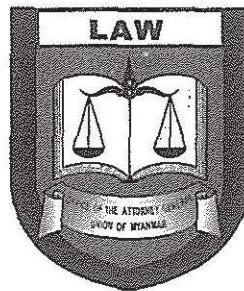


UNION OF MYANMAR

**MYANMAR LAWS  
( 1995 - 1996 )**

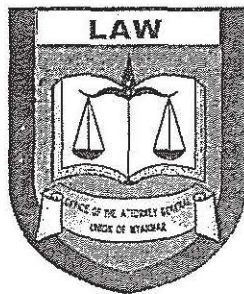


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UNION OF MYANMAR

**MYANMAR LAWS**  
**( 1995 - 1996 )**



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## **FOREWORD**

In carrying out one of its functions and duties conferred on it under section 8 of the Attorney General Law, 2001, Office of the Attorney General has compiled books and published law yearbooks in Myanmar Language annually since 1988. Moreover, it has published "Myanmar Laws" series in English version for the interests of its readers, local and overseas. "Myanmar Laws" yearbooks have already been published covering the years 1988, 1989, 1990, 1991, 1992, 1997, 1998, 1999, 2000 and 2001. This issue of "Myanmar Laws" for the years 1995-1996 is the continuation of those publications. Office of the Attorney General will carry on its publication of "Myanmar Laws" for the years 1993-1994 in the near future. The publication of "Myanmar Laws" for the coming years will come out in timely manner.

We are pleased to know that "Myanmar Laws" publications render help to readers to understand Myanmar legal system better and to foreign entrepreneurs to use the same as reference books in doing business in Myanmar. Those "Myanmar Laws" books will bridge English language readers to the area of Myanmar laws.

Another variety Office of the Attorney General publishes periodically is "Law Journal" in which is included the "English Section" featuring interesting articles in English are published.

Should any divergencies or ambiguities arise between Myanmar language text and English language text of "Myanmar Laws", the Myanmar language text, which is original and authentic, shall prevail and interpretation be made in accord with Myanmar text.

**OFFICE OF THE ATTORNEY GENERAL**

YANGON,  
UNION OF MYANMAR  
MARCH, 2002



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**MYANMAR LAWS**  
**( 1995 )**



**The State Law and Order Restoration Council**  
**The Prevention and Control of Communicable Diseases Law**  
**(The State Law and Order Restoration Council Law No 1/95)**  
**The 5th Waning of Taboung, 1356 ME**  
**(20th March, 1995)**

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

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

1. This Law shall be called the Prevention and Control of Communicable Diseases Law.
2. The following expressions contained in this Law shall have the meanings given under:-
  - (a) *Communicable Disease* means an infections disease which can be transmitted from man to man and from animal to man;
  - (b) *Principal Epidemic Disease* means Cholera, Plague, Dengue Haemorrhagic Fever (DHF) or Acquired Immunodeficiency Syndrome (AIDS). This expression also includes Communicable Diseases prescribed as Principal Epidemic Disease by the Ministry of Health by notification;
  - (c) *Notifiable Disease* means an Communicable Disease prescribed by the Ministry of Health by notification, the occurrence of which, when discovered is to be reported immediately to the authority concerned;
  - (d) *Refuse* means garbage, food remnants, human and animal excreta, polluted water, filth and dead body of human or animal;
  - (e) *Food* means fruits, vegetables, meat, fish, prepared food, beverages, canned foods and any other food consumed by man;
  - (f) *Health Officer* means an officer from the Department of Health assigned to perform the duties of a Health Officer mentioned in this Law. This expression also includes officers from other Government department and organizations, assigned duties of a Health Officer by

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the Ministry of Health after co-ordination with the Government department and organizations concerned;

- (g) *Health Personnel* means a personnel assigned by the Health Officer;
- (h) *Traditional Medicine Practitioner* means a person who is practicing medicine on a principle based on one of the four nayas namely Desana naya, Bethitsa naya, Netkhata vedanaya and Vissadara naya.

## Chapter II Prevention

- 3. In order to prevent the outbreak of Communicable Diseases, the Department of Health shall implement the following project activities:-
  - (a) immunization of children by injection or orally;
  - (b) immunization of those who have attained majority, by injection or orally, when necessary;
  - (c) carrying out health educative activities relating to Communicable Disease.
- 4. When a Principal Epidemic Disease or a Notifiable Disease occurs:-
  - (a) immunization and other necessary measures shall be undertaken by the Department of Health, in order to control the spread thereof;
  - (b) the public shall abide by the measures undertaken by the Department of Health under sub-section (a).

## Chapter III Functions and Duties of the Health Officer

- 5. When a Principal Epidemic Disease or a Notifiable Disease occurs in an area to which Health Officer is assigned, he shall perform the following duties:-
  - (a) inspection of the infected house, food processing industry, factory, place of work, markets and shops, other necessary houses, premises, location, buildings and causing sanitation and other necessary measures to be carried out;
  - (b) causing disinfection to be carried out in the locations mentioned in sub-section (a) and of articles, clothes, utensils and other household goods in such locations;

- (c) causing disinfection to be carried out in trains, motor vehicles, aircrafts, vessels and other vehicles;
- (d) causing chlorination of wells and ponds to be carried out;
- (e) causing destruction of the vector;
- (f) causing necessary measures to be carried out against transmission of disease from Principal Epidemic Disease infected corpse;
- (g) submitting and reporting the situation concerning the Principal Epidemic Disease to the relevant authorized body or person to enable the issue of the restrictive or prohibitive order under section 14;
- (h) directing the ban or destruction of food which are unfit for human consumption;
- (i) directing the destruction of or ban on the sale of food causing or suspected of causing the spread of a Principal Epidemic Disease or the closure of the factory, mill, place of work, market or shop producing or selling such food;
- (j) inspection of water supply works and laundry services and directing closure of such places if proved to be a source of transmission.

6. The Health Officer may assign the duties which he is to perform or which he is authorized to perform to a Health Personnel.

7. The Health Officer shall obtain the cooperation of suitable persons from the Government departments and other organizations of the relevant area in performing duties mentioned in section 5.

#### **Chapter IV** **Environmental Sanitation**

8. For prevention of the outbreak of Communicable Disease and effective control of Communicable Disease when it occurs, the public shall, under the supervision and guidance of the Health Officer of the relevant area, undertake the responsibility carrying out the following environmental sanitation measures:-

- (a) in-door, out-door sanitation or inside the fence, outside the fence sanitation;
- (b) well, ponds and drainage sanitation ;
- (c) proper disposal of refuse and destruction thereof by fire:

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- (d) construction and use of sanitary latrines;
- (e) other necessary environmental sanitation measures.

#### **Chapter V** **Reporting Communicable Disease**

9. The head of the household or any member of the household shall report immediately to the nearest health department or hospital when any of the following events occurs:-

- (a) rat fall
- (b) outbreak of a Principal Epidemic Disease;
- (c) outbreak of a Notifiable Disease.

10. Traditional medicine practitioners, health assistants and doctors shall report immediately to the nearest health department or hospital if a case of Principal Epidemic Disease or Notifiable Disease is found during practice.

#### **Chapter VI** **Measures taken in respect of an outbreak of** **Principal Epidemic Disease**

11. In order to prevent and control the spread of a Principal Epidemic Disease, the Health Officer may undertake the following measures:-

- (a) investigation of a patient or any other person required;
- (b) medical examination;
- (c) causing laboratory investigation of stool, urine, sputum and blood samples to be carried out;
- (d) causing investigation by injection to be carried out;
- (e) carrying out other necessary investigations.

12. The Health Officer has the right to do laboratory investigation of any food, water and other necessary materials.

13. The Health Officer shall report immediately the source to the relevant Department of Health, of the Principal Epidemic Disease.

## Chapter VII Quarantine

14. An organization or an officer on whom power is conferred by the Ministry of Health may issue a prohibitive order or a restrictive order in respect of the following matters:-

- (a) right of the person suffering from Principal Epidemic Disease to leave and return to his house;
- (b) right of people living in the house, ward, village or township infected by Principal Epidemic Disease to leave and return thereto;
- (c) right of people from outside to enter the house, ward, village or township infected by Principal Epidemic Disease;
- (d) if there is a person suffering from Principal Epidemic Disease among those people arriving by train, motor vehicle, aircraft, vessel or any other vehicle, right of such person put under quarantine up to a period necessary for medical examination, to leave and return thereto;
- (e) when an outbreak of Principal Epidemic Disease occurs during the time of fair and festival, right of the public to visit the site and right to continue the festival.

## Chapter VIII Penalties

15. Whoever fails to comply with any of the measures undertaken by the Department of Health under sub-section (a) of section 4 shall, on conviction be punished with fine which may extend to Kyats 1000.

16. Whoever fails to comply with the directive of the Health Officer under sub-section (h), sub-section (i) or sub-section (j) of section 5 shall, on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to kyats 10000 or with both.

17. The head of the household or any member of the household who fails to comply with the provision of section 9 or any traditional medicine practitioner, health assistant or doctor who fails to comply with provision of section 10 shall,

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on conviction be punished with imprisonment for a term which may extend to one month or with fine which may extend to kyats 5000 or with both.

18. Whoever violates the prohibitive or restrictive order issued by the relevant organization or officer under section 14 shall, on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to kyats 10000 or with both.

### **Chapter IX miscellaneous**

19. Notwithstanding anything contained in the Union of Myanmar Public Health Law 1972, the provisions of this Law shall be complied with in respect of matters relating to Communicable Diseases.

20. Prevention, control of the spread and necessary investigations in respect of AIDS shall be carried out in accordance with the orders and directives issued specifically by the Ministry of Health.

21. In order to carry out the provisions of this Law:-

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

22. The following Acts are hereby repealed:-

- (a) The Epidemic Diseases Act, 1897;
- (b) The Vaccination Act, 1909.

**Sd./ Than Shwe  
Senior General  
Chairman**

**The State Law and Order Restoration Council**

**The State Law and Order Restoration Council**  
**The State Supplementary Appropriation Law, 1995**  
**(The State Law and Order Restoration Council Law No. 2/95)**  
**The 9th Waning of Taboung, 1356 ME**  
**(24th March, 1995)**

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

**Chapter I**  
**Title and Period of Effectiveness**

1. (a) This Law shall be called the State Supplementary Appropriation Law, - 1995;
- (b) This Law shall have effect or the 1994-95 financial year.

**Chapter II**  
**Sanctioned Allotment and Administration of**  
**Supplementary Expenditures**

2. (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules (1), (2) and (3) in respect of the State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments and State Economic Organizations may incur the relevant expenditures shown against them;
  - (b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 1994.
3. (a) The respective persons who have been assigned responsibility under section 2 may delegate the respective officials subordinate to them to administer the expenditure for which they are responsible;
  - (b) In administering the expenditure, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 1994,

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

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

4. Kyats twelve thousand million is further appropriated in addition to the amount of loans actually received after the execution of loan agreements mentioned in section 12 of the State Budget Law, 1994.



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

Serial Number	Serial Number contained in the State Budget Law, 1994	Subject	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
1	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 12,926,000	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	950,000	
4	5	Attorney General	Attorney General or a person delegated by the Attorney General	4,095,000	
		Total . . .		17,971,000	

Multi-Party Democracy General Election  
Attorney General and Auditor General

Schedule (I)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	23,724,000				
	23,724,000				

Serial Number	Serial Number contained in the State Budget Law, 1994	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 10,10,248,000	Kyats
2	2	Defence	ditto	1,362,873,000	
3	3	Progress of Border Areas and National Races and Development Affairs	ditto	29,210,260	
4	4	Home Affairs	ditto	278,205,000	
5	5	Religious Affairs	ditto	40,688,000	
6	6	Social Welfare, Relief and Resettlement	ditto	24,573,00	
7	7	Information	ditto	4,727,000	
8	8	Culture	ditto	14,045,000	
9	9	Education	ditto	209,006,000	
10	10	Health	ditto	10,825,000	
11	11	Labour	ditto	895,000	
12	12	Forestry	ditto	3,080,000	
13	13	Agriculture	ditto	32,040,000	

\_Departments

Schedule (2)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
292,298,000	47,443,000				
39,710,800	1,38,981,000 37,234,760				
53,000,000	53,522,000		61,255,000		
12,177,000	6,174,500				
2,092,000	36,247,000				
10,000,000					
75,000				50,000,000	

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

Serial Number	Serial Number contained in the State Budget Law, 1994	Subject	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
14	14	Livestock Breeding and Fisheries	Prime Minister or a person delegated by the Prime Minister	Kyats 115,252,000	Kyats
15	15	Mines	ditto	1,665,000	
16	18	Energy	ditto	253,000	
17	19	Construction	ditto	859,174,000	
18	20	Transport	ditto	7,424,000	
19	21	Rail	ditto	1,597,000	
20	22	Transportation Communications, Posts and Telegraphs	ditto	788,000	
21	23	Trade	ditto	5,886,000	
22	25	Co-operatives	ditto	3,842,000	
23	26	National Planning and Economic Development	ditto	3,409,000	
24	27	Finance and Revenue	ditto	80,899,000	760,000,000
Total . . .				3,423,624,260	760,000,000

Multi-Party Democracy General Election  
 Attorney General and Auditor General

Schedule (2)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats 6,682,000	Kyats	Kyats	Kyats 7,328,000	Kyats
	2,514,387,000 428,910,000				
	19,334,200 2,550,000				
747,768,000	19,650,000				
865,120,800	6,856,283,460		61,255,000	57,328,000	

## State Economic

Serial Number	Serial Number contained in the State Budget Law, 1994	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 22,395,885,850	Kyats
		Total ...		22,395,885,850	

## Organizations

## Schedule (3)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	2,357,674,070	57,000,000		23,970,000	
	2,357,674,070	57,000,000		23,970,000	

(Sd.) Than Shwe  
Senior General  
Chairman  
The State Law and Order Restoration Council

**The State Law and Order Restoration Council**  
**The State Budget Law, 1995.**  
**(The State Law and Order Restoration Council Law No. 3/95)**  
**The 14 th Waning of Tabaung, 1356 ME**  
**(29th March, 1995)**

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, 1995;
- (b) The provisions applicable to income-tax mentioned in sections 21 to 26 shall be deemed to have come into force on 1st April, 1994, the date on which income in respect of which income-tax is to be assessed for the financial year 1995-96 first accrued. Provided that income under the head salary, accrued commencing 1st April, 1995 shall have effect from 1st April, 1995;
- (c) The remaining sections of the Law shall come into force from 1st April, 1995 for the 1995-96 financial year.

**PART II**

2. 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**

3. Law and Order Restoration Council, Multi-party Democracy General Election Commission Government, Chief justice, Attorney General, Auditor General, Ministries and Departments shall at their functions in accordance with the State Budget Programme, In carrying out such as, all receipts shall be credited to the State Budget and all expenditures payable shall be debited State Budget.

4. (a) The respective persons who have been given the responsibility for the receipts and 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 shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1), (2), (3) and (4);
  - (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
  - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant Laws, rules, regulations, bye-laws, orders, directives and procedures.
  
5. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under chapter III exceed the estimated amount, and if expenditures or those work which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6.
  - (b) The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Law and Order Restoration Council together with objects and reasons casewise. inspect of any alteration of sums shown in Schedules (1), (2), (3) and (4) under requirement shall be shown in the revised estimate budget for the 1995-96 financial year submitted State Law and Order Restoration Council.

**Chapter II**  
**Reserve Fund**

6. (a) Expenditures incurred by the State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions:-
- (i) being expenditure which cannot be anticipated;
  - (ii) being a case in which expenditure must be incurred within the financial year;
  - (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws;
- (b) Any expenditure from the reserve fund shall be made only by the decision of the Government;
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Law and Order Restoration Council together with objects and reasons casewise.
7. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in respect of receipt of amounts in excess of or less the estimated amount under this Law or appropriation of allotment by transferring budget heads the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure incurred without the sanction of the Government under section 4. Provided that if expenditures in conformity with the provisions contained in section 6 are not covered by the reserve fund allowed under this Law, then such expenditures may be submitted to the State Law and Order Restoration Council together with objects and as casewise.

### Chapter III Taking Of Loans

8. the purpose of projects or for expenditures shown in the State Budget, the Government may take loans in security bonds guaranteed by Government or deventures or by other means, within the country in abroad. Reasonable rates of interest may be prescribed for such loans. Conditions for repayment, portion or provision otherwise may also be stipulated.
9. Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be issued when repayment of the loan becomes due.
10. The State Economic Organizations and Cantonment Municipalities may take loans from abroad, for their projects with the approval of the Government.
11. (a) The Government may empower the Minister of the Ministry of Finance and Revenue for carrying out wholly or partly the duties contained in this Chapter III;
- (b) The Minister of the Ministry of Finance and Revenue may, on behalf of the State furnish guarantees for the taking of loans under this Chapter III.
12. During the Financial year commencing 1st April 1995 and ending on 31st March 1996, the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed kyats thirty thousand million.

### PART III State Economic Organizations

13. The State Economic Organizations shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from 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 those expenditures as are shown against them on Schedules (5) and (6);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
15. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 1995-96 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;
- (b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

#### PART IV Cantonment Municipalities

16. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
17. (a) The respective persons who have been given the responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law,

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

18. (a) The Government may alter the amounts shown in Schedules (7) and (8) if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 1995-96 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor.
- (b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.
19. The Cantonment Municipalities may collect only such rates and taxes permitted by the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

#### **Chapter V** **Development Committees and Municipalities**

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

#### **PART VI** **Income-tax**

21. Income-tax rates and provisions prescribed in this Part shall come into effect from 1995-96 assessment year.
22. Income-tax shall be assessed at rates prescribed in Schedule (9) of this Law.
23. The basic relief allowed under section 6 of the Income-tax Law shall be equivalent to twenty per cent of each class of income. Provided that total relief for a year shall not exceed kyats six thousand.

24. (a) Relief allowed for the wife of an assessee, other than an association of persons under section 6 of the Income-tax Law shall be kyats two thousand five hundred;
- (b) Under section 6 of the Income-tax Law relief allowed for the children of an assessee, other than an association of persons shall be as follows:-
- (1) for each child not over five years of age, shall be kyats five hundred;
  - (2) for each child above five years of age, who has not completed ten years shall be kyats six hundred;
  - (3) for each child above ten years of age, who has not yet completed fifteen years shall be kyats eight hundred;
  - (4) for each child who is above fifteen years of age, shall be kyats one thousand.
25. In respect of other reliefs allowed under section 6, sub-section (b) of the Income-tax Law, the amount of relief shall be the amount actually paid by the assessee during the relevant assessment year.
26. The expressions contained in this Part and in Schedule (9) of this Law shall have the same meaning as in the Income-tax Law.



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

Serial Number	Subject	Responsible Person		Receipts from State Economic organiza- tions	Other Current Receipts
			Taxes	5	6
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman			5,937,400
2	Multi-Party Democracy General Election Commission	Chairmen of the Multi- Party Democracy General Election Commission or a person delegated by the Chairman			300
3	Government	Prime Minister or a person delegated by the Prime Minister			3,309,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			76,871,900
5	Attorney General	Attorney General or a person delegated by the Attorney General			96,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			2,505,000
	Total . . .				88,719,600

Multi-Party Democracy General Election  
Attorney General and Auditor General

## Schedule (1)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	15,000					
	1,500	438,000				
	5,000					
	21,500	438,000				

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

Serial Number	Subject	Responsible Person	Payment of Interest	
			Current Expenditure	Payment of Interest
1	2	3	4	5
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 187,388,000	Kyats
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	6,138,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	125,491,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	113,000,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	52,500,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	115,350,000	
		Total ...	599,867,000	

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

Schedule (2)

Expenditure					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	45,748,930				
	35,000				
11,678,000	201,077,040				
	10,317,000				
	8,808,560				
	8,528,220				
11,678,000	274,514,750				

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	8,112,699,000		
	1 Excise duty		69,330,000		
	2 Commerical Tax		6,198,597,000		
	3 Licence fees on imported goods		200,000,000		
	4 State Lottery		1,350,000,000		
	5 Taxes on Transport		65,023,000		
2	6 Sales proceeds of Stamps		229,749,000		
	Taxes levied on income and ownership	ditto	4,512,781,000		
	1 Income-tax		2,850,821,000		
	2 Profit Tax		1,661,960,000		
3	Customs duties	ditto	2,150,000,000		
	1 Customs duties		2,150,000,000		
4	Taxes levied on utility of State owned, properties		884,307,000		
	1 Taxes on land (Land Revenue)		48,653,000		
	2 Water tax and embankment tax		18,889,000		
	3 Tax on extraction of forest products		458,144,000		
	4 Tax on extraction of minerals		12,022,000		
	5 Tax on fisheries		346,599,000		
5	6 Tax levied on rubber	ditto			
	Receipts from the State Economic Organizations			8,707,380,000	

Departments

## Schedule (3)

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

Serial Number	Subject	Responsible Person	Receipts		
			Taxes	from the State Eco- nomic organi- zations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
6	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister			1,454,000
7	Defence	ditto			202,889,000
8	Progress of Border Areas and National Races and Development Affairs	ditto			103,000
9	Home Affairs	ditto			79,208,200
10	Religious Affairs	ditto			14,582,500
11	Social Welfare, Relief and Resettlement	ditto			2,501,000
12	Information	ditto			53,081,800
13	Culture	ditto			5,700,500
14	Education	ditto			425,371,470
15	Health	ditto			31,862,000
16	Labour	ditto			18,260
17	Forestry	ditto			100,587,200
18	Agriculture	ditto			1,161,848,860
19	Livestock Breeding and Fisheries	ditto			104,888,120



## Ministries and

Serial Number	Subject	Responsible	Taxes	Receipts from the State Economic Organizations	Other Current Receipts
		Person			
1	2	3	4	5	6
			Kyats	Kyats	Kyats
20	Mines	ditto			4,980,000
21	Industry No. (1)	ditto			19,492,680
22	Industry No. (2)	ditto			1,575,000
23	Construction	ditto			79,904,400
24	Transport	ditto			128,140,500
25	Rail Transportation	ditto			107,165,000
26	Communications, Posts and Telegraphs	ditto			55,105,000
27	Trade	ditto			52,526,000
28	Hotels and Tourism Services	ditto			1,000
29	Co-Operatives	ditto			14,658,960
30	National Planning and Economic Development	ditto			17,891,000
31	Finance and Revenue	ditto			130,257,000
32	Pensions and Gratuities	ditto			301,500
	Total ...		15,659,787,000	8,707,380,000	2,796,093,950

## Departments

## Schedule (3)end

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
90,000	50,000 50,000 700,000,000	455,000	900,000	4,000,000		
		800,000				
	110,000	760,000				
183,460,000	50,000	720,000,000	256,731,000			
183,550,000	707,361,000	803,255,000	257,631,000	34,600,000		

Serial Number	Subject	Responsible Persons	Payment of	
			Current Expenditure	Interest
1	2	3	4	5
			Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	91,000,000	
2	Defence	ditto	10,036,937,170	
3	Progress of Border Areas and National Races and Development Affairs	ditto	106,859,710	
4	Home Affairs	ditto	1,669,668,000	
5	Religious Affairs	ditto	69,950,000	
6	Social Welfare, Relief and Resettlement	ditto	101,300,000	
7	Information	ditto	194,900,000	
8	Culture/	ditto	45,520,000	
9	Education	ditto	4,476,070,000	
10	Health	ditto	949,200,000	
11	Labour	ditto	33,805,000	
12	Forestry	ditto	291,400,000	
13	Agriculture	ditto	1,951,000,000	
14	Livestock Breeding and Fisheries	ditto	292,600,000	9,801,000

Schedule (4)

Expenditures						
Contribution	Capital Receipts	Debts		Investment in Organization	Savings	Reserve Fund
		Dusburse-ment of Loans	Repay-ment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
652,000	18,397,020					
	5,441,851,000			50,000,000		
108,000,000	504,,336,990					
125,233,650	127,865,210		61,255,000			
16,491,800	2,856,380					
18,300,000	51,837,720					
	124,607,100					
45,500	531,185,750					
303,000	1,255,640,280					
2,689,800	995,220,540					
950,000	5,218,790					
350,000	147,911,740					
5,304,500	2,543,695,900					
154,000	44,905,350		35,294,000			

Serial Number	Subject	Responsible Persons	Current	Payment of
			Expenditure	Interest
1	2	3	4	5
			Kyats	Kyats
15	Mines	ditto	50,350,000	
16	Industry No. (1)	ditto	25,930,500	
17	Industry No. (2)	ditto	22,313,500	
18	Energy	ditto	5,000,000	
19	Construction	ditto	1,363,960,000	
20	Transport	ditto	107,000,000	333,800
21	Rail Transportation	ditto	38,000,000	
22	Communications	ditto	28,200,000	
23	Posts and Telegraphs Trade	ditto	18,000,000	
24	Hotels and Tourism Services	ditto	940,000	
25	Co-operatives	ditto	254,420,000	
26	National Planning and Economic Development	ditto	67,138,000	
27	Finance and Revenue Pensions and Gratutites	ditto	260,143,000	2,310,580,000
28	Gratutites and Commuted Pensions	ditto	1,118,012,000	
29	Reserve Fund	ditto	351,750,000	
30		Responsible person who is authorized to administer the allotment from this fund, as shown in Schedules 1,2& 3 or a person delegated by such responsible person		
	Total ...		24,021,366,880	2,320,714,800

and Departments

Schedule (4)

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
		Disbursement of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	5,269,090					
	2,866,000					
185,200	14,642,140					
	3,034,770					
	3,000,083,480					
552,000	835,386,200		1,980,000			
	1,788,000					
737,500	22,879,000					
	1,179,210					
	587,000					
	26,550,920					
10,023,000	21,095,120					
55,680,000	51,815,060		516,675,000	17,500,000	300,000	
						100,000,000
345,651,950	15,782,705,760		615,204,000	67,500,000	300,000	100,000,000

Serial Number	Subject	Responsible Person	State Economic		
			Taxes	Receipts from State Economic organizations	Other Current Receipts
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 88,962,001,000
		Total ....			88,962,001,000

Receipts					
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations
			Recovery of Loans	Drawal of Loans	
Kyats	Kyats 42,214,000	Kyats 28,610,000	Kyats 71,856,000	Kyats 358,828,000	Kyats
	42,214,000	28,610,000	71,856,000	358,828,000	

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of
				Interest
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 89,179,750,000	Kyats
		Total ...	89,179,750,000	

mic Organizations

Schedule (6)

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 4,994,041,860	Kyats 10,635,000	Kyats 1,119,542,000	Kyats 11,902,000	Kyats
	4,994,041,860	10,635,000	1,119,542,000	11,902,000	

## Cantonment

Serial Number	Subject	Responsible Person	Taxes	Receipts from State Economic organizations	Other Current Receipts
			4	5	6
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Min- ister	Kyats 52,100	Kyats	Kyats 13,291,640
		Total . . .	52,100		13,291,640

## Schedule (7)

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

## Cantonment

Serial Number	Subject	Responsible Person	Current	Payment of
			Expenditure	Interest
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 11,852,200	Kyats
		Total ...	11,852,200	

Municipalities

Schedule (8)

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of loans		
6	7	8	9	10	11
Kyats	Kyats 6,154,00	Kyats	Kyats	Kyats	Kyats
	6,154,00				

Income-tax Rates  
Private Sector

1. (a) Income under the head Salary-

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

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

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

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

3. Resident Myanmar citizens in the Union of Myanmar and non-resident Myanmar citizens who earn the following type of income in foreign currency shall pay 10 per cent (ten per cent) of the total income earned during the income earning period in such foreign currency as income tax:

- (a) persons who earn income in foreign currency by renting buildings, vehicles and other property;
- (b) persons who earn income under the heading of "Salaries" such as salary, wage, pension and annuity in the foreign currency;
- (c) persons who earn income in foreign currency for services rendered as representatives and for other types of services:

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

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

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

7. In the case of a non-resident foreigner, shall be 35 per cent of the total income before any relief allowed under section 6 of the Income-tax Law is deducted. If the income is earned in foreign currency, income-tax is to be paid only in such foreign currency. Provided that if the income-tax calculated at the relevant rate of the rates mentioned in the above sub-clause (b) of clause 1 exceeds the sum calculated at 35 per cent, then the greater sum shall be paid.

### Co-operative Sector

8. For the income of the Basic Co-operative Society, group of Co-operative Societies, Headquarters of the group of Co-operative Societies or Central Co-operative Societies formed and registered under the Co-operative Law-

Serial Number	Category of Income		Rates of tax to be assessed
	From	To	
	Kyats	Kyats	
1	1	5000	3 per cent
2	5001	10000	5 per cent
3	10001	20000	7 per cent
4	20001	30000	10 per cent
5	30001	50000	12 per cent
6	50001	70000	15 per cent
7	70001	90000	16 per cent
8	90001	110000	17 per cent
9	110001	150000	18 per cent
10	150001	200000	19 per cent
11	200001	300000	20 per cent
12	300001	500000	22 per cent
13	500001	and above	30 per cent

### State-owned Sector

9. The tax on the total income of State Economic Organizations shall be 30 per cent before any relief allowed under section 6 of the Income-tax Law is deducted.

### Rates applicable to the three Sectors

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

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

### Determination of assessable Income

12. No income-tax shall be paid on a total income of salary which is not more than Kyats 25,000 (Kyats twenty five thousand only) shown in sub-clause (a) of clause 1 under the Private Sector of this Schedule.

13. No income-tax shall be paid on the total income shown in sub-clause (b) of clause 1 under the Private Sector and the Co-operative Sector of this Schedule which is not more than Kyats 25,000 (Kyats twenty five thousand only).

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

15. In cases where, although the income exceeds the amount shown in the above clauses 12,13 and 14, if the excess is not considerable, the Minister of the Finance and Revenue Ministry may, by notification prescribe special modes of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without burdening the assessed.

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

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

**The State Law and Order Restoration Council**  
**The Myanmar Police Force Maintenance of Discipline Law**  
**(The State Law and Order Restoration Council Law No - 4/95)**  
**The 12th Waning of Oo Tagu, 1357 ME**  
**(26th April, 1995)**

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 Police Force Maintenance of Discipline Law.
2. All members of the Myanmar Police Force shall be subject to this Law, wherever they may be.
3. The following expressions contained in this law, shall have the meanings given hereunder:-
  - (a) **Ministry** means the Ministry of Home Affairs;
  - (b) **Minister** means the Minister of the Ministry of Home Affairs;
  - (c) **Police Director General** means the Director General of the People's Police Force;
  - (d) **Divisional or State Police Force Commander** means the officer who supervises and controls the members of the Police Force within the Division or State;
  - (e) **Gazetted Officer** means an officer of the rank of Police Captain and above;
  - (f) **Officer** means a person of the rank of Police Second lieutenant and above;
  - (g) **Superior Officer** when used in respect of a person who is subject to this law includes officers and also Police Warrant Officers and Police Corporals;
  - (h) **Police Corporal** means a person who is currently holding the rank of a Police Corporal in the Myanmar Police Force;
  - (i) **Member of the Police Force** means persons who have been

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1. Substituted by Order No. 1/95 of the State Law and Order Restoration Council dated 13 September 1995

appointed as members of the Police Force in the Myanmar Police Force and persons who have been appointed as members of the Police Force in the Myanmar Police Battalions before and after the enactment of this Law;

- (j) **Police Deserter** means a member of the Police Force who, with the intention of leaving the Myanmar Police permanently, is absent without leave or who is absent without leave for 21 days or more;
- (k) all words and expressions used herein and defined in the Penal Code but not hereinbefore defined shall be deemed to have the meanings respectively attributed to them by that Code.

## Chapter II Submission of Grievance

- 4. (a) Any person subject to this Law, other than an officer who deems himself wronged by any superior officer may complain to his superior officer or to the Police Commander under whose command he is serving;
  - (b) when the officer complained against is the officer to whom any Complaint should, under sub-section (a) be preferred, the aggrieved person may complain to the next superior officer of such officer;
  - (c) An Officer receiving the complaint shall make as complete an investigation into it as may be possible for giving full redress to the complainant and shall take action as may be necessary or when necessary shall refer the complaint to the higher authority;
  - (d) Every complaint shall be preferred in such manner as may from time to time be specified by the proper authority;
  - (e) The Director General of the Myanmar Police Force may revise the action taken under sub-section (c), as may be necessary.
- 5. (a) Any officer who deems himself wronged by his superior officer may complain in a proper manner, by stages to his Police Battalion Commander, Police Commander or to the next superior officer of the officer complained against. If, inspite of the complaint he does not receive the redress or remedy to which he considers himself

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1. Substituted by Order No/ 1/95 of the State Law and Order Restoration Council dated 13 September 1995

- entitled, he may complain to the Police Director General in such manner as may from time to time be specified by the proper authority;
- (b) An officer receiving the complaint shall make as complete an investigation into it as may be possible for giving full redress to the complainant and shall take action as may be necessary or when necessary shall refer the complaint to the higher authority;
  - (c) Every complaint shall be preferred in such manner as may from time to time be specified by the proper authority;
  - (d) The Minister or the Police Director General may revise the action taken under sub-section (b), as may be necessary.

### Chapter III Administrative Power

- 6. The Police Director General may-
  - (a) cause any person subject to this Law to retire or to resign;
  - (b) dismiss from Police service or reduce to a lower rank any person subject to this Law, with the exception of a Gazetted Officer or reduce to the rank of a police constable any person who is not an Officer.
- 7. The Divisional or State Police Force Commander may-
  - (a) dismiss, cause to retire or to resign from Police service a police constable subject to this Law and who is serving under his command;
  - (b) may reduce to a lower rank any person subject to this Law and who is serving under his command, with the exception of a warrant officer or reduce to the rank of a police constable.
- 8. Any person subject to this Law may be permitted to retire or resign from Police service by such authority and in such manner as may be prescribed.
- 9. A member of the Police Force who is dismissed, permitted to resign or retire from Police service shall be furnished by his Police Commander or his Police Battalion Commander with a certificate setting forth the following-
  - (a) the authority terminating the Police service;
  - (b) the cause of termination; and
  - (c) the period of his service in the Police Force.

#### Chapter IV Arrest and Custody

10. (a) A member of the Police Force who is charged with an offence may be arrested by a Police Officer of higher rank and placed under house arrest or jail custody;
- (b) The Police Battalion Commander, the District Police Force Commander or Officer not below the rank of Police Major may pass an order for permission to place under house-arrest or jail custody a member of the Police Force under arrest, for more than 24 hours and up to 7 days;
- (c) The Divisional or State Police Force Commander may pass an order for permission to place under house-arrest or jail custody a member of the Police Force under arrest, for more than 7 days and up to 30 days;
- (d) The Police Director General may pass an order for permission to place under house-arrest or jail custody a member of the Police Force under arrest, for more than 30 days and up to 60 days.
- (e) If a Police Court has been formed, the Presiding Officer of the Police Court may pass an order for continued detention of the accused until the finding and sentence of the Police Court have been confirmed;
- (f) If a member of the Police Force has committed any offence not under this Law but under other existing law, the remand for continued detention of the accused transferred to the Criminal Court for trial shall be obtained from the Criminal Court.

#### Chapter V Offences

11. If a person subject to this Law casts away his arms, ammunition, tools or equipment without sufficient reason or misbehaves in such manner as to show cowardice in the presence of the enemy he shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 3 years.
12. If a person subject to this Law performs or attempts to perform any work other than his duties, in a company, joint-venture or any private business in

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order to earn any salary, daily wage or part-time fee, without the express permission in writing by the Police Director General, he shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law.

13. If a person subject to this Law-

- (a) fails to take action in his official capacity or delays in taking action without sufficient reason, on a complaint made by the aggrieved person that there is infringement on security and regional peace and tranquillity, causing damage and injury to another person or any violation of law by a person;
- (b) wilfully fails to arrest or gives information to enable the offender to abscond or assists in any manner, a convicted person or a person ordered to be arrested in accordance with law or a person who is to be arrested under the law; or
- (c) seduces or threatens witnesses to make false statements shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 1 year or such less punishment as is mentioned in this Law.

14. If a person subject to this Law-

- (a) absents himself without leave;
- (b) without sufficient cause, overstays leave granted to him;
- (c) being on leave of absence and having received information from proper authority that any Police Force or department to which he belongs has been ordered to return and report, fails to rejoin without sufficient cause or without delay;
- (d) without sufficient cause fails to appear at the time fixed at the parade or place appointed for exercise or duty;
- (e) without leave from his superior officer or without sufficient cause, absents himself from any school or place of instruction when duly ordered to attend the same;
- (f) commits or attempts to commit police desertion;
- (g) harbours knowingly a Police deserter;
- (h) without having first obtained a regular discharge from the Police Force to which he belongs, enrolls himself in any Police Force;

- (i) knowing or having reason to believe, that a person is a Police deserter, procures or attempts to procure the enrolment of such person in a Police Force;
- (j) makes at the time of enrolment a wilfully false answer to any question set forth in the prescribed form of enrolment which has been put to him by the enrolling officer before whom he appears for the purpose of being enrolled.

shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 1 year or such less punishment as is mentioned in this Law if it is an offence mentioned in sub-section (f) or with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law, if it is an offence mentioned in another sub-section.

15. If a person subject to this Law-

- (a) who, knowing or having reason to believe a person to be a superior officer uses criminal force to or assaults a superior officer or uses threatening language to him he shall, on conviction by the Police Court if such officer is at the time in the execution of his office, be punished with imprisonment for a term which may extend to 3 years, or if such officer is at the time not in the execution of his office, be punished with imprisonment for a term which may extend to 1 year or such less punishment as is mentioned in this Law;
- (b) uses at any time insubordinate language to his superior officer, he shall, on conviction by a Police Court be punished with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law.

16. If a person subject to this Law-

- (a) disobeys any lawful command given by his superior officer,
- (b) neglects to obey any general, local or other order issued in writing;  
or
- (c) resists or obstructs an escort whose duty it is to apprehend him or to have him in charge, he shall, on conviction by a Police Court be punished with imprisonment for a term which may extend to 1 year or such less punishments as is mentioned in this Law.

17. If a person subject to this Law:-

- (a) unnecessarily detains a person who should not be arrested under the law, in arrest or confinement or fails to bring his case before the proper authority for investigation;
- (b) takes in, brings in, allows to be taken in or brought in or causes to be taken in or brought in due to his negligence articles which are prohibited from being taken in or brought into the prison or police custody;
- (c) causes or allows a prisoner or a person in custody to strike or otherwise ill-treat another person or knowing such act being done fails to prevent or take action;
- (d) strikes or otherwise ill-treats any person subject to this Law, being his subordinate in rank or position;
- (e) wilfully or without reasonable excuse, allows to escape any person who is committed to his charge or whom it is his duty to keep or guard;
- (f) being in lawful custody, escapes or attempts to escape;
- (g) strikes or otherwise ill-treats any prisoner, any person in custody or any person detained; or
- (h) demands or accepts cash or kind in a corrupt manner from any person he shall, on conviction by a Police Court be punished with imprisonment for a term which may extend to 3 years or such less punishment as is mentioned in this Law.

18. If a person subject to this Law-

- (a) commits theft of any property belonging to the People's Police Force or to any person subject to this Law;
- (b) dishonestly misappropriates or converts to his own use any property, mentioned in sub-section (a);
- (c) commits criminal breach of trust in respect of any property, mentioned in sub-section (a);
- (d) dishonestly receives or retains any property in respect of which any of the offences under sub-sections (a), (b) and (c) has been committed knowing or having reason to believe the commission of such offence;
- (e) wilfully destroys, injures or causes loss through negligence any property mentioned in sub-section (a);

- (f) dishonestly misappropriates, obliterates, destroys, injures or causes loss through negligence any exhibit relating to the case seized after or before the passing of sentence by any Court or at any time;
- (g) does any other thing with intent to defraud, or to cause wrongful gain to one person or wrongful loss to another person

he shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 3 years or such less punishment as is mentioned in this Law.

19. If a person subject to this Law-

- (a) makes a false accusation against any person subject to this Law, knowing or having reason to believe such accusation to be false, or makes any statement or wilfully suppresses material facts;
- (b) knowingly makes or is privy to the making of, any false or fraudulent statement in any report, return, list, certificate, book or other document made or signed by him, or of the contents of which it is his duty to ascertain the accuracy;
- (c) refuses or fails through culpable negligence to make or send any report or return which it is his duty to make or send;
- (d) alters, substitutes, adds or omits material facts in statements of witnesses written so as to alter the merits of any proceedings or written proceedings

he shall, on conviction by the Police Court be punished with imprisonment for a term which may extend to 1 year if it is an offence mentioned in sub-section (d) or with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law if it is an offence under another sub-section.

20. If a person subject to this Law-

- (a) wilfully or without sufficient cause, fails to attend as a witness before a Police Court or a Criminal Court, when duly served with a summons or an order to so attend;
- (b) commits contempt of a Police Court or a Criminal Court by using threatening or contemptuous language or by interfering or causing to interfere in the proceedings of such Police Court or Criminal Court

he shall, on conviction be punished with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law.

21. If a person subject to this Law-

- (a) is unable to perform his duty due to taking of liquor and is in a state of intoxication he shall, if he is an officer be punished with dismissal or such less punishment as is mentioned in this Law and if he is a Police Warrant Officer, Police Corporal and Police Constable be punished with imprisonment for a term which may extend to 6 months or such less punishment as is mentioned in this Law;
- (b) is in such a state of intoxication as to bring discredit to the People's Police Force due to taking of liquor he shall be punished with dismissal from the service or such less punishment as is mentioned in this Law.

**Explanation** - Liquor means liquids which can cause intoxication such as alcohol, beer, kazaw fermented preparation of rice and molasses, fermented toddy, fermented dhani and khaun-fermented brew of sticky rice and palm sugar.

22. Any person subject to this Law who is guilty of any act or omission which, although not specified in this Law is pre-judicial to good order and police discipline shall, on conviction by a Police Court be punished with imprisonment for a term which may extend to 1 year or such less punishment as is mentioned in this Law.

23. Any person subject to this Law who attempts to commit any one of the offences mentioned in section 11 to section 22 both inclusive and in such attempt does any act towards the commission of the offence shall, on conviction by a Police Court be punished with imprisonment for a term which may extend to one-half of the maximum term of imprisonment provided for that offence or such less punishment as is mentioned in this Law.

24. A person subject to this Law who abets the commission of any of the offences mentioned in section 11 to section 22 both inclusive shall, on conviction by a Police Court, if the act abetted is committed in consequence of the abetment

These provisions is made by this Law for the punishment of such abetment, suffer the punishment provided for the original offence.

Person subject to this Law who abets the commission of any of the offences in section 11 to section 22 both inclusive shall, on conviction by a Police officer if the offence be not committed in consequence of the abetment, and no express provision made by this Law for the punishment of such abetment be punished with imprisonment for a term which may extend to one half of the maximum term of imprisonment provided for that offence or such less punishment as is mentioned in this

Person subject to this Law who commits, at any place any offence under any law, with the exception of offences under this Law shall be transferred to a Magistrate's Court for trial.

#### Chapter VI Summary Trial

Person may be tried in a summary manner if the offence is not serious enough to be tried in a Magistrate's Court, not trivial enough to be dismissed it may be tried summarily.

The Police Director General may pass any of the following punishment after a summary trial in the prescribed manner on an officer below the rank of Police Lieutenant Colonel who has been charged with committing any offence contained in this Law :

- (i) reduction of salary within the scale of salary;
- (ii) stoppage of promotion;
- (iii) stoppage of increment;
- (iv) severe reprimand;
- (v) causing compensation to be made from salary.

The Divisional or State Police Force Commander may pass any of the following punishments after a summary trial in the prescribed manner on a Police Second Lieutenant who has been charged with committing any offence contained in this Law :-

- (i) reduction of salary within the scale of salary;
- (ii) stoppage of promotion;
- (iii) stoppage of increment;
- (iv) severe reprimand;
- (v) causing compensation to be made from salary;]

The Divisional or State Police Force Commander may pass any of the

following punishments after a summary trial in the prescribed manner on a Police Warrant Officer, Police Corporal and Police Constable who has been charged with committing any offence contained in this Law :-

- (i) imprisonment in a police custody up to 3 months;<sup>1</sup>
- (ii) dismissal from service;
- (iii) termination of service;
- (iv) in the case of Police Warrant Officers and Police Corporals, reduction in rank;
- (v) reduction of salary within the scale of salary;
- (vi) stoppage of promotion;
- (vii) stoppage of increment;
- (viii) severe reprimand in the case of Police Warrant Officers and Police Corporals;
- (ix) causing compensation to be made from salary.

29. (a) (Either the Police Director General or any officer not below the rank of Police Brigadier General of the Office of the Police Director General on whom power has been conferred by the Police Director General for this purpose)<sup>2</sup> shall countersign the proceedings of the summary trial carried out by the Divisional or State Police Force Commander. In so countersigning, he may revise to an extent of further reduction of the finding and sentence. Furthermore, if facts not in conformity with law or facts which have no justification are found he may annul the proceedings or pass an order which he considers appropriate.
- (b) The Minister shall countersign the proceedings of the summary trial carried out by the Police Director General. In so countersigning, he may revise to an extent of further reduction of the findings and sentence. Furthermore, if facts not in conformity with law or facts which have no justification are found he may annul the proceedings or pass an order which he considers appropriate.

#### Chapter VII Police Court

30. The Police Director General may form the Police Court.

31. The Police Court shall consist of three Gazetted officers (-----)<sup>3</sup> of whom at least one is of a rank not below that of Police Major. When the case of an officer is tried, all the members shall be of a rank not below that of the officer being tried.

1. Substituted by Law No. 3/97

2. Substituted by Law No. 3/97

3. Deleted by Law No. 3/97

32. (a) If after the commencement of a trial the composition of the Police Court is reduced in number below its legal minimum such Police Court shall be dissolved;
- (b) If, on account of the illness of the accused before the finding, it is impossible to continue the trial, the Police Court shall be dissolved;
- (c) The Police Director General may dissolve the Police Court if it appears to him that exigencies or the necessities of discipline render it impossible or inexpedient to continue the sitting of the said Police Court;
- (d) where the Police Court is dissolved under this section, the accused may be tried again.
33. The Police Court shall have power to try a person subject to this Law for any offence punishable under this Law and to award, subject to the provisions of section 34 one or more of the following punishments:-
- (a) imprisonment for a term not exceeding 3 years;
- (b) dismissal from service;
- (c) reduction to a lower rank;
- (d) reduction of police service for pension;
- (e) compensation from salary.
34. (a) If the punishment mentioned in section 33 sub-section (a) is awarded, the punishment contained in sub-section (b) shall also be awarded;
- (b) If any punishment mentioned in section 33 sub-sections (a) and (b) is awarded, it shall not be awarded in combination with any punishment contained in sub-section (c), (d) and (e);
- (c) Punishment contained in section 33 sub-section (c) shall not be awarded on a person of the rank of Police Constable.

### Chapter VIII

#### Execution of Sentences

35. When a person subject to this Law is sentenced by a Police Court to imprisonment the term of his sentence shall be deemed to commence on the day on which the original proceedings were signed by the presiding officer of

the Police Court or if the day of commencement of the sentence is specified by the presiding officer then on such day.

36. When a sentence of imprisonment is passed, the Police Battalion Commander or the Police Commander of the person under sentence shall forward a warrant in the prescribed form to the officer in charge of the prison in which such person is to be confined and shall despatch such person to such prison with the warrant.

37. When an order is duly made under this Law setting aside or varying any sentence, order or warrant under which any person is confined in a prison, a warrant in accordance with such order shall be forwarded by the officer making the order or his staff officer to the officer in charge of the prison in which such person is confined.

38. If a person subject to this Law has been acquitted or convicted or has had action taken against him under section 28 for any offence by a Police Court or a Criminal Court he shall not be tried again by the Police Court, nor action taken against him again under such sections for that offence.

#### Chapter IX Procedure to be followed by Police Courts

39. At a Police Court the most senior member shall be the presiding officer of such Police Court.

40. (a) Whenever trials are conducted by a Police Court, as soon as the Court is assembled, the names of the presiding officer and members shall be read over to the accused, who shall thereupon be asked whether he objects to being tried by any officer sitting on the Court;
- (b) If the accused objects to any officer, his objection and also the reply thereto of the officer objected to shall be heard and recorded, and the remaining officers of the court shall, in the absence of the challenged officer, decide on the objection;
- (c) With the exception of the officer objected to, if the remaining two officers agree, the objection shall be allowed and the member objected

to shall resign and his vacancy may be filled in the prescribed manner by another officer without prejudice to the same right of the accused to object;

- (d) When no challenge is made, or when challenge has been made and disallowed, or the place of the officer who has resigned has been filled by another officer to whom no objection is made or allowed, the court shall proceed with the trial.
41. (a) If there is an objection to the members, after the completion of matters relating thereto and if the Police Court considers appropriate to continue the trial, an oath or affirmation shall be administered to every member of the Police Court before the commencement of the trial;
- (b) Every person giving evidence before a Police Court shall be examined after being duly sworn or affirmed as may be prescribed;
- (c) The provisions of sub-section (b) shall not apply where the witness is a child under twelve years of age and the Police Court is of the opinion that although the witness understands the duty of speaking the truth, he does not understand the nature of an oath or affirmation.
42. In passing any finding and any sentence, the Police Court shall do so only with the concurrence of at least two members.
43. The Evidence Act shall, subject to the provisions of this Law apply to all proceedings before a Police Court.
44. A person charged with an offence shall be a competent witness in his own behalf in any trial of the said offence, whether the person so accused is accused solely or jointly with any other person or persons, and his evidence may be used against any person or persons tried jointly with him. Provided that-
- (a) the accused shall not be examined as a witness except at his own desire;
  - (b) before giving evidence the accused shall be warned by the Police Court that he is not bound to give evidence; and that if he does so, his evidence may be used against any person or persons tried jointly with him;

- (c) if the accused does not wish to give evidence but wishes to make a statement which is not on oath or on affirmation he may be allowed to do so. If the accused does not give evidence or make a statement, the failure to do so shall not be made the subject of any comment or adverse inference therefrom by the prosecution or the Police Court.
45. (a) The presiding Officer of the Police Court or the Police Battalion Commander or the Police Commander of the accused person may, by summons under his hand, require the attendance, at a time and place to be mentioned in the summons, of any person either to give evidence or to produce any document or other thing;
- (b) In the case of a person subject to this Law, the summons shall be sent to his Police Battalion Commander or Police Commander and such officer shall serve it upon him accordingly;
  - (c) In the case of any other witness, the summons shall be sent to the magistrate within whose jurisdiction he may be or reside, and such magistrate shall give effect to the summons as if the witness were required in the court of such magistrate;
  - (d) when a witness is required to produce any other document or other thing in his possession or power, the summons shall describe it with reasonable precision.
46. (a) Where the Police Court is of the opinion that according to evidence arising in a case, guilt in respect of the offence originally charged is not proved, but the accused is guilty of another offence or under other circumstances, it may make a special finding;
- (b) In making the special finding under sub-section (a) the offences shall be of the same type, but the offences and circumstances shall be less severe.
47. When a person subject to this Law has been convicted of any offence by a Police Court, such Police Court or Criminal Court may inquire into, and receive and record evidence of any previous convictions of such person, either by a Police Court or by a Criminal Court, or any previous award of punishment under section 28. It may further inquire into and record evidence of the general character of such person and such other matters as may be prescribed.

48. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence is produced before a Police Court during a trial, it may pass an order for the proper custody of such property or disposal thereof as may be appropriate pending the conclusion of the trial or after the conclusion of the trial.

49. (a) After the conclusion of trial before a Police Court, the Police Director General confirming the finding or sentence of such Police Court may, if the Police Court has not disposed them of make such order as he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Police Court or in its custody or regarding which any offence appears to have been committed or which has been used for the commission of any offence:

(b) Where any order has been made under section 48 and section 49 sub-section (a) in respect of property regarding which an offence appears to have been committed, a copy of such order signed and certified by the Police Court or the Police Director General making the same may be sent to a magistrate within whose jurisdiction such property for the time being is situated, and such magistrate shall thereupon cause the order to be carried into effect as if it were an order passed by him under the provisions of the Code of Criminal Procedure.

**Explanation** - In this section the expression "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any person, but also any property into and for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise.

50. Any trial under the provisions of this Law shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Penal Code and such Police Court shall be deemed to be a Court within the meaning of section 480 and section 482 of the Code of Criminal Procedure.

**Chapter X**  
**Confirmation and Revision**

51. No finding or sentence of a Police Court shall be valid except so far as it may be confirmed as provided by this Law.

52. The Police Director General is the authority who can confirm the findings and sentences of the Police Court.

53. (a) The police Director General may substitute the finding of the Police Court with a special finding if he considers that the accused is guilty of an offence which is less severe or under circumstances which are less severe;

(b) The Police Director General may mitigate or remit the sentence of a Police Court or commute that sentence for any punishment lower in degree in the types of punishment mentioned in section 33;

(c) any finding substituted under sub-section (a) or any punishment commuted under sub-section (b) shall, for the purposes of this Law or rules made there under have effects as if it were a finding or sentence of the Police Court;

(d) The Police Director General may, if facts which are not in conformity with law or which have no justification are found in the proceedings of a Police Court annul the proceedings and the conviction of the Police Court.

54. (a) Any finding or sentence of a Police Court which has not been confirmed may be revised once by order of the confirming authority, and on such revision, the Police Court, if so directed by the confirming authority, may take additional evidence;

(b) On revision, the Court shall consist of the same officers as were present when the original decision was passed.

Chapter XI  
Appeal

55. A person subject to this Law may file an appeal in the prescribed manner to the Minister if he considers that he has been aggrieved by a finding or sentence of the Police Court.

56. (a) The Minister may substitute the confirmed finding of the Police Court with a special finding if he considers that the accused is guilty of an offence which is less severe or under circumstance which are less severe;
- (b) The Minister may mitigate or remit the confirmed sentence of a Police Court or commute that sentence for any punishment lower in degree in the types of punishment mentioned in section 33;
- (c) any finding substituted under sub-section (a) or any punishment commuted under sub-section (b) shall, for the purposes of this Law or rules made thereunder have effects as if it were a finding or sentence of the Police Court;
- (d) The Minister may, if facts which are not in conformity with law or which have no justification are found in the confirmed proceedings of a Police Court annul the proceedings and the conviction of the Police Court;
- (e) In the exercise of the authority contained in sub-sections (a), (b) and (d), the Minister may only do so within (60) days of the receipt of the appeal.

**Chapter XII**  
**Miscellaneous**

57. In order to carry out the provisions of this Law-
- (a) the Ministry may issue rules and procedures as may be necessary, with the approval of the Government;
  - (b) the Ministry or the Office of the Police Director-General may issue notifications, orders and directives as may be necessary.

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

**The State Law and Order Restoration Council**  
**The Law Amending The City of Yangon Development Law**  
**(The State Law and Order Restoration Council Law No. 5/95)**  
**The 6th Waxing of Kason, 1357 ME.**  
**(4th May, 1995)**

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

1. This Law shall be called the Law Amending the City of Yangon Development Law.
2. After section 27 of the City of Yangon Development Law, the following shall be inserted as section 28, section 29, section 30, section 31 and section 32:-
  28. Whoever violates or fails to comply with any rule made under this Law shall, on conviction be punished with imprisonment for a term which may extend to 1 years or with fine which may extend to Kyats 50,000 or with both.
  29. A person convicted under section 28 who continues to violate or fail to comply with such rule shall be punished with fine which may extend from a minimum of Kyats 200 to a maximum of Kyats 1,000 for each day during which the violation or failure continues.
  30. Whoever violates or fails to comply with any order issued in accordance with this Law by the Committee shall, on conviction be punished with imprisonment for a term which may extend to 3 months or with fine which may extend to Kyats 10,000 or with both.
  31. A person convicted under section 30 who continues to violate or fail to comply with such order shall be punished with fine which may extend from a minimum of Kyats 100 to a maximum of Kyats 500 for each day during which the violation or failure continues.
  32. Notwithstanding any provision for punishment of any offence in the City of Yangon Municipal Act if such offence is covered by the rules or order issued under this Law, only the punishment prescribed under this Law shall be imposed.

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3. Section 28 of the City of Yangon Development Law shall be prescribed as section 33.

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

**The State Law and Order Restoration Council  
The Law Amending The Central Bank of Myanmar Law  
(The State Law and Order Restoration Council Law No. 6/95)  
The 7th Waxing of Kason, 1357 ME.  
(5th May, 1995)**

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

1. This Law shall be called the Law Amending the Central Bank of Myanmar Law.
2. The expression "be punished with imprisonment for a term which may extend from a minimum of 5 years to a maximum of 10 years" contained in section 89 of the Central Bank of Myanmar Law shall be substituted by the expression "be punished with imprisonment for a term which may extend from a minimum of 10 years to a maximum of transportation for life".

**Sd:/ Than Shwe  
Senior General  
Chairman**

**The State Law and Order Restoration Council**

The State Law and Order Restoration Council  
The Myanmar Pearl Law  
(The State Law and Order Restoration Council Law No.7/95)  
The 14th Waxing of Waso, 1357 ME  
(10th July, 1995)

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 Pearl Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
  - (a) *Pearl* means naturally formed pearl or cultured pearl obtained from various oysters. This expression also includes blister pearl and half pearl derived from culturing;
  - (b) *Pearl Production* includes oyster fishing and collecting, artificial breeding of oyster, rearing of oyster, pearl culturing and pearl harvesting;
  - (c) *Oyster Fishing and Collecting* means collecting of virgin oysters from natural fishing grounds by using divers and vessels equipped with any kind of specified diving equipment;
  - (d) *Artificial Breeding of Oyster* means the fertilization of male and female seeds of oyster in a laboratory and rearing the spat till it reaches to 4 inches size;
  - (e) *Oyster Rearing* means nursing and rearing of any oyster spat or any tished and collected oyster in one's keeping;
  - (f) *Pearl Culturing* means under water rearing of oyster which have been operated on and inserted with nuclei;
  - (g) *Pearl Harvesting* means extraction of pearls from inserted oysters in accordance with pearl harvesting techniques. This expression also includes extracting naturally formed pearls from oysters;

- (h) *Oyster* means pearl bearing seawater and freshwater shellfish having two labial palpi in its body and having lustrous smooth inner surface;
- (i) *Shell* means hard outer case enclosing an oyster obtained from operated and killed oyster or from underwater dead oyster;
- (j) *Marketing of Shell* means marketing of shell from mother of pearl oyster, as raw material. This expression does not include marketing of shell of other shellfish, clam or mussel;
- (k) *Oyster Fishing Ground* means water area and waterbed where oysters breed, procreate, live and exist;
- (l) *Oyster Diving Vessel* means a vessel equipped with or carrying any kind of specified diving equipment, intended for fishing oysters;
- (m) *Permit* means a permit issued under this Law for carrying out any or more operations for fishing and collecting of oyster, artificial breeding of oysters, rearing of oysters, pearl culturing, pearl harvesting and marketing of shell,
- (n) *Registration Certificate* means a registration certificate issued under this Law for carrying out any operation contained in section 9,
- (o) *Ministry* means the Ministry of Mines;
- (p) *Managing Director* means the Managing Director of the Myanmar Pearl Enterprise.

## Chapter II Objectives

3. The objectives of this Law are as follows:-
  - (a) to implement the policy of the Government relating to pearl production and marketing;
  - (b) to encourage and supervise the development of pearl production;
  - (c) to protect and conserve water area of oyster fishing grounds from destruction and oysters from extinction;
  - (d) to conduct scientific research works relating to pearl production.

### Chapter III Application for Permit and Granting Thereof

4. A person or an organization desirous of carrying out any or more of the following operations shall apply to the Ministry in accordance with the stipulations for obtaining a permit:-

(a) oyster fishing and collecting, artificial breeding of oyster, oyster rearing, pearl culturing, pearl harvesting or marketing of shell with foreign investment;

(b) artificial breeding of oyster, oyster rearing, pearl culturing or pearl harvesting with local investment.

5. The Ministry may, after scrutinizing the application submitted under section 4 issue a permit with the approval of the Government, if it is in conformity with the stipulations.

6. A person or an organization desirous of carrying out oyster fishing and collecting, or marketing of shell with local investment shall apply to the Managing Director in accordance with the stipulations for obtaining a permit.

7. The Managing Director may, after scrutinizing the application submitted under section 6 issue a permit if it is in conformity with the stipulations.

### Chapter IV Duties of the Holder of a Permit

8. The holder of a permit shall:-

(a) abide by the provisions of this Law, rules, procedures, orders and directives made thereunder;

(b) abide by the conditions contained in the permit;

(c) pay the fees prescribed by the Ministry for the permit in Myanmar currency or foreign currency or in both Myanmar and Foreign currencies.

**Chapter V**  
**Application for Registration and Granting Thereof**

9. A person or an organization desirous of carrying out any of the following operations shall apply to the Managing Director in accordance with the stipulations, for permission to register:-
- (a) utilizing a vessel as an oyater diving vessel;
  - (b) working as a pearl culturing technician.
10. The Managing Director shall, after scrutinizing the application submitted under section 9 and if it is in conformity with the stipulations:
- (a) permit registration to the applicant;
  - (b) cause the applicant to pay the registration fee and other fees prescribed by the Ministry, for the registration certificate;
  - (c) issue registration certificate prescribed for each type of operation to the applicant.
11. (a) In the case of expiry of tenure of the registration certificate, a person desirous of extending the tenure of the same may apply to the Managing Director in accordance with the stipulations;
- (b) The Managing Director may, after scrutinizing the application for extension of tenure of the registration under sub-section (a) extend the tenure if it is conformity with the stipulations.

**Chapter VI**  
**Duties of the Holder of a Registration Certificate**

12. The holder of a registration certificate shall:-
- (a) abide by the provisions of this Law, rules, procedures, orders and directives made thereunder;
  - (b) abide by the conditions contained in the registration certificate;
  - (c) pay the registration fee and other fees prescribed by the Ministry for the registration certificate in Myanmar currency or in foreign currency or in both Myanmar and foreign currencies.

## Chapter VII Designation of Fishing Ground

13. The Ministry;-

- (a) may, after co-ordinating with the Ministry of Livestock Breeding and Fisheries, designate oyster fishing ground by notification, with the approval of the Government;
- (b) shall make prior co-ordination with the respective Government department or Government Organization if it is desirous of designating the oyster fishing ground under sub-section (a) in the territorial waters which is administered by any Government department or Government organization, before so designating;
- (c) shall form a committee consisting of experts headed by the Managing Director in order to carry out demarcation of the boundaries with respect to the designation of the oyster fishing ground.

14. The Ministry may, with the approval of the Government, redesignate or cancel the whole or part of the designated oyster fishing ground.

15. The Ministry may issue necessary prohibitions to protect and conserve oyster fishing grounds from destruction and oysters from extinction.

16. A pearl formed in a naturally bred oyster found in the Myanmar territorial sea, contiguous zone, continental shelf and exclusive economic zone shall be deemed to be owned by the State.

## Chapter VIII Duties and Functions of the Myanmar Pearl Enterprise

17. The duties and functions of the Myanmar Pearl Enterprise are as follows;-

- (a) implementing the policy relating to pearl production and marketing;
- (b) supervising pearl production in accordance with this Law;
- (c) training personnel concerned with pearl production to acquire on job skills by giving training within the country and causing to acquire higher technology abroad;

- (d) finding ways and means and implementing for the increase of pearl production and improvement of quality of pearl;
- (e) finding ways and means to prevent destruction of water area of oyster fishing ground;
- (f) submitting matters relating to designation of oyster fishing ground, redesignation and cancellation thereof to the Ministry, after scrutiny as may be necessary;
- (g) finding ways and means for the prevention from extinction of oyster and obtainment of sufficient quantity thereof;
- (h) implementing scientific research works in respect of pearl production;
- (i) co-ordinating and co-operating with Government departments, organizations and international organizations concerned for implementing pearl production and marketing.

#### Chapter IX

#### Duties and Powers of the Chief Inspector

18. The Managing Director shall be the Chief Inspector for the purpose of this Law.

19. The duties and powers of the Chief Inspector are as follows:-

- (a) inspecting as to whether or not the provisions of this Law and the rules, procedures, orders and directives made thereunder and the relevant conditions are complied with by the holders of the permit and the registration certificate;
- (b) inspecting matters relating to health, sanitation, safety, prevention of accident, welfare and disciplinary measures of the workers employed at the place of work under a permit;
- (c) supervising the duties and functions of inspectors.

#### Chapter X

#### Duties and Powers of an Inspector

20. The Chief Inspector may assign a suitable officer of the Myanmar Pearl Enterprise as an inspector for the purpose of this Law.

21. The Ministry may assign a suitable officer from any Government department or organization as an inspector for the purpose of this Law. In such assignment prior co-ordination shall be made with the relevant Ministry.
22. The duties and powers of an inspector are as follows:-
- (a) inspecting the oyster diving vessel, diving equipment and oysters or oyster fishing and culturing, in the oyster fishing ground assigned to him or in other oyster fishing ground specifically assigned to him by the Chief Inspector;
  - (b) stopping, boarding, accompanying, inspecting and searching without warrant any suspicious vessels found in the oyster fishing ground;
  - (c) requesting and examining documents and references required to be kept on board the vessel and taking copies thereof;
  - (d) interrogating and giving directives as may be necessary to the master, crew and divers of the oyster diving vessel;
  - (e) seizing the oyster diving vessel and materials found thereon if the vessel violates any of the provisions of this Law;
  - (f) seizing prohibited explosive substances, poisons, chemicals and other similar dangerous substances;
  - (g) arresting and taking action against a person who commits any of the offences under this Law;
  - (h) exercising powers delegated and carrying out duties assigned from time to time by the Chief Inspector.

## Chapter XI

### Taking of Action by Administrative Means

23. If the holder of a permit or a person managing on his behalf or any worker violates any condition contained in the permit or fails to comply with any order or directive issued under this Law, the person issuing the permit may pass any of the following administrative orders:-
- (a) causing suspension of all or part of the operations carried out under the permit;
  - (b) allowing continuation of the operation after causing payment of fine to be made;
  - (c) cancelling the permit;

- (d) cancelling the permit and confiscating the security deposit and advance payment and also causing payment of fine to be made if deemed necessary.

24. The Managing Director may pass any of the following administrative orders if the holder of a registration certificate violates any condition contained in the registration certificate or fails to comply with any order or directive issued under this Law:-

- (a) revoking the registration certificate subject to a time limit;
- (b) cancelling the registration certificate.

## Chapter XII Offences and Penalties

25. Whoever carries out any of the following operations without obtaining a permit shall, on conviction, be punished with imprisonment for a term which may extend to 7 years or with fine which may extend to Kyats 300,000 or with both:-

- (a) oyster fishing and collecting;
- (b) artificial breeding of oyster;
- (c) oyster rearing;
- (d) pearl culturing;
- (e) pearl harvesting;
- (f) marketing of shell.

26. Whoever carries out any of the following operations without obtaining a registration certificate shall, on conviction, be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to Kyats 30,000 or with both:-

- (a) utilizing a vessel as an oyster diving vessel;
- (b) working as a pearl culturing technician.

27. Whoever commits any of the following acts within the oyster fishing ground designated under section 13 sub-section (a) shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to Kyats 100,000 or with both:-

- (a) fishing by upheavel of the soil at the waterbed by using any type of fishing implements with sharp edges, hooks or rakes;
- (b) emitting, disposing, spilling or spreading of lubricating oil, fuel oil or other waste substances from a vessel which may cause pollution to the water mass.

28. Whoever commits any of the following acts within the oyster fishing ground designated under section 13 sub-section (a) shall, on conviction, be punished with imprisonment for a term which may extend to 10 years or with fine which may extend to Kyats 500,000 or with both:-

- (a) using explosive substances, poisons, chemicals or such other similar dangerous substances;
- (b) keeping on board the vessel substances mentioned in sub-section (a).

29. Whoever, while the inspector is inspecting in the discharge of his duty, conceals oysters, diving equipment or any material related to the offence or discards them without the permission of the inspector shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to Kyats 100,000 or with both.

30. Any public servant who commits any of the following acts while exercising his powers and carrying out the duties assigned to him under this Law, shall, on conviction, be punished with imprisonment for a term which may extend to 7 years:-

- (a) replacing any other person for the offender or concealing the offender without taking any action;
- (b) causing to disappear, altering by wrongful means, substituting or misappropriating the exhibit relating to the offence.

31. Whoever violates any of the prohibitions issued under section 15 shall, on conviction, be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to Kyats 10,000 or with both.

32. The Court in imposing a punishment of fine on the convicted person under this Law, shall cause the fine to be paid in foreign currency equivalent to the

amount in Myanmar currency as determined by the Government if the accused is a foreigner.

33. The Court shall, if found guilty of any offence prosecuted under this Law, impose punishment for the relevant offence and also pass an order for confiscation of the exhibits relating to the offence.

### Chapter XIII Miscellaneous

34. Notwithstanding anything contained in any law for the time being in force, at the time of enactment of this Law, operations regarding oyster fishing and collecting, artificial breeding of oyster, oyster rearing, pearl culturing, pearl harvesting or marketing of shell shall be carried out in accordance with the provisions of this Law..

35. The Ministry may exempt any Government department or organization from complying with any provisions of this Law.

36. An unexpired permit issued under any existing law before the enactment of this Law in respect of oyster fishing and collecting, artificial breeding of oyster, oyster rearing, pearl culturing, pearl harvesting or marketing of shell shall be valid until the date of expiry of the tenure of such permit.

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

38. For the purpose of carrying out the provisions of this Law:-
- (a) the Ministry may, with the approval of the Government, make such rules and procedures as may be necessary,
  - (b) the Ministry or the Myanmar Pearl Enterprise may issue such orders and directives as may be necessary.

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

**The State Law and Order Restoration Council**  
**The Myanmar Gemstone Law**  
 (The State Law and Order Restoration Council Law NO. 8/95)  
 The 6th Waxing of Thadingyut, 1357 ME.  
 (29th September, 1995)

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 Gemstone Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
  - (a) **Gemstone** means ruby, sapphire, jade, diamond, spinel, peridot, chrysoberyl, tourmaline, danburite, aquamarine, zircon, topaz, phenakite, garnet, moonstone, iolite, apatite, epidote, lapis-lazuli, diopside, amber, fluorspar or nephrite. The said expression also includes stones of gem quality of the quartz group and substances which may be declared by the Ministry of Mines by notification with the approval of the Government from time to time to be gemstone;
  - (b) **Gemstone Production** means all stages of operation for obtaining the naturally occurring raw gemstone;
  - (c) **Jewellery** means jewellery comprising polished gemstone;
  - (d) **Jewellery Manufacturing** means all stages of operation for making jewellery from polished gemstone;
  - (e) **Permit** means a permit issued under this Law to enable gemstone production;
  - (f) **Licence** means a licence issued under this Law to enable sale of raw gemstone or finished gemstone or jewellery in foreign currency by opening a shop;
  - (g) **Royalty** means tax imposed under this Law for gemstone production or for sale of raw gemstone, finished gemstone or jewellery;

- (h) **Company** means a company formed as a Myanmar company under the Myanmar Companies Act or a company formed solely with Myanmar citizens under the Special Company Act, 1950;
- (i) **Society** means a Primary Co-operative Society, Co-operative Syndicate, Union of Co-operative Syndicates or Central Co-operative Society registered under the Co-operative Society Law;
- (j) **Central Committee** means the Central Gemstone Supervisory Committee formed this Law;
- (k) **Valuation Body** means the Gemstone Valuation Body formed under this Law.

## Chapter II Objectives

- 3. The objectives of this Law are as follows.
  - (a) to establish and develop a hundred percent gemstone and jewellery market within the country in respect of gemstone produced in Myanmar;
  - (b) to permit companies and co-operative societies to operate freely production and marketing of gemstone in accordance with the market oriented economic system;
  - (c) to open and maintain gem markets in order to sell gemstone and jewellery freely at all times;
  - (d) to eradicate illegal production of gemstone within the country and to prevent and suppress taking out unlawfully and sale of gemstone abroad.

## Chapter III Designation of Gemstone Tract

- 4. The Ministry of Mines-
  - (a) may, when information is received or when there is discovered an area where gemstone can be produced on a commercial scale designate such area as a gemstone tract by notification, with the approval of the Government;

- (b) shall form and assign duties to a committee consisting of skilled personnel to inquire into the affected rights of the public in the area already designated as gemstone tract and to enable them to receive reasonable rights and benefits and to carry out the demarcation of the gemstone tract.
5. The existing gemstone tracts designated by notification before the enactment of this Law shall be deemed to be gemstone tracts designated under this Law.
6. The Ministry of Mines may, with the approval of the Government revise or cancel the designation of the whole or a portion of the gemstone tract.
7. All naturally occurring gemstone found either on or under the soil of any land, in which an individual or an organization has the right of cultivation, right of possession, right of use and occupancy, beneficial enjoyment, right of succession or transfer or all naturally occurring gemstone found in any continental shelf under the existing law shall be deemed to be owned by the State.

#### **Chapter IV Designation of Gemstone Blocks**

8. In order to permit gemstone production, the Ministry of Mines-
- (a) shall designate areas within the gemstone tract where gemstone can be extracted as gemstone blocks;
  - (b) may, with the exception of the gemstone tract designate other fallow and vacant land where gemstone can be extracted, as gemstone blocks in co-ordination with the Ministry concerned.

#### **Chapter V Gemstone Production Permit**

9. The Ministry of Mines shall-
- (a) determine the tenure of a permit for each gemstone block designated under section 8;

- (b) determine the floor price for each gemstone block for which tenure of a permit has been determined;
- (c) invite competitive bids in accordance with bidding terms for the gemstone blocks for which the floor price has been determined.

10. A company desirous of carrying out gemstone production shall have the right to operate such gemstone production according to its Memorandum of Association or if a society according to its bye-laws. In addition, it shall also be in conformity with the conditions prescribed by the Ministry of Mines.

11. A company or society which is in conformity with the provisions of section 10 has the right to submit bids for one or more gemstone blocks in accordance with the stipulations when competitive bids for the issuance of a permit are invited by the Ministry of Mines.

12. The Ministry of Mines shall issue the gemstone production permit to the company or society which has submitted the bid with the highest price.

13. The Ministry of Mines shall-

- (a) redetermine the tenure of a permit for each gemstone block whenever the tenure of a permit expires;
- (b) redetermine the floor price for each gemstone block for which the tenure of a permit has been redetermined;
- (c) invite bids in accordance with the stipulations for the gemstone blocks for which the floor price has been redetermined.

14. (a) The Ministry of Mines shall from time to time designate by notification areas where discovered blocks for gemstone production operation would be permitted;

(b) If a person who, under the existing law has the right of cultivation, right of possession, right of use and occupancy, beneficial enjoyment, right of succession or transfer of a land which is situated within the designated area under sub-section (a), is desirous of carrying out gemstone production on the said land, application may be made to the Ministry of Mines in accordance with the stipulations for the issuance of a permit for the discovered block.

15. The Ministry of Mines shall-
- (a) scrutinize the application made for the discovered blocks in accordance with the stipulations and if it is of the opinion that it should be permitted shall fix the tenure of a permit and the price;
  - (b) issue the permit if the applicant pays the determined price;
  - (c) redetermine the tenure of a permit and the price for each discovered block whenever the tenure of a permit expires.

### Chapter VI

#### Duties and Rights of Company or Society Holding a Permit

16. A company or society holding a permit shall-
- (a) abide by the rules, procedures, orders and directives issued under this Law;
  - (b) abide by the conditions contained in the permit;
  - (c) show the raw gemstone produced to the relevant Valuation Body and register them in accordance with the stipulations;
  - (d) pay royalty in accordance with this Law;
  - (e) not sub-lease or in any way transfer the permit obtained;
  - (f) abide by the rules, procedures, orders and directives issued under this Law in respect of the following matters:-
    - (1) appointment of personnel and workers, assignment of work, determination of age, wages, salaries and other remuneration in respect of gemstone production;
    - (2) determination of working days and working hours for the above and underground work relating to gemstone production;
    - (3) making provisions for safety and the prevention of accidents relating to gemstone production;
    - (4) formulation and implementation of plans relating to the welfare, health, sanitation and discipline of personnel and workers in a gemstone production operation;
    - (5) making provisions for the prevention of detrimental effects on the environmental conservation works due to gemstone production operation;
    - (6) reporting of accidents, loss of life and bodily injury received due to such accidents in gemstone production operation;

- (7) submission to the inspection of the Chief Inspector and inspectors.

17. If it has completed registration of the raw gemstone produced and payment of royalty a company or society holding a permit:-

- (a) has the right to cut and polish the said raw gemstone, and make finished gemstone and manufacture jewellery;
- (b) has, in respect of the said raw gemstone, or cut and polished finished gemstone or jewellery-
  - (1) the right to carry freely the same within the country in accordance with the stipulations;
  - (2) the right to sell freely in Myanmar currency to Myanmar citizens;
  - (3) the right to sell in foreign currency to persons who are entitled to hold foreign currency;
  - (4) the right to export and sell abroad in foreign currency;
  - (5) the right to sell at the Gem Emporium sponsored and conducted by the Government, at the Gem Markets opened by those concerned and at the shops and places permitted under the licence;
  - (6) the right to sell to gem merchants from abroad in accordance with prescribed conditions by inviting them on its own arrangement.

18. The company or society, if dissatisfied with the value of the gemstone determined by the Valuation Body has the right to submit to the Central Committee for revaluation within 30 days from the date of such valuation.

19. If a company or society holding a permit is desirous of making the raw gemstone produced into finished gemstone or manufacturing jewellery for sale, it has the right to apply to the relevant Ministry for the import of actually required raw materials or machinery and equipment, free of customs duty.

**Chapter VII**  
**Permission for Marketing of Raw Gemstone, Finished Gemstone and Jewellery**

20. Any person desirous of opening a jewellery shop for sale of raw gemstone, or finished gemstone or jewellery with foreign currency shall apply to the Ministry of Mines in accordance with the stipulation for obtaining a licence.
21. The Ministry or Mines-
- (a) may, after scrutinizing the application submitted under section 20 in accordance with the stipulations issue the licence or refuse to issue the licence;
  - (b) shall determine the tenure of a licence and the licence fee as may be necessary.
22. The holder of a licence shall-
- (a) abide by the rules, procedures, orders and directive issued under this Law;
  - (b) abide by the conditions contained in the licence;
  - (c) pay the prescribed licence fee;
  - (d) sell only at the Gem Emporium sponsored and conducted by the Government, Gem Markets opened by those concerned and at shops and places permitted under the licence;
  - (e) not sub-lease or in any way transfer the licence obtained.
23. The holder of a licence-
- (a) has the right to purchase, keep in possession, make finished gemstone, manufacture jewellery in respect of raw gemstone on which the company or society holding a permit has already paid the royalty;
  - (b) has in respect of raw gemstone purchased under sub-section (a), finished gemstone and jewellery-
    - (i) the right to carry freely the same within the country in accordance with the stipulations;
    - (ii) the right to sell freely in Myanmar currency to Myanmar citizens;

- (iii) the right to sell in foreign currency to persons who are entitled to hold foreign currency.

### **Chapter VIII** **Formation of Valuation Body and Functions and** **Duties Thereof**

- 24. The Ministry of Mines-
  - (a) shall form Valuation Bodies as may be necessary comprising gem experts, technicians and other suitable persons at various regions;
  - (b) may reconstitute the Valuation Body as may be necessary.
- 25. Members of Valuation Bodies who are not government servants are entitled to receive remuneration prescribed by the Ministry of Mines.
- 26. The functions and duties of the Valuation Body are as follows:-
  - (a) registering the quality, quantity, weight and size of the raw gemstone brought and shown to it by the company or society holding a permit under section 16 sub-section (c) in accordance with the stipulations;
  - (b) determining the value of the registered raw gemstone in accordance with the stipulations;
  - (c) co-ordinating with the department concerned to collect the royalty on the valuation under sub-section (b);
  - (d) taking action in accordance with this Law if information is received that a company or society holding a permit, has unjustly disposed of the raw gemstone produced without bringing and registering the same with the Valuation Body;
  - (e) carrying out the functions and duties assigned by the Ministry of Mines from time to time.

### **Chapter IX** **Payment of Royalty**

- 27. A company or society holding a permit shall-
  - (a) after registering the raw gemstone produced and based on the value assessed by the Valuation Body under section 26 sub-section (b) pay

royalty in Myanmar currency according to the following rate of percentage:-

- (i) 20 per cent in the case of ruby, sapphire, jade and diamond;
- (ii) 10 per cent in the case of gemstone other than gemstones mentioned in clause (i);

- (b) when sale is effected in Myanmar currency, following the payment of royalty under sub-section (a), have the right to be exempted from payment of taxes under any other existing law in respect of the sale of the said gemstone.

28. If a company or society holding a permit sells raw gemstone on its own in foreign currency after payment of royalty under section 27, 10 per cent royalty shall be paid in foreign currency on the actual sale value.

29. If a company or society holding a permit sells in foreign currency cut and polished finished gemstone or jewellery derived from the raw gemstone on which royalty has already been paid under section 27, 10 per cent royalty shall be paid in foreign currency on the actual sale value.

30. If a licence holder sells raw gemstone on which royalty has already been paid under this Law or finished gemstone or jewellery in foreign currency, 10 per cent royalty shall be paid in foreign currency on the actual sale value.

- 31. (a) When the royalty has been paid in foreign currency under section 28 or section 29 a company or society holding a permit shall have the right to be exempted from payment of taxes under any other existing law in respect of the sale of the said gemstone;
- (b) When the royalty has been paid in foreign currency under section 30 a licence holder shall have the right to be exempted from payment of taxes under any other existing law in respect of the sale of the said gemstone.

### Chapter X

#### Formation of the Central Gemstone Supervisory Committee and Functions and Duties Thereof

32. The Ministry of Mines shall-
- (a) form the Central Gemstone Supervisory Committee consisting of the following persons:-
 

(i) Deputy Minister, Ministry of Mines-	Chairman
(ii) persons from the relevant Government- Department and Government Organizations	Members
(iii) Gemstone Experts and Technicians-	Members
(iv) A person assigned responsibility- by the Ministry of Mines-	Secretary
  - (b) designate a Deputy Chairman and Joint Secretary of the Central Committee if necessary.
33. A member of the Central Committee who is not a government servant is entitled to receive remuneration prescribed by the Ministry of Mines.
34. The functions and duties of the Central Committee are as follows:-
- (a) tendering advice to the Ministry of Mines regarding measures to be taken for the hundred percent establishment and development of the gems and jewellery market within the country, in respect of gemstone produced in Myanmar;
  - (b) tendering advice to the Ministry of Mines regarding designation of gemstone tract, determination of gemstone blocks and determination of floor price;
  - (c) tendering advice to the Ministry of Mines on the assistance the Government should give for the smooth and successful operation of the production and sale of gemstone;
  - (d) submitting recommendation to the Ministry of Mines regarding determination of rates of percentage which should be fixed from time to time for the imposition of royalty according to the different kinds of gemstone;

- (e) giving a final decision in case of application made by a person dissatisfied with the valuation of gemstone by the Valuation Body for the purpose of assessment of royalty;
- (f) re-assessing as may be necessary the value of gemstone by the Valuation Body if it is found that the determined value of the gemstone is less than or more than the actual value;
- (g) tendering advice to the Ministry of Mines on ways and means to eradicate illegal production of gemstone within the country and to prevent and suppress taking out unlawfully and sale of gemstone abroad;
- (h) scrutinizing the cases assigned by the Ministry of Mines as may be necessary and tendering advice and recommendations.

## Chapter XI

### Functions and Duties of the Chief Inspector

35. The Director General of the Planning and Inspection Department of the Ministry of Mines shall be the Chief Inspector for the purpose of this Law:
36. The functions and duties of the Chief Inspector are as follows:-
- (a) inspecting in order to ascertain as to whether or not the provisions of this Law and the rules, orders and directives made thereunder are observed and conditions contained in the permit or licence are complied with by the holders of the permit or licence;
  - (b) inspecting the health, sanitation, safety, prevention of accident, welfare, disciplinary measures of the personal and workers engaged in gemstone production operation;
  - (c) determining the functions and duties of the inspectors and supervising the same;
  - (d) carrying out the duties as may be assigned from time to time by the Ministry.
37. The Chief Inspector may:-
- (a) assign any suitable officer from the Planning and Inspection Department as an Inspector for the purpose of this Law;
  - (b) delegate his powers to the Inspector.

## Chapter XII Taking of Action by Administrative Means

38. If any director of a company or society holding a permit or a manager, managing on behalf of such company or society or holder of a licence fails to comply with any order or directive issued under this Law or violates any condition of a permit or licence, the Ministry of Mines may pass one or more of the following administrative orders:-

- (a) suspension of the operations carried out under the permit or licence;
- (b) allowing continuation of the operation after causing payment of fine to be made;
- (c) cancellation of the permit or licence;
- (d) informing the Ministry concerned to backlist the company or society or any director of such company or society.

## Chapter XIII Offences and Penalties

39. Whoever takes out unlawfully raw gemstone or finished gemstone or jewellery to a foreign country shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 10 years to a maximum of transportation for life and shall also be liable to a fine.

40. Any director of a company or society holding a permit or a manager, managing on behalf of such company or holder of a permit of discovered block who commits any of the following acts shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 7 years to a maximum of 15 years and shall also be liable to a fine:-

- (a) Production of gemstone in a block or area other than in the gemstone block permitted;
- (b) failure to register the raw gemstone produced or failure to register the raw gemstone actually produced and instead registering a substituted raw gemstone.

41. Whoever commits any of the following acts shall, on conviction be punished with imprisonment for a term which may extend from a minimum of

7 years to a maximum of 15 years and shall also be liable to a fine;-

- (a) producing gemstone without obtaining a permit;
- (b) prospecting and exploration of raw gemstone without permission.

42. Whoever commits any of the following acts shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 1 year to a maximum of 7 years and shall also be liable to a fine:-

- (a) illegally keeping in possession of raw gemstone, transporting, marketing or transferring the same by any means;
- (b) selling of raw gemstone or finished gemstone or jewelry-
  - (1) with foreign currency by opening a shop without obtaining a licence;
  - (ii) with foreign currency and failure to pay royalty in accordance with the stipulations.

43. If any director of a company or society holding a permit or manager, managing on behalf of such company or society or holder of a permit of discovered block fails to comply with the rules, procedures, orders, and directives of section 16 sub-section (f) he shall be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

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

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

- (a) shall pass an order for confiscation of the gemstone, jewellery and money involved in the offence;
- (b) may pass an order for confiscation of vehicles/vessels, animals and other machinery, tools and implements used in the commission of the offence.

**Chapter XIV**  
**Miscellaneous**

46. Notwithstanding anything contained in the Myanmar Mines Law, matters relating to gemstone shall, in so far as they are relevant to this Law be complied with only under this Law.

47. All sums of money receivable under this Law shall be recovered as if they were an area of land revenue. The Officer assigned responsibility by the Ministry concerned for this purpose shall have the powers of a Collector under the existing laws.

48. (a) A licence or permit granted under any of the existing laws for production of gemstone before the enactment of this Law shall be valid only until the date of expiry;

(b) Joint Venture Enterprises and private individuals who have been undertaking gemstone production during the unexpired tenure under sub-section (a) shall, for the purpose of the provision of this Law continue their operation in accordance with the directives issued by the Ministry of Mines.

49. With the exception of provisions contained in section 9 to section 13 of this Law relating to a company or a society, the other provisions relating to a company or a society shall apply to holders of permit issued under section 15 for discovered blocks.

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

51. The Ministry of Mines may, with the approval of the Government, permit an individual or an organization, desirous of making finished gemstone, manufacturing jewellery and selling raw gemstone, finished gemstone and jewellery, with foreign investment to do so.

52. The Ministry of Mines may delegate its powers conferred under this Law to the department or enterprise under its control and cause the same to be exercised.

53. Notwithstanding any provisions contained in this Law, the Government may, in the interest of the State permit with prescribed conditions any company or society:-

- (a) to undertake gemstone prospecting and exploration operation in any appropriate area within a region where gemstone may be found;
- (b) to undertake gemstone production operations in the appropriate blocks within the designated gemstone tract.

54. For the purpose of carrying out the provision of this Law:-

- (a) the Ministry of Mines may, with the approval of the Government issue such rules and procedures as may be necessary;
- (b) the Department of Planning and Inspection, Ministry of Mines or the Myanmar Gems Marketing Enterprise may issue such orders and directives as may be necessary.

**Sd./ Than Shwe**  
**Senior General**  
**Chairman**

**The State Law and Order Restoration Council.**

**The State Law and Order Restoration Council**  
**The Veterinary Council Law**  
 (The State Law and Order Restoration Council Law No 9/95)  
 11th Waning of Thadingyut, 1357 ME  
 (19th October, 1995)

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

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

1. This Law shall be called the Veterinary Council Law.
2. The following expressions contained in this Law shall have the meanings given hereunder;\_
  - (a) *Veterinary Science* means medical science which includes the prevention of disease, treatment, surgery and diagnosis of diseases of animals and inspection of animals products;
  - (b) *Council* means the Veterinary Council formed under this Law;
  - (c) *Veterinary Surgeon* means a Veterinary Surgeon registered under this Law;
  - (d) *Registration Certificate* means a certificate issued by the Council to a person who has been permitted registration as a Veterinary Surgeon;
  - (e) *Permit* means a permit issued by the Council to a person who has obtained permission to practise as a Veterinary Auxiliary.

**Chapter II**  
**Aims**

3. The aims of this Law are as follows:-
  - (a) to carry out effectively animal health and development works by the Veterinary Surgeons and Veterinary Auxiliaries collectively;
  - (b) to cause the Veterinary Surgeons and Veterinary Auxiliaries to abide by and maintain the ethics and discipline relating to them;

- (c) to contribute towards the instruction and modernisation of Veterinary Science;
- (d) to tender advice on the development of livestock breeding and Veterinary works;
- (e) to carry out animal health and development works in co-operation with the relevant Government departments and organizations.

### Chapter III Formation of the Council

4. The Minister of the Ministry of Livestock Breeding and Fisheries shall, with the approval of the Government from the Veterinary Council consisting of the following persons:-

- |   |           |
|---|-----------|
| (a) one Veterinary Surgeon assigned duties by the Minister of the Ministry of Livestock Breeding and Fisheries .....  | Chairman  |
| (b) six Veterinary Surgeons assigned duties by the Minister of the Ministry of Livestock Breeding and Fisheries ..... | Members   |
| (c) seven persons elected by the Veterinary Surgeons from among themselves .....                                      | Members   |
| (d) A Registration Officer appointed and assigned duties under this Law .....   | Secretary |

5. The Council may assign duties to any member of the Council as Treasurer. If no such assignment has been made, the Secretary of the Council shall act as Treasurer.

6. The Council shall have perpetual succession and a common seal with the power to sue and be sued.

- 7. (a) The tenure of the Council is 4 years at a time commencing from the date of its formation;
- (b) The tenure of office of the members of the Council shall be the same as the tenure of the Council;

- (c) A member of the Council has the right to act as such only for three consecutive tenures of the Council;
  - (d) When a vacancy occurs in the post of any member of the Council, which is an assignment by the Minister of the Ministry of Livestock Breeding and Fisheries, a substitute shall be assigned. If it is an elected post of a member of the Council a substitute shall be elected;
  - (e) The tenure of a member of the Council who has been appointed by assignment or by election under sub-section (d) shall only be till the expiry of the current tenure of the Council;
  - (f) On the expiry of the tenure, the Council shall discharge its functions and duties until a new Council has been formed.
8. The Council shall carry out measures relating to the election and convening of meetings and financial matters in accordance with the stipulations.
9. If any of the following events occurs, the membership of a member of the Council shall cease:-
- (a) resignation;
  - (b) cancellation of registration or revocation of registration subject to a time limit;
  - (c) failure to attend 3 consecutive meetings of the Council without permission from the Council;
  - (d) leaving for abroad for 6 consecutive months without permission from the Council;
  - (e) death.

#### Chapter IV Duties and Powers of the Council

10. The duties and powers of the Council are as follows:-
- (a) scrutinizing applications for registration as Veterinary Surgeons and issuing Certificates of Registration;
  - (b) scrutinizing applications for permission to practice as a Veterinary Auxiliary and issuing Permits;
  - (c) prescribing the code of ethics to be observed by Veterinary Surgeons;

- (d) taking action against any Veterinary Surgeon who has violated the code of ethics;
- (e) prescribing the discipline to be abided by Veterinary Auxiliaries;
- (f) taking action against any Veterinary Auxiliary who has violated the discipline;
- (g) tendering necessary advice and suggestions to the relevant Ministries in connection with the instruction of Veterinary Science;
- (h) taking measures for the recognition by foreign countries of Veterinary Science degrees and diplomas conferred by the State;
- (i) recognizing Veterinary Science degrees and diplomas conferred by foreign countries, requesting and scrutinizing the required facts to enable assessment of the subjects taught in the relevant Institute, in respect of such recognition;
- (j) communicating and co-ordinating with international organizations, regional organizations and non-governmental organizations relating to Veterinary Science, in order to modernize Veterinary Science;
- (k) tendering necessary advice to the relevant Government departments and organizations for the progress of livestock breeding and veterinary works in accordance with the requirement of the State;
- (l) co-ordinating with the relevant Government departments and organizations for the purchase from abroad of necessary veterinary drugs, instruments and apparatus and books and pamphlets, in carrying out the animal health and development works;
- (m) forming necessary committees and bodies and determining the duties and powers thereof.

## Chapter V

### Registration as Veterinary Surgeon

11. A citizen desirous of registration as Veterinary Surgeon may apply to the Council for such registration if he possesses any of the following qualifications:-
- (a) a person who has obtained a BSC (Veterinary) degree, BVS degree or a similar degree from any University within the country;
  - (b) a person who has obtained a Veterinary Science degree which has been conferred by any foreign University and which is also recognized by the Council.

12. If, after scrutiny the Council finds that the application is in conformity with the stipulations it shall-
  - (a) allow registration;
  - (b) cause the prescribed registration fees to be paid;
  - (c) issue a Certificate of Registration as a Veterinary Surgeon, after entering the name in the register.
  
13. (a) On expiry of the tenure of the Certificate of the Registration as a Veterinary Surgeon, a person desirous of extending such tenure may apply to the Council in accordance with the stipulations;
- (b) If, after scrutiny the application for extension of the tenure of registration under sub-section (a) is in conformity with the stipulations, the Council shall extend the tenure.

#### **Chapter VI** **Duties and Rights of a Veterinary Surgeon**

14. The Veterinary Surgeon shall-
  - (a) abide by the rules, procedures, orders and directives issued under this Law;
  - (b) observe the code of ethics prescribed by the Council.
  
15. The Veterinary Surgeon has the right to-
  - (a) be assigned the duty of or be elected as a member of the Council;
  - (b) practise Veterinary Science as a profession;
  - (c) tender advice to the Council;
  - (d) submit his grievances to the Council.

#### **Chapter VII** **Taking of Action**

16. (a) The Council may form an Inquiry Committee consisting of three members and assign duty thereto in order to inquire about the Veterinary Surgeon who is alleged to have violated any provision of section 14: Such Committee shall consist of at least one member of the Council:

- (b) The Inquiry Committee shall submit a report of its findings to the Disciplinary Committee formed with 5 members of the Council for this purpose by the Council.
17. If, after scrutiny of the report submitted to it under section 16 sub-section (b), the Disciplinary Committee finds that the alleged Veterinary Surgeon-
- (a) is not guilty of the allegation it shall pass an order for the closure of the case;
  - (b) is guilty of the allegation it may mete out any of the following administrative penalties:-
    - (i) giving a warning;
    - (ii) revoking the Certificate of Registration subject to a time limit;
    - (iii) cancelling the Certificate of Registration.
18. The Disciplinary Committee may mete out any of the following administrative penalties on a Veterinary Surgeon who has been convicted by a Court of an offence determined by the Council as amounting to misconduct:-
- (a) revoking the Certificate of Registration subject to a time limit;
  - (b) cancelling the Certificate of Registration.
19. (a) A person whose Certificate of Registration is revoked subject to a time limit may, at the end of such time, apply to the Council for re-registration;
- (b) If, after scrutiny the application is in conformity with the stipulations the Council shall re-issue the Certificate of Registration.

### **Chapter VIII**

#### **Veterinary Auxiliary Practice**

20. Provisions relating to the application for permit to practise as a Veterinary Auxiliary, the duties and power of a Veterinary Auxiliary and taking of action against the same shall be as prescribed by the Rules.

**Chapter IX**  
**Appeal**

21. Any person who is dissatisfied with an order or decision made by the Disciplinary Committee under section 17 or section 18 may file an appeal to the Council within 60 days from the date on which such an order or decision was made.

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

**Chapter X**  
**Prohibitions and Penalties**

23. No person shall act as a Veterinary Surgeon without obtaining a Certificate of Registration issued by the Council.

24. No person shall practise any branch of Veterinary Science without obtaining a Permit issued by the Council.

25. (a) A Veterinary Science Graduate who violates the provision of section 23 shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to Kyats 10,000 or with both;

(b) Whoever, with the exception of a Veterinary Science Graduate violates the provision of section 23 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.

26. Whoever violates the provision of section 24 shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to Kyats 10,000 or with both.

**Chapter XI**  
**Miscellaneous**

27. The Ministry of Livestock Breeding and Fisheries shall:-
- (a) for the purpose of this Law appoint a Veterinary Surgeon of the Livestock Breeding and Veterinary Department as a Registration Officer and assign duties to him;
  - (b) determine the duties and powers of a Registration Officer.
28. The Livestock Breeding and Veterinary Department shall:-
- (a) bear the expenditures of the Council;
  - (b) undertake to perform the office work of the Council.
29. Offences under this Law are determined as offences cognizable by the People's Police Force.
30. In prosecuting a person who has committed an offence under this Law, prior sanction of the Officer at the State or Divisional level of Livestock Breeding and Veterinary Department shall be obtained.
31. Treatment of animals by indigenous medicine under traditional practices shall not constitute an offence under this Law.
32. In order to carry out the provisions of this Law:-
- (a) the Ministry of Livestock Breeding and Fisheries may, with the approval of the Government issue such rules and procedures as may be necessary;
  - (b) the Ministry of Livestock Breeding and Fisheries, the Livestock Breeding and Veterinary Department or the Council may issue such orders and directives as may be necessary.

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



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MYANMAR LAWS



The State Law and Order Restoration Council  
The Law Amending the City of Yangon Development Law  
(The State Law and Order Restoration Council Law No. 1/96)  
The 6th Waxing Day of *Tabodwe*, 1357 M.E.  
(25th January, 1996)

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

1. This Law shall be called the Law Amending the City of Yangon Development Law.
2. After the word "the Chairman" contained in Section 4 of the City of Yangon Development Law, the word "the Vice-Chairman" shall be inserted.
3. Section 5 of the City of Yangon Development Law shall be substituted by the following:—
  5. The Chairman of the Committee is the Mayor of Yangon and the Vice-Chairman of the Committee is the Vice-Mayor of Yangon.

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
**The Eye Donation Law**  
 (The State Law and Order Restoration Council Law No.2/96)  
 The 2nd Waxing Day of *Tabaung*, 1357 M.E.  
 (19th February, 1996)

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

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

1. This Law shall be called the Eye Donation Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
  - (a) **Eye** means a spherical visual sense organ of the human body bounded anteriorly by the cornea and posteriorly by the sclera;
  - (b) **Eye Bank** means an organization formed under this Law to procure, store and distribute the eye for medical treatment, scientific research or other therapeutic purposes;
  - (c) **Eye Donor** means a person who has given prior consent to donate his eyes after death;
  - (d) **Person authorized to procure the eye** means a person determined under this Law to remove the eyes for the Eye Bank;
  - (e) **Removal of the eye** means removing the eyes of a deceased person by an authorized person in accordance with this Law.

**Chapter II**  
**Objectives**

3. The objectives of this Law are as follows:—
  - (a) to give extensive treatment to persons suffering from eye diseases, who may regain their sight by corneal transplantation;
  - (b) to remove systematically the eyes of the donor;
  - (c) to carry out effective treatment of eye diseases through systematic storage and distribution of the donated eyes from the Eye Bank;

- (d) to carry out successfully the functions of the Eye Bank with the assistance and cooperation of the Government Departments, Government Organizations, International Organizations, local and foreign Non-governmental Organizations, local and foreign Companies and local and foreign individuals.

### Chapter III

#### Establishment of the National Eye Bank Committee

4. The Government shall:—
- (a) from the National Eye Bank Committee consisting of the following persons:—
- |   |           |
|---|-----------|
| (1) Minister<br>Ministry of Health  | Chairman  |
| (2) Representatives from the relevant<br>Government Departments and<br>Government Organizations | Members   |
| (3) Representatives from the<br>relevant Non-governmental<br>Organizations                      | Members   |
| (4) Appropriate experts and professional<br>personnel   | Members   |
| (5) A person assigned responsibility<br>by the Chairman   | Secretary |
- (b) If necessary, a Vice-Chairman and a Joint Secretary may be determined.
5. Members of the National Eye Bank Committee who are not Government servants are entitled to receive remunerations prescribed by the Ministry of Health.

### Chapter IV

#### Functions and Duties of the National Eye Bank Committee

6. The functions and duties of the National Eye Bank Committee are as follows:—
- (a) laying down the policy for carrying out successfully the Eye Bank

- functions in accordance with the objectives of this Law;
- (b) giving guidance for carrying out incitement and educative measures in order to enhance the number of eye donors;
  - (c) giving guidance for proper procurement, quality control, storage and distribution of the eye tissue;
  - (d) stipulating conditions for exporting eye tissue to other countries and importing eye tissue from other countries;
  - (e) carrying out measures to nurture expert personnel and technicians for the Eye Bank;
  - (f) giving guidance for conducting works of research relating to the functions of the Eye Bank;
  - (g) supervising the functions of the Eye Bank;
  - (h) obtaining assistance from the Government Departments, Government Organizations, International Organizations, local and foreign Non-governmental Organizations, local and foreign Companies and local and foreign individuals and accepting donations, grants supply and equipment and allocating and making use of them appropriately.
7. The National Eye Bank Committee may direct the Department of Health to establish Eye Banks in areas needing the same.
8. The National Eye Bank Committee may form technical working committees as may be necessary and determine the duties and functions thereof.

## Chapter V Eye Donation

9. A person who has attained the age of 18 or a person under 18 who has received the consent of his guardian may donate the eyes.
10. The Eye Bank may accept eye donations in accordance with the stipulations.
11. The Eye Bank, on accepting the eye donation shall:—
- (a) register the donor's name and particulars in the eye donor's register;
  - (b) issue eye donor card to the donor.
12. If the eye donor dies in a hospital or dispensary, the responsible officer in-charge thereof shall inform the Eye Bank immediately about the death.

13. If the eye donor dies in a place other than a hospital or dispensary, the relative shall inform the Eye Bank immediately about the death.
14. (a) The eye donor may inform the Eye Bank to cancel eye donation and surrender the eye donor card;  
 (b) If the Eye Bank is informed under sub-section (a), it shall remove the name of the donor from the eye donor's register.

### Chapter VI Removal of the Eye

15. The following persons are authorized to remove the eye:—
  - (a) ophthalmologist;
  - (b) resident ophthalmologist;
  - (c) doctor, nurse or technician who is assigned responsibility by the Eye Hospital to remove the eyes;
  - (d) a person who has completed the training course relating to removal of the eye, recognised by the Department of Health;
  - (e) police surgeon.
16. A person authorized to remove the eye has the right to remove the eyes of any of the following decedents:-
  - (a) eye donor;
  - (b) person who has donated his body;
  - (c) unclaimed body;
  - (d) a person whose relative has given consent to the removal of the eyes;
  - (e) a deceased victim of a crime, the removal of whose cornea has been permitted by the Police Surgeon and which has also not been objected to by the closest relative.
17. When the Eye Bank is informed about the donor's death under section 12 or section 13, it shall arrange for the removal of the eye within the prescribed time.

### Chapter VII Storage and Distribution of the Eye

18. The Eye Bank shall store the locally removed eyes and those imported in accordance with the prescribed procedures.

19: The Eye Bank shall distribute the stored eyes in accordance with the prescribed procedures.

**Chapter VIII**  
**Miscellaneous**

20. No suit or prosecution shall lie against any person who is authorized to remove the eye, for anything which is done in good faith under this Law.

21. For the purpose of carrying out the provisions of this Law:—

- (a) the Ministry of Health may issue such procedures as may be necessary, with the approval of the Government;
- (b) the Ministry of Health the National Eye Bank Committee or the Department of Health may issue such orders and directives as may be necessary.

**Sd./ Than Shwe**  
**Senior General**  
**Chairman**

**The State Law and Order Restoration Council**

**The State Law and Order Restoration Council**  
**The State Supplementary Appropriation Law, 1996**  
**(The State Law and Order Restoration Council Law No.3/96)**  
**The 7th Waxing Day of *Tagu*, 1357 M.E.**  
**(25th March, 1996)**

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

**Chapter I**  
**Title and Period of Effectiveness**

1. (a) This law shall be called the State Supplementary Appropriation Law, 1996;
- (b) This Law shall have effect for the 1995-96 financial year.

**Chapter II**  
**Sanctioned Allotment and Administration of**  
**Supplementary Expenditures**

2. (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules (1),(2) and (3) in respect of the State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice; Attorney General, Auditor General, Ministries, Departments and State Economic Organizations may incur the relevant expenditures shown against them;
- (b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 1995.
3. (a) The respective persons who have been assigned responsibility under section 2 may delegate the respective officials subordinate to them to administer the expenditure for which they are responsible;
- (b) In administering the expenditure, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 1995, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

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

4. Kyats thirty thousand million is further appropriated in addition to the amount of loans actually, received after the execution of loan agreements mentioned in section 12 of the State Budget Law, 1995.



The State Law and Order Restoration Cou  
 .Commission, Government, Chief Justi

Serial Number	Serial Number Contained in the State Budget Law, 1995.	Subject	Responsible Person	Ordinary Expenditure
1	2	3	4	5
1	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 26,165,000
2	3	Government	Prime Minister or a person delegated by the Prime Minister	7,250,000
3	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	1,250,000
4	5	Attorney General	Attorney General or a person delegated by the Attorney General	8,718,000
5	6	Auditor General	Auditor General or a person delegated by the Auditor General	
		Total ...		43,383,000

ncil, Multi-Party Democracy General Election  
ce, Attorney General and Auditor General

## Schedule (1)

## Supplementary Expenditure Sanctioned

Payment of Interest	Contribution	Capital Expenditure	Debts		Invest- ment in Organiza- tion	Savings
			Disburse- ment of Loans	Repay- ment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		10,630,000				
	2,418,000	164,499,000				
		420,000				
		1,371,000				
		9,300,000				
	2,418,000	186,220,000				

## Ministries

Serial Number	Serial Number Contained in the State Budget Law, 1995	Subject	Responsible Person	Ordinary Expenditure
1	2	3	4	5
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 5,370,000
2	2	Defence	ditto	759,022,000
3	3	Progress of Border Areas and National Races and Development Affairs	ditto	6,117,030
4	4	Home Affairs	ditto	268,087,000
5	5	Religious Affairs	ditto	30,028,000
6	6	Social Welfare, Relief and Resettlement	ditto	5,958,000
7	7	Information	ditto	2,747,000
8	8	Culture	ditto	13,746,000
9	9	Education	ditto	90,931,000
10	10	Health	ditto	16,660,000
11	11	Labour	ditto	946,000
12	12	Forestry	ditto	23,143,000
13	13	Agriculture	ditto	543,884,000
14	14	Livestock Breeding and Fisheries	Prime Minister or a person delegated by the Prime Minister	1,256,000

and Departments

## Schedule (2)

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organization	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	348,000	15,074,980				
	192,000,000	5,662,238,000				
		306,338,040				
	117,592,000	118,459,800				
	2,430,000	5,145,000				
		26,655,000				
		46,025,000				
		216,549,240				
		790,657,600				
		274,261,000				
		540,000				
	45,300	96,245,980			40,000,000	
		3,668,413,000				
		13,276,000			8,925,000	

Serial Number	Serial Number Contained in the State Budget Law, 1995	Subject	Responsible Person	Ordinary Expenditure
				5
1	2	3	4	5
15	15	Mines	ditto	702,000
16	16	Industry No. (1)	ditto	75,000
17	18	Energy	ditto	249,000
18	19	Construction	ditto	344,977,000
19	20	Transport	ditto	1,416,000
20	21	Rail Transportation	ditto	906,000
21	22	Communications, Posts and Telegraphs	ditto	
22	23	Trade	ditto	4,109,000
23	24	Hotels and Tourism Services		1,736,000
24	25	Co-operatives	ditto	154,000
25	26	National Planning and Economic Development	ditto	7,642,000
26	27	Finance and Revenue	ditto	212,872,000
27	28	Pensions and Gratuities	ditto	311,240,000
28	31	Immigration and Population	ditto	767,000
		Total ...		

Departments

## Continuation of Schedule (2)

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organization	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
		475,000				
		1,555,294,000				
		662,489,770				
		3,596,000				
		397,000				
		2,347,000				
		44,275,000				
		267,000				
1,300,000,000	1,450,852,000	54,177,900	209,164,000		92,000,000	
		12,029,700				
1,300,000,000	1,763,267,300	13,575,227,010	209,164,000		140,925,000	

Serial Number	Serial Number Contained in the State Budget Law, 1995	Subject	Responsible Person	Ordinary Expenditure
				5
1	1	State Economic Organizations.	Prime Minister or a person delegated by the Prime Minister.	Kyats 20,303,700,200
			Total ...	20,303,700,200

Organizations

Schedule (3)

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organization	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		4,447,365,550		8,198,000	4,855,000	
		4,447,365,550		8,198,000	4,855,000	

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
The State Budget Law, 1996  
(The State Law and Order Restoration Council Law No.4/96)  
The 11th Waxing of *Tagu*, 1357 M.E.  
(29th March, 1996)

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, 1996;
- (b) This Law shall come into force from 1st April, 1996 for the 1996-97 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 receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.
3. (a) The respective persons who have been given the responsibility for the receipts and 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 shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1), (2), (3) and (4);

- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
  - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those work which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules, (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6;
- (b) The Government shall submit matters relating to expenditures in excess permitted under subsection (a) to the State Law and Order Restoration Council together with objects and reasons casewise.
5. In respect of any alterations of sums shown in Schedules (1),(2),(3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 1996/97 financial year submitted to the State Law and Order Restoration Council.

## Chapter II Reserve Fund

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

- (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws;
  - (b) Any expenditure from the reserve fund shall be made only by the decision of the Government;
  - (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Law and Order Restoration Council together with objects and reasons casewise.
7. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in respect of receipt of amounts in excess of or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure incurred with the sanction of the Government under section 4. Provided that if expenditures in conformity with the conditions contained in section 6 are not covered by the reserve fund allowed under this Law, then such expenditures may be submitted to the State Law and Order Restoration Council together with objects and reasons casewise.

### Chapter III Taking of Loans

8. For the purpose of projects or for expenditures shown in the State Budget, the Government may take loans by issuing security bonds guaranteed by Government or debentures or by other means, within the country or from abroad. Reasonable rates of interest may be prescribed for such loans. Conditions for repayment, redemption or provision otherwise may also be stipulated.
9. Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be issued when payment of the loan becomes due.
10. The State Economic Organizations and Cantonment Municipalities may take loans from abroad, for their projects with the approval of the Government.
11. (a) The Government may empower the Minister of the Ministry of Finance and Revenue for carrying out wholly or partly the duties contained in this Chapter III;

- (b) The Minister of the Ministry of Finance and Revenue may, on behalf of the State furnish guarantees for the taking of loans under this Chapter III.
12. During the Financial year commencing 1st April 1996 and ending on 31st March 1997 the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed kyats fifty thousand million.

### PART III State Economic Organizations

13. The State Economic Organizations shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from 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 those expenditures as are shown against them on Schedules (5) and (6);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
15. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 1996-97 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;
- (b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

**PART IV**  
**Cantonment Municipalities**

16. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
17. (a) The respective persons who have been given the responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8);
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
18. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 1996-97 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor.
- (b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.
19. The Cantonment Municipalities may collect only such rates and taxes permitted by the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

**Chapter V**  
**Development Committees and Municipalities**

20. The Government may grant loans and contributions to the Development Committee and Municipalities.



**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 3,214,300
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			300
3	Government	Prime Minister or a person delegated by the Prime Minister			6,308,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			80,183,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			103,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			3,378,100
	Total ....				93,186,700

Multi-Party Democracy General Election  
 Attorney General and Auditor General

Schedule (1)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	15,000					
	30,000	6,315,000				
	1,000					
	46,000	6,315,000				

The State Law and Order Restoration Co  
Commission, Government, Chief Justice,

Serial Number	Subject	Responsible Person	Expen.	
			Current Expenditure	Payment of Interest
1	2	3	4	5
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 195,412,600	Kyats
2	Multi-Party Democracy General Election Commission	Chairmen of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	6,300,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	154,226,400	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	117,478,010	
5	Attorney General	Attorney General or a person delegated by the Attorney General	57,573,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	120,171,600	
		Total . . . .	651,161,600	

ouncil, Multi-Party Democracy General Election  
 Attorney General and Auditor Genral

Schedule (2)

: ditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 59,749,380	Kyats	Kyats	Kyats	Kyats
	10,000,000				
9,583,600	202,681,270				
	9,497,450				
	14,089,300				
	10,756,590				
9,583,600	306,773,990				

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic organizations	Other Current Receipts
1	2	3	4	5	6
1	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	Kyats 9,644,240,000	Kyats	Kyats
1	Excises duty		114,100,000		
2	Commercial Tax		7,500,000,000		
3	Licence fees on imported goods		210,000,000		
4	State Lottery		1,390,000,000		
5	Taxes on Transport		70,140,000		
6	Sales proceeds of Stamps		360,000,000		
2	Taxes levied on income and ownership	ditto	6,067,512,000		
1	Income-tax		4,063,154,000		
2	Profit Tax		2,004,358,000		
3	Customs duties	ditto	3,500,000,000		
1	Customs duties		3,500,000,000		
4	Taxes levied on utility of State owned, properties		888,261,000		
1	Taxes on land (Land Revenue)		53,780,000		
2	Water tax and embankment tax		27,500,000		
3	Tax on extraction of forest products		447,900,000		
4	Tax on extraction of minerals		12,520,000		
5	Tax on fisheries		343,561,000		
6	Tax levied on rubber		3,000,000		
5	Receipts from the State Economic Organizations	ditto		11,337,765,000	



## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
6	Foreign Affairs	Prime Minister or a person del- egated by the Prime Minister			3,000,000
7	Defence	ditto			153,529,000
8	Progress of Border Areas and National Races and Development Affairs	ditto			225,000
9	Home Affairs	ditto			40,845,163
10	Immigration and Population	ditto			50,000,000
11	Religious Affairs	ditto			20,002,000
12	Social Welfare, Relief and Resettlement	ditto			3,601,000
13	Information	ditto			100,491,800
14	Culture	ditto			10,701,640
15	Education	ditto			377,580,650
16	Health	ditto			31,041,500
17	Labour	ditto			18,460
18	Forestry	ditto			120,401,300
19	Agriculture	ditto			1,790,179,900

## Departments

Schedule(3)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	51,000					
	500,000	2,000,000				
		48,000				
		273,000				
		5,103,000				
	1,200,000	87,484,000				
	1,000	37,000				
		5,839,000				
	70,360,200	138,323,000		14,000,000		

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
20	Livestock Breeding and Fisheries	ditto			182,829,300
21	Mines	ditto			8,720,000
22	Industry No. (1)	ditto			21,906,680
23	Industry No. (2)	ditto			3,802,900
24	Construction	ditto			96,623,500
25	Transport	ditto			144,400,000
26	Rail Transportation	ditto			143,031,000
27	Communications , Posts and Telegraphs	ditto			63,405,000
28	Trade	ditto			70,001,000
29	Hotels and Tourism Services	ditto			1,505,000
30	Co-Operatives	ditto			20,888,000
31	National Plannign and Economic Development	ditto			18,691,000
32	Finance and Revenue	ditto			509,425,300
33	Pensions and Gratuities	ditto			301,500
	Total ...		20,100,013,000	11,337,765,000	3,987,147,590

## Departments

Schedule (3)

Receipts						
Interest Receipts	Capital Receipts	Receipts from For- eign Aids	Debts		Receipts from Investment in Organiza- tions	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	10,000 50,000	210,000				
110,000	700,000,000		900,000	17,762,000		
		800,000				
	110,000	50,000				
200,969,000	50,000	1,040,000,000	223,191,000			
201,079,000	772,332,200	1,280,167,000	224,091,000	31,762,000		

## Ministries

Serial Number	Subject	Responsible person	Current	Payment of
			Expenditure	Interest
1	2	3	4	5
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 105,000,000	Kyats
2	Defence	ditto	11,215,170,300	
3	Progress of Border Arese and National Races and Development Affairs	ditto	136,068,000	
4	Home Affairs	ditto	1,705,740,000	
5	Immigration and Population	ditto	146,620,000	
6	Religious Affairs	ditto	82,000,000	
7	Social Welfare, Relief and Resettlement	ditto	106,650,000	
8	Information	ditto	208,100,000	
9	Culture	ditto	61,357,000	
10	Education	ditto	4,682,579,000	
11	Health	ditto	979,650,000	
12	Labour	ditto	36,890,000	
13	Forestry	ditto	308,900,000	
14	Agriculture	ditto	2,524,800,000	

## and Departments

Schedule (4)

Expenditures				Investment in Organiza- tions	Savings	Reserve Fund
Contribution	Capital Expenditure	Debts				
		Disburse- ment of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
652,000	51,274,570					
-	6,000,000,000			50,000,000		
268,108,840	359,370,360					
134,446,500	261,233,200		61,255,000			
-	70,756,180					
36,491,800	16,392,150					
19,300,000	163,448,910					
-	280,748,730					
46,250	403,411,050					
306,850	2,896,364,230					
2,827,400	1,246,350,420					
261,000	12,892,720					
400,000	244,094,840			50,000,000		
385,670	3,996,000,400					

## Ministries and

Serial Number	Subject	Responsible Persons	Current	Payment of
			Expenditure	Interest
1	2	3	4	5
			Kyats	Kyats
15	Livestock Breeding and Fisheries	ditto	298,139,000	8,563,000
16	Mines	ditto	51,900,000	
17	Industry No. (1)	ditto	27,570,000	
18	Industry No. (2)	ditto	23,300,000	
19	Energy	ditto	5,550,000	
20	Construction	ditto	1,516,451,950	
21	Transport	ditto	115,500,000	234,800
22	Rail Transport	ditto	42,450,000	
23	Communications, Posts and Telegraphs	ditto	33,600,000	
24	Trade	ditto	21,000,000	
25	Hotels and Tourism Services	ditto	5,500,000	
26	Co-Operatives	ditto	262,320,000	
27	National Planning and Economic Development	ditto	70,710,000	
28	Finance and Revenue	ditto	315,900,000	3,932,163,000
29	Pensions and Gratuities	ditto	1,098,012,000	
30	Gratuities and Commuted Pensions	ditto	352,000,000	
31	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1, 2&3 or a person delegated by such responsible person		
	Total ...		26,539,427,250	3,940,960,800

## Departments

Schedule (4) end

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organization	Savings	Reserve Fund
		Disbursement of Loans	Repayment of loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
234,000	71,197,370		35,156,000			
	6,840,940					
181,000	3,929,600					
	18,858,690					
	2,438,430					
650,000	2,535,308,620					
	716,737,500		1,980,000			
757,500	4,913,090					
	53,021,760					
	560,380					
	691,920					
4,245,000	104,684,420					
	34,968,260					
204,680,000	101,893,600		748,029,000	17,500,000	300,000	
						100,000,000
673,973,810	19,658,382,340		846,420,000	117,500,000	300,000	100,000,000

## State Economic

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 94,931,135,000
		Total ....			94,931,135,000

## Organizations

Schedule (5)

Receipts					
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations
			Recovery of Loans	Drawal of Loans	
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	103,562,000		13,453,000	767,924,000	
	103,562,000		13,453,000	767,924,000	

## State Econ

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 100,695,855,000	Kyats
		Total ...	100,695,855,000	

## omic Organizations

## Schedule (6)

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	9,029,399,360	9,555,000	1,142,612,000	125,682,000	
	9,029,399,360	9,555,000	1,142,612,000	125,682,000	

## Cantonment

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organization	Other Current Receipts
1	2	3	4	5	6
I	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 53,200	Kyats	Kyats 15,010,940
	Total ...		53,200		15,010,940

## Municipalities

Schedule (7)

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats		Kyats

## Cantonment

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 12,977,300	Kyats
		Total ...	12,977,300	

## Municipalities

Schedule (8)

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organiza- tion	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 6,647,700	Kyats	Kyats	Kyats	Kyats
	6,647,700				

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council.

**The State Law and Order Restoration Council**  
**The Law Protecting the Peaceful and Systematic Transfer of State**  
**Responsibility and the Successful Performance of the Functions of the**  
**National Convention against Disturbances and Oppositions**  
**(The State Law and Order Restoration Council Law No. 5/96)**  
**7th Waxing Day of Nayon , 1358 M.E.**  
**(7th June,1996)**

The Tatmadaw has protected the interests of the State and the people whenever disturbances which undermine national unity in the State and Sovereignty of the State occur. Likewise from the time it took over the responsibility of the State after making a timely prevention of the dangers which could cause the destruction of the State, the State Law and Order Restoration Council (Tatmadaw) has established stability of the State, community peace and tranquillity, prevalence of law and order and national reconsolidation. It has also laid down the foundations with a view to the development of a genuine multi-party democracy system and the peaceful and systematic transfer of the responsibility of the State.

The State Law and Order Restoration Council together with the people is striving its utmost to build a peaceful and modern developed State, after laying down the political objectives, economic objectives and social objectives.

At the same time, in order to draft a firm and enduring Constitution, the State Law and Order Restoration Council formed the National Convention Convening Commission and assigned responsibility to lay down the fundamental principles and the detailed principles to be based upon and is successfully convening the National Convention with an extensive participation of representatives from the entire State.

However, it is found that people who are against the development and progress of the State with reliance on external elements are conducting acts which undermine the stability of the State, community peace and tranquillity, prevalence of law and order and national reconsolidation.

Furthermore, it is also found that disturbance of the functions of the National Convention and acts such as incitement, delivering speeches, making oral and written statements and disseminating in various ways to belittle the National Convention and to make the people misunderstand are being conducted. Such acts amount to obstruction, disturbance and opposition to the development

of a genuine multi-party democracy system and the peaceful and systematic transfer of the responsibility of the State.

Consequently as it has become necessary to prevent the obstruction, disturbance and opposition to the peaceful and systematic transfer of responsibility of the State successful performance of the functions of the National Convention, building of a peaceful and modern developed State, 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 Protecting the Peaceful and Systematic Transfer of State Responsibility and the Successful Performance of the Functions of the National Convention against Disturbances and Oppositions.

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

- (a) "National Convention" means the National Convention being convened by the National Convention Convening Commission formed by the State Law and Order Restoration Council under Order No.13/92 Dated 2nd October, 1992;
- (b) "Functions of the National Convention" means the functions being carried out by the National Convention;
- (c) "Organization" means an organization and its subordinate organizations formed with the participation of a large number of persons. This expression also includes a political party registered in accordance with the Political Parties Registration Law.

### Chapter II Prohibitions

3. No one or no organization shall violate either directly or indirectly any of the following prohibitions:—

- (a) inciting, demonstrating, delivering speeches, making oral or written statements and disseminating in order to undermine the stability of the State, community peace and tranquillity and prevalence of law and order

- (b) inciting, delivering speeches, making oral or written statements and disseminating in order to undermine national reconsolidation;
- (c) disturbing, destroying, obstructing, inciting, delivering speeches, making oral or written statements and disseminating in order to undermine, belittle and make people misunderstand the functions being carried out by the National Convention for the emergence of a firm and enduring Constitution;
- (d) carrying out the functions of the National Convention or drafting and disseminating the Constitution of the State without lawful authorization;
- (e) attempting or abetting the violation of any of the above prohibitions.

### **Chapter III Penalties**

4. Whoever violates any prohibition contained in section 3 shall, on conviction be punished with imprisonment for a term of a minimum of (5) years to a maximum of (20) years and may also be liable to fine.
5. If any organization or any person on the arrangement or abetment of any organization violates any prohibition contained in section 3, such organization may be—
  - (a) suspended for a period to be specified;
  - (b) abolished ; or
  - (c) declared as an unlawful association under the Unlawful Associations' Law.
6. All funds and property of an organization against which action is taken under section 5 may also be confiscated.

### **Chapter IV Miscellaneous**

7. In prosecuting under section 3 of this Law prior sanction of the Government shall be obtained.
8. Action taken under sections 5 and 6 of this Law shall be carried out by the Ministry of Home Affairs with the consent of the Government.

9. Such orders and directives as may be required under this Law shall be issued by the Ministry of Home Affairs with the approval of the Government.

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
 The Insurance Business Law  
 (The State Law and Order Restoration Council Law No.6/96)  
 The 9th Waxing Day of 1st Waso, 1358 M.E.  
 (24th June, 1996)

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

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

1. This Law shall be called the Insurance Business Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
  - (a) **Insurance Business** means the insurance business permitted to be transacted under section 8 of this Law;
  - (b) **Insurer** means a company which transacts insurance business;
  - (c) **Underwriting Agent** means a company which has the right to underwrite on behalf of the insurer;
  - (d) **Insurance Broker** means an intermediate company which makes contact with the insurer in the interest of the insured in effecting insurance;
  - (e) **Company** means a company which has been constituted under the Myanmar Companies Act or the Special Companies Act, 1950;
  - (f) **Ministry** means the Ministry of Finance and Revenue;
  - (g) **Supervisory Board** means the Insurance Business Supervisory Board formed under section 4 of this Law.

**Chapter II**  
**Objectives**

3. The objectives of this Law are as follows:—
  - (a) to contribute towards the development of the system of market economy of the State;
  - (b) to develop foreign and local investments;

- (c) to pave the way for insurance business, underwriting agency business or insurance broking business in the private sector;
- (d) to win the trust and confidence of the people in the insurance system by providing the various insurance coverages which may be required in accordance with the all round development of the State;
- (e) to cause the technology and business of insurance to thrive and be outstanding.

### Chapter III

#### Formation of the Insurance Business Supervisory Board

4. The Ministry—
  - (a) shall form the Insurance Business Supervisory Board comprising the following persons:—
 

(1) a person assigned by the Ministry	Chairman
(2) a representative from the Central Bank of Myanmar	Member
(3) a representative from the Office of the Attorney General	Member
(4) a representative from the Office of the Auditor General	Member
(5) a representative from the Directorate of Investment and Company Administration	Member
(6) suitable citizen insurance experts	Member
(7) an officer from Myanma Insurance	Secretary
  - (b) may, if necessary, determine the Vice-Chairman and Joint-Secretary in forming the Supervisory Board.
5. Members of the Supervisory Board who are non-Government servants are entitled to receive remuneration prescribed by the Ministry.
6. The Myanma Insurance shall—
  - (a) bear the expenses of the Supervisory Board;
  - (b) perform the office work of the Supervisory Board.

**Chapter IV**  
**Duties and Powers of the Supervisory Board**

7. The duties and powers of the Supervisory Board are as follows:—
- (a) scrutinizing and giving decision on applications for business licence of insurer, underwriting agent or insurance broker;
  - (b) determining, with the approval of the Ministry the amount of paid-up capital to be maintained by the insurer or the underwriting agent according to the type of insurance;
  - (c) determining the principles upon which evaluation of assets and liabilities of insurer and underwriting agent is to be based;
  - (d) determining the limit of investment for any insurance fund
  - (e) determining the deposit, licence fees and annual fees to be paid by the insurer, underwriting agent or insurance broker;
  - (f) allowing direct insurance to be effected abroad for insurance business which are not accepted by the insurers within the State;
  - (g) if necessary, establishing a fund for the protection of life assurance policy-holders and causing action to be taken by other appropriate means
  - (h) employing any local or foreign expert with the permission of the Ministry for assistance in carrying out its work
  - (i) when the insurance business is abolished, apportioning the deposit made by the insurer to any insurance fund of the person whose business is abolished in such manner and in such proportion as it deems appropriate.
  - (j) training, disseminating knowledge and communicating with international insurance organization in order to cause the technology and business of insurance to thrive and be outstanding.

**Chapter V**  
**Application for Business Licence and Granting Thereof**

8. A company desirous of transacting one or more of the following insurance business shall apply for business licence to the Supervisory Board in accordance with the stipulations:—
- (a) Life Assurance;
  - (b) Fire Insurance;

- (c) Comprehensive Motor Insurance;
  - (d) Cash-in-transit Insurance;
  - (e) Cash-in-safe Insurance;
  - (f) Fidelity Insurance;
  - (g) Types of insurance permitted by the Ministry from time to time, by notification, with the approval of the Government.
9. A company desirous of acting as underwriting agent or insurance broker shall apply for business licence to the Supervisory Board in accordance with the stipulations.
10. The Supervisory Board may—
- (a) after scrutinizing in accordance with the stipulations, the application submitted under section 8 or section 9, grant or refuse the business licence;
  - (b) ask for and examine documents in scrutinizing the application for business licence.

#### Chapter VI

#### Duties of the Insurer, Underwriting Agent or Insurance Broker

11. The insurer, underwriting agent or insurance broker shall:—
- (a) abide by the provisions of this Law, rules, procedures, orders and directives made hereunder.
  - (b) abide by the relevant conditions of the business licence
  - (c) not transfer his business licence.
  - (d) maintain account books and records which indicate clearly his performance and financial standing to enable systematic and easy auditing;
  - (e) audit annual statements yearly, according to the financial year;
  - (f) if the business licence is cancelled, maintain the assets owned to the amount equivalent to the liabilities thereof within Myanmar;
  - (g) not open any branch office of insurance business without the permission of the Supervisory Board.
12. If the insurer or underwriting agent transacts insurance business he—
- (a) shall cause an actuary to calculate and determine life assurance premium rates.

- (b) shall invest only to the amount proposed by the actuary out of the fund of life assurance;
  - (c) shall cause an actuary to evaluate the life assurance business at least once in every 4 years and submit the report thereof to the Supervisory Board in accordance with the stipulations;
  - (d) shall reevaluate with another actuary if directed by the Supervisory Board when the report submitted under sub-section (c) is deemed unacceptable or is believed to be detrimental to the interests of the insured;
  - (e) if there is a surplus in evaluation by the actuary, may draw it out unless it is contrary to any existing law or any contract. However such draw-out shall not exceed one-fourth of the amount designated as profit for insurance policy-holders;
  - (f) shall pay death claim only to the beneficiary in accordance with the conditions of the life assurance policy. If the beneficiary is a minor, it shall be paid to his natural parents or adoptive parents or lawful guardian;
  - (g) in case where the beneficiary dies before the assured and the assured has not re-transferred the title of benefits, shall pay the death claim in the following order:—
    - (1) husband or wife
    - (2) children;
    - (3) grandchildren;
    - (4) brothers and sisters;
    - (5) parents
13. The insurer or underwriting agent shall—
- (a) submit programmes of reinsurance to the Supervisory Board;
  - (b) not revise without permission of the Supervisory Board, surrender value of life assurance paid-up value loans and interest rates and commission rates which were approved by the Supervisory Board;
  - (c) collect only according to the premium rate which was approved by the Supervisory Board;
  - (d) carry out the arrangement of investment only with the approval of the Supervisory Board;

- (e) maintain supporting documents of assets of any insurance fund within the State and submit to the Supervisory Board on how they have been maintained. The maximum value of assets shall be as determined according to the type of insurance by the Supervisory Board;
- (f) establish a main fund according to the type of relevant general insurance business. Such fund shall be utilized only for liabilities and expenses relating to the relevant type of insurance business;
- (g) If the Supervisory Board directs to establish any other funds according to the relevant type of general insurance, in addition to the main fund mentioned in sub-section(f), comply as so directed;
- (h) in abolishing the insurance business, first replenish the remaining fund after payment of all liabilities and expenses into other diminishing insurance funds;
- (i) have the right to draw surplus amount of other insurance funds with the permission of the Supervisory Board;
- (j) apportion its assets to all policy-holders if adjudicated an insolvent or if unable to meet liabilities. The liability to pay the policy-holders shall have priority over other liabilities except preferential payments mentioned in section 230 of the Myanmar Companies Act.

## Chapter VII Audit

14. The insurer or underwriting agent or insurance broker shall only allow an auditor who has obtained the certificate of a practising accountant issued by the Myanmar Accountancy Council and approved by the Supervisory Board to audit his financial statements including accounts and records.

15. If the Supervisory Board, under business requirement directs the auditor to carry out an extended auditing and investigation, he shall comply with such directive.

16. During the course of auditing, if any one of the following facts is discovered the relevant auditor shall report to the Supervisory Board immediately:—

- (a) violation of or failure to comply with any provisions of this Law;
- (b) discovery of any act or circumstance that may affect the sufficiency of insurance fund;

- (c) carrying on irregularities including acts detrimental to the interests of the insured;
- (d) being unable to meet liabilities.

### Chapter VIII Cancellation of Business Licence

17. If the Supervisory Board finds that the insurer or underwriting agent or insurance broker has infringed any of the following facts, the Supervisory Board may cancel the business licence:—

- (a) commencing business without paid-up capital determined according to the type of business;
- (b) not commencing business within twelve months after obtaining the business licence;
- (c) discontinuing to operate the relevant type of business;
- (d) being adjudicated an insolvent;
- (e) operating business in a manner detrimental to the interests of policy-holders;
- (f) being unable to continue to meet liabilities;
- (g) violation of or failure to comply with the provisions of this Law by himself or by one of his administrative officers;
- (h) sending incorrect, inaccurate, ambiguous or fraudulent data to the Supervisory Board;
- (i) failure to disclose or concealment of material facts in applying for business licence;
- (j) failure to effect adequate reinsurance in a case where reinsurance is required.

### Chapter IX Liquidation

18. If the business licence of the insurer, underwriting agent or insurance broker has been cancelled, the person assigned by the Supervisory Board shall apply to the Court of competent jurisdiction to pass an order for liquidation of relevant company in accordance with the provisions of the Myanmar Companies Act.

19. When the Court receives the application under section 18, it shall without considering any objections whatsoever submitted pass an order to liquidate the said company and proceed in accordance with the provisions of the Myanmar Companies Act.

20. In the process of liquidation of the company under section 18 and section 19 or in the process of liquidation under the provisions of Myanmar Companies Act, the liability to pay the policy-holders shall be given priority over other liabilities except the preferential payments mentioned in section 230 of the Myanmar Companies Act.

### Chapter X Taking Administrative Action

21. (a) If the insurer or underwriting agent:—
- (i) fails to maintain the net assets of any insurance fund in accordance with the stipulations or
  - (ii) fails to submit, conceals or misrepresents the facts which the Supervisory Board asked for in connection with his share in accordance with this Law, or
- (b) if the insurer or underwriting agent or insurance broker:—
- (i) fails to maintain the account books and records which indicate clearly his performance and financial standing systematically and for easy auditing purpose, or
  - (ii) fails to audit annual statements compiled for the respective financial year annually, or
  - (iii) fails to submit the annual statements and other accounts compiled in accordance with the stipulation to the Supervisory Board within four months after the close of the relevant financial year, or
  - (iv) utilizes and distributes the form, policy or advertisement of insurance business not approved or not permitted for use by the Supervisory Board or uses after altering the approved form, policy or advertisement,

administrative action shall be taken against him.

22. The Supervisory Board may pass any of the following orders on the person against whom administrative action is taken

- (a) causing fine to be paid

- (b) temporary suspension of the business operated under the business licence
  - (c) permitting the business to be continued after causing fine to be paid.
  - (d) cancellation of the business licence.
  - (e) informing the Ministry concerned to enter the company on the black list.
23. Any person dissatisfied with the order of administrative action passed by the Supervisory Board may appeal to the Ministry within thirty days from the date of passing the order.
24. The decision of the Ministry shall be final and conclusive.

#### Chapter XI Offences and Penalties

25. Whoever operates as an insurer or an underwriting agent without a business licence shall on conviction, be punished with imprisonment for a term which may extend to 5 years, or with fine which may extend to kyats 500,000 or with both.
26. Whoever operates as an insurance broker without a business licence shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to kyats 300,000 or with both.
27. If a responsible person from a company which operates the business of insurance or underwriting agency or insurance broking intentionally refuses the inspection of the Supervisory Board in accordance with this Law or does not allow the inspection of the books, accounts, records and documents, or destroys them in any manner, he shall, on conviction, be punished with imprisonment for a term which may extend to one year or with fine which may extend to kyats 100,000 or with both.
28. If a responsible person from the company which operates the business of insurance or underwriting agency or insurance broking fails to submit the documents, reports statistics or books asked for by the Supervisory Board he shall, on conviction, be punished with fine which may extend to kyats 10,000.

**Chapter XII**  
**Miscellaneous**

29. The Ministry may with the approval of the Government grant permission to a company which wishes to operate the business of insurance underwriting agency or insurance broking with foreign investment.
30. Notwithstanding anything contained in any existing law, the investor or economic enterprise which operates with the permission of the Myanmar Investment Commission shall have the right to effect the types of insurance transacted by the insurer or the underwriting agent.
31. The insurer or underwriting agent who holds a Foreign Exchange Acceptor and Holder Licence issued by the Myanmar Central Bank, may transact the insurance business in foreign currency.
32. Notwithstanding anything contained in any existing law, a minor between the ages of 10 to 18 shall enter into life assurance contract with the written approval of the parents or lawful guardian.
33. Notwithstanding anything contained in any existing law, no tax of any description whatsoever shall be assessed on insurance indemnity.
34. With the exception of debt payable to the State, no warrant of attachment shall be effected on insurance indemnity either criminally or civilly in respect of other debts.
35. This Law is not applicable to Myanmar Insurance established under Myanmar Insurance Law.
36. Section 27 and section 28 of this Law are determined as offences cognizable by the Myanmar Police Force.
37. The Ministry may form an organization of service personnel as may be necessary under this Law, with the approval of the Government.
38. For the purpose of carrying out the provisions of this Law:—
- (a) the Ministry may issue such rules and procedures as may be necessary with the approval of the Government;
  - (b) the Ministry or the Supervisory Board may issue such orders and directives as may be necessary.

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

**The State Law and Order Restoration Council**  
**The Traditional Drug Law**  
 (The State Law and Order Restoration Council Law No. 7/96)  
 The 10th Waxing Day of 2<sup>nd</sup> Waso, 1358 M.E.  
 (25th July, 1996)

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

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

1. This Law shall be called the Traditional Drug Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
  - (a) **Traditional Drug** means a local concoction for use either directly or indirectly, whether internally or externally, in the diagnosis, prevention and treatment of diseases, promotion of health or for any beneficial effect in human beings and animals. This expression also includes a substance determined as a traditional drug by the Ministry of Health by notification from time to time;
  - (b) **Traditional Medicine** means medicine for the physical well-being and longevity of people in accordance with anyone of the four nayas of traditional medicine, namely Desana naya, Bethitsa naya, Netkhata vedanaya and Vissadara naya;
  - (c) **Board of Authority** means the Myanmar Food and Drug Board of Authority constituted under the National Drug Law and incorporated under the provision of section 4 of this Law;
  - (d) **Essential Traditional Drug** means a traditional drug which is determined by the Board of Authority and which is essential for the health care of the majority of the people;
  - (e) **Traditional Drug Differing from Standards** means traditional drug which is concocted not in conformity with the formula mentioned at the time of its registration;
  - (f) **Deteriorated Traditional Drug** means a traditional drug, the expiration date of which has been reached or passed or a traditional

drug which has so denatured in any manner that it has become a traditional drug differing from standards;

- (g) **Expiration Date** means the date mentioned on the label of a traditional drug by the producer of the traditional drug with the approval of the Board of Authority to indicate that such a drug no longer possesses the claimed efficacy, potency, safety and quality;
- (h) **Label** means the indication in any manner, displayed on the material in which the traditional drug is contained or with which the traditional drug is packed;
- (i) **Traditional Pharmaceutical Raw Material** means the substance to be used mainly in the manufacture of a traditional drug and which is determined by the Board of Authority;
- (j) **Traditional Drug Registration** means the registration of the traditional drug which is to be manufactured, with the Board of Authority;
- (k) **Licence** means a permit granted for the manufacture of the traditional drug;
- (l) **Traditional Drug Manufacture** means the operations to be carried out in the manufacture of a traditional drug. This expression also includes the performance of all or any one of the operations carried out in processes. It does not, however, include compounding of drugs according to traditional medical practitioner's prescription for use in his treatment of patients at a hospital, dispensary or pharmacy for indigenous medicinal ingredients or to the prescription of any drug or homely remedy of any person for his own personal use;
- (m) **Homely Remedy** means a traditional concoction from readily available materials, ingredients, or folk medicine;
- (n) **Quality Assurance** means the warranty of the manufacturer of the traditional drug that it is effective, genuine and safe in the treatment of one or more diseases it claims to cure;
- (o) **Advertising** means carrying out measures in any manner to inform the public in order to promote distribution and sale of the traditional drugs;
- (p) **Primary Laboratory** means a laboratory prescribed by the Board of Authority by notification to analyse samples of the traditional drug;

- (q) **Appellate Laboratory** means a laboratory specified by the Board of Authority in order that a final and conclusive decision may be made in respect of analysis of the traditional drug after re-analysis of samples, when a problem arises in respect of the analysis report of drugs from primary laboratories or when either party is dissatisfied and files an appeal.

## **Chapter II** **Aims**

3. The aims of this law are as follows:—
- (a) to promote and develop traditional medicine and traditional drugs;
  - (b) to enable the public to consume genuine quality, safe and efficacious traditional drugs;
  - (c) to register traditional drugs systematically;
  - (d) to control and regulate systematically the manufacture of traditional drugs.

## **Chapter III** **Formation of the Board of Authority and Functions thereof**

4. For the purpose of carrying out measures relating to traditional drugs mentioned in this Law, the Government shall incorporate in the Myanmar Food and Drug Board of Authority expert pharmacologists and other qualified persons.
5. Non-governmental members of the Board of Authority are entitled to remuneration prescribed by the Ministry of Health.
6. The functions and duties of the Board of Authority formed under section 4 are as follows:—
- (a) laying down policy relating to registration of traditional drugs;
  - (b) causing experiments, analyses and tests to be carried out as may be necessary, in order to determine whether the traditional drugs for which registration is applied for are in conformity with the traditional medicine treatises used by generations of traditional medical practitioners, whether they are up to the standard in quality and effectiveness, whether they are safe for consumption;

- (c) determining the qualifications of persons entitled to apply for licence and the terms and conditions thereof for the manufacture of the registered traditional drug;
  - (d) stipulation terms and conditions relating to labelling of drugs, altering of labels and advertising;
  - (e) stipulating terms and conditions relating to the quality assurance of the registered traditional drug;
  - (f) selecting and determining essential traditional drugs;
  - (g) declaring substances determined as traditional pharmaceutical raw materials;
  - (h) determining traditional drugs and raw materials which are unfit for use by the public and submitting them to the Ministry of Health;
  - (i) co-ordinating with the Ministries concerned to conserve and prevent the traditional pharmaceutical raw materials from the danger of extinction;
  - (j) disseminating of techniques and methods relating to collection, production, storage and preservation of traditional pharmaceutical raw materials;
  - (k) giving guidance to conduct research work for raising the standard and modernization of traditional drugs;
  - (l) giving advice to Government departments and organizations which produce or import traditional pharmaceutical raw materials;
  - (m) carrying out educative activities for extensive use of traditional drugs by the public;
  - (n) forming of committees as may be necessary to deal with technical matters and determining the functions and duties thereof;
  - (o) forming of Traditional Drug Supervisory Committees in States and Divisions, Districts and Townships and determining the functions and duties thereof;
  - (p) determining Primary and Appellate Laboratories.
7. If there arises a controversy or dispute with respect to a substance, the Board of Authority shall determine whether it is a traditional drug or a traditional pharmaceutical raw materials.
8. The Board of Authority may co-ordinate with the Ministry concerned in order to supervise the collection, production, storage, marketing, export and import of traditional pharmaceutical raw materials.

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

#### Chapter IV Registration of Traditional Drugs

10. A person desirous of registering a traditional drug with the Board of Authority may do so in accordance with the stipulations.
11. The Board of Authority may, after carrying out analyses, experiments and tests, as may be necessary, permit or refuse the registration.
12. The tenure of registration, registration fees and the fees for extension of the tenure of registration are as prescribed by the Board of Authority.
13. A person who is permitted to register the traditional drug:—
- (a) shall pay the prescribed registration fees;
  - (b) shall abide by the conditions relating to registration and shall also abide by the orders and directives issued by the Board of Authority ;
  - (c) on the expiry of the tenure of registration, may extend it by paying the prescribed fees for extension of the term of registration.
14. If a person who has been permitted to register the traditional drug is found on investigation to have violated any condition relating to permission for registration or any order or directive issued by the Board of Authority the organization or person to whom the Board of Authority has assigned responsibility may revoke the registration subject to a time limit or cancel it.
15. A person whose registration has been revoked subject to a time limit may apply for renewal of the registration to the Board of Authority on the expiry of the time limit.
16. A person whose registration of the traditional drug has been cancelled shall, with respect to the traditional drugs in his possession comply with the direction of the Board of Authority.

#### Chapter V Application for Licence

17. A person desirous of manufacturing a registered traditional drug shall apply for a licence to the Board of Authority in accordance with the stipulations.

18. The Board of Authority may cause scrutiny to be made as to whether or not the application is in conformity with the stipulations and may if necessary issue the licence or refuse to issue the licence.

19. The tenure of the licence, the licence fees and the fees for extension of the tenure of the licence shall be as prescribed by the Board of Authority.

20. A person who has obtained a licence shall:—

- (a) pay the prescribed licence fees;
- (b) abide by the conditions contained in the licence as well as the orders and directives issued by the Board of Authority;
- (c) on expiry of the tenure of the licence pay the fees for extension of the tenure of the licence and extend the tenure of the same.

21. If a person who has obtained a licence is found on investigation to have violated any condition of the licence or any order or directive issued by the Board of Authority, the organization to which or the person to whom the Board of Authority has assigned responsibility may revoke the licence subject to a time limit or cancel it.

22. A person whose licence has been revoked subject to a time limit may apply for renewal of the licence to the Board of Authority on expiry of the time limit.

23. A person whose licence has been cancelled:—

- (a) shall not apply for a new licence;
- (b) may hand over or sell the traditional drugs in his possession which are determined by the Board of Authority as of standard quality to another person who has obtained a licence, within 60 days;
- (c) with respect to traditional drugs in his possession, which are below standard quality shall dispose them of as directed by the Board of Authority.

24. The Department of Traditional Medicine may direct the State and Divisional, District and Township Traditional Drugs Supervisory Committees to seize the traditional drugs which are below standard quality and which have been manufactured and distributed by a person whose licence has been cancelled.

## Chapter VI Appeals

25. A person dissatisfied with any of the following decisions made by the organization or person assigned responsibility by the Board of Authority in respect of a traditional drug may file an appeal to the Board of Authority within 60 days from the date of such decision:—
- (a) Refusal to permit registration, revocation subject to a time limit or cancellation of registration;
  - (b) Refusal to grant licence, revocation subject to a time limit or cancellation of licence.
26. The decision of the Board of Authority shall be final and conclusive.

## Chapter VII Prohibition

27. No one shall manufacture the following traditional drug:—
- (a) a traditional drug which has not been registered;
  - (b) a drug for which registration has been revoked subject to a time limit or cancelled;
  - (c) a traditional drug differing from standards;
  - (d) a traditional drug which is determined as unfit for use by the Ministry of Health by notification.
28. No one shall sell the following traditional drug:—
- (a) a traditional drug which has not been registered;
  - (b) a traditional drug for which registration has been revoked subject to a time limit or cancelled;
  - (c) a deteriorated traditional drug;
  - (d) a traditional drug which is determined as unfit for use by the Ministry of Health by notification.
29. No one shall manufacture a traditional drug without a licence.
30. A person who has obtained a licence:—
- (a) shall not fail to abide by any condition of the licence;
  - (b) shall not fail to abide by the orders and directives issued by the Ministry of Health, the Board of Authority, or the Department of Traditional Medicine.

**Chapter VIII**  
**Offences and Penalties**

31. Whoever violates any provision of section 27 or section 28 of this Law shall, on conviction, be punished with fine which may extend to kyats 30,000 or with imprisonment for a term which may extend to 3 years, or with both. In addition, the exhibits involved in the offence shall also be liable to be confiscated.
32. Whoever violates any provision of section 29 shall, on conviction:—
- (a) if it is an offence relating to an unregistered traditional drug, be punished with fine which may extend to Kyats 30,000, or with imprisonment for a term which may extend to 3 years, or with both;
  - (b) if it is an offence relating to a registered traditional drug, be punished with fine which may extend to Kyats 10,000, or with imprisonment for a term which may extend to two years, or with both;
  - (c) the exhibits involved in the offence shall also be liable to be confiscated.
33. A person who, has obtained a licence and who violates any provision of section 30 shall, on conviction, be punished with fine which may extend to Kyats 5,000, or with imprisonment which may extend to one year, or with both.

**Chapter IX**  
**Miscellaneous**

34. Notwithstanding anything contained in the Union of Myanmar Public Health Law, 1972, the provisions of this Law shall be complied with in cases relating to traditional drugs.
35. The Ministry of Health may exempt any Government department or organization from compliance with any provision of this Law.
36. The Government department or organization which is authorised to issue export permits may issue export permits only for traditional drugs registered under this Law.
37. A person engaged in manufacturing of traditional drugs shall, on the day this Law is enacted, take steps to register and obtain the required licence within the period prescribed by the Board of Authority.

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

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

40. The office work of the Board of Authority shall be carried out by the Department of Traditional Medicine.

41. The Ministry of Health shall assign responsibility as Traditional Drug Inspectors to the staff subordinate to it for inspection of traditional drugs. In addition, it may also assign responsibility as Traditional Drug Inspectors to suitable staff in co-ordination with other Ministries.

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

43. For the purpose of carrying out the provisions of this Law:—

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

(b) the Ministry of Health, the Board of Authority and the Department of Traditional Medicine may issue orders and directives as may be necessary.

Sd/ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
 The Television and Video Law  
 (The State Law and Order Restoration Council Law No. 8/96)  
 The 14th Waxing Day of 2nd Waso, 1358 M.E.  
 (29th July, 1996)

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

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

1. This Law shall be called the Television and Video Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:—
  - (a) **Television Set** means an apparatus which can receive the television transmission;
  - (b) **Video** means the representation of a still picture or moving picture or picture and sound by any television technology;
  - (c) **Video Cassette Recorder** means any apparatus which can reproduce the video;
  - (d) **Video Tape** means any cassette tape, laser disc or any similar facility in which picture and sound are recorded. This expression also includes video recordings and video copyings.
  - (e) **Licence for Possession** means the licence for possession issued under this Law for the purpose of utilization of the television set or the video cassette recorder;
  - (f) **Licence for Video Business** means the licence issued under this Law for any type of the video business.

**Chapter II**  
**Objectives**

3. The objectives of this law are as follows:—
  - (a) to modernize and uplift the standard of video business;
  - (b) to cause the emergence of video tapes which will be beneficial for

- the all-round development of the State and the preservation of Myanmar cultural heritage;
- (c) to cause emergence of video tapes which will contribute towards national solidarity and dynamism of patriotic spirit;
  - (d) to prohibit and ban decadent video tapes which will undermine Myanmar culture and Myanmar tradition;
  - (e) to control and prevent malpractices which are caused through video business.

### Chapter III Licence for Possession

4. Any person who holds and uses a television set or a video cassette recorder shall apply for licence for possession, in accordance with the stipulations to the relevant post office within 30 days from the date of receipt of the same.
5. (a) The applicant shall pay the fee payable out of the following fees in accordance with the stipulations to the relevant post office:—
  - (i) fee of the licence for possession;
  - (ii) overdue fee;
  - (iii) extension fee;(b) On receipt the prescribed fee the relevant post office shall issue the licence for possession to the applicant.
6. Upon the expiry of the tenure of the licence for possession, a person desirous of extending such tenure shall have the extension effected by paying to prescribed fee to the relevant post office.
7. The Ministry of Communications, Posts and Telegraphs shall determine the tenure and fee of the licence for possession, overdue fee and extension fee.
8. Any person who is desirous of possessing any satellite television receiver shall comply with the order and directives relating to import, possession, use, transfer, sale, issuance of licence, determination of licence fee and licence conditions, issued from time to time by the Ministry of Communications, Posts and Telegraphs.

**Chapter IV**  
**Video Business Licence**

9. A person desirous of operating any one of the following video business for a commercial purpose shall apply for the business licence for each type of the business to the relevant State or Divisional Video Business Supervisory Committee in the prescribed manner:—
- (a) production of video;
  - (b) video taping;
  - (c) editing of video;
  - (d) copying of video tape;
  - (e) distribution of video tape;
  - (f) hiring of video tape;
  - (g) exhibiting by video.
10. The relevant State or Divisional Video Business Supervisory Committee shall, after scrutinizing as to whether or not the application is in conformity with the stipulations:—
- (a) if it conforms, grant the respective video business licence to the applicant upon receiving the prescribed fee;
  - (b) if it does not conform, refuse to grant the video business licence.
11. A person desirous of extending the tenure of the video business licence shall on expiry thereof apply to the relevant State or Divisional Video Business Supervisory Committee in the prescribed manner.
12. The relevant State or Divisional Video Business Supervisory Committee shall scrutinize the application, cause payment of the prescribed fee to be made and may extend the tenure of the video business licence.
13. The Ministry of Information shall determine the tenure and fee of video business licence, overdue fee and extension fee.
14. The Myanmar Motion Picture Enterprise shall determine the conditions to be complied with by the video business licence holder.
15. The video business licence shall become invalidated on expiry of the tenure or on revocation or when surrendered by the video business licence holder.

**Chapter V**  
**Formation of the Video Business Supervisory Central Committee;**  
**Functions and Duties Thereof**

16. The Ministry of Information:—
- (a) shall form the Video Business Supervisory Central Committee comprising the following persons:-
- |  |           |
|--|-----------|
| (i) Managing Director,<br>Myanmar Motion Picture<br>Enterprise                     | Chairman  |
| (ii) Representatives from the relevant Government<br>departments and organizations | Members   |
| (iii) Suitable Citizens  | Members   |
| (iv) Director,<br>Myanmar Motion<br>Picture Enterprise                             | Secretary |
- (b) may determine the tenure of the Video Business Supervisory Central Committee;
- (c) may re-constitute the Video Business Supervisory Committee as necessary.
17. Members of the Video Business Supervisory Central Committee who are non-governmental members are entitled to receive remuneration determined by the Ministry of Information.
18. The functions and duties of the Video Business Supervisory Central Committee are as follows:
- (a) supervising video business for the success of the objectives of this Law;
  - (b) supervising and giving guidance to the activities of the State or Divisional Video Business Supervisory Committees;
  - (c) taking action as may be necessary; finding that any order or decision made by the State or Divisional Video Business Supervisory Committee is not in conformity with the Law;
  - (d) assigning from time to time functions and duties to State or Divisional Video Business Supervisory Committee.

**Chapter VI**  
**Formation of State or Divisional Video Business Supervisory**  
**Committees; Duties and Powers Thereof**

19. The Ministry of Information:—
- (a) shall form the State or Divisional Video Business Supervisory Committee comprising persons from relevant government departments and government organizations. In so forming, the Chairman and Secretary shall be determined;
  - (b) may determine the tenure of the State or Divisional Video Business Supervisory Committee;
  - (c) may re-constitute the State or Divisional Video Business Supervisory Committee, as may be necessary;
  - (d) if it is necessary to form more than one Video Business Supervisory Committee within a State or Division, it may do so.
20. The duties and powers of the State or Divisional Video Business Supervisory Committee are as follows:—
- (a) granting or refusing the Video business licence after scrutinizing as to whether or not the application is in conformity with the stipulations;
  - (b) inspecting and supervising the Video business;
  - (c) imposing on the video business licence holder who violates any of the terms and conditions prescribed by the Myanmar Motion Picture Enterprise a fine which may extend from a minimum of kyats 5,000 to a maximum of kyats 50,000 and also revoking the video business licence;
  - (d) carrying out the duties assigned by the Ministry of Information or Video Business Supervisory Central Committee.
21. The State or Divisional Video Business Supervisory Committee may, if necessary, form the District or Township Video Business Supervisory Committee in accordance with the stipulations. In so forming, it shall determine the duties and functions thereof.

## Chapter VII

## Formation of Video Censor Board and Duties and Powers Thereof

22. The Ministry of Information:—
- (a) shall form the Video Censor Board comprising the following persons:—
- |  |           |
|--|-----------|
| (1) Managing Director of the<br>Myanmar Motion Picture Enterprise                            | Chairman  |
| (2) representatives from the relevant government<br>departments and government organizations | Members   |
| (3) suitable citizens  | Members   |
| (4) Director of Myanmar Motion Picture Enterprise  | Secretary |
- (b) may determine the tenure of the Video Censor Board.
- (c) may reconstitute the Video Censor Board as may be necessary.
23. Members of the Video Censor Board who are non-governmental members are entitled to receive the remuneration determined by the Ministry of Information.
24. When application is made for video censor certificate in respect of Myanmar Video tapes produced and submitted or video tapes which have been imported or brought from a foreign country, the Video Censor Board, after examining as to whether it is in conformity with the policies laid down:—
- (a) may permit exhibition to the public or for a family show;
- (b) may prohibit public exhibition of the video tape and may seize or destroy such video tape;
- (c) may permit public exhibition or family show of the video tape after making excision, amending or erasing the portion which is not suitable for public exhibition or family show;
- (d) shall issue the video censor certificate after causing payment of the prescribed fee to be made if the video tape is permitted for public exhibition and family show.
25. (a) The Video Censor Certificate issued by the Video Censor Board shall be valid throughout Myanmar for the prescribed period.
- (b) The Video Censor Certificate issued by the Video Censor Board shall be included in showing the video tape. Moreover, the small-sized Video Censor Certificate with the permitted serial number shall be attached on the video tape.

26. The Video Censor Board:—
- (a) shall collect the prescribed fee for inspecting the video tape from the person concerned;
  - (b) may, if necessary, inspect again the video tape that has been issued Video Censor Certificate;
  - (c) may revoke any Video Censor Certificate, if there is valid reason to do so.
27. When a person dissatisfied with the decision of the Video Censor Board appeals to the Ministry of Information on the Board's decision passed under sub-section (b) or (c) of section 24, the Video Censor Board shall cause compliance with the order passed on appeal. If there is no appeal, it shall cause compliance in accordance with its decision, on the expiry of the appellate period.

### **Chapter VIII** **Appeal**

28. A person dissatisfied with the order or decision of the Video Censor Board or Video Business Supervisory Central Committee or State or Divisional Video Business Supervisory Committee may appeal to the Ministry of Information within 60 days from the date of the passing of such order or decision.
29. The Ministry of Information may confirm, set aside, revise the order or decision passed by the Video Censor Board or Video Business Supervisory Central Committee or State or Divisional Video Business Supervisory Committee or direct re-scrutinizing or re-examination to be made.
30. The decision of the Ministry of Information shall be final and conclusive.

### **Chapter IX** **Offences and Penalties**

31. Whoever with the exception of a Government department and government organization operates the television transmission business without the permission of the Government shall, on conviction, be punished with imprisonment for a term which may extend to 5 years or with fine. In addition, the property which relate directly to the offence shall also be confiscated.
32. Whoever commits one of the following acts shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with

fine which may extend to kyats 100,000 or with both. In addition, the property which relate directly to the offence shall also be confiscated:—

- (a) operating video business for commercial purpose without a video business licence;
- (b) copying, distributing, hiring or exhibiting the video tape that has no video censor certificate and small-sized video censor certificate with the permitted serial number with the exception of cases exempted under this Law;
- (c) copying, distributing, hiring or exhibiting the video tape without abiding by the directive of the Video Censor Board to make excision, amend or erase;
- (d) exhibiting to the public the video tape imported or brought from a foreign country without video censor certificate;
- (e) exhibiting to the public the video tape imported or brought from a foreign country and which is permitted only for the family show.

33. Whoever commits one of the following acts shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to kyats 100,000 or with both:—

- (a) distributing, hiring or exhibiting the copied television programme transmitted by the government department or government organization, for commercial purpose;
- (b) copying, distributing, hiring or exhibiting for commercial purpose a video tape which has already obtained video censor certificate, without permission of the licence holder of video production business or video tape distribution business.

34. If any video business licence holder operates video business other than the kind for which he holds licence he shall, on conviction, be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to kyats 100,000 or with both. In addition, the property which relate directly to the offence shall also be confiscated.

35. If any video business licence holder transfers his video business licence to another person to operate he shall, on conviction, be punished with imprisonment for a term which may extend to 6 months or with fine which may extend to kyats 50,000 or with both.

36. Whoever fails to abide by an order or directive issued by the Ministry of Information or Video Censor Board or the Video Business Supervisory

Central Committee under this Law shall, on conviction, be punished with imprisonment for a term which may extend to 6 months or with fine which may extend to kyats 50,000 or with both.

### Chapter X Miscellaneous

37. (a) Foreign diplomatic mission or the United Nations Organization desirous of public exhibition a video tape imported from a foreign country shall submit the same to the Video Censor Board for scrutiny.
- (b) The Video Censor Board may, after examining the video tape:—
- (1) permit public exhibition if it is appropriate to do so;
  - (2) permit public exhibition after causing the portion unsuitable for public exhibition to be excised or erased;
  - (3) permit exhibition only to a reserve audience within the premises of a foreign diplomatic mission or the United Nations Organization.
38. The Video Censor Board:—
- (a) may decide after examining the video tape imported or brought from a foreign country and forwarded by the Customs Department for examination as to whether the video tape is suitable or not for public exhibition or family show;
  - (b) may give a remark as to whether or not the video tape which is to be sent or carried to a foreign country should be permitted to do so;
  - (c) may excise, amend or erase the unsuitable portion for public exhibition of the video tape which is to be exported for commercial purpose.
39. The video tape used by the government department or government organization shall be exempted from payment of fee for being examined under this Law.
40. The Ministry of Information may, by notification exempt government departments and government organizations from any of the provisions of this Law.
41. Section 34, section 35 and section 36 of this Law are determined as offences cognizable by the Myanmar Police Force.
42. The provisions of this Law are not applicable to the following:—
- (a) videotaping related to family affair; hiring or exhibiting such videotape free of charge;

- (b) videotaping of a motion picture which has already obtained a motion picture censor certificate to exhibit free of charge.
43. The Myanmar motion picture Enterprise shall:—
- (a) carry out the office work, and
  - (b) bear the expenses of the Video Business Supervisory Central Committee and Video Censor Board.
44. (a) The procedures, orders and directives issued under the Television and Video Law (Pyithu Hluttaw Law No 12 of 1985) may continue to be applicable in so far as they are not inconsistent with the provisions of this Law;
- (b) The existing Censor Board and Committee formed under the Television and Video Law (Pyithu Hluttaw Law No 12 of 1985) shall be deemed to have been formed under this Law, before the Video Censor Board and the Video Business Supervisory Committees can be formed;
- (c) Licence certificate and entrepreneur's registration already issued under the Television and Video Law (Pyithu Hluttaw Law No 12 of 1985) and not yet expired, shall be deemed to be valid until the day of expiry of its tenure.
45. For the purpose of carrying out the provisions of this Law:—
- (a) The Ministry of Information may issue such rules and procedures as may be necessary with the approval of the Government;
  - (b) The Ministry of Information, Myanmar Motion Picture Enterprise, Video Censor Board or Video Business Supervisory Central Committee may issue such orders and directives as may be necessary;
  - (c) The Ministry of Communications, Posts and Telegraphs may issue such orders and directives as may be necessary in respect of Chapter III.
46. The Television and Video Law (Pyithu Hluttaw Law No 12 of 1985) is hereby repealed.

Sd./ Than Shwe

Senior General

Chairman

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
The Motion Picture Law  
(The State Law and Order Restoration Council Law No.9/96)  
The 6th Waxing Day of *Wagaung*, 1358 M.E.  
(20th August, 1996)

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

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

1. This Law shall be called the Motion Picture Law.
2. The following expressions contained in this Law shall have the meanings given here under:—
  - (a) **Motion Picture** means the representation of a still picture, moving picture or picture and sound by any cinematographic technology and the apparatus used for the representation of the same;
  - (b) **Motion Picture Film** means feature film, documentary film, archival film, news film, entertainment film or educative film, filmed and produced as a motion picture;
  - (c) **Motion Picture Censor Certificate** means a certificate issued under this Law by the Motion Picture Censor Board permitting public exhibition of a motion picture film;
  - (d) **Motion Picture Business Licence** means a licence issued under this Law to carry on any type of motion picture business;
  - (e) **Cinema Hall** includes a building, house or any other place for exhibition of motion picture;
  - (f) **Cinema Hall Licence** means a licence issued for the cinema hall;
  - (g) **Assessment Board** means the Assessment Board formed under this Law for raising the standard of Myanmar motion pictures;
  - (h) **Myanmar Motion Picture Enterprise** means the Myanmar Motion Picture Enterprise under the administration of the Ministry of Information. This expression also includes a person on whom power is conferred by the Myanmar Motion Picture Enterprise for the purpose of this Law.

## Chapter II Objectives

3. The objectives of this Law are as follows:—
- (a) to modernize and upgrade the standard of Myanmar Motion Picture Business;
  - (b) to cause the emergence of Myanmar motion picture films which will prove beneficial to the all-round development of the State and to the preservation of Myanmar cultural heritage;
  - (c) to cause the emergence of Myanmar motion picture films which will contribute towards the unity of the national races and towards keeping alive and keen the sense of patriotism;
  - (d) to promote the emergence of outstanding film artistes and film actors and actresses;
  - (e) to prohibit decadent motion picture films which will undermine Myanmar culture and Myanmar traditions and customs.

## Chapter III Motion Picture Business Licence

4. A person desirous of carry on the Motion Picture Business shall apply for Motion Picture Business Licence for each type for the following business to the Myanmar Motion Picture Enterprise in accordance with the stipulations:—
- (a) production of motion picture film;
  - (b) filming of motion picture film;
  - (c) developing and printing of motion picture film;
  - (d) sound recording of motion picture film;
  - (e) editing of motion picture film;
  - (f) distribution of motion picture film;
  - (g) importing of motion picture film;
  - (h) exporting of motion picture film.
5. The Myanmar Motion Picture Enterprise may, after scrutinizing as to whether or not the applications is in conformity with the stipulations, grant or refuse the Motion Picture Business Licence.

6. The Ministry of Information shall determine the tenure of the Motion Picture Business Licence, the Motion Picture Business Licence fee, late fee and extension of the tenure fee.
7. (a) A person desirous of extending the tenure of the Motion Picture Business Licence shall, on expiry apply to the Myanmar Motion Picture Enterprise, in accordance with the stipulations;  
 (b) The Myanmar Motion Picture Enterprise may after causing the prescribed fee to be paid extend the tenure.
8. The Myanmar Motion Picture Enterprise  
 (a) shall determine the terms and conditions to be abided by the Motion Picture Business Licence holder;  
 (b) may punish the Motion Picture Business Licence holder, who violates any of the terms and conditions prescribed under sub-section (a) with fine from a minimum of kyats 5000 to a maximum of kyats 50000. In addition, it may revoke the Motion Picture Business Licence.
9. The Motion Picture Business Licence shall become invalidated on expiry of the tenure or on revocation or when surrendered by the Motion Picture Business Licence holder.

#### Chapter IV Motion Picture Censor Board

10. The Ministry Of Information—
- (a) shall form the Motion Picture Censor Board with the following persons:—
- |   |           |
|---|-----------|
| (i) Managing Director<br>Myanmar Motion Picture Enterprise                            | Chairman  |
| (ii) representatives from<br>the relevant Government<br>departments and organizations | Members   |
| (iii) suitable citizens   | Members   |
| (iv) Director<br>Myanmar Motion Picture Enterprise                                    | Secretary |
- (b) may determine the tenure of the Motion Picture Censor Board;  
 (c) may re-constitute the Motion Picture Censor Board, as may be necessary.

11. The non-governmental member of the Motion Picture Censor Board is entitled to the remuneration prescribed by the Ministry of Information.
12. In accordance with the policy laid down, the Motion Picture Censor Board—
  - (a) shall scrutinize the feature submitted before commencement of filming of the motion picture film;
  - (b) may grant or refuse the filming of the feature;
  - (c) may, after causing the feature to be modified, as may be necessary grant or refuse filming thereof.
13. When application is made for Motion Picture Censor Certificate in respect of Myanmar motion picture films and motion picture films which have been imported, the Motion Picture Censor Board, after examining as to whether they are in accordance with the policy laid down or not—
  - (a) may permit exhibition to the public or to a reserved audience;
  - (b) may permit public exhibition of the Myanmar motion picture film, after causing excision and modification to be made of the portion which is not suitable for public exhibition and may retain or destroy such excised portion;
  - (c) may permit public exhibition of the imported motion picture film, after making excision of the portion which is not suitable for public exhibition and may retain or destroy such excised portion;
  - (d) may prohibit public exhibition of the Myanmar motion picture film and may retain or destroy such motion picture film;
  - (e) may prohibit public exhibition of the imported motion picture film and may cause to be returned or retain such motion picture film;
  - (f) shall issue the Motion Picture Censor Certificate, on payment of the prescribed fee, if the motion picture film is permitted for public exhibition.
14. (a) The Motion Picture Censor Certificate issued by the Motion Picture Censor Board shall be valid for the prescribed period throughout Myanmar;
- (b) The Motion Picture Censor Certificate issued by the Motion Picture Censor Board shall be exhibited together with the motion picture film.
15. (a) On expiry of the tenure of the Motion Picture Censor Certificate, a person desirous of extending the tenure shall apply to the Censor Board in accordance with the stipulations;

- (b) The Motion Picture Censor Board may extend the tenure of such certificate, after causing payment of the prescribed fee to be made.
16. The Motion Picture Censor Board may demand the exhibition before itself of any motion picture film for examination.
17. The Motion Picture Censor Board may—
- (a) revoke any Motion Picture Censor Certificate, if there is valid reason to do so;
  - (b) when the motion picture censor certificate is revoked—
    - (i) retain or destroy the Myanmar motion picture film;
    - (ii) cause to be returned or retain the imported motion picture film.
18. If a person dissatisfied with the decision passed by the Motion Picture Censor Board under section 13 sub-section (b), sub-section (c), sub-section (d), sub-section (e) or under section 17 sub-section (b), an appeal to the Ministry of Information, the Motion Picture Censor Board shall cause compliance in accordance with the order passed in the appeal. If no appeal is filed, it shall cause compliance in accordance with its decision on the expiry of the appellate period.

#### Chapter V

#### Assessment Board for Raising the Standard of Myanmar Motion Pictures

19. The Ministry of Information—
- (a) shall form the Assessment Board for raising the standard of Myanmar motion pictures, consisting of the following persons:-
 

(i) Deputy Minister	Ministry of Information	Chairman
(ii) Managing Director	Myanmar Motion Picture Enterprise	Vice-chairman
(iii) representatives from the relevant	Government departments and organizations	Members
(iv) suitable citizens		Members
(v) Director	Myanmar Motion Picture Enterprise	Secretary
  - (b) may determine the tenure of the Assessment Board;
  - (c) may re-constitute the Assessment Board, as may be necessary.

20. The non-governmental member of the Assessment Board is entitled to the remuneration prescribed by the Ministry of Information.
21. The Ministry of Information may determine the types of outstanding Motion Picture Awards which are to be scrutinized and assessed by the Assessment Board from time to time and may make modifications, if necessary.
22. The Assessment Board shall—
  - (a) scrutinize and assess all Myanmar motion pictures screened during a Calenda year, as to whether or not they are in conformity with the policy laid down, to enable making of awards for outstanding Myanmar motion pictures;
  - (b) recommend to the Ministry of Information, a list of nominees, who deserve to be awarded according to the types of outstanding motion picture awards prescribed the Ministry of Information, after scrutinizing and assessing under sub-section (a).
23. The Assessment Board may make copies of the Myanmar motion picture film which has been scrutinized and assessed, as may be necessary.

#### Chapter VI Cinema Hall Licence

24. A person desirous of obtaining a Cinema Hall Licence shall apply to the Myanmar Motion Picture Enterprise in accordance with the stipulations.
25. The Myanmar Motion Picture Enterprise shall—
  - (a) scrutinize the application for Cinema Hall Licence, as to whether or not it is in conformity with the stipulations;
  - (b) request the opinion of the relevant Government departments and organizations before granting the Cinema Hall Licence;
  - (c) grant the Cinema Hall Licence if it is in conformity with the stipulations.
26. The Myanmar Motion Picture Enterprise shall, with the approval of Ministry of Information, determine the tenure of the Cinema Hall Licence, Cinema Hall Licence fee, late fee and extension of the tenure fee.
27.
  - (a) On expiry of the tenure of the Cinema Hall Licence a person desirous of extending the tenure shall apply in accordance with the stipulations;
  - (b) The Myanmar Motion Picture Enterprise may, after causing the prescribed fee to be paid extend the tenure of the Cinema Hall Licence.

28. The Myanma Motion Picture Enterprise—
- (a) shall determine the terms and conditions to be abided by the Cinema Hall Licence holder;
  - (b) may punish the Cinema Hall Licence holder who violates any of the terms and conditions prescribed under sub-section (a) with a fine from a minimum of kyats 1000 to a maximum of kyats 10000. In addition it may revoke the Cinema Hall Licence.
29. The Cinema Hall Licence shall become invalidated on the expiry of the tenure or on revocation or when surrendered by the Cinema Hall Licence holder.

### Chapter VII Appeals

30. A person dissatisfied with the decision or order passed by the Motion Picture Censor Board or Myanma Motion Picture Enterprise may file an appeal to the Ministry of Information within 30 days from the date of such decision or order.
31. The Ministry of Information may, in respect of the appeal, confirm, set aside or revise the decision or order of the Censor Board or the Myanma Motion Picture Enterprise or direct a re-scrutiny or re-examination to be made.
32. The decision of the Ministry of Information shall be final and conclusive.

### Chapter VIII Offences and Penalties

33. Whoever commits any of the following acts shall, on conviction, be punished with imprisonment for a term which may extend to 1 year or a fine which may extend to kyats 100000 or with both and in the case of a continuing offence, be punished with a further fine of kyats 1000 for each day during which the offence continues. In addition, the exhibitions which relate directly to such offence shall be liable to confiscation—
- (a) carrying on any type of motion picture business mentioned in section 4, without the Motion Picture Business Licence;
  - (b) exhibiting a motion picture film without the Motion Picture Censor Certificate.

34. Whoever carries out exhibition of motion picture without the Cinema Hall Licence shall be punished with imprisonment for a term which may extend to 6 months or a fine which may extend to kyats 50000 or with both and in the case of a continuing offence, be punished with a further fine of kyats 500 for each day during which the offence continues.

### Chapter IX Miscellaneous

35. (a) A Foreign Diplomatic Organization or United Nations Organization desirous of exhibiting imported motion picture film to the public shall submit the same to the Motion Picture Censor Board for examination;
- (b) The Motion Picture Censor Board may, after examination-
- (i) permit public exhibition, if it deems appropriate to do so;
  - (ii) permit, after excising the portion unsuitable for public exhibition and retain the excised portion before returning the motion picture film abroad;
  - (iii) permit exhibition only to reserved audience, within the premises of the relevant Foreign Diplomatic Organization or United Nations Organization.
36. The Myanma Motion Picture Enterprise shall be exempted from paying taxes and duties for the Motion Picture Business Licence, Cinema Hall Licence and Motion Picture Censorship.
37. The Ministry of Information may by notification, exempt Government departments and organizations, from any of the provisions of this Law.
38. Offences under this Law are prescribed as offences cognizable by the Myanmar Police Force.
39. The Myanma Motion Picture Enterprise shall:—
- (a) carry out the office work and
  - (b) bear the expenditure of the Motion Picture Censor Board and the Assessment Board.
40. (a) The rules, orders and directives which have been issued under the Union of Myanmar Motion Picture Law, 1962, may continue to be applicable in so far as they are not inconsistent with the provisions of this Law;

- (b) The existing Motion Picture Censor Board, Appellate Authority Board and the Licensing Authority which have been formed under the Union of Myanmar Motion Picture Law, 1962 may continue to perform their duties, before the Motion Picture Censor Board and Assessment Board can be formed under this Law;
  - (c) The Licence, Certificate for motion picture films and registration of motion picture business which have been granted under the Union of Myanmar Motion Picture Law, 1962 shall be deemed to be valid until the day of expiry of their tenure.
41. For the purpose of carrying out the provisions of this Law:—
- (a) the Ministry of Information may issue such rules and procedures as may be necessary, with the approval of the Government;
  - (b) the Ministry of Information, Myanma Motion Picture Enterprise, Motion Picture Censor Board or Assessment Board may issue such orders and directives as may be necessary.
42. The Union of Myanmar Motion Picture Law, 1962 is hereby repealed.

Sd./ Than Shwe

Senior General

Chairman.

The State Law and Order Restoration Council

The State Law and Order Restoration Council  
The Computer Science Development Law  
The State Law and Order Restoration Council  
Law No.10/96  
The 8th Waxing Day of *Tawthalin*, 1358 M.E.  
(20th September, 1996)

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

Chapter I  
Title and Definition

1. This Law shall be called the Computer Science Development Law.
2. The following expression contained in this Law shall have the meanings given hereunder:—
  - (a) **Computer** means individually-used small-size machines, commonly-used medium-size and large-size electronic machinery which can produce the required answers and diagrams by comparative scrutiny of collected data. This expression also includes electronic machinery which is prescribed by notification from time to time by the Ministry of Communications;
  - (b) **Computer Hardware** means the computer, its components and the accessories;
  - (c) **Computer Software** means the computer programme written to give directions as may be necessary to the computer;
  - (d) **Computer network** means the communicating system through satellite or any other technology using the computer;
  - (e) **Information Technology** means the technology by means of which information is transmitted electronically;
  - (f) **Computer Scientist** means the holder of a local or foreign degree, undergraduate diploma or a postgraduate diploma in the field of computer science. This expression also includes a person who is conversant with computer programming;
  - (g) **Computer Entrepreneur** means a person engaged in the business of producing and selling computer hardware or computer software

locally or in the business of exporting or impoting the same. This expression also includes a person engaged in maintenance service of computers and a person who has established a private computer training couse;

- (h) **Computer Enthusiast** means a person; who is interested in computer science and is studying the same in any manner. This expression also includes a person who is utilizing a computer in any manner;
- (i) **Council** means the Myanmar Computer Science Development Council formed under this Law;
- (j) **Federation** means the Myanmar Computer Federation formed under this Law.

## Chapter II Objectives

3. The Objectives of this Law are as follows:—
  - (a) to contribute towards the emergence of a modern developed State through computer science;
  - (b) to lay down and implement measures necessary for the development and dissemination of computer science and technology;
  - (c) to create opportunities for the youth, especially students, to study computer science;
  - (d) to study computer science, which is developing internationally and to utilize the same in a manner which is most beneficial for the State;
  - (e) to cause extensively development in the use of computer science in the respective fields of work;
  - (f) to supervise the import and export of computer software or information.

## Chapter III Formation of the Myanmar Computer Science Development Council

4. The State Law and Order Restoration Council:—
  - (a) shall form the Myanmar Computer Science Development Council comprising the following persons:—
    - (1) Person assigned by the State Chairman

- |     |   |           |
|-----|---|-----------|
|     | Law and Order Restoration Council                                 |           |
| (2) | Ministers or Deputy Ministers<br>from relevant Ministries         | Members   |
| (3) | Heads of the relevant government<br>departments and organizations | Members   |
| (4) | Suitable Computer scientists                                      | Members   |
| (5) | Deputy Minister,<br>Ministry of Education                         | Secretary |
- (b) may determine the Deputy Chairman and Joint Secretary if necessary in forming the Council.
5. The non-governmental Council members are entitled to such remuneration as may be prescribed by the Ministry of Education.
6. The Department of Higher Education:—
- (a) shall bear the expenses of the Council,
  - (b) shall undertake the office work of the Council.

#### Chapter IV Duties and Powers of the Council

7. The duties and powers of the Council are as follows:—
- (a) laying down the policy and giving guidance for the development of computer science in the State to keep abreast with the times.
  - (b) laying down the policy, with respect to the systematic dissemination of utilization of computer science in the State;
  - (c) laying down the policy, giving guidance and controlling with respect to computer network;
  - (d) making arrangements for the youth, especially students to get the opportunity of studying basic computer science;
  - (e) laying down the policy, giving guidance and controlling with respect to information technology;
  - (f) supervising and giving guidance with respect to activities of the federation and computer-related associations formed under this Law;
  - (g) prescribing the types of computer software and information which are not permitted to be imported or exported.
  - (h) laying down measures to cause extensive development in the utilization of computer science in the respective fields of work in the State;

- (i) forming necessary working committees and bodies related to computers science and assigning duties thereto;
- (j) abolishing any computer association formed or existing not in confirming with the provisions of this Law or any computer association not functioning in conformity with the provisions of this Law or not in conformity with the constitution of the relevant association;
- (k) laying down and carrying out measures necessary for the attainment of the objectives of this Law.

### Chapter V Formation of Computer Associations

8. The different leaves of Computer Enthusiasts' Associations may be formed as follows:—
- (a) Computer Enthusiasts' Basic Association;
  - (b) Township Computer Enthusiasts' Association;
  - (c) District Computer Enthusiasts' Association;
  - (d) State/Divisional Computer Enthusiasts' Association;
  - (e) Myanmar Computer Enthusiasts' Association.
9. (a) The Computer Enthusiasts' Basic Association may be formed with at least seven computer enthusiasts;
- (b) The Township Computer Enthusiasts' Association may be formed with representatives chosen by the Computer Enthusiasts' Basic Associations in accordance with the stipulations;
- (c) The District Computer Enthusiasts' Association may be formed with representatives chosen by the Township Computer Enthusiasts' Associations in accordance with the stipulations;
- (d) The State/Divisional Computer Enthusiasts' Association may be formed with representatives chosen by the District Computer Enthusiasts' Associations in accordance with the stipulations;
- (e) The Myanmar Computer Enthusiasts' Association may be formed with representatives chosen by the State/Divisional Computer Enthusiasts' Associations.
10. The different levels of Computer Scientists' Associations may be formed as follows:—
- (a) Township Computer Scientists' Association;

- (b) District Computer Scientists' Association;
  - (c) State/Divisional Computer Scientists' Association;
  - (d) Myanmar Computer Scientists' Association;
11. (a) Township Computer Scientists' Association may be formed with at least seven members of the township;
- (b) The District Computer Scientists' Association may be formed with representatives chosen by the Township Computer Scientists' Association in accordance with the stipulations. In case the Township Computer Scientists' Association has not been formed as yet it may be formed with at least seven members of the District;
- (c) The State/Divisional Computer Scientists' Association may be formed with representatives chosen by the District Computer Scientists' Association in accordance with the stipulations. In case the District Computer Scientists' Association has not been formed as yet, it may be formed with at least seven members of the State/Division;
- (d) The Myanmar Computer Association may be formed with representatives chosen by the State/Divisional Computer Scientists' Association in accordance with the stipulations.
12. The different levels of Computer Entrepreneurs' Association may be formed as follows:—
- (a) Township Compture Entrepreneurs' Association;
  - (b) District Compture Entrepreneurs' Association;
  - (c) State/Division Compture Entrepreneurs' Association;
  - (d) Myanmar Compture Entrepreneurs' Association.
13. (a) The Township Compture Entrepreneurs' Association may be formed with at least seven computer entrepreneurs of the township;
- (b) The District Compture Entrepreneurs' Association may be formed with representatives chosen by the Township Compture Entrepreneurs' Association in accordance with the stipulations. In case the Township Compture Entrepreneurs' Association has not been formed as yet, it may be formed with at least seven computer enthusiasts of the District;
- (c) The State/Divisional Compture Entrepreneurs' Association may be formed with representatives chosen by the District Compture Entrepreneurs' Association in accordance with the stipulations. In case the District Compture Entrepreneurs' Association has not been formed

as yet, it may be formed with at least seven computer entrepreneurs of the State/Division;

- (d) The Myanmar Compture Entrepreneurs' Association may be formed with the representatives chosen by the State/Divisional Compture Entrepreneurs' Association in accordance with the stipulations.

14. Persons who wish to form an association under section 8, section 10 or section 12 shall, after drawing up the constitution of the association submit to and obtain the approval of the organizational meeting of the association concerned.

15. The constitution of the association drawn up under section 14, shall contain stipulations in respect of the following:—

- (a) objective of forming the association;
- (b) if the association is formed at the basic level or with members of that level stipulation as to the qualification of its members;
- (c) forming the executive committee and stipulations as to its functions and duties;
- (d) choosing and sending representative to the one level higher association;
- (e) maintaining a fund and utilization;
- (f) holding meetings;
- (g) other necessary stipulations in accordance with the type of association concerned.

16. The tenure of the executive committee of the associations formed under section 8, section 10 or section 12 is 2 years from the date of formation.

17. The associations formed under section 8, section 10 or section 12 are non-governmental organizations without a profit-making motive.

## Chapter VI Formation of the Federation

18. The Council:—

- (a) shall form the Myanmar Computer Federation comprising representatives chosen from the Myanmar Computer Enthusiasts' Association, the Myanmar Computer, Scientists' Association and the Myanmar Computer Entrepreneurs Association in accordance with the stipulations;

- (b) may determine the number of members of the Federation as may be necessary;
  - (c) shall appoint the Chairman and Secretary of the Federation and assign duties may appoint the Deputy Chairman and Joint Secretary if necessary;
  - (d) shall determine the tenure of the persons appointed by it in the federation.
19. The tenure of members included as representatives of the respective associations in the federation shall be the same as the tenure of the executive committee of the computer associations concerned that has chosen them.
20. The federation shall determine the business and procedures with respect to the holding of the meeting.
21. The federation shall set up an office establishment to perform its daily office work.
22. The federation is a non-governmental organization without profit-making motive.
23. The federation has the right to use its own name and seal with perpetual succession and the right to sue and to be sued.

## Chapter VII

### Duties and Powers of the Federation

24. The duties and powers of the federation are as follows:—
- (a) carrying out for the development of computer science in the State to keep abreast with the times.
  - (b) conducting research in computer science, giving assistance to the persons conducting research;
  - (c) promoting extensive utilization of computer science in the respective fields of work;
  - (d) prescribing the syllabi and curricula for computer training schools;
  - (e) inspecting teaching in computer training schools as may be necessary so as to determine whether it is up to the standard or not;
  - (f) running computer science courses, holding lectures, competitions and organizing study tours;
  - (g) holding examinations in computer science, conferring certificates and medals;

- (h) submitting advice to the Council from time to time on the development of computer science;
- (i) giving assistance to manufacturers so as to enhance the quality of computer hardware and computer software;
- (j) giving assistance for production of computer hardware and computer software and for sale inside and outside the country;
- (k) laying down projects on information technology in accordance with the guidance of the Council;
- (l) communicating with international computer organizations;
- (m) making arrangements for holding and dispatching delegates to local and foreign conferences, meeting, workshops, seminars, paper-reading sessions as may be necessary;
- (n) fulfilling a target to devise a system that can use Myanmar language in the computer;
- (o) tendering advice to government departments and organizations which seek advice with respect to computer;
- (p) compiling, publishing and distribution books, papers, periodicals and journals on computer;
- (q) setting up a library to collect books on computer from inside and outside the country;
- (r) carrying out for the youth especially students, to acquire basic computer knowldge and to cause emergence of outstanding computer scientists;
- (s) awarding monetary prize to outstanding computer scientists and inventors;
- (t) recommending to the Council to confer honorary titles and awards on outstanding computer scientists and inventors by the State;
- (u) submitting advice to the Council in order to protect the benefits of computer scientists and inventors;
- (v) forming necessary committees and bodies, and determining the functions and duties those of;
- (w) carrying out tasks with respect to computer science, assigned by the Council.

### Chapter VIII Finance

25. The Federation:—
- (a) shall subsist on its own fund; moreover, it shall undertake responsibility for all its financial matters;
  - (b) shall prescribe financial regulations which it is to be abided by;
  - (c) has the right to acquire and use grants or loans from any government department or organization; or from any financial institution;
  - (d) shall deposit its funds in an account at the bank and shall use them in accordance with the financial regulations;
  - (e) shall keep accounts systematically;
  - (f) may carry out to increase funds which are not required immediately, in accordance with the financial regulations and may raise funds;
  - (g) may accept cash and kind donated locally and from abroad and may make appropriations computer associations as may be necessary;
  - (h) shall deposit its own foreign currency in a separate bank account and is entitled to use the same in accordance with the existing laws, rules and regulations;
  - (i) may request assistance, if necessary from the Office of the Auditor-General with respect to book-keeping and auditing of accounts.

### Chapter IX Prior Sanction and Licence

26. (a) The Ministry of Communications, Posts and Telegraphs may, with the approval of the Council determine by notification the types of computer to be imported, kept in possession or utilize only with the prior sanction of the Ministry.
- (b) In determining the types of computer under sub-section (a), fax-modem card installed computer which can transmit or receive data shall be primarily targeted.
- (c) In determining the types of computer under sub-section (a), it shall not apply to computers that are used only as aids in teaching, office work or business.

27. A person desirous of importing, keeping in possession or utilizing the type of computer prescribed in sub-section (a) of section 26 shall apply to the Ministry of Communications, Posts and Telegraphs in accordance with the stipulations to obtain prior sanction.

28. A person desirous of setting up a computer network or connecting a link inside the computer network shall apply to the Ministry of Communications, Posts and Telegraphs in accordance with the stipulations to obtain prior sanction.

29. The Ministry of Communications, Posts and Telegraphs may, after scrutinizing the applications submitted under section 27 or section 28 in accordance with the stipulations, grant prior sanction or refuse to grant prior sanction.

30. A person desirous of keeping in possession or utilizing the type of computer prescribed under sub-section (a) of section 26, shall comply with the orders and directives issued from time to time by the Ministry of Communications, Posts and Telegraphs with respect to issuance of licence, prescribing the term of licence, licence fee and licence conditions.

## Chapter X Offences and Penalties

31. Whoever imports or keeps in possession or utilizes any type of computer prescribed under sub-section (a) of section 26, without the prior sanction of the Ministry of Communications, Posts and Telegraphs shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 7 years to a maximum of 15 years and may also be liable to a fine.

32. Whoever sets up a computer network or connects a link inside the computer network, without the prior sanction of the Ministry of Communications, Posts and Telegraphs shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 7 years to a maximum of 15 years and may also be liable to a fine.

33. Whoever fails to comply with a prohibitory order issued by the Council, or the Ministry of Education or the Ministry of Communications, Posts and Telegraphs in respect of the type of computer prescribed under sub-section (a) of section 26 shall, on conviction be punished with imprisonment for a term which may extend to 6 months or with fine or with both.

34. Whoever commits any of the following acts using computer network or any information technology shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 7 years to a maximum of 15 years, and may also be liable to a fine:—

- (a) carrying out any act which undermines State Security, prevalence of law and order and community peace and tranquillity, national unity, State economy or national culture;
- (b) obtaining or sending and distributing any information of State secret relevant to State security, prevalence of law and order and community peace and tranquillity, national unity, State economy or national culture.

35. Whoever violates any order relating to control issued by the Council under Sub-section (c) and Sub-section (d) of section 7 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

36. Whoever imports or export any type of computer software or any information prescribed by the Council under sub-section (g) of section 7 shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 5 years to a maximum of 10 years and may also be liable to a fine.

37. Whoever fails to comply with an order abolishing any computer association, issued by the Council under sub-section (j) of section 7 shall, on conviction be punished with imprisonment for a term which may extend to 3 years, or with fine or with both.

38. Whoever attempts or conspires to commit any offence under this law or abets in the commission of such offence shall, on conviction be punished with the same penalty prescribed in this Law for such offence.

39. The Court shall, in ordering a penalty for any offence under this Law, confiscate or destroy or dispose of the exhibits relevant to the offence in accordance with the stipulations.

## Chapter XI Miscellaneous

40. With respect to transferring computer technology, it shall be done in accordance with the provisions of Chapter VII of the Science and Technology

Development Law.

41. In instituting legal proceedings under this Law, prior sanction of the Ministry of Home Affairs shall be obtained.

42. In order to carry out the provisions of this Law:

- (a) The Ministry of Education may, with the approval of the Government; issue such rules and procedures may be necessary;
- (b) The Council or the Ministry of Education may issue such orders and directives as may be necessary;
- (c) The Ministry of Communications, Posts and Telegraphs may issue such orders and directives as may be necessary.

Sd./ Than Shwe  
Senior General  
Chairman

The State Law and Order Restoration Council

