13. The duties and powers of the Directorate are as follows:—
 - (a) carrying out in accordance with the policies laid down by the Commission;
 - (b) implementing for the systematic development of the tourism industry;
 - (c) carrying out for the promotion of the tourism industry;
 - (d) carrying out to improve the quality and to raise the standard of tourism industry and to disseminate technical knowledge relating thereto;
 - (e) supervising the tourism industry in accordance with the provisions of this Law;
 - (f) prescribing and revising the licence fee and other taxes and duties;
 - (g) issuing, refusing, suspending, revoking or cancelling the licence;
 - (h) appointing Inspectors to inspect the tourism industry;
 - (i) carrying out the duties and powers assigned from time to time by the Commission and the Ministry concerned.

14. The Directorate may, in consultation with the departments concerned stipulate conditions relating to foreign currency earned by the licence-holder from the tourism industry.

Chapter VII

Inspection and Taking of Action

15. The Inspector shall carry out the following duties:—
- (a) inspecting the tourism industry within the area for which he has undertaken responsibility or within the area specially assigned and investigating as may be necessary;
 - (b) taking action in accordance with the procedures against a person who has violated any prohibition contained in this Law;
 - (c) carrying out duties assigned from time to time by the Directorate.
16. The powers of the Inspector are as follows:—
- (a) calling for and copying records, accounts and other supporting documents relating to the industry, and inspecting articles relating to the industry in order to examine whether or not a licence-holder has complied with the conditions of the licence;
 - (b) having the right to examine in accordance with this Law any building, vehicle or person relating to the tourism industry.

Chapter VIII

Invalidation of Licence

17. The Licence is invalidated when any of the following events occur:—
- (a) death of the licence-holder;
 - (b) expiry of the term of the licence;
 - (c) revocation or cancellation of the licence;
 - (d) surrender of the licence by the licence-holder when he wishes to discontinue his business.
18. If the Directorate finds after investigation that the licence-holder has discontinued his business, the said licence may be deemed to have become invalidated.

19. The licence-holder shall surrender the licence invalidated under Section 17 to the Directorate or the State/Division, Township Zone or Township Office of the Directorate within 15 days from the date on which it was invalidated.

Chapter IX

Appeals

20. An applicant for a licence or a licence-holder dissatisfied with the order or decision passed by the Directorate may file an appeal to the Minister concerned within 30 days of the receipt of such order or decision.

21. The decision of the Minister concerned shall be final.

Chapter X

Prohibitions

22. No one shall engage in any tourism industry under Section 6 or Section 7 without a licence.

23. A licence-holder:—

- (a) shall not violate any condition contained in the licence;
- (b) shall not violate any prohibition contained in an order, notification or directive issued from time to time by the Commission or the Directorate.

24. No one shall interfere or obstruct the Inspector in the discharge of his duties.

25. No one shall form an association relating to the tourism industry without registering in accordance with the Myanmar Companies Act.

Chapter XI

Offences and Penalties

26. Whoever violates the provision of Section 22 shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to kyats 30,000 or with both.
27. A licence-holder who violates the provision of Section 23 shall, on conviction, be punished with imprisonment for a term which may extend to 2 years or with fine which may extend to kyats 20,000 or with both.
28. Whoever violates the provision of Section 24 shall, on conviction, be punished with imprisonment for a term which may extend to 2 years or with fine which may extend to kyats 20,000 or with both.
29. Whoever violates the provision of Section 25 may, on conviction, be punished with fine which may extend to kyats 10,000.
30. Whoever abets or attempts or conspires in the commission, of any offence under this Law shall be punished with the punishment provided for that offence in this Law.

Chapter XII

Miscellaneous

31. The provisions of this Law shall not apply to State-owned Economic Organizations.
32. Licence-holders have the right to form associations relating to their enterprise only by registering in accordance with the Myanmar Companies Act.
33. Offences prosecuted under this Law are prescribed as cognizable offences.
34. During the period in which the Government has not been able to form the Directorate under Section 12, the duties and powers of the said Directorate shall be performed and exercised by the Directorate of Trade.

35. No suit or prosecution shall lie against any public servant for anything which is done in good faith in pursuance of this Law.
36. For implementing the provisions of this Law, the Ministry concerned:—
- (a) may with the approval of the Government, issue necessary procedures;
 - (b) may issue necessary orders and directives.

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

The State Law and Order Restoration Council
The Law Amending the Gambling Law
(The State Law and Order Restoration Council Law No. 14/90)
The 8th Waxing Day of Waso, 1352 M.E.
(29th June, 1990)

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

1. This Law shall be called the Law Amending the Gambling Law.
2. Section 4 sub-section (c) of the Gambling Law shall be substituted by the following sub-section:—

"(c) The Township Superintendent of Police or any Police Officer directly controlling him, and the Director of the Criminal Investigation Department or the Deputy Director or the Superintendent of Police (Crime) or the Police Officer performing the duties of the Director of the Criminal Investigation Department and the Director of the Special Intelligence Department or the Deputy Director or the Police Officer performing the duties of the Director of the Special Intelligence Department or the Superintendent of Police (Internal Affairs Branch) in direct control of area supervisors of the Special Intelligence Department in Yangon Division or the Deputy Director (Upper Myanmar Special Intelligence Branch, Mandalay) or Deputy Superintendent of Police as officer-in-charge of the respective State and Division Special Intelligence Department may issue warrant to the Police Officer not below the rank of Sub-Inspector of Police of the respective Departments to cause to enter, search the gambling house and make arrest."

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

The State Law and Order Restoration Council
The Central Bank of Myanmar Law
(The State Law and Order Restoration Council Law No. 15/90)
The 11th Waxing Day of Waso, 1352 M.E.
(2nd July, 1990)

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

Chapter I
Title and Definition

1. This Law shall be called the Central Bank of Myanmar Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) **State** means the Union of Myanmar;
 - (b) **Ministry** means the Ministry of Planning and Finance;
 - (c) **Central Bank** means the Central Bank of Myanmar established under this Law;
 - (d) **Board** means the Board of Directors of the Central Bank;
 - (e) **Governor** means the Chairman of the Board of Directors;
 - (f) **Member** means the member of the Board of Directors;
 - (g) **Financial Institution** means an enterprise established in the State, whose corporate purpose is intermediation on the money or capital markets through the collection of financial resources from third parties for investment on their own account in credit operations, credit and public debt instruments, securities, or other authorized financial activities;
 - (h) **Bank** means a financial institution which inter-alia accepts deposits from the public and extends credit.
 - (i) **Currency Notes** means the currency notes issued by the Central Bank under the provisions of this Law or legal tender currency notes previously issued;
 - (j) **Coin** means the kyat coin and its lower denominations issued by the Central Bank under the provisions of this Law of legal tender kyat coin and its lower denominations previously issued;

- (k) **Gold** means gold bars and bullion of certified fineness acceptable in international transactions;
- (l) **Currency in Circulation** means the currency in circulation with the exception of currency notes and coins held by the Central Bank;
- (m) **Year** means the financial year of the State;
- (n) **Person** includes any individual, corporation, statutory body, institution, cooperative society, partnership and any other body, organization, association or group of persons, incorporated or unincorporated;
- (o) **Foreign Exchange** includes the following:-
 - (i) foreign bank notes and coins;
 - (ii) deposits in intergovernmental financial institutions, central banks, treasuries and commercial banks abroad;
 - (iii) foreign currency denominated securities of, and instruments issued or guaranteed by foreign governments, foreign financial institutions and intergovernmental financial institutions;
 - (iv) instruments used for the international transfer of funds.

Chapter II

Establishment and Aim

3. The Central Bank of Myanmar is established under this Law as a legal entity having perpetual succession, capable of suing and being sued in its own name.
4. The Head Office of the Central Bank shall be in Yangon. The Central Bank may open branches and agencies inside or outside the State.
5. The aim of the Central Bank shall be to preserve the internal and external value of the Myanmar currency.
6. The Central Bank shall, in accordance with its aim also endeavour to attain the following objectives:-
 - (a) to promote efficient payments mechanisms, and the liquidity, solvency, and proper functioning of a soundly based financial system;
 - (b) to foster monetary, credit and financial conditions conducive to the orderly, balanced, and sustained economic development.

7. In endeavouring for the successful achievement of its objectives in accordance with its aim, the Central Bank shall have, and may exercise all the powers generally conferred upon a central bank.

Chapter III Functions, Duties and Powers of the Central Bank

8. The functions and duties of the Central Bank include:-
- (a) acting as the sole issuer of domestic currency, either bank notes or coins;
 - (b) acting as a banker to the Government by maintaining the accounts of the Government;
 - (c) acting as advisor to the Government in respect of such economic matters as the Government may require including economic development policies and plans and the state budget;
 - (d) acting as advisor and agent of the Government for the issuance of government securities;
 - (e) formulating and implementing monetary policy in order to achieve its objectives in accordance with its aim;
 - (f) inspecting, supervising and regulating the financial system so as to ensure its sound and safe operation and development;
 - (g) acting as a banker for the financial institutions and to foreign governments and international agencies;
 - (h) implementing the exchange rate policy of the State and as agent of the Government, controlling foreign exchange transactions;
 - (i) managing the international reserves of the State and undertaking the responsibility of carrying out necessary measures to ensure a stable and viable balance of payments position which will permit the normal settlement of international transactions by residents;
 - (j) performing the transactions resulting from the participation of the State in intergovernmental organizations in the banking, credit and monetary sphere and undertaking all the responsibilities in the name of the Government dealing with the aforesaid organizations on behalf of the Government.

9. The Central Bank is also authorized to carry out the following functions and duties:-

- (a) issuing securities in its own name and for its own account and buying from, selling to and dealing in such securities with the public;
- (b) undertaking remittances;
- (c) providing custody for securities and collecting interest or dividends receivable thereon;
- (d) selling and realizing the value of movable or immovable property which may come into its possession in satisfaction of its claims;
- (e) establishing credits and giving guarantees in any currency inside or outside the State on such terms and conditions as it may deem fit;
- (f) giving decisions in matters where sanction to take legal action under this Law is requested.

10. The Central Bank may acquire, lease, maintain or sell in accordance with law such business premises and equipment as it deems necessary for carrying out its operations.

11. The Central Bank shall also carry out such operations as may be consequential or incidental to the exercise of its powers and the discharge of its duties under this Law.

12. The Central Bank shall dispose of any equity interests it may acquire in the satisfaction of its claims from the debtor as soon as feasible.

13. The Central Bank shall not engage in the following:-

- (a) organizing companies or enterprises or activities whose sole objective is profit-making, which is not consistent with the functions of the Central Bank under this Law and acquiring equity interests in such companies and enterprises;
- (b) granting different types of loans and advances except as authorized under this Law;
- (c) granting loans and advances to the staff of the Central Bank including members, except with the approval of the Government.

Chapter IV **Capital and Profit Allocation**

14. The State shall be the sole shareholder of the Central Bank. The authorized capital of the Central Bank shall be five hundred million kyats, of which two hundred million kyats shall be fully paid up by the State. The balance of the authorized capital may be subscribed as may be necessary by the State.
15. The authorized and paid-up capitals of the Central Bank may be increased with the approval of the Government. No reduction of these capitals shall be made.
16. When the value of the Central Bank's assets falls below the sum of the value of its liabilities and its paid-up capital, the Minister of the Ministry of Planning and Finance shall transfer government securities to the Central Bank in the amount necessary to remedy this situation, as proposed by the Central Bank and approved by the Government.
17. The net profits of the Central Bank for each year shall be calculated after deducting the operating expenditure for the year and after making provision for bad and doubtful debts, depreciation of assets and funds for welfare and retirement of the staff. The Central Bank may make provision for such other purposes which it considers necessary, with the approval of the Government.
18. The Central Bank shall establish a General Reserve with an initial contribution of fifty million kyats from the State. At the end of each year, an amount equal to twenty five per cent of the net profits shall be allocated in multiples of one million kyats to the General Reserve until it amounts to 100 per cent of the paid-up capital of the Central Bank. By authorization of the Government, the amount to be transferred to the General Reserve may be increased to exceed the prescribed annual percentage or the total amount of the General Reserve may be increased beyond the paid-up capital of the Central Bank.
19. After transfers to the General Reserve have been made under Section 18, the remainder of the net profits shall be used to redeem the government securities which have been issued under Section 16 held by the Central Bank.

20. The balance of the net profits remaining after all deductions under Section 18 and Section 19 shall be paid in multiples of one million Kyats to the Government as soon as practicable after the end of the year.
21. No deduction permitted under Section 18 and Section 19 shall be made nor shall any payment under Section 20 be made if, in the opinion of the Central Bank, the assets of the Central Bank after the deduction or payment will be less than the sum of its liabilities and paid-up capital.
22. The Central Bank shall be exempt from taxes on income, stamp duties or like dues and from assessment of tax related to banking operations.
23. (a) The accounts of the Central Bank shall be audited by the Auditor General;
- (b) The Central Bank shall prepare financial statements at the end of each year. The Central Bank shall submit its annual report to the Government through the Ministry together with its balance sheet and profit and loss statement certified by the Auditor General within 6 months after the end of the year;
- (c) After submitting the annual report under sub-section (b), the Central Bank shall publish it in the manner prescribed by the Ministry, for public information.

Chapter V

Organization and Management

24. The Central Bank shall be administered by a Board of Directors.
25. (a) The members of the Board of Directors of the Central Bank shall be appointed by the Government. Such Board shall be constituted with seven members;
- (b) The Board shall consist of the following persons:-
- (i) the Governor, the Deputy Governor and four members appointed by the Government;
 - (ii) a Director appointed ex-officio by the Ministry;

- (c) The term of office of the Governor and the Deputy Governor of the Board of Directors shall be 5 years. The term of office of the other members shall be 4 years. Such persons shall be eligible for re-appointment for more than one term;
- (d) The Governor and the Deputy Governor shall devote their whole time to the functions and duties of the Central Bank and shall not engage in any other remunerated employment;
- (e) The Board shall assign an officer of the Central Bank as Secretary of the Board.

26. The Governor shall serve as chief executive officer of the Central Bank and be responsible to the Board for the day-to-day management of the Central Bank and the implementation of the policy.

27. The Governor shall have the powers to take action, enter into contracts, and sign instruments and documents on behalf of the Central Bank. He may, in accordance with the resolution of the Board delegate such powers to the officers of the Central Bank.

28. In the initial Board of Directors, half of the members nominated by the Government shall be replaced or re-appointed after two years by the decision of the Government.

29. The following persons shall not be appointed as a member:-

- (a) *Pyithu Hluttaw* representative;
- (b) a salaried personnel of the Government and any organization subordinate to the Government;
- (c) a person who is not a citizen;
- (d) the spouse, parents, son, daughter, brother and sister of a member;
- (e) directors, principal shareholders or partner of a company or a partnership if a member is an officer, director, principal shareholder or partner in such company or partnership;
- (f) personnel or principal shareholders of a bank or financial institution.

Provided that the Government may exempt any person mentioned in the provisions of sub-sections (a) and (b) for special reasons.

Explanation.

"Principal Shareholder" contained in this section means the beneficial owner of more than 10 per cent equity interest of a company, partnership or financial institution.

30. A member shall cease to be a member if he or she:-
 - (a) infringes the restrictions mentioned in Section 29;
 - (b) is convicted of any offence prescribed by the Ministry;
 - (c) has obtained permission after submitting the resignation to the Government;
 - (d) is adjudged incapable of performing his or her duties by the authority concerned;
 - (e) has failed to attend the Board meetings for three consecutive months without leave from the Board.

31. Any vacancy occurring by reason of the resignation or termination or death of any member of the Board shall be filled with any suitable person by the Government for the unexpired period of the term of office of the member concerned. Such vacancy shall be filled within 6 months from the date of occurrence of the vacancy.

32. The Board may establish committees with suitable persons for the effective performance of the functions and duties of the Central Bank. In so establishing, the duties and powers of such committees shall be determined appropriately.

33. (a) The meeting of the Board shall be convened at least once a month. Provided that a meeting may be convened at any time by the Governor or in his absence by the Deputy Governor or by the wishes of the majority of the members;
- (b) Half or more than half of the appointed members attending the meeting shall constitute a quorum;
- (c) The Governor or the Deputy Governor in the absence of the Governor, or in the absence of both, one of the members elected by the Board, shall preside at the Board meeting.
- (d) At the meetings of the Board, decisions shall be adopted by the majority of the votes of the members present. In the event of an

equality of votes, the decision shall be adopted by the casting vote of the Chairman of the meeting.

34. (a) The Governor and the Deputy Governor shall be entitled to receive salary and allowances in accordance with the terms and conditions proposed by the Board and determined by the Government. Such salary and allowances shall be borne by the Central Bank.
- (b) The members shall be entitled to receive remuneration proposed by the Board and determined by the Government. Such remuneration shall be borne by the Central Bank.

35. The Board members shall disclose fully to the Board their pecuniary or business interest and those of the members of their families. The members shall refrain from voting on any matters related thereto which become the subject of Board action. Provided that such interests shall not disqualify the interested party for the purpose of constitution of a quorum.

36. The Governor and the Deputy Governor shall be deemed to be public servants under Section 21 of the Penal Code.

37. The Board shall prepare and maintain an organizational set-up for the performance of the functions and duties of the Central Bank. Officers and staff within such organizational set-up shall be appointed. Such personnel are public servants.

38. The Board shall prescribe with the approval of the Government the Central Bank Service Regulations relating to the appointment of personnel, promotion maintenance of discipline, determination of salary and allowances.

Chapter VI

Issuance of Currency

39. The monetary unit of local currency shall be the "Kyat". The Kyat shall be divided into one hundred units which shall be called a "Pya". The symbols in the English language for such currency shall be "K" and "P", respectively.

40. (a) The Central Bank shall have the sole right to issue currency notes and coins. Currency notes and coins issued by the Central Bank shall be legal tender throughout the State;
- (b) In cash transactions:-
- (i) in the case of currency notes, payment of any amount may be made;
 - (ii) in the case of coins, payment of an amount exceeding two hundred times the denomination of the smallest currency note in circulation may be refused to accept.
41. Any instrument or transaction or liability relating to money or involving the payment of money in accordance with law shall, in the absence of any expressed agreement to the effect that was made in terms of foreign exchange be deemed to have been made in terms of the kyat within the State.
42. Whoever, other than the Central Bank, issues or uses currency notes, coins, or any type of instrument or tokens payable to bearer on demand, having the appearance of legal tender, shall be deemed to be guilty of an offence punishable under this Law. Cheques and drafts payable in cash to bearer on demand shall not be deemed to be instruments having the functions of a currency note for the purpose of this section.
43. The Central Bank shall arrange for the printing of notes and the minting of coins, for the security and safe custody of unissued currency notes and coins, and for the custody and destruction as may be necessary of plates, dies and retired currency notes and coins.
44. The denominations of currency notes and coins and their design, composition and other distinguishable characteristics shall be as determined by the Central Bank with the approval of the Ministry.
45. If it is necessary to withdraw any currency notes or coins in circulation the Central Bank may, with the approval of the Government issue a declaration informing the public in advance and call in such currency notes or coins on payment of the face value thereof. On the expiry of the date mentioned in the declaration, currency notes or coins which are to be withdrawn by such

declaration, shall cease to be legal tender. Provided that a period not exceeding 5 years from the date of declaration by the Central Bank shall be prescribed, and within such period there shall be the right to exchange by presenting the value of such currency notes or coins.

46. (a) The Central Bank shall redeem currency at face value on demand of holders thereof;
- (b) Banks shall exchange legal tender currency notes or coins, with other denominations on demand without charges;
- (c) Notwithstanding anything contained in any existing law, no person shall as of right be entitled to demand from the Central Bank, the value of any lost, stolen, defective or defaced currency note and coin. Provided that the Central Bank may refund the value of any defective or defaced currency note and coin after examination in accordance with the procedures, regulations and bye-laws.

47. The monetary liabilities of the Central Bank, comprising currency in circulation and other sight liabilities denominated in domestic currency shall be subject to an annual financial programme. The Central Bank shall prepare such programme in consultation with the Ministry. In order that the Central Bank may co-ordinate the management of the foreign exchange reserves and the credit to be granted by the Central Bank in accordance with its aim and objectives, such programme shall be reviewed quarterly by the Board.

Chapter VII

Relations with the Government

48. The Central Bank shall accept deposits of the Government and make payments on behalf of the Government against such accounts. The Central Bank may assign another bank to receive these deposits and make such payments in accordance with the conditions prescribed by the Central Bank.

49. The Central Bank may provide various types of loans and advances to the Government in accordance with the following conditions:-

- (a) The Central Bank may make temporary advances to the Government. The terms and conditions for each type of advance shall be prescribed

from time to time by consultation between the Ministry and the Central Bank;

- (b) Such loans and advances shall be guaranteed by interest-bearing government securities delivered by the Minister of the Ministry of Planning and Finance to the Central Bank. Such securities, with a maximum term of 184 days shall be negotiable instruments;
- (c) The total of the loans and advances extended within any given year shall not exceed 20 per cent of the Government receipt of the previous year;
- (d) Notwithstanding anything contained in sub-sections (a), (b) and (c), the Central Bank may advance additional loans to the Government on such terms and conditions as may be agreed in respect of subscriptions and other payments resulting from, or incidental to, the State's membership in any intergovernmental organization, the State's participation in any account thereof and any transactions and operations in connection therewith;
- (e) Notwithstanding anything contained in sub-section (b) the Central Bank may agree to purchase, hold or sell Government securities with a maturity of not more than 365 days.

50. The Central Bank may agree to purchase government securities from financial institutions and the public and may sell these securities to financial institutions and to the public in general.

51. The total of outstanding advances of the various types of loans and credit facilities granted by the Central Bank under Section 49 and the Central Bank's holdings of securities purchased under Section 50 shall, at no time exceed the amount agreed in the context of consultations regarding the State Budget. If the Central Bank considers that there is a risk that the limit may be exceeded, it shall submit to the Government a report on the Central Bank's outstanding advances of the various types of loans and advances, credit facilities and holdings of securities, and the causes which could lead to an overrun of this kind, together with appropriate proposals to remedy the situation. The Central Bank shall continue to make reports and proposals at intervals not exceeding 6 months until such time as, in its opinion the situation is normal.

52. The Central Bank shall be entitled to receive essential financial and economic information and documents which the Central Bank shall analyze. The Central Bank shall present its views to the Government at the request of the Government or at its discretion.

53. The Central Bank shall assist the Government in preparing the State Budget, in order to determine a limit on the total credit which the Central Bank may extend to the Government during the following year.

54. The Central Bank shall be responsible for monitoring monetary and credit developments and aggregates, and for recommending to the Government the policies needed in order to attain the objectives in accordance with its aim.

55. The Ministry may assign to the Central Bank, the issuance of different types of securities under the Government Securities Act and the management of public debt under the State Budget Law enacted annually. Such assignment shall be in accordance with the terms and conditions agreed between the Ministry and the Central Bank.

56. The Central Bank shall advise the Government on the placement of its debt instruments with financial institutions and the public.

Chapter VIII **Relations with Financial Institutions**

57. The Central Bank shall be responsible for licensing, inspecting, supervising and regulating financial institutions, and may give such directions as may be necessary to ensure the solvency and soundness of such institutions.

58. The Central Bank may, from time to time require banks and financial institutions to maintain required reserves and specified liquid assets, against such deposits and similar liabilities in the following manner:-

- (a) required reserves shall be maintained by way of cash holdings; or by way of deposits with the Central Bank, or by both, in such proportion as the Central Bank may from time to time determine;

- (b) liquid assets shall consist of freely transferable assets, free from any charge or lien, and of the kind and amount specified by the Central Bank.

59. The Central Bank may set different liquidity and reserve ratios for different types of deposits and similar liabilities and may also determine the method of their computation. Provided that the required ratios and the method of computation shall be uniform for all institutions within the same class.

60. The Central Bank may impose on and collect from any bank or financial institution which fails to maintain required reserves or specified liquid assets in the appropriate ratio determined in accordance with Section 58 and Section 59, a levy, not exceeding one-fifth of one per centum per day on the shortfall of liquid assets or required reserves in such bank or financial institution, as the case may be, until the shortfall is corrected.

61. The Central Bank may prescribe the following in respect of a class of financial institutions or all financial institutions:-

- (a) minimum interest rates payable in respect of any category of deposits or similar liabilities and the computation methods:-
- (b) the permitted uses, applicable ratios, maximum aggregate limits, maximum amounts to be exceeded only with the Central Bank's approval, the required guarantees, maximum maturities, and maximum rates of interest chargeable in respect of the following operations:-
 - (i) making different categories of advances in the form of loans or overdrafts, and different categories of investments:-
 - (ii) discounting any type of bill of exchange, promissory note or other commercial, industrial, agricultural or financial bills of exchange and promissory notes;
 - (iii) accepting liabilities and granting any other type of loans and advances;
- (c) determination of applicable ratios in the following manner:-
 - (i) in general, the composition of and ratios between asset and liability items, namely of own capital and deposits to other liabilities on account of acceptances and guarantees given;

- (ii) in particular, the composition of and ratios between the items under clause (1), namely of own capital to certain types of permitted operations, such as the underwriting of shares, bonds, or public debt bonds, the acquisition of shares or bonds issued by commercial institutions, and the granting of credit to a single entity or enterprise;
- (d) the minimum and maximum commissions, service charges and other fees which may be levied on any type of transactions which financial institutions may enter into with the public or with other financial institutions;
- (e) the minimum cash margins for the opening of letters of credit by banks.

62. Any action taken by the Central Bank under Section 61 shall be applicable uniformly to all financial institutions of a particular type without discrimination, and no action taken under Section 61 shall have retrospective effect.

63. If the Central Bank considers that in the operation of any person there is an excessive extension of credit or acceptance of deposits from the public, it may, with the approval of the Government inform such person by written notice to comply with any provision of Section 61.

64. If the Central Bank considers that it is necessary to take action under the provision of Section 61 due to the occurrence of circumstances mentioned in Section 63 or if there are reasons to believe that any person is extending or has extended credit or is accepting or has accepted deposits, the Central Bank may call for and examine the accounts, books and records of such person.

65. Any person or financial institution which fails to comply with the stipulations of a notice issued by the Central Bank shall be subject to penalty under the provisions of this Law or under any other laws relating to financial institutions.

66. Required reserves for a bank shall not exceed 35 per cent of the total liabilities of the bank. Provided that if the Board considers that there are serious inflationary pressures, it may increase required reserves above the maximum 35 per cent limit. In such a case, the Central Bank shall pay interest on the

required reserves exceeding the 35 per cent limit. Provided that such rate of interest shall not exceed the minimum discount rate prevailing in the Central Bank.

67. Changes in minimum reserve requirements shall become effective from the date determined by the Central Bank. Provided that such date shall not be earlier than 14 days from the publication of a declaration by the Central Bank.

68. (a) Financial institutions shall furnish to the Central Bank at such intervals and in such manner as may be prescribed, such information as the Central Bank may determine it requires for the effective discharge of its functions and responsibilities;

(b) The Central Bank may publish in consolidated form and at such intervals as it considers appropriate all or part of the information furnished under sub-section (a). Provided that information concerning any individual and not relating to the public shall not be published.

69. The Central Bank may open accounts for, and accept deposits from financial institutions in accordance with such terms and conditions as it may from time to time determine.

70. The Central Bank may, on such terms and conditions as the Board may from time to time determine purchase from, sell to, discount and rediscount the following for the account holders referred in Section 69:-

(a) bills of exchange and promissory notes drawn or made for commercial, industrial or agricultural purposes, bearing two or more endorsements of which at least one shall be that of a bank, and maturing within 184 days from the date of their acquisition by the Central Bank;

(b) treasury bills issued to the public or other securities issued or guaranteed by the Government;

(c) financial instruments issued by the Central Bank.

71. The Central Bank may, on such terms and conditions as it may from time to time determine persons who have opened accounts at the Central Bank advances for periods not exceeding 92 days in the following manner:-

- (a) advances secured by the following:-
 - (i) instruments mentioned in Section 70 sub-section (a), (b), or (c);
 - (ii) warehouse receipts and other documents of title issued in respect of goods duly insured;
 - (iii) holdings of any assets which the Central Bank is permitted to buy, sell, or deal in under this Law;
- (b) unsecured or secured by such other assets, on such terms and conditions as it shall determine when it considers that such an advance is needed in exceptional circumstances, in order to meet the liquidity requirements of the borrower and to serve the public interest.

72. The Central Bank shall extend credit only to head offices of financial institutions incorporated in the State and to the main office in the State of branches of foreign financial institutions.

73. The Central Bank shall determine and declare from time to time its rates for discounts, rediscounts, and rates of interest on advances, and may determine differential rates and ceilings for various types of transactions or maturities, or for any class of financial institutions.

74. The Central Bank may, in co-operation with financial institutions, make arrangements for the clearing of cheques and other instruments used as means of payment.

Chapter IX

Foreign Exchange and International Reserves Management

75. The Central Bank shall be responsible for the following functions with the approval of the Government:-

- (a) formulating policies and prescribing regulations relating to gold and foreign exchange transactions conducted in the State;
- (b) determining the exchange rates at which the Central Bank is to conduct its foreign exchange transactions;
- (c) publishing daily the exchange rates of the Central Bank.

76. The Central Bank may, subject to such terms and conditions as prescribed from time to time, carry out the following:-

- (a) buying, holding, selling and dealing in gold or other precious metals;
- (b) buying, holding, selling and dealing in foreign currencies, using any instrument which is generally used in foreign exchange transactions;
- (c) buying, holding, selling and dealing in treasury bills and other securities issued or guaranteed by foreign governments or intergovernmental financial institutions;
- (d) opening and maintaining accounts with intergovernmental financial institutions, central banks, monetary authorities, and financial institutions outside the State;
- (e) opening and maintaining accounts and acting as agent or correspondent or intergovernmental financial institutions, central banks, monetary authorities and financial institutions outside the State, and foreign governments and their agencies;
- (f) borrowing, with the approval of the Government, in any foreign currency on such terms and conditions as it considers appropriate, and also giving security for such loans.

77. The Central Bank may, with the approval of the Government purchase, hold or sell shares or securities of intergovernmental financial institutions and of international associations of financial institutions.

78. (a) Any net gains in any year of the Central Bank arising changes in the valuation of the Central Bank's assets or liabilities in, or denominated in gold, special drawing rights, or foreign currencies as a result or any change in the values or exchange rates of gold, special drawing rights, internationally recognized units of account, or foreign currencies in terms of the domestic currency shall be credited to a special reserve account;
- (b) Any net losses in any year of the Central Bank arising from any change mentioned in sub-section (a) shall be set off against any credit balance in the special reserve account. If such balance is insufficient to cover such losses, the Government shall issue to the Central Bank sufficient government securities to prevent an occurrence of a debit balance;

- (c) The net gains referred to in sub-section (a) and the net losses referred to in sub-section (b) shall not be included in the computation of the annual net profits of the Central Bank;
- (d) Any credit balance in the special reserve account of the Central Bank, at the end of each year shall be paid to a blocked government account. Such credit balance shall earn interest at the same rate of interest as the Government pays on Central Bank advances. The principal may only be used to retire government securities issued under sub-section (b);
- (e) No credits or debits shall be made to the special reserve account except in accordance with provisions of this section.

79. The Central Bank may, in its own name or on behalf of the Government or for the account of and by order of the Government, enter into clearing and payments agreements or any other contracts with the same purpose with similar public and private financial institutions established abroad.

80. The Central Bank shall be responsible for establishing and maintaining, on such terms and conditions as it may from time to time determine, and having due regard to the liquidity and risk associated with the relevant assets, international reserves which shall consist of some or all of the following:-

- (a) gold;
- (b) foreign exchange;
- (c) bills of exchange and promissory notes payable in such foreign currencies and in such places as the Central Bank may, for the purposes of this section approve;
- (d) any internationally recognized reserve asset, including the following:-
 - (i) the option to make a reserve tranche purchase from the International Monetary Fund;
 - (ii) holdings of special drawing rights.

81. (a) The Central Bank shall use its best endeavours to maintain the international reserve established under Section 80 at a level which the Central Bank considers is adequate for the State's international transactions;

- (b) If the international reserve has declined or if the Central Bank considers that it is in danger of declining to such extent as to jeopardize its adequacy in terms of the State's international transactions, the Central Bank shall submit to the Government a report on the international reserve position and the causes which have led or may lead to such a decline including such proposals as it considers necessary to remedy the situation;
- (c) Until such time as, in its opinion the situation has become normal, the Central Bank shall continue to submit reports and proposals at intervals not exceeding three months.

82. The Central Bank may advise the Government as to the measures to be taken, the terms and conditions, and other facts relating to the external indebtedness that the State may from time to time incur. The Central Bank shall obtain from the Ministry, upon request up-to-date inventory of all the foreign indebtedness contracted or guaranteed by the State so as to be able to advise.

83. The Central Bank shall, as the agent of the Government administer the laws relating to the control of foreign exchange. In so administering, it shall have the right to carry out the following functions:-

- (a) licensing, revoking the licences of, inspecting, supervising and regulating persons who deal in foreign currencies;
- (b) determining limits on foreign exchange assets which persons authorized to deal in foreign exchange may hold;
- (c) determining limits on the net foreign asset position of persons dealing in foreign exchange, in each and all currencies, the amount of the external indebtedness of such persons as well as the terms and conditions as may be necessary.

Chapter X

Prohibitions

84. No person shall, without the permission of the Central Bank and with wrongful intention do any of the following:-

- (a) cutting, tearing or in any other way defacing any currency note or coin;
- (b) causing any currency note to be excessively defaced.

85. A member, personnel or agent of the Central Bank, shall not, without permission under the law disclose or publish information relating to the transactions, identity, amount of income or source of income, profits, losses or expenditures of any person which they have learned in the performance of their duties, or allow such information to be seen or examined by another person.

86. No person shall issue or counterfeit currency notes and coins or any type of instruments payable to bearer on demand, issued by the Central Bank or import the counterfeit currency notes and coins.

Chapter XI

Offence and Penalty

87. Whoever violates any provision of Section 84 shall, on conviction be punished with fine which may extend to kyats 5,000.

88. A member, personnel or agent of the Central Bank who violates the provision of Section 85 shall, on conviction be punished with, fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 2 years or with both.

89. Whoever violates the provision of Section 86 shall, on conviction be punished with imprisonment for a term which may extend from a minimum 5 years to a maximum of 10 years. In addition, the exhibits shall also be confiscated.

90. 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.

Chapter XII

Miscellaneous

91. Notwithstanding anything contained in the existing laws, the Ministry may with the approval of the Government, permit the Central Bank to engage in operations relating to the financial sector.

92. Offences prosecuted under this Law are prescribed as cognizable offences.
93. In taking legal actions under Section 87 or Section 88 prior sanction of the Central Bank shall be obtained.
94. Notwithstanding anything contained in any existing law, debts owed to the Central Bank shall be given priority over all other claims except those of the State.
95. The provisions of the Myanmar Companies Act shall not apply to the Central Bank.
96. Article 149 of the First Schedule to the Limitation Act shall apply to all legal proceedings instituted by the Central Bank.
97. Movable and immovable properties belonging to the Central Bank of Myanmar established under the Bank Law (*Pyithu Hluttaw* Law No.9, 1975), operations in the process of execution, operations which have been completed, assets and liabilities shall devolve respectively on the Central Bank.
98. The contracts entered into or executed by the Central Bank of Myanmar established under the Bank Law (*Pyithu Hluttaw* Law No.9, 1975), shall be deemed to be entered into or executed by the succeeding Central Bank under this Law.
99. The Bank Law (*Pyithu Hluttaw* Law No.9, 1975), is hereby repealed. Although the said Law is repealed, the Board of Directors of the Central Bank of Myanmar established under the said Law shall have the right to carry out the operations until the day the duties and responsibilities are handed over to the succeeding Board of Directors under this Law.
100. The Central Bank may continue to exercise the powers and perform the duties and responsibilities in accordance with the provisions of the Bank Law (*Pyithu Hluttaw* Law No.9, 1975) within the transitory period, in cases where

it cannot commence the exercise of powers conferred and performance of duties and responsibilities assigned under this Law. Provided that such transitory period shall be as determined by the Ministry.

101. Rules, regulations, bye-laws, orders and directives made or issued under the repealed Bank Law (*Pyithu Hluttaw* Law No.9, 1975) or under any other power shall, in so far as they are not inconsistent with the provisions of this Law, or are not repealed or superseded, continue to have effect and be deemed to have been made or issued in accordance with this Law.

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

- (a) the Ministry of Planning and Finance may, with the approval of the Government, issue rules and procedures;
- (b) the Central Bank may issue regulations, bye-laws, orders and directives.

Sd./ Saw Maung
Senior General
Chairman

The State Law and Order Restoration Council.

The State Law and Order Restoration Council
The Financial Institutions of Myanmar Law
(The State Law and Order Restoration Council Law No. 16/90)
The 13th Waxing Day of Waso, 1352 M.E.
(4th July, 1990)

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

Chapter I
Title and Definition

1. This Law shall be called the Financial Institutions of Myanmar Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) **Financial Institution** means an enterprise established in the State, whose corporate purpose is intermediation on the money or capital markets through the collection of financial resources from third parties for investment on their own account in credit operations, credit and public debt instruments, securities, or other authorized financial activities;
 - (b) **Central Bank** means the Central Bank of Myanmar;
 - (c) **Board** means the Board of Directors of the Financial Institution;
 - (d) **Chairman** means the Chairman of the Board of Directors of the Financial Institution;
 - (e) **Member** means the member of the Board of Directors of the Financial Institution.

Chapter II
Establishment

3.
 - (a) The Financial Institutions other than those specifically established under this Law shall be established as limited liability company in accordance with the Myanmar Companies Act as well as with the Special Company Act, 1950;
 - (b) This Law shall apply to the financial institutions.

4. The shares and stock of any financial institution, with or without voting rights, shall be registered. Preferential shares shall not be converted into shares or stock with voting rights.

5. Financial institutions and the services they provide shall be classified as follows:-

- (a) the Commercial Banks;
- (b) the Investment or Development Bank;
- (c) the Finance Companies;
- (d) the Credit Societies.

6. (a) Commercial Banks shall engage primarily in the collection of demand deposits with chequing privileges and time deposits with terms not more than one year, and in short-term credit operations;
- (b) Investment or development banks whose operations shall primarily include the acceptance of time deposits with terms exceeding one year and financing of fixed or working capital at terms consistent with the terms of the resources collected by such banks or funds provided by the Government;
- (c) Finance Companies shall engage primarily in financing the purchase of goods or services with funding other than deposits from the public;
- (d) Credit Societies shall engage primarily in financing to individuals who are members for consumption, production or commerce, using funds collected in members' accounts.

7. Transactions in deposit accounts maintained with Credit Societies may be made without prior notice. Provided that chequing privileges shall not be allowed in withdrawing from such account. Such deposit account shall have the right to bear interest as long as no withdrawals are made during periods prescribed by the Central Bank.

8. Institutions receiving deposits, with the exception of those mentioned in Section 5 sub-sections (c) and (d), shall be deemed to be banks. Such institutions only shall have the right to use the name bank. Other institutions shall be prohibited from using the name bank in their business name.

9. The Central Bank may permit a financial institution to engage in more than one of the activities contained in Section 6.
10. Financial institutions shall have no right to become directly or indirectly involved in activities other than those prescribed specifically to operate. Provided that other activities in support of financial services permitted by the Central Bank may be undertaken.
11. (a) The paid-up capital of financial institutions shall be paid in cash;
(b) Financial institutions shall deposit with the Central Bank the fully paid-up capital. Such paid-up capital shall be released only upon conclusion of the licensing process;
(c) Subject to compliance with the terms and conditions prescribed by the Central Bank, the capital of the financial institution may be increased through the establishment of reserves, including those resulting from the revaluation of fixed assets;
(d) A financial institution shall set aside 25 per cent of its net profits, as prescribed by the Central Bank, in a general reserve account until this account reaches 100 per cent of its paid-up capital. The Central Bank may also require financial institutions to make additional provisions against specific assets. Financial institutions may also make additional provisions on their own initiative.

Chapter III

Licence to Operate

12. Financial institutions, whether State-owned, jointly owned by State and private or private shall obtain the prior sanction from the Central Bank to perform the functions.
13. (a) The permission to operate in the State as a financial institution with foreign capital, or as a branch of a foreign bank may be granted by the Central Bank in accordance with Section 14;
(b) The permission to open in the State as a representative office of a financial institution established abroad may be granted by the Central

Bank. Provided that such representative office shall not perform any of the functions prescribed for financial institutions.

14. (a) A financial institution's licence to operate may be granted by the Central Bank after scrutinizing the application form prescribed by the Central Bank duly filled in together with the feasibility study. Such feasibility study shall contain the following:-
 - (i) a market for the services to be performed and interest on the part of the community to be served;
 - (ii) the money resources required and how they may be acquired;
 - (iii) the anticipated profit to be gained by the proposed institution;
 - (iv) the qualifications and technical competence of management;
 - (v) the types of financial services that the applicant would like to undertake;
 - (b) The financial institutions shall not be granted licence to operate unless they deposit their fully paid-up capital with the Central Bank;
 - (c) A licence shall not be granted if, in the Central Bank's opinion, the name chosen for the institution might mislead the public regarding the true nature of its shareholders or activities;
 - (d) Within three months from the date of receipt of a complete application, the Central Bank shall grant or deny the licence;
 - (e) Within 15 days from the date when the licence is granted, the financial institution shall pay to the Central Bank a licence fee amounting to 0.1 per cent of the initial paid-up capital;
 - (f) When granting or withdrawing a licence to operate as a financial institution, the Central Bank shall publish it in the Myanmar Gazette.
15. The Central Bank shall determine the minimum capital requirements for new institutions, relying on their proposed location and financial activities.
16. (a) The licence to operate shall be granted without limit to its duration;
 - (b) The licence to operate shall not be transferable;
 - (c) Financial institutions shall commence their operations within one year from the date of receipt of their licence to operate.

17. If the following situation occurs, the Central Bank shall withdraw the licence to operate:-

- (a) failing, within the period specified, to deposit the modified minimum capital requirements prescribed for the financial institutions;
- (b) failing, within the period specified, to restore the minimum capital required following losses in business;
- (c) failing, within the period specified, to refrain from activities which violate the existing laws or fail to comply with the terms and conditions prescribed by the authorities;
- (d) liquidating voluntarily or involuntarily or bankruptcy;
- (e) extinguishing of the original legal entity as a result of a merger, amalgamation or division.

18. (a) The merger, amalgamation or division of a financial institution shall obtain the prior sanction from the Central Bank;
- (b) Approval of merger, amalgamation or division under sub-section (a) shall be granted only if the emerging financial institution has been granted a licence by the Central Bank;
- (c) The transfer, in one or more transactions, of any block of shares representing more than 15 per cent of the capital of a financial institution shall obtain the prior sanction from the Central Bank.

19. The establishment of the branches, agency offices and other similar offices of the financial institutions or change in location of branches, agency offices and other similar offices shall obtain the prior sanction of the Central Bank.

20. Unless otherwise permitted by the Central Bank in particular case, the branches, agency offices and other similar offices of financial institutions shall be opened for business to the public during such hours and on such days as prescribed by the Central Bank.

Chapter IV **Management**

21. Financial Institutions shall be administered by the respective Board. The Board may delegate its powers to the officers of the financial institutions concerned.

22. Financial institutions shall draft the memorandum of association and articles of association. A copy thereof shall be sent to the Central Bank.
23. Any amendment to the memorandum of association and articles of association of the financial institutions shall only be amended after obtaining the prior sanction from the Central Bank.
24. The Central Bank may prescribe the required qualification of the members of the financial institution.

Chapter V **Functions, Duties and Powers**

25. Subject to the approval of the Central Bank, financial institutions may engage in the following functions:-
- (a) borrowing or raising of money;
 - (b) lending or advancing of money either upon or without security;
 - (c) drawing, making, accepting, discounting, buying, selling, collecting and dealing in bills of exchange, promissory notes, drafts, bills of lading, railway receipts, debentures, and other documents of title and debt securities, whether negotiable or not;
 - (d) granting and issuing of letters of credit and travellers cheques;
 - (e) buying, selling and dealing in bullion and species;
 - (f) buying and selling of foreign exchange including foreign bank notes;
 - (g) purchasing and selling of bonds or other forms of securities on behalf of customers;
 - (h) receiving securities or valuables for safe custody;
 - (i) collecting and transmitting money and securities;
 - (j) acting as agents of local governmental authorities or the Central Bank;
 - (k) providing guarantees for extensions of credit and performance of business et cetera;
 - (l) financing or assisting in financing any business undertaking, either existing or new, through syndicates or otherwise;
 - (m) undertaking trust business and the administration of estates as executor or trustee;

- (n) acquiring shares in a licensed financial institution or acquiring an equity interest in other institution in accordance with this Law;
- (o) undertaking other financial services activities.

26. Financial institutions may, without the approval of the Central Bank, engage in the following activities:-

- (a) managing and disposing all properties, movable and immovable, which come into the possession of institution in full satisfaction or partial satisfaction of any of its claims;
- (b) establishing associations or funds or trust for the benefit of personnel or ex-personnel of its institution or their dependents; supporting or contributing donations to them; granting pensions and allowance to them and making payments towards employee benefit insurance;
- (c) acquiring, disposing, constructing and maintaining the building required for the institution.

27. Financial institutions shall be prohibited from issuing bonds which might result in the holders of such bonds exercising a right to manage the institution concerned.

28. In carrying out credit operations, financial institutions shall comply with the principles of risk avoidance, diversification and liquidity, as well as with directives issued by the Central Bank.

Explanation

Any operations requiring the institution to deliver or to assume the risk of having to deliver financial assets in exchange for a claim, shall be considered credit operations. Such credit operation includes loans or advances, discounts of bills of exchange, lines of credit, payment orders and guarantees.

29. Financial institutions shall acquire and keep the legal documents for the respective credit operation:-

- (a) the loan application and the documents in which the borrower indicates the use to be made of the borrowed funds, and the legal status of and value assigned to the guarantees provided;
- (b) the financial records of the borrower and the guarantors which served

as the basis for the operation;

- (c) the decision of the department concerned, manager or deputy approving the operation, with the signature of the person or persons responsible for the decision, and in the case of a group decision, a copy of the minutes of the meeting at which the transaction was approved.
30. (a) Financial Institutions may get permission from the Central Bank an exemption to necessary documentation under Section 29 or to simplify the registration requirement for operation involving small amount;
- (b) Financial Institutions may get permission from the Central Bank an exemption to documentation or to simplify the registration requirement for the discount or pledge of commercial papers approved by the branch managers, agency offices, and other similar offices within the limits of their power under Section 29.
31. (a) The relation between the risk-weighted assets and the capital and reserves of a financial institution shall not exceed ten times.

Explanation

Risk-weighted assets are the weighted sum of the assets of the financial institution in which each type of assets is weighted by a factor.

- (b) The financial institutions shall comply with the value of the factor applying to each type of asset and the method of calculation as prescribed by the Central Bank from time to time.

32. Financial institutions shall not lend more than 10 per cent of their capital plus reserves to a single individual, an enterprise, or an economic group, and none of their 10 largest debtors, including economic groups, shall account for more than 30 per cent of their total loan portfolio.

33. In carrying out lending and borrowing operations, financial institutions shall protect their liquidity and comply with the terms and conditions prescribed for this purpose by the Central Bank.

34. Financial institutions shall regularly notify their customers of the terms and conditions associated with their deposits and loans, including the annual rate of interest and the calculation method used. The Central Bank shall determine the intervals at which such declaration shall be made and the forms to be used.

35. Financial institutions shall not directly or indirectly purchase shares, become a partner in, or acquire an interest amounting to more than 10 per cent of the equity of projects or enterprises, or be under common ownership or otherwise associated with enterprises other than licensed financial institutions.

36. The prohibitions contained in Section 35 shall not apply in the following cases:-

- (a) acquisition of shares or other interests for the loans granted;
- (b) acquisition of shares or other interests as an agent;
- (c) acquisition of shares or stock for the purpose of resale to third parties.

37. Financial institution shall dispose of all shares and interests acquired for the loans within one year from the date of receipt unless an extension is granted by the Central Bank.

38. Financial institutions shall be prohibited from:-

- (a) entering into contracts or agreements or adopting practices of any kind which would secure them a position of dominance on the money, financial or exchange markets;
- (b) engaging in manipulative practices in order to obtain an unfair advantage for themselves or for third parties.

Chapter VI

Business with Persons related to the Financial Institutions

39. Financial institutions may carry on business with the following related persons only in accordance with this Law:-

- (a) the administrators, such as the members and departmental managers;
 - (b) the members of the Audit Committee;
-

- (c) companies controlling the financial institution concerned by owning majority shares thereof and the principal shareholders or administrators of such companies;
- (d) members, members of Audit Committee, administrators, departmental managers or wife, husband, sons and daughters or first cousin relatives of the principal shareholders of the financial institution concerned controlling the company by owing majority shares thereof;-
- (e) companies in which one of the persons contained in sub-sections (a) (b) (c) and (d) has a direct or indirect equity interest equal to or exceeding 10 per cent of the equity capital;
- (f) principal shareholders of the financial institution and any company under their direct or indirect control.

Explanation

The principal shareholder contained in this section means the beneficial owner of more than 10 per cent equity interest of the company, partnership or financial institution.

40. Legal entities controlling the public financial institution or a financial institution jointly owned by public financial institution and private financial institution and the administrators of such institutions, as well as legal entity directly or indirectly controlled by such administrators and its administrators shall be deemed to be persons related to the financial institution.

41. Persons related to any of the institutions making up a financial group shall also be deemed to be related to each of the institutions in the group.

42. Financial institutions shall not grant the following special privileges to related persons:-

- (a) carrying out business which, by its nature, aim, characteristics, or risk, would not be carried out by the institution with other customers;
- (b) collecting interest, fees, or other charges or accepting guarantees which are lower than those required of other customers.

43. (a) Financial institutions shall do business with related persons only if so permitted by the Board based on a report of the departmental

managers. A description of the relationship involved, an analysis of the transaction concerned and of the financial situation and income of the applicant, and an assessment of the applicant's credit worthiness shall be included in the departmental managers' reports;

- (b) Members having interest in the matter submitted to the Board or members who are related by marriage, blood, or by being son or daughter, or having interest in a business with a person associated with the financial institution shall be required to leave the meeting during the time in which the Board is deliberating on the matter submitted to it;
- (c) The maximum amount lent to a personnel of a financial institution shall be as prescribed by the Central Bank from time to time;
- (d) The total amount lent to personnel by a financial institution should not exceed 5 per cent of its capital.

Chapter VII

Auditing, Reporting and Supervision by Central Bank

44. Subject to the approval of the Central Bank, an auditor shall be appointed to each financial institution. Provided that in the case of financial institutions in which the Government owns shares, an auditor shall be appointed to each financial institution under Section 145-A of the Myanmar Companies Act.

45. The auditor of a financial institution shall have the following duties and responsibilities:-

- (a) preparing for the Central Bank and the Board or manager in the case of a branch of a foreign bank a report on the balance sheet and profit and loss account, and to deliver his opinion as to whether the financial statements in such report adequately reflect the financial position of the institution and its solvency;
- (b) informing the Central Bank and the Board or manager in the case of a branch of a foreign bank of any irregularities and deficiencies observed in the operations and accounts which could result in material losses for the institution.

46. Financial institutions shall be required to prepare periodic reports using the forms prescribed by the Central Bank, providing sufficient information on their administrative and operational status, liquidity, solvency, and profitability for an assessment of the stability of and trends in their financial position. The reports shall be prepared in accordance with the accounting standards prescribed by the Central Bank for financial institutions.
47. The auditor's report and the balance sheet for the financial year shall be published in the manner as prescribed and approved by the Board and the shareholders, for public information.
48. All financial institutions shall be subject to inspections by the Central Bank inspectors or by auditors appointed by it. In their inspections of financial institutions, the Central Bank and its auditors may:-
- (a) examine the accounts and related documents, the books, and other documents;
 - (b) ask supervisors, administrators, agents, and personnel of the institution for information on any matter relating to its organization and operation.
49. The Central Bank may require that a financial institution shall have an Audit Committee consisting of 3 members appointed by the shareholders. The Audit Committee shall:-
- (a) monitor compliance with the laws applicable to the financial institutions and submit to the Board such matters as it feels should be reported;
 - (b) give opinion on any matters forwarded to it by the Board.
50. The Audit Committee shall meet ordinarily once in three months and extraordinarily when convened by the Board. All members of the Audit Committee shall be present at such meetings and shall be no absention from voting. Decisions shall be taken by majority votes of the members.
51. Financial institution may appoint or hire experts to assist the Audit Committee in connection with activities contained in Section 49.

Chapter VIII Administratorship

52. In the event that the financial position of a financial institution should indicate that it is not in compliance with the minimum requirements for operating in the market, thus placing the deposits and investments of its customers at risk, the Central Bank may, by decision of its Board of Directors, require any institution to be under administratorship in order to restore the situation of the institution to normal. In appointing the administrator, the officer of the Central Bank or other suitable person may be appointed.

53. The order deciding to appoint the administrator shall contain the following:

- (a) the reasons for appointing the administrator;
- (b) the name of the administrator;
- (c) the duration of the administration;
- (d) the right to suspend the withdrawal of deposits or customers' funds in the financial institution;
- (e) measures including sequestration of the property owned by the members and officers of the financial institution to ensure payment of possible losses to third parties.

54. In appointing the administrator the Central Bank may, during the period of the administratorship, suspend the terms of office of members and officers of the financial institution. Such persons shall return to their duties only if they are not disqualified by the Central Bank.

55. The administrator shall have full managerial powers and shall have authority to close the branches, agency offices, and other similar offices. In addition, to adopt any measures required to normalize the situation of the financial institution including dismissal of personnel deemed to be unfit to perform their duties by him.

56. If in the opinion of the administrator the full rehabilitation of the financial institution is necessary, he may at any time declare deposits and investments by the public in the financial institution to be totally or partially blocked for

a maximum period of one year. Provided that measures are taken which shall preserve the approximate value of these deposits and investments.

57. During the administratorship, the Central Bank may provide financial support to the financial institution under conditions to be prescribed in order to provide for any temporary liquidity deficiency.

58. If during or at the end of the administratorship the Central Bank is of the opinion that the reorganization of the financial institution to be more costly than its dissolution, it shall apply to the court to declare such financial institution insolvent and to permit liquidation in accordance with law.

59. The administrator shall give priority to the funds provided by the Central Bank during his administratorship over other liabilities of the financial institution. The members and officers of such financial institution shall be personally liable up to the amount required for full satisfaction of the liabilities of the financial institution.

60. The administratorship shall:-

- (a) cease at the end of the term established if there is no extension by the Central Bank or if the Central Bank is of the opinion that the financial institution is capable to operate normally;
- (b) cease upon liquidation of the financial institution.

61. In the circumstances provided in the sub-section (a) of Section 60, a further condition for the cessation of the administratorship shall be the repayment or the Central Bank agreement to a scheduled repayment of the funds provided to the financial institution by the Central Bank.

Chapter XI

State-owned Financial Institutions

62. (a) The following financial institutions shall be deemed to have been established under this Law:-
- (i) The Myanmar Economic Bank;
 - (ii) The Myanmar Foreign Trade Bank;
 - (iii) The Myanmar Investment and Commercial Bank;

- (b) The Government may, apart from the financial institutions contained in sub-section (a), also establish other financial institutions;
 - (c) The provisions of this Chapter shall apply only to the financial institutions contained in sub-sections(a) and (b).
63. (a) The authorized capital of each Bank shall be prescribed as one million ordinary shares of kyats 1,000 each;
- (b) The number of shares and value of the initial capital to be subscribed by the Government for each Bank shall be as follows:-

		Number of shares	Value (in million kyats)
(i)	The Myanmar Economic Bank	140,000	140
(ii)	The Myanmar Foreign Trade Bank	60,000	60
(iii)	The Myanmar Investment and Commercial Bank	60,000	60

- (c) The Government may, from time to time, increase the authorized capital or paid-up capital if it owns not less than 50 per cent of the share of a Bank. The Government shall increase the said capitals if it owns less than 50 per cent of the share of a Bank in accordance with the existing laws;
 - (d) The Government shall by notification prescribe the number of shares and value of capital for the financial institution established under sub-section (b) Section 62.
64. (a) Banks shall be administered by each Board of Directors;
- (b) The respective Banks shall perform the functions, duties and powers as contained in this Law.
65. The Board shall be constituted with a minimum of 7 members. The Board shall consist of the following members:-

(a) 6 members appointed by the Government;

(b) 2 members elected by the shareholders.

66 (a) The Government shall be entitled to appoint 6 directors, including the Chairman, if it owns not less than 50 per cent of the share of a Bank. If the Government owns less than 50 per cent, it shall vote for its shares at the election of members like other shareholders of the Bank;

(b) For the election of members, each shareholder shall be eligible to cast a number of votes that corresponds to the number of shares that he owns at the election record date multiplied by the number of members to be elected. Such votes may be cast for one or more members. The positions of the members to be elected shall be filled with ones who receive a greater number of votes;

(c) Unless the Chairman is appointed, the members shall elect the Chairman from among themselves;

(d) The term of office of the Chairman shall be 5 years and the term of office of the other members shall be 3 years. Such persons shall be eligible for re-appointment for more than one term;

(e) The Chairman shall devote his whole time to the function and duties of the Bank, and shall not hold any other remunerated employment;

(f) The Board shall assign an officer of the Bank as Secretary of the Board;

(g) The following persons shall not be appointed as a member:-

(i) *Pyithu Hluttaw* representative;

(ii) salaried personnel of the Government and any organization subordinate to the Government;

(iii) a member or an employee of any financial institution;

(iv) a person who is not a citizen;

(v) a person who has been declared as adjudicated insolvent or who has suspended payments of liabilities or who has entered into a settlement with his creditors before the court. Provided that the Government may, if it owns not less than 50 percent of the share of a Bank, exempt any person contained in the provisions of clauses (i) and (ii) if there is special reason.

67. The Chairman or a member shall cease to be member if he or she:-
- (a) infringes the restrictions mentioned in sub-section (g) of Section 66;
 - (b) is convicted of any offence prescribed by the Ministry of Planning and Finance;
 - (c) resigns with the permission of the Government, if appointed by it, or otherwise resigns with the permission of the Board;
 - (d) is adjudged incapable of performing his or her duties by the authority concerned, if appointed by the Government, or otherwise by two-thirds of the members;
 - (e) has failed to attend the Board meeting for three consecutive months without leave from the Board.
68. Any vacancy of any member shall be filled for the unexpired term of office within 6 months from the date of occurrence of the vacancy.
69. The Board meeting shall be conducted as follows:-
- (a) the meeting of the Board shall be convened at least once a month. Special meeting may be convened on due notice by the Chairman or by a minimum of two members;
 - (b) more than half of the members attending the meeting shall constitute a quorum;
 - (c) in the absence of the Chairman, any member elected by other members shall preside at the meeting;
 - (d) decisions shall be adopted by the majority of the votes of the members present, unless articles of association should otherwise provide. In the event of an equality of votes, the decision shall be adopted by the casting vote of the Chairman of the meeting.
70. (a) If the Government owns not less than 50 per cent of the share of a Bank:-
- (i) the Chairman shall be entitled to receive salary and allowances in accordance with the terms and conditions proposed by the Board and determined by the Government. Such salary and allowances shall be borne by the Bank;

- (ii) the members shall be entitled to receive remuneration proposed by the Board and determined by the Government. Such remuneration shall be borne by the Bank;
 - (b) If the Government owns less than 50 per cent of the share of a Bank, the salary and allowances of the Chairman as well as the remuneration of the members shall be in accordance with the decision of the Board.
71. (a) The chief executive officer and personnel shall be appointed by the Board concerned. Provided that if the Government owns not less than 50 per cent of the share of a Bank, the chief executive officer shall be appointed with the approval of the Ministry of Planning and Finance;
- (b) If the Government owns not less than 50 per cent of a Bank, the Chairman and employees of such Bank are public servants.
72. If the Government owns not less than 50 per cent of the share of a Bank, the provisions of the Myanmar Companies Act shall not apply to such Bank.
73. Banks are permitted to operate the functions in accordance with this Law and shall be exempt from the licensing requirements of Sections 12 through 16, and from the administration requirements of Sections 22 and 24.

Chapter X

Offence and Punishment

74. The financial institutions, its members, shareholders, administrators, managers and personnel who violate any of the provisions of this Law shall be subject to the following administrative penalties:-
- (a) warnings;
 - (b) orders including those restricting the operations of financial institutions;
 - (c) fines;
 - (d) temporary or permanent termination from duties in the financial institution;
 - (e) cancellation of the licence to operate.

75. Any person or any legal entity violates any of the provisions of this Law by carrying out the activities prescribed under this Law to be performed only by financial institutions shall be subject to the similar administrative penalties.

76. The imposition of administrative penalties provided in Section 74 shall be decided by the department concerned of the Central Bank responsible for the supervision of financial institutions. The person against whom action is taken shall have the full right to defend. In addition, the person against whom action is taken shall have the right of appeal to the Board of Directors of the Central Bank, within 30 days from the date the penalty order is received. During the appeal period the penalty shall be suspended in accordance with the directives issued regarding this matter. In the administrative sector the decision by the Board of Directors of the Central Bank shall be final.

77. The administrative penalties provided in this Law shall not preclude taking criminal action or civil action.

78. Imposition of the penalty provided in Section 74 shall make the party guilty of the offence immediately liable to pay for any damages caused to the institution or to other parties.

79. The members, personnel and external auditors of the financial institutions shall not, without permission under the law, disclose or publish information which they have learned in the performance of the financial activities and services, or allow such information to be seen or examined by another person.

80. No person shall carry out the activities of the financial institution without a licence to operate granted by the Central Bank.

81. Whoever violates any provision of Section 79 shall on conviction be punished with fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 2 years or with both.

82. Whoever violates any provision of Section 80 shall on conviction be punished with fine which may extend to kyats 50,000 or with imprisonment for a term which may extend to 5 years or with both.

83. The members, personnel and auditors of the Banks mentioned in Section 62 shall be punishable under the Official Secrets Act if such persons without permission, disclose or publish information which they have learned in the performance of the financial activities and services, or allow such information to be seen or examined by another person.

Chapter XI Miscellaneous

84. Movable and immovable properties belonging to the Myanmar Investment and Commercial Bank, and that of the Myanmar Economic Bank and the Myanmar Foreign Trade Bank established under the Bank Law (*Pyithu Hluttaw* Law No. 9, 1975) operations in the process of execution, operations which have been completed, assets and liabilities shall devolve respectively on such Banks.

85. Management Committee of the respective Banks mentioned in sub-section (a) of Section 62 shall have the right to carry out the operations until the day the duties and responsibilities are handed over to the succeeding Board of Directors under this Law

86. This Law shall not apply to the Myanmar Agricultural and Rural Development Bank, unless the Government, by notification shall so provide from time to time with regard to this Law.

87. Offences prosecuted under this law are prescribed as cognizable offences.

88. In taking legal action under Sections 81 and 82 the prior sanction of the Central Bank shall be obtained.

89. The respective Banks mentioned in sub-section (a) of Section 62 may continue to exercise the powers and perform the duties and responsibilities in accordance with the provisions of the Bank Law (*Pyithu Hluttaw* Law No. 9, 1975) within the transitory period, in cases where it cannot commence the exercise of powers and the performance of duties and responsibilities assigned under this Law. Provided that such transitory period shall be as determined by the Ministry of Planning and Finance.

90. If the Government owns not less than 50 per cent of the share of a Bank, the Banks mentioned in Section 62, article 149 of the First Schedule to the Limitation Act shall apply to all legal proceedings instituted by such Banks.

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

(a) the Ministry of Planning and Finance may, with the approval of the Government, issue rules and procedures;

(b) the Central Bank may issue regulations, bye-laws, orders and directives.

Sd./ Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council.

The State Law and Order Restoration Council
The Myanmar Agricultural and Rural Development Bank Law
(The State Law and Order Restoration Council Law No. 17/90)
The Fullmoon Day of Waso, 1352 M.E.
(6th July, 1990)

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 Agricultural and Rural Development Bank Law.
2. The expressions contained in this Law shall have the following meanings:-
 - (a) **Ministry** means the Ministry of Planning and Finance;
 - (b) **Central Bank** means the Central Bank of Myanmar;
 - (c) **Bank** means the Myanmar Agricultural and Rural Development Bank established under this Law;
 - (d) **Board** means the Board of Directors of the Bank;
 - (e) **Chairman** means the Chairman of the Board of Directors;
 - (f) **Member** means the member of the Board of Directors;
 - (g) **Agricultural Enterprise** includes the following activities undertaken by the State or by the co-operatives or by the private or by joint venture between them;-
 - (i) crop cultivation;
 - (ii) growing orchards and plantations;
 - (iii) growing vegetables, fruits and horticulture;
 - (iv) forest rehabilitation maintenance and conservation;
 - (v) irrigation, embankment and land improvement;
 - (vi) storage, distribution and marketing of inputs, machinery, equipments and implements required for the above enterprise;
 - (vii) production, processing, storage, distribution and marketing activities relating to the above enterprises;

- (h) **Livestock Enterprise** includes the following activities undertaken by the State or by the co-operatives or by the private or by joint venture between them:-
- (i) Livestock breeding;
 - (ii) fisheries and aquaculture;
 - (iii) poultry farming;
 - (iv) apiculture;
 - (v) sericulture;
 - (vi) storage, distribution and marketing of inputs, machinery, equipments and implements required for the above enterprises;
 - (vii) production, processing, storage, distribution and marketing activities relating to the above enterprises;
- (i) **Rural Socio-economic Enterprise** means agro and livestock based industries and rural development activities;
- (j) **Co-operative Society** means co-operative society formed under the Union of Myanmar Co-operative Society Law, 1970;
- (k) **Village Bank** means the village bank recognised by the Bank;
- (l) **Farmer** means a person who earns his main livelihood by operating farmland with own hand, or who has earned his main livelihood by operating farmland continuously with own hand, or by supervising farming operations throughout the season as his main livelihood in the year concerned;

Explanation

Farmland means land being used or taken into possession for cultivation. This expression includes lands under farming and cultivation (*le, Yar, Kaing Mye*) land under rubber, *dhani*, orchard, vegetables and horticulture, island, alluvial land and buildings erected on such lands, but excludes the buildings used for dwellings and religious purposes and their compounds situated within town and village boundaries and also publicly-owned plots not used for agricultural purpose;

- (m) **Entrepreneur** means a person who operates rural socio-economic enterprises individually or collectively;

(n) **Labourer** means a person who earns his main livelihood by hiring out own labour to agricultural, livestock or rural socio-economic enterprises.

Chapter II Establishment and Aim

3. The Bank is established under this Law as a legal entity having perpetual succession, capable of suing and being sued in its own name.

4. The Head Office of the Bank shall be in Yangon. The Bank may open branches and agencies.

5. The main aim of the Bank shall be to effectively support the development of agricultural, livestock and rural socio-economic enterprises in the country by providing banking services.

6. The Bank shall also endeavour to pursue the following objectives in accordance with its main aim:

- (a) to provide loans for the development of agricultural, livestock and rural socio-economic enterprises in a simple procedure;
- (b) to promote rural banking;
- (c) to encourage saving habit in order to bring about self-help spirit among rural population;
- (d) to support socio-economic development in rural areas;
- (e) to cultivate habit of using bank services;
- (f) to develop banking business.

Chapter III Capital and Profit Allocation

7. The State shall be the sole shareholder of the Bank. The authorized capital of the Bank shall be one thousand million kyats of which sixty million kyats shall be fully paid-up by the State. The balance of the authorized capital may be subscribed by the State as required.

8. The authorized and paid-up capitals of the Bank may be increased with the approval of the Government. No reduction of these capitals shall be made.
9. (a) The Bank shall establish a Reserve Fund with an initial contribution of twenty million kyats from the State;
- (b) At the end of each financial year an amount equal to twenty five per cent of the net profit shall be allocated in multiples of one million kyats to the Reserve Fund until it amounts to 100 per cent of the paid-up capital of the Bank;
- (c) With the approval of the Government, the amount transferred to the Reserve Fund may be increased to exceed the annual prescribed percentage or the total amount of the Reserve Fund may be increased beyond the paid-up capital of the Bank;
- (d) The Reserve Fund may be applied to meet any deficits in the operations of the Bank.
10. At the end of the financial year, the balance of net profit after appropriations or funds required for the operations of the Bank shall be paid in multiples of one million kyats to the Government as soon as possible.

Chapter IV

Organization and Management

11. The Bank shall be administered by a Board of Directors which shall execute the duties and powers of the Bank under this Law.
12. (a) The members of the Board of Directors of the Bank shall be appointed by the Government. Such Board shall be constituted with nine members who are citizens;
- (b) The Board shall consist of the following persons:-
- (i) the Chairman and four members appointed by the Government;
 - (ii) a member appointed ex-officio by the Ministry of Planning and Finance;
 - (iii) a member appointed ex-officio by the Ministry of Agriculture and Forests;

- (iv) a member appointed ex-officio by the Ministry of Livestock Breeding and Fisheries;
- (v) a member appointed ex-officio by the Ministry of Co-operatives;
- (c) The term of office of the Chairman shall be five years. The term of office of the remaining members shall be three years. Such persons are eligible for re-appointment for more than one term;
- (d) The Chairman shall devote his whole time to the functions and duties of the Bank and shall not engage in any other remunerated employment;
- (e) The Board shall assign an officer of the Bank as Secretary of the Board.

13. The Chairman or a member shall cease to be the Chairman or a member if he or she:-

- (a) is convicted of any offence prescribed by the Ministry;
- (b) has obtained permission after submitting the resignation to the Government;
- (c) is adjudged incapable of performing his or her duties;
- (d) has failed to attend the Board meetings for three consecutive months without leave from the Board;
- (e) has been terminated of or abandons the citizenship.

14. The vacancy, occurring due to resignation or termination or death of any member shall be filled with any suitable person by the Government for the unexpired period of the term of office of the member concerned. Such vacancy shall be filled within six months from the date of vacancy.

15. The Chairman shall be deemed to be a public servant under Section 21 of the Penal Code.

16. The Board may form committees to carry out effectively the functions and duties of the Bank. In so forming, the duties and powers of such committees shall be determined appropriately.

17. (a) Board meetings shall be convened at least once a month or any time with the consent of the Chairman or three members;

- (b) Half or more of the members appointed to the Board and attending the meeting shall constitute a quorum for Board meetings;
 - (c) In the absence of the Chairman, one of the members by the Board shall act as Chairman of the Board Meeting;
 - (d) At the meeting of Board, decisions shall be adopted by the majority of the votes of members present and in the event of an equality of votes, the Chairman of the meeting shall have a casting vote.
18. The Board shall draw up an organizational set-up in order to carry out the functions and duties of the Bank and appoint necessary officers and staff. Such officers and staff shall be public servants.
19. (a) The Chairman shall receive from the Bank salary and allowances in accordance with the terms and conditions prescribed by the Government;
- (b) The members of the Board are entitled to receive remuneration as proposed by the Board and approved by the Government. Such remuneration shall be borne by the Bank.

Chapter V

Business of the Bank

20. The Bank shall have the right to conduct the following business:-
- (a) advancing annual, short-term and long-term loans to State-owned agricultural organizations, livestock organizations, co-operative societies, private persons, village banks, farmers, entrepreneurs and labourers, on such terms and conditions as may be necessary;
 - (b) receiving deposits on the basis of rural development, making loans and advances or allowing overdrafts with or without security;
 - (c) organizing, recognizing and supervising village banks and prescribing their functions and duties;
 - (d) issuing and buying drafts, telegraphic transfers, payment orders and other kinds of remittances;
 - (e) borrowing money in or outside the country for carrying out the

- functions of the Bank;
 - (f) undertaking matters relating to the smooth functioning of the Bank business, rendering and acquiring management and technical expertise and consultancy in connection with or in support of matters;
 - (g) performing such business as may be approved by the Ministry.
21. (a) Loans shall be advanced for the following periods:-
- (i) annual loans up to one year;
 - (ii) short-term loans, from one to four years;
 - (iii) long-term loans, four to twenty years;
- (b) The Bank shall charge interest at such rate as the Ministry may from time to time prescribe;
- (c) Repayments of loans shall be in such manner as may be prescribed by the Bank.
22. The Bank shall grant short-term loans and long-term loans with security only.
23. The Bank may prescribe terms and conditions for various types of loans issued by it.
24. Undischarged loans may be recovered by the Bank as if they were arrears of land revenue.
25. The Bank may with the approval of the Government participate in local or international organizations which support its functions.

Chapter VI

Accounts and Audits

26. The financial year of the Bank shall be the same as that of the State.
27. (a) The accounts of the Bank shall be audited by the Auditor-General;
- (b) The Bank shall prepare financial statements at the end of each year. The Bank shall submit its annual report to the Government through the Ministry together with its balance sheet and profit and loss statement certified by the Auditor-General within six months after the end of the year;

- (c) After submitting the annual report under sub-section (b), the Bank shall publish it in the manner prescribed by the Ministry, for public information.

Chapter VII Miscellaneous

28. Notwithstanding anything contained in any other law, debts owed to the Bank shall be given priority over all other debts and taxes except those payable to the State and the Central Bank.
29. Article 149 of the First Schedule to the Limitation Act shall apply to all suits instituted by the Bank.
30. The provisions of the Myanmar Companies Act shall not apply to the Bank.
31. Notwithstanding anything contained in the Registration Act, the instruments executed in respect of loans made by the Bank or the village bank shall be exempted from registration and from payment of stamp duty under the existing law.
32. The Bank shall be exempted from taxes on income or dues and levies related to banking operations.
33. Movable and immovable properties belonging to the Myanmar Agricultural Bank established under the Bank Law (*Pyithy Hluttaw* Law No. 9, 1975), operations in the process of execution operations which have been completed, assets and liabilities shall devolve respectively on the Bank.
34. The contracts entered into or executed by the Myanmar Agricultural Bank established under the Bank Law (*Pyithu Hlyttaw* Law No.9, 1975) shall be deemed to have been entered into or executed by the Myanmar Agricultural and Rural Development Bank established under this Law.

35. The Management Committee of the Myanma Agricultural Bank constituted under the repealed Bank Law (*Pyithu Hlyttaw* Law No.9, 1975) shall have the right to perform its duties and functions until the day the duties and responsibilities are handed over to the succeeding Board of Directors under this Law.

36. The Bank may continue to exercise the powers and perform duties and responsibilities in accordance with the provisions of the Bank Law (*Pyithu Hluttaw* Law No.9, 1975) within the transitory period, in cases where it cannot commence the exercise of powers conferred and performance of duties and responsibilities assigned under this Law. Provided that such transitory period shall be as determined by the Ministry.

37. Existing rules, regulations, bye-laws, notifications, orders and directives concerning the Bank shall, in so far as they are not inconsistent with the provisions of this Law, be in force and may continue to be exercised by the Myanma Agricultural and Rural Development Bank established under this Law.

38. 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 Bank may issue regulations, bye-laws, orders and directives.

Sd./Saw Maung
Senior General
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The National Archive and Mawgun Law
(The State Law and Order Restoration Council Law No. 18/90)
The 10th Waning Day of *Tawthalin*, 1352 M.E.
(13th September, 1990)

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 Archive and Mawgun Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
 - (a) **Record** means a document, permanent inscription, parabaik script, manuscript and printed script which is written and compiled by or which is received by any Government department, or any other organization, or any individual. This expression also includes alphabet, sound and pictorial recording recorded by mechanical, or electrical or any other process;
 - (b) **Mawgun** means a record among the records contained in sub-section (a), which, after scrutiny by the Supervisory Body is found to be one which warrants permanent preservation and is classified as a mawgun as it contains supporting evidence and particulars relating to history, cultural heritage, State Administration etc. of Myanmar;

- (c) **Minister** means the Minister who is in charge of the Department of National Archives;
- (d) **Supervisory Body** means the National Archives and Mawgun Supervisory Body which is formed under this Law;
- (e) **Department** means the Department of National Archives ;
- (f) **Director General** means the Director General of the Department of National Archives;
- (g) **Government department** means any government department (including Defence Services), any department, any State-owned economic enterprise or any organization under the Government. The said expression also includes departments subordinate to such departments and organizations subordinate to such organizations;
- (h) **Other organization** means any public organization or any association which is not a Government department.

Chapter II

Formation of Supervisory Body

3. The National Archives and Mawgun Supervisory Body shall be formed to guide and supervise the conservation and safe custody of the national records and mawguns in one lot.
4. The Government shall form the Supervisory Body with citizens as follows:-
 - (a) shall be formed with a minimum of 5 members to a maximum of 15 members ;
 - (b) shall designate the Chairman and Secretary of the Body.

Chapter III

Duties and Powers of Supervisory Body

5. The duties and powers of the Supervisory Body are as follows : -
- (a) after scrutiny as to whether records transferred to the Department warrant classification as mawgun, and if they are found to be so classified as mawgun, directing the preservation of the same;
 - (b) if any record or mawgun of foreign country concerning Myanmar is beneficial to the State, directing the same to be acquired by transfer or the purchase of the same;
 - (c) directing to acquire by transfer treaties, international agreements, exchange notes etc, executed by Myanmar;
 - (d) directing the preservation of printed and published law, rule, regulation, bye-law, order, declaration, procedure, manual, report, gazette, documents etc, sent to the Department by Government departments;
 - (e) directing the scrutiny and receipt of records transferred to the Department by other Government departments according to the grade of security and tenure;
 - (f) of the records transferred by other organisations to the Department, directing the scrutiny and receipt of records which warrant preservation or if there is a proposal for sale of the records directing the purchase of the same, if required;
 - (g) of the records transferred by any individual to the Department, directing the scrutiny and receipt of records which warrant preservation or if there is a proposal for sale of the records, directing the purchase of the same, if required ;

- (h) upon request by any Government department or any other organization or any individual of their desire to use for reference, records and mawguns received by way of transfer by the Department, directing copies of the same to be made in accordance with the conditions prescribed;
- (i) upon submission by any Government department or any other organization or any individual in the prescribed manner of their desire to study mawguns of the restricted grade, private grade and confidential grade, giving decision after scrutiny as to whether permission be given or not;
- (j) of the records which have come into the possession of the Department, directing the destruction of those records the retention of which is no longer necessary;
- (k) submitting and obtaining the decision of the Minister, as to whether any mawgun be permitted to be taken abroad;
- (l) inspecting from time to time as to whether the mawguns are conserved safely or not;
- (m) directing to give assistance requested by Government departments in respect of management of records;
- (n) allocation of duty to the Director General in respect of other matters to be carried out under this Law.

Chapter IV

Transferring of Records, Classifying the grade of security of

Records and the Tenure of Records

6. Records in the possession of Government departments -

- (a) which have completed 12 years and are not to be used anymore shall be transferred to the Department;
 - (b) which have not completed 12 years, but if Government department is desirous of transferring may be so transferred to the Department.
7. The Government department concerned shall, when transferring records to the Department under section 6 classify as follows after rescrutinizing as to whether the grade of security of such records needs to be lowered or not:-
- (a) records of the strictly confidential grade;
 - (b) records of the confidential grade;
 - (c) records of the private grade;
 - (d) records of the restricted grade.
8. (a) The Supervisory Body shall classify the records transferred to the Department under section 6 into record and mawgun.
- (b) The Supervisory Body shall classify the grade of security of the mawguns.
9. The grade of security and the tenure of the mawguns are as follows:-
- (a) in the case of a mawgun of the strictly confidential grade there shall be no limitation of years ;
 - (b) 50 years in the case of a mawgun of the confidential grade;
 - (c) 30 years in the case of a mawgun of the private grade;
 - (d) 25 years in the case of a mawgun of the restricted grade;
10. The Supervisory Body may, from time to time scrutinize and lower or raise the grade of security and tenure of the mawguns.

Chapter V

Powers of the Minister

11. The Minister has the following powers :-
- (a) giving decision in a matter where application is made for permission to take any mawgun abroad;
 - (b) giving decision in a matter where application is made for permission to study any mawgun of the strictly confidential grade;
 - (c) as regards records which are to be sent to the Department under section 6 sub-section (a), granting exemption to records from being so sent where such exemptions is warranted;
 - (d) giving decision in matters submitted by the Supervisory Body or the Director General;
 - (e) laying down guidelines and directing as may be necessary as regards the management of records and mawguns.

Chapter VI

Duties and Powers of the Director General

12. The duties of the Director General are as follows :-
- (a) supervising the conservation and safe-custody of the records and mawguns of the Department;
 - (b) communicating with Government departments to obtain the records which are to be sent to the Department under section 6 sub-section (a) ;
 - (c) carrying out duties assigned by the Minister and the Supervisory Body.

13. The Director General has the following powers : -

- (a) on application for permission to make true copies in respect of any record or manuscript of the Department permitted to be copied, granting permission to make copies thereof on payment of the prescribed fee ;
- (b) permitting any Government or any other organization or any individual to study in accordance with the procedures the records and manuscripts for which no security grade has been classified, manuscripts the tenure of security of which has expired, laws, reports, gazettes etc; which are printed and published by Government departments;
- (c) if there is no Government department or other organization to take over the records of any defunct Government department or any other organization taking over of such records after scrutinizing;
- (d) holding of seminars and training courses in respect of management of records;
- (e) to ensure a correct system in respect of management of records of Government departments perusing such records, and giving suggestions as may be necessary;
- (f) holding of educative workshops to enable the public to understand the importance of the preservation of the manuscript;
- (g) having the right to communicate with international archival organizations.

Chapter VII

Prohibition and Penalties

14. No one shall destroy, alter, add or in any manner ruin any mawgun.
15. No one shall, without the permission of the authorities concerned study and make copies of any mawgun of the security grade, and of any mawgun the tenure of which has not yet expired.
16. No one shall, without the permission of the authorities concerned remove any mawgun out of the Department.
17. No one shall, without the permission of the authorities concerned take any mawgun abroad.
18. Whoever contravenes any provision of section 14, section 15, section 16 or section 17 shall, on conviction be punished with imprisonment which may extend to 5 years, or with fine which may extend to kyats 10000 or with both.
19. Whoever abets or attempts or conspires in the commission of any offence under this Law shall be punished with the punishment provided for such offence in this Law.

Chapter VIII

Miscellaneous

20. The provisions of this Law, shall not apply to the Defence Service Historical Research Institute. Provided that the Department may accept and preserve the records and mawguns transferred by the Defence Service Historical Research Institute and it may make and give copies of the records or mawguns which the Defence Services Historical Research Institute desires to refer and use.

21. A copy each of any book or pamphlet printed and published by any Government department or any other organization or any individual shall be sent to the Department in the manner prescribed.

22. In order to carry out the provisions of this Law, the Ministry concerned-

(a) may, with the approval of the Government issue necessary procedures;

(a) may issue necessary orders and directives.

Sd/. Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law relating to the Nurse and Midwife
(The State Law and Order Restoration Council Law No. 19/90)
14th Waning Day of *Thadinkyut*, 1352 M.E.
(17th October, 1990)

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

Chapter I

Title and Definition

1. This Law shall be called the Law relating to the Nurse and Midwife.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
 - (a) **Nursing Profession** means a profession capable of rendering physical, mental, social nursing care needed by a sick person and also health care, mental and social needs of the family and relatives or such sick person. This expression includes rendering services in respect of better health care and disease preventive measures to the healthy persons;
 - (b) **Midwife Profession** means rendering pre-natal care to pregnant women before delivery, and rendering safe delivery at the time of birth. This expression includes rendering care to mother and new born baby ;
 - (c) **Nurse** means a person having passed the basic nursing

examination, holding registration and licence and being permitted to practise in the Nursing Profession under this Law;

- (d) **Midwife** means a person having passed the prescribed basic midwife examination, holding registration and licence and being permitted to practise in the Midwife profession under this Law ;
- (e) **Council** means Myanmar Nurse and Midwife Council established under this Law ;
- (f) **Registration** means entering of names in the register relating to Nurse and Midwife, maintained under this Law ;
- (g) **Registrar** means the registration officer appointed under this Law ;
- (h) **Licence** means the permit issued by the Supervisory Body established by the Council, for nursing or midwifery or both ;
- (i) **Nurse and Midwife Training School** means a school, college or university recognized by the Council for the training of Nursing Profession or Midwife Profession or both ;
- (j) **Supervisory Body** means a body established by the Council under this Law for issuing, revoking, suspending, cancelling the nurses and midwives licences, in accordance with the supervision and direction of the Council, and to supervise whether or not the services of the nurse or midwife are in accordance with the stipulations prescribed.

Chapter II

Formation of Council

The Ministry of Health shall form the Nurse and Midwife Council, consisting of the following members, with the approval of the Government : -

- (a) one Nursing Chief appointed by the Government - Chairman
- (b) four persons appointed by the Government - Council
Members
- (c) three persons elected by the nurses - Council
Members
- (d) two persons elected by the midwives - Council
Members
- (e) Registrar appointed under this Law - Secretary

4. The Council may assign any member of the Council as treasurer. If there is no such assignment the secretary shall act as treasurer.

5. (a) The term of office of the Council shall be four years from the date of establishment ;

(b) The term of office of the members of the Council is the same as that of the Council.

6. The membership of the Council shall be terminated on the occurrence of one of the following : -

- (a) death ;
- (b) permission to resign has been obtained ;
- (c) not being re-appointed.

Chapter III

Duties and Powers of the Council

The duties and powers of the Council are as follows : -

- (a) undertaking responsibility for giving effect to the provisions of this Law ;
- (b) convening the meeting once in three months and emergency meetings may be convened if necessary ;
- (c) performing the duties and functions until a new council is formed and transferring its duties and functions to the succeeding council ;
- (d) forming necessary committees for the effective functioning of the work of Council, and prescribing the duties and powers of such committees ;
- (e) appointing a registrar with the approval of the Ministry of Health and prescribing his duties and powers ;
- (f) permitting an applicant for registration as a nurse, midwife or a nurse and midwife to register in accordance with the provisions of this Law, refusing or suspending, issuing a Registration Certificate, issuing the true copy of the Registration Certificate;
- (g) revoking or cancelling the registration of a nurse, midwife or a nurse and midwife in accordance with the provisions of this Law ;
- (h) permitting registration and reissuing the Registration Certificate if it is discovered after scrutiny that the refusal, revocation or cancellation of the registration of a nurse, midwife or nurse and midwife is in accordance with the provisions of this Law ;

- (i) forming an inquiry body consisting of three members of the Council, and causing the inquiry body to inquire matters mentioned in sub-sections (f) (g) (h) if necessary, and after scrutinizing the report and findings passing the decision ;
- (j) scrutinizing and deciding the appeal cases filed by any person dissatisfied by the order or decision of the Supervisory Body ;
- (k) prescribing the terms and conditions relating to the professional practices of an ordinary nurse-aid below the rank of a nurse or midwife or ordinary auxiliary midwife, with the approval of the Ministry of Health ;
- (l) forming the following bodies with the suitable persons and prescribing their duties and powers and supervising such bodies;-
 - (i) board of examiners for holding entrance examination of Nurse and Midwife Training School ;
 - (ii) board of examiners for nurse and midwife ;
 - (iii) body for the drawing up of curriculum for the nursing and midwife professions;
 - (iv) State, Division or Township Zone Supervisory Body ;
 - (v) body for raising the standard of nursing or midwife profession and practice ;
- (m) raising the standard of Nursing Profession or Midwife Profession to reach the international level ;
- (n) submitting suggestions to the Ministry of Health for the effective implementation of primary health care ;
- (o) scrutinizing and accepting those who have passed the Nursing Profession or Midwife Profession examination from abroad for recognition of the said examination ;

- (p) forming and appointing office staff in accordance with the sanctioned strength and prescribed rate of salary approved by the Ministry of Health;
- (q) carrying out matters relating to meetings and monetary matters as prescribed in the procedures;

Chapter IV

Application for Registration and Payment of Registration Fees

8. Any person desirous of registration as nurse or midwife of both, shall apply to the Council with the prescribed application form in the prescribed manner.
9. In submitting the application under section 8, the Degree, Diploma or Examination Certificate in original shall be attached to the application form.
10. In submitting the application under section 8, registration fee as prescribed shall be paid by the applicant in the prescribed manner.

Chapter V

Application for Licence

11. Any registered nurse or midwife or registered nurse and midwife, desirous of applying for a licence for practising as nurse or midwife or both shall apply to the respective Supervisory Body with the prescribed application form in the prescribed manner.
12. In submitting the application under section 11, the Degree, Diploma, or Examination Certificate in original and Registration Certificate in original shall be attached to the application form.

13. In submitting the application under section 11, licence fee as prescribed shall be paid by the applicant in the prescribed manner.

Chapter VI

The Duties and Rights of Nurse

14. A person who has obtained a licence for practising the Nursing Profession;

- (a) have the right to practise for the period stipulated in the licence;
- (b) have the right to use trappings pertaining to the nurse ;
- (c) shall pay the registration fee and licence fee due;
- (d) shall comply with the terms and conditions stipulated in the licence;
- (e) shall abide by the nursing professional ethics and shall avoid such behaviours, utterances and acts which may affect the nursing ethics;
- (f) shall render the best possible nursing care to the people through the Nursing Profession ;
- (g) shall be responsible for his or her own activities ;
- (h) if desirous of continuing to practise after the expiry of the validity of the licence shall apply for the extension of the licence ;
- (i) after the registration or after the receipt of the licence, if any additional Certificate, Diploma or Degree ecetera relating to Nursing Profession is obtained within the State or from abroad shall submit to the Council, to be recorded;

- (j) shall comply with the terms and conditions and directives issued from time to time by the Council and the respective Supervisory Body.

Chapter VII

The Duties and Rights of Midwife

15. A person who has obtained a licence for practising the Midwife Profession;

- (a) have the right to practise for the period stipulated in the licence;
- (b) have the right to use trappings pertaining to midwife ;
- (c) shall pay the registration fee and licence fee due ;
- (d) shall comply with the terms and conditions stipulated in the licence;
- (e) shall abide by the midwifery professional ethics and avoid such behaviours, utterances and acts which may affect the midwifery ethics ;
- (f) shall render the best possible care to mother and child, through the Midwife Profession ;
- (g) shall be responsible for his or her own activities ;
- (h) if desirous of continuing to practise after the expiry of the validity of the licence shall apply for the extension of the licence ;
- (i) after the registration or after the receipt of the licence, if any additional Certificate, Diploma or Degree ecetera relating to

Midwife Profession is obtained within the State or from abroad shall submit to the Council to be recorded ;

- (j) shall comply with the terms and conditions and directives issued from time to time by the Council and the respective Supervisory Body.

Chapter VIII

Suspension or Cancellation of Licence

16. The Council or respective Supervisory Body may make any of the following orders, if it is discovered after scrutiny, that any of the terms and conditions stipulated in the nursing or midwife licence or any of the provisions contained in section 14, sub-section (e) or in section 15, sub-section (e) is violated ; -

- (a) warning ;
- (b) determining an appropriate fine and causing it to be paid;
- (c) suspending the licence for a limited period of year ;
- (d) cancelling the licence.

Chapter IX

Appeal

17. Any person dissatisfied with the order or decision of any Supervisory Body may appeal to the Council, within 30 days after the receipt of such order or decision.

18. Any person dissatisfied with the order or decision passed by the Council relating to any other matter or with the order or decision passed by

the Council in an appeal under section 17, may appeal to the Minister of the Ministry of Health, within 30 days after the receipt of such order or decision.

19. The decision of the Minister of the Ministry of Health shall be final.

Chapter X

The Powers of the Minister of the Ministry of Health

20. Should it be necessary in the interest of the State or in the interest of the public the Minister of the Ministry of Health may ; -

- (a) suspend, revoke, terminate or cancel the Registration Certificate issued by the Council or the licence issued by the Supervisory Body ;
- (b) amend, alter or cancel the order or decision passed by the Council or, the Supervisory Body ;
- (c) pass any appropriate order after reviewing the order passed under sub-section (a) or sub section (b) ;

Chapter XI

Prohibition, Offence and Penalty

21. No one shall practise as nurse, midwife or both, without licence.

22. No one who is not a nurse or a midwife shall use such trappings pertaining to a nurse or midwife.

23. No one shall utter, write or behave with the intention of slandering and defaming the reputation of nurse or midwife.

24. Whoever violates any provision contained in sections 21, 22 or 23 shall, on conviction be punished with imprisonment for a term which may extend to one year or to fine which may extend to kyats 3000 or both.

Chapter XII**Miscellaneous**

25. The provisions contained in this Law shall not apply to the doctors.
26. The Council shall be a body corporate with perpetual succession and a common seal and shall have the power to sue or be sued in its corporate name.
27. The Council or the Supervisory Body shall comply with the procedures relating to Departmental Inquiry and Appeal.
28. If there is any dispute as to whether there is any violation of nursing or midwife professional ethics or not, it shall be decided by the majority votes of the Council members.
29. Any nurse or midwife who is convicted of any offence prescribed by the Council shall have his or her name struck-off from the register by the Council.
30. No suit or prosecution shall lie against the members of the Council, members of any body formed by the Council or members of Supervisory Body for any act done in good faith in pursuance of this Law.
31. Offences under this Law are prescribed as cognizable.
32. In prosecuting any offence under this Law, prior sanction shall be obtained from the respective State or Divisional Head of the Department of Health.
33. For implementing the provisions of this Law ; -
- (a) the Ministry of Health may, with the approval of the Government, issue necessary procedures ;
 - (b) the Council may issue necessary orders and directives.

34. The Midwives and Nurses Act is hereby repealed.

Sd/. Saw Maung

Senior General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council
The Law Relating to the *Sangha* Organization
(The State Law and Order Restoration Council Law No. 20/90)
The 14th Waxing Day of *Tazaungmon*, 1352 M.E.
(31st October, 1990)

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

Chapter I
Title and Definition

1. This Law shall be called the Law Relating to the *Sangha* Organization.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) *Saṅghā* means all monks who have attained the noble monkhood by the *Natticatutthaupasampada* Kammavācā and who have the same religious vows and precepts;
 - (b) **Basic Regulation** means the Union of Myanmar *Sangha* Organization Basic Regulation approved and prescribed by the Congregation of the *Sangha* of All Orders for purification, perpetuation and propagation of the *Sāsana*;
 - (c) ***Sangha* Organization** means the different levels of *Sangha* Organization formed in accordance with the Basic Regulation;
 - (d) *Theravāda* means the *Pitaka* such as *Pāli*, *Atthakathā* and *Tikā* which have been submitted to and reviewed by the Six Buddhist Councils commencing from the First Buddhist Council to the Sixth Buddhist Council.

Chapter II
Stipulations

3. There shall be only one *Sangha* Organization in the Union of Myanmar, comprising all Orders of the *Sangha* prescribed under the Basic Regulation.

4. All *Saṅghas* from the respective *Theravāda Sangha* Sects in the Union of Myanmar are members of the Union of Myanmar *Sangha* Organization.
5. The following nine Sects of *Saṅghā* approved by the Basic Regulation within the *Saṅghā* Organization have the right to abide by the code of discipline of their respective Sects:-
 - (a) *Sudhammā* Sect;
 - (b) *Shwekyin* Sect;
 - (c) *Dhammānuddhamma Mahādvāra Nikāya* Sect;
 - (d) *Dhammavināyānuloma Mūladvāra Nikāya* Sect;
 - (e) *Ah-nauk-Chaung Dvāra* Sect;
 - (f) *Veluvana Nikāya* Sect;
 - (g) *Catubhumika Mahāsatipatthāna Nget-twin* Sect;
 - (h) *Ganavimut Kudo* Sect;
 - (i) *Dhammayutti Nikāya Ma-her-yin* Sect.
6. The *Saṅghā Pavāranā* Sects existing in the respective localities are included in the *Sangha* Sects contained in Section 5.
7. The *Saṅghā* Sects contained in Section 5 have the right to amalgamate with agreed Sects.

Chapter III Prohibitions

8. No new Sects other than the *Sangha* Sects contained in Section 5 shall be formed separately.
9. No *Sanghā* Organization which is not subject to the supervision of the respective *Saṅghā Nāyaka* Committee, other than such organization under the supervision of the respective *Saṅghā Nāyaka* Committee as *Ovādācariya Saṅghā* Organizations, *Nāyaka Saṅghā* Organizations of Buddhist Associations, *Saṅghā* Organizations convening the *Theravāda Pariyatti* Oral Written Examinations shall be formed.

10. No one shall organize, agitate, deliver speeches or distribute writings in order to disintegrate the *Sangha* Organizations at different levels.

11. When any monk or novice is admonished by the *Sangha* Organization at different levels in accordance with the Basic Regulation of *Sangha* Organization or the Procedures, such monk or novice shall abide by such admonition.

Chapter IV **Penalties**

12. Any monk or novice who violates the provision of Section 8 or Section 9 shall, on conviction, be punished with imprisonment for a term which may extend from a minimum of 6 months to a maximum of 3 years.

13. Whoever violates the provision of Section 10 shall, on conviction, be punished with imprisonment for a term which may extend from a minimum of 6 months to a maximum of 3 years.

14. Any monk or novice who violates the provision of Section 11 shall, on conviction, be punished with imprisonment for a term of 6 months.

Chapter V **Miscellaneous**

15. On being informed by any *Sangha* Organization or any State Organization that it is necessary to institute legal proceedings under Section 12 or Section 13 of this Law, the Ministry of Home and Religious Affairs shall institute legal proceedings.

16. On being informed by any *Sangha* Organization that it is necessary to institute legal proceedings under Section 14 of this Law, the Director General of the Department of Religious Affairs or any person delegated by the Director General for this purpose shall make a direct complaint to the relevant court.

17. No suit, prosecution or other legal proceedings shall lie against any public servant in respect of anything which is in good faith done under this Law.

18. For the purpose of carrying out the provisions of this Law, the Ministry of Home and Religious Affairs may, in consultation with the State *Sangha Maha Nayāka* Committee issue 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 Myanmar Maternal and Child Welfare Association Law
(The State Law and Order Restoration Council Law No. 21/90)
8th Waning Day of *Tazaungmon*, 1352 M.E.
(9th November, 1990)

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 Maternal and Child Welfare Association Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
 - (a) **Township Association** means the Township Maternal and Child Welfare Association ;
 - (b) **Branch Association** means the branch of the Township Maternal and Child Welfare Association ;
 - (c) **Member** means the members of the Myanmar Maternal and Child Welfare Association, Township Associations and Branch Associations.

Chapter II

Objectives of the Association

3. The Myanmar Maternal and Child Welfare Association is formed with the following objectives : -

- (a) to form a permanent organization in order to carry out effectively welfare work and assistance relating to the health and social affairs of mothers and children throughout Myanmar ;
- (b) to organize and disseminate basic education in maternal and child health and welfare to the Township Association and Branch Association formed throughout the country ;
- (c) to render aid and assistance relating to health and social affairs to the Township Associations and Branch Associations formed throughout the country ;
- (d) to render aid and assistance relating to health and social affairs to the public, when necessary ;
- (e) to co-ordinate so as to ensure a convenient and smooth performance of works to be carried out in co-operation among the Township Associations and Branch Associations.

Chapter III

Formation

4. Associations relating to Maternal and Child Welfare shall be formed as follows : -
 - (a) Myanmar Maternal and Child Welfare Association ;
 - (b) Township Maternal and Child Welfare Association ;
 - (c) Branch of the Township Maternal and Child Welfare Associations.
5. In forming a Branch Association it may only be formed with the approval of the relevant Township Association.
6. The Myanmar Maternal and Child Welfare Association is also the Central Council.

7. The Ministry of Health shall form the Central Council comprising the following persons, with the approval of the Government :-

- | | | | |
|-----|---|-------|----------|
| (a) | a person appointed by the Government | | Chairman |
| (b) | (12) persons appointed by the Government | | Member |
| (c) | a representative each from the
respective State and Division, total (14) | | Member |
| (d) | (2) representatives from the
Myanmar Medical Association | | Member |
| (e) | (2) representatives from the
Myanmar Red Cross Association | | Member |
| (f) | (2) representatives from the
Myanmar Nurses Association | | Member |
| (g) | a representative from the
Union of Myanmar Chamber
of Commerce and Industry | | Member |
| (h) | (5) persons interested in
voluntary service, selected by
the Ministry of Health | | Member |

8. The members of the Central Council shall elect from among themselves, two Vice-Chairmen, a Secretary, two Joint Secretaries, a Treasurer and an Auditor in the Central Council, with the exception of the Chairman.

9. The Executive Committee of the Central Council shall be formed with the persons mentioned in section 8 and 3 members of the Executive Committee elected by the members of the Central Council.

10. The Central Council may, after forming the Executive Committee determine the number of honoured members of the Central Council and may make selection and appointment.

11. The annual meeting of the Central Council shall be convened once every year. If necessary, special meetings may be convened at any time.
12. Ministry of Health shall convene the First Meeting of the Central Council.
13. The formation, of the Executive committee of the Township Associations and Branch Associations may be determined as may be appropriate by such Associations and Branch Associations.
14. The members of the Executive Committee of the Township Association and Branch Association shall elect from among themselves a Chairman, a Vice-Chairman, a Secretary, a Joint-Secretary, a Treasurer and an Auditor in the Executive Committee of such Association and Branch Association.
15. The Township Medical Officer shall be included as an Adviser in the Executive Committee of the Township Association.
16. The tenure of the Executive Committee of the Central Council, Township Association and Branch Association respectively is 4 years.
17. The Township Association and Branch Associations shall convene the annual meeting every year. If necessary, special meetings may be convened at any time. In the event of a vacancy in the membership of the Executive Committee it may be filled up at such meetings.
18. Members of the Central Council and members of the Executive Committee of the Township Association and Branch Associations shall be free from party politics and shall also be citizens.
19. The Executive Committees of the Central Council, Township Association and Branch Association shall comply with the prescribed procedures relating to the convening of meetings.

Chapter IV

Membership and Termination of Membership

20. In the Township Association and Branch Association membership is categorized as follows :-

- (a) ordinary member :
- (b) life member :
- (c) honoured member :

21. Persons who fulfil the following qualifications may apply for membership in the Township Association or Branch Association :-

- (a) being a person who has completed the age of 18 ;
- (b) not being a person of unsound mind ;
- (c) not being a member of the religious order ;
- (d) being a person who is able to pay admission fee, monthly and annual subscriptions.

22. Admission of a member, admission fee, monthly subscription, annual subscription and life membership fee shall be as prescribed in the procedures

23. If any of the following events occurs, membership shall be terminated:-

- (a) being convicted of any offence prescribed by the Central Council;
- (b) misappropriating funds or property belonging to the Central Council, Township Association or Branch Association ;
- (c) Obstructing, abolishing and disturbing the work of the Central Council, Township Association or Branch Association, prejudicing the dignity of the Central Council or the relevant Executive Committee.

24. The Executive Committee of the relevant Township Association or Branch Association shall decide on the membership and termination of membership.

25. A person who is dissatisfied with the decision made under section 24 may file an appeal to the Central Council within 30 days of the receipt of such decision.

26. The decision of the Central Council in respect of the appeal under section 25 shall be final and conclusive.

27. The Central Council shall carry out the followings :-

- (a) electing its Executive Committee ;
- (b) prescribing the code of discipline and ethics to be observed by the members ;
- (c) prescribing from time to time works relating to health and social affairs to be carried out by the Township Associations and Branch Associations;
- (d) forming and appointing the office staff of the Council in accordance with the strength of personnel sanctioned by the Ministry of Health at the pay scales prescribed;
- (e) stipulating the conditions relating to the execution of contracts and agreements on behalf of the Myanmar Maternal and Child Welfare Association ;
- (f) communicating and co-operating with organizations in and outside the country, having the same interests and objectives and utilizing beneficially the funds and property procured ;
- (g) carrying out other matters relating to Maternal and Child Welfare.

28. The Central Council shall decide appeal cases submitted under section 25.

Chapter V

Duties and Powers

29. The Executive Committee of the Central Council -
- (a) shall undertake the responsibility of performing the duties of the Central Council mentioned in sections 27 and 28, when the annual meeting or regular meeting of the Central Council is not in session. Such measures shall be submitted to the nearest session of the Central Council and approval obtained thereat ;
 - (b) shall implement the programmes of work laid down by the Central Council ;
 - (c) shall assist the works of the Township Associations and Branch Associations ;
 - (d) shall carry out the duties assigned from time to time by the Central Council.

Chapter VI

Finance

30. The Central Council and the respective Township Association and Branch Association -
- (a) shall subsist on its own funds ;
 - (b) shall open a bank account and deposit its receipts and shall have the right to use funds for Maternal and Child Welfare works, if necessary. It may invest funds not immediately required for use by purchasing saving certificates ;
 - (c) shall maintain and keep the accounts systematically ;

- (d) shall, in respect of procuring funds, utilization of funds, obtaining sanction for such utilization comply with and carry out as prescribed in the procedures ;
- (e) shall cause the income and expenditure within the financial year to be audited by the honorary auditors and shall cause the statement of accounts to be prepared.

31. The Central Council, Township Associations and Branch Associations may, if necessary, request the assistance of the relevant Audit Office with respect to the maintenance of accounts and auditing thereof.

32. The financial year of the Central Council, Township Associations and Branch Associations is the same as the financial year of the Government.

Chapter VII

Miscellaneous

33. With the exception of the Myanmar Maternal and Child Welfare Association and the Township Associations and Branch Associations formed in accordance with this Law, no association using the name of such associations or a similar name shall be formed.

34. The Myanmar Maternal and Child Welfare Association and the respective Township Association and Branch Association shall operate under its own name and a common seal, and shall have perpetual succession and the right to sue and be sued in its corporate name.

35. The code of discipline and ethics to be observed by the members, and matters relating to enquiry and taking of action against members for violation of the code of discipline and ethics shall be as prescribed by the Central Council.

36. No suit or prosecution shall lie against members of the Central Council and members of the Executive Committees of the Township Associations and Branch Associations for anything which is done in good faith under this Law.

37. The Township Associations and Branch Associations which have submitted that they have been formed in accordance with the stipulation of the Ministry of Health shall be deemed to be Township Associations and Branch Associations formed under this Law on the day this Law is enacted.

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

(a) the Ministry of Health may issue procedures as may be necessary, with the approval of the Government ;

(b) the Central Council may issue 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 Private Industrial Enterprise Law
 (The State Law and Order Restoration Council Law No. 22/90)
 The 10th Waxing Day of *Nadaw*, 1352 M.E.
 (26th November, 1990)

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

Chapter I
Title and Definition

1. This Law shall be called the Private Industrial Enterprise Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) **Industrial Enterprise** means an enterprise which produces finished goods from raw materials, using any form of power in any building. This expression does not include cottage industries;
 - (b) **Power** means electrical power or any other kind of power generated or transmitted by mechanical devices;
 - (c) **Private Industrial Enterprise** means the conducting of an industrial enterprise either individually or in partnership or by forming a company. This expression does not include industrial enterprise conducted in joint venture with the Government;
 - (d) **Ministry** means the Ministry of Industry No. (1);
 - (e) **Minister** means the Minister of the Ministry of Industry No. (1);
 - (f) **Directorate** means the Directorate of Regional Industrial Co-ordination and Industrial Inspection;
 - (g) **Director General** means the Director General of the Directorate;
 - (h) **State or Divisional Officer-in-charge** means the State or Divisional Officer-in-charge of the Directorate;
 - (i) **Supervisory Body** means the Body formed under this Law and which conducts supervision and inspection of private industrial enterprises;
 - (j) **Entrepreneur** means a person who has been granted registration to conduct a private industrial enterprise under this Law. This expression

also includes the heir, legal representative and succeeding lawful organization of the entrepreneur.

Chapter II Basic Principles

3. Private Industrial Enterprises shall be conducted in accordance with the following basic principles:-

- (a) to enhance the higher proportion of the manufacturing value added in the gross national product and value of services, and to increase the production of the respective economic enterprises which are related to the industrial enterprise;
- (b) to acquire modern technical know-how for raising the efficiency of industrial enterprises and to establish the sale of finished goods produced by the industrial enterprise not only in the local market, but also in the foreign market;
- (c) to cause utilization by relying mainly as local natural resources;
- (d) to cause narrowing down of the gap between rural development and urban development by causing the development and improvement of industrial enterprises;
- (e) to cause opening up of more employment opportunities;
- (f) to cause avoidance of or reduction of the use of technical know-how which cause environmental pollution;
- (g) to cause the use of energy in the most economical manner.

Chapter III Registration of Private Industrial Enterprises

4. (a) Any person desirous of conducting any private industrial enterprise;
(b) Any person conducting any private industrial enterprise on the day this Law is enacted;

by using any type of power which is three horsepower and above or manpower of ten wage-earning workers and above shall register under this Law.

5. In applying for registration under Section 4, application shall be submitted to the respective State or Divisional Officer-in-charge in the prescribed manner.

6. On application for registration being made under section 5, the respective State or Divisional Officer-in-charge may, after making necessary scrutiny and inspection grant or refuse to grant registration in accordance with the prescribed manner.
7. The Directorate shall categorize the size of private industrial enterprises in accordance with the prescribed manner as follows:-
 - (a) small scale private industrial enterprise;
 - (b) medium scale private industrial enterprise;
 - (c) large scale private industrial enterprise.
8. The Directorate shall prescribe the registration fee and the tenure of registration according to the scale of the private industrial enterprise.

Chapter IV **Formation of the Private Industrial Enterprise** **Co-ordination Body**

9. In order to make co-ordinations necessary for the development and improvement of private industrial enterprises, the Ministry shall form, with the approval of the Government the Private Industrial Enterprise Co-ordination Body comprising persons including the Director Generals of the Directorate and other relevant departments and Managing Directors of the State - owned Economic Enterprises. In addition, the duties and powers of the said Body shall also be prescribed.

Chapter V **Supervisory Body and Its Duties and Powers**

10. The Ministry shall form Supervisory Bodies with suitable persons in the State and Divisions.
11. The duties and powers of the Supervisory Body are as follows:-
 - (a) giving opinion in respect of the inspection, recommending or refusing to recommend for grant of registration, causing to be removed or to be terminated or to be closed down private industrial enterprises which are conducting on the day this Law is enacted;

- (b) inspecting, recommending or refusing to recommend for grant of registration in respect of cases where applications are submitted for registration of new private industrial enterprises;
- (c) in recommending for grant of registration of private industrial enterprises, the following factors shall be taken into consideration:-
 - (i) no cause of being injurious to the health of the public residing in the vicinity of the private industrial enterprise;
 - (ii) being safe from the danger of fire;
 - (iii) no cause of being a nuisance to the environment and no cause of there being any pollution;
 - (iv) no cause of being injurious to the health of the workers of the private industrial enterprise and no likelihood also of there being any danger;
 - (v) being also in compliance with the existing laws;
- (d) supervising to ensure the compliance by the entrepreneurs in the conducting of the industrial enterprises in accordance with the basic principles;
- (e) informing the relevant Government department to take action against the entrepreneur if it is discovered that any private industrial enterprise is not in conformity with any existing Law;
- (f) giving opinion for the determination of industrial areas and for the granting of lease of land for the private industrial enterprises;
- (g) in granting lease of land in an industrial area to entrepreneurs, causing to be done so in accordance with the stipulations;
- (h) carrying out the duties and powers assigned by the Ministry or by the Private Industrial Enterprise Co-ordination Body.

12. The Supervisory Body shall submit to the Director General through the State or Divisional Officer-in-charge the opinion given in respect of recommending or refusing to recommend for grant of registration under section 11 sub-sections (a) and (b).

Chapter VI
Duties and Rights of the Entrepreneur

13. The duties of the entrepreneur are as follows:-
- (a) shall pay the registration fees, fees for the renewal of registration and other payable duties and taxes prescribed by the Directorate;
 - (b) shall abide by the terms and conditions of the registration certificate;
 - (c) shall conduct the enterprise by opening an account with the relevant bank in the name of its registered enterprise;
 - (d) shall maintain systematically and fully as prescribed by the Directorate, the statement of accounts relating to the registered private industrial enterprise and shall submit the same to the relevant Government department, organization or Supervisory Body when required to do so;
 - (e) shall submit to the inspection of the person or inspection body assigned by the Directorate or Supervisory Body;
 - (f) shall shift the place of enterprise, change the nature of enterprise, amalgamate enterprises and split up enterprises only with the approval of the Directorate;
 - (g) shall abide by the orders and directives issued from time to time by the Ministry and the Directorate;
 - (h) shall also abide by the existing laws.
14. The entrepreneur has the right to apply for the following requirements from the relevant Government departments and Government organizations:-
- (a) land, water, power, communication and transport et cetera required for use in his enterprise;
 - (b) exemptions and reliefs from taxes;
 - (c) loans for fixed capital and working capital;
 - (d) raw materials, machinery and spare parts required locally and from abroad for his enterprise;
 - (e) local and foreign technical know-how for enhanced production goods and for improvement in the quality of finished goods.

15. The entrepreneur has the right to carry out the followings:-
- (a) appointing foreign experts and technicians with the approval of the Ministry;
 - (b) carrying out change of the name of enterprise, transfer of ownership, temporary suspension or permanent closing down of the enterprise in the manner prescribed and with the approval of the Directorate.

Chapter VII

Powers of the Director General

16. The Director General shall, in order that entrepreneurs may, have the right to enjoy, submit to the Private Industrial Enterprise Co-ordination Body and carry out in respect of the following matters:-

- (a) land, water, power, communication and transport et cetera required for use in his enterprise;
- (b) exemptions and reliefs from taxes;
- (c) loans for fixed capital and working capital;
- (d) raw materials, machinery and spare parts required locally and from abroad for his enterprise;
- (e) local and foreign technical know-how for enhanced production of goods and for improvement in the quality of finished goods;
- (f) to acquire local and foreign markets;
- (g) to acquire industrial areas and leased land for industrial enterprises.

17. The Director General shall reply as to whether or not the applications for registration submitted by the respective State or Divisional Officer-in-charge are granted.

18. The Director General may, under the direction of the Minister or on the submission of the Supervisory Body or the State, Divisional Officer-in-charge suspend or cancel the registrations granted.

Chapter VIII

Duties and Powers of the State or Divisional Officer-in-charge

19. The duties and powers of the State or Divisional Officer-in-charge are as follows:-

- (a) scrutinizing the applications submitted for registration of private industrial enterprise and forwarding the same to the Director General together with the opinion of the Supervisory Body;
- (b) registering or refusing to register in accordance with the direction of the Director General;
- (c) inspecting at site of private industrial enterprises at the requirement of the Directorate or on the opinion of the Supervisory Body;
- (d) collecting registration fees and fees for renewal of registration and depositing the same at the bank;
- (e) co-ordinating with the relevant departments in accordance with the opinion of the Director General or the Supervisory Body, in order to acquire industrial areas, if it is an agricultural land, applying for sanction under section 39 of the Land Nationalization Act;
- (f) carrying out the duties and powers assigned by the Minister and the Director General.

Chapter IX

Invalidation of Registration

20. When any of the following events occur, registration is invalidated;_

- (a) expiration of the tenure;
- (b) cancellation;
- (c) surrender of the registration certificate by the entrepreneur;
- (d) the enterprise being terminated under any existing law.

Chapter X

Appeal

21. Any person conducting a private industrial enterprise or any entrepreneur:-

- (a) who is dissatisfied with an order or decision of the Director General

may file an appeal to the Minister within 30 days of the receipt of such order or decision;

- (b) the decision of the Minister shall be final.

Chapter XI

Powers of the Minister

22. The Minister may, in respect of a private industrial enterprise pass the following orders at his discretion:-

- (a) granting registration;
- (b) if it is necessary in the interest of the State suspending or cancelling the registration granted by the Directorate, if re-application is made, granting registration after scrutiny.

23. The Minister:-

- (a) may determine any industrial enterprise as a private industrial enterprise;
- (b) shall give a decision if a dispute arises as to whether it is a private industrial enterprise or not.

24. The decision of the Minister under section 23 sub-section (b) shall be final.

25. The Minister may, in respect of the following matters direct the respective State or Divisional Officer-in-charge to cause the removal of buildings, moveable and immoveable property:—

- (a) continuing to conduct a private industrial enterprise without being granted registration by a person after conviction under this Law;
- (b) failure to comply with any condition prescribed by the Directorate by an entrepreneur who has been granted a lease of land in any industrial area.

Chapter XII

Prohibitions

26. No one shall conduct a private industrial enterprise contained in section 4 without obtaining registration under this Law.

27. An entrepreneur:-
- (a) in distributing and selling the goods he has produced shall not sell without a trade mark;
 - (b) shall not violate any provision of section 13;
 - (c) shall not fail to comply with any order or decision passed by the Minister and the Director General:

Chapter XIII Offence and Penalty

28. Whoever violates the provision of section 26 shall, on conviction:-
- (a) in the case of conducting a small scale private industrial enterprise, be punished with fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 10,000;
 - (b) in the case of conducting a medium scale private industrial enterprise, be punished with fine which may extend from a minimum of kyats 10,000 to a maximum of kyats 20,000;
 - (c) in the case of conducting a large scale private industrial enterprise be punished with fine which may extend from a minimum of kyats 20,000 to a maximum of kyats 50,000.
29. If a person who is convicted of an offence under Section 28 continues in the commission of such offence, he shall be punished with fine at the following rate for each day of the extent of the period of continuance thereof:-
- (a) in the case of a small scale private industrial enterprise, at the rate of kyats 100;
 - (b) in the case of a medium scale private industrial enterprise, at the rate of kyats 150;
 - (c) in the case of a large scale private industrial enterprise, at the rate of kyats 200.
30. If the Director General discovers that the entrepreneur has violated any provision of section 27, the Director General may pass any of the following administrative penalties:-
- (a) warning;
 - (b) causing damages to be paid;

- (c) suspension of registration subject to a periodical limit for cancellation of registration.

Chapter XIV
Miscellaneous

31. In the implementation of this Law, the respective State or Divisional Officer-in-charge may, if necessary request the assistance of the Myanmar Police Force.

32. If the respective entrepreneur fails to pay the damages imposed under section 30, the respective State or Divisional Officer-in-charge shall recover such damages as if it were an arrear of land revenue.

33. No suit or prosecution shall lie against any member of the Supervisory Body or any public servant for anything which is in good faith done under this Law.

34. For the purpose of carrying out the provisions of this Law, the Ministry:-
- (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