

UNION OF MYANMAR

MYANMAR LAWS
(1997)

Published by

OFFICE OF THE ATTORNEY GENERAL

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Foreword

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

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

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

Yangon,

March, 1999

Publisher

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THE STATE LAW AND ORDER RESTORATION COUNCIL.

OF

MYANMAR LAWS

The State Law and Order Restoration Council
The Fire Services Law
(The State Law and Order Restoration Council Law No. 1/97)
The 2nd Waxing Day of *Pyatho*, 1358 M.E.
(10th January, 1997)

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

Chapter I
Title and Definition

1. This Law shall be called the Fire Services Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) **Fire Brigade** means the fire brigade formed with Fire Services personnel;
 - (b) **Auxiliary Fire Brigade** means the auxiliary fire brigade formed by the Fire Services Department;
 - (c) **Reserve Fire Brigade** means the fire brigade formed by the owner or manager of a factory, workshop, work-site and business exposed to fire hazard, under the directive or permission of the Fire Services Department;
 - (d) **Fire-extinguishing Apparatus** means fire-extinguisher, fire-engine, pump, different kinds of vehicles, communication apparatus, life-saving apparatus or other articles that can be used in extinguishing fire;
 - (e) **Inflammable Materials** means bamboo, nipa palm, thatch, coconut fibre, jute, cotton, sawdust, paddy husk, dried grass, straw, charcoal, coal, plastic, naphthalene, different kinds of gasoline, gas, liquified gas, deteriorated electrical wires or electrical wires conducted in any other manner, spirit, tar, different kinds of wax or acid. The said expression also includes materials determined as inflammable materials by the Fire Services Department by notification issued from time to time;
 - (f) **Business exposed to Fire Hazard** means business in which fire,

electricity, petrol, kerosene diesel, engine oil or inflammable materials are used. The said expression also includes the site adjoining the said business building or vehicle;

- (g) **Explosive Materials** mean different kinds of chemicals, all kinds of gunpowder or different kinds of articles in which gunpowder is used. The said expression also includes materials determined as explosive materials by the Fire Services Department by notification issued from time to time;
- (h) **Central Committee** means the Central Committee on Precaution and Prevention of Fire Hazard;
- (i) **Ministry** means the Ministry of Social Welfare, Relief and Resettlement;
- (j) **Minister** means the Minister for Social Welfare, Relief and Resettlement;
- (k) **Director-General** means the Director-General of the Fire Services Department;
- (l) **Person in Charge of Fire Services** means the highest-ranking Fire Services personnel assigned duty in any region or in case of a region where there is no Fire Services personnel, a member of the auxiliary fire brigade who is assigned duty by the Fire Services Department;
- (m) **Fire Services Departmental Head** means the Head of State/Divisional, District or Township Fire Services Department;
- (n) **Fire Services Personnel** means an employee appointed in the Fire Services Department.

Chapter II Objectives

The objectives of this Law are as follows:-

- (a) to take precautionary and preventive measures against destruction and loss of State-owned property, private property, cultural heritage and the lives and property of the public;
- (b) to organize systematically and to train the fire brigades, auxiliary fire brigades and reserve fire brigades;

- (c) to enable cooperation among the fire brigades, auxiliary fire brigades and reserve fire brigades for prevention, fire extinguishing and relief work when fire disaster, natural disaster, epidemic disease or any kind of sudden danger occurs;
- (d) to educate, organize and incite extensively so as to achieve public cooperation when any catastrophe occurs.

Chapter III
Formation of the Central Committee on Precaution and
Prevention of Fire Hazard

- 4. The Ministry:-
 - (a) shall form the Central Committee on Precaution and Prevention of Fire Hazard comprising the following persons:-

(1) Deputy Minister Ministry of Social Welfare, Relief and Resettlement	Chairman
(2) Persons from the relevant Government departments and organizations	Members
(3) Voluntary persons interested in fire services	Members
(4) Director-General Fire Services Department	Secretary
 - (b) may, if necessary, determine the Vice-Chairman and Joint-Secretary of the Central Committee.
- 5. Members of the Central Committee who are non-Government servants are entitled to receive remuneration prescribed by the Ministry.

Chapter IV
Duties and Powers of the Central Committee

6. The duties and powers of the Central Committee are as follows:-
- (a) laying down the work programme for precaution and prevention of fire hazard;
 - (b) laying down necessary plans and measures to extinguish fire effectively in an outbreak of fire;
 - (c) laying down programmes for participation and assistance of fire brigades, auxiliary fire brigades and reserve fire brigades for prevention and relief work when natural disaster, epidemic disease or any other kind of sudden danger occurs;
 - (d) supervising, giving guidance and coordinating the functions of the different levels of fire precaution and prevention bodies;
 - (e) inspecting, supervising, giving guidance and co-ordinating the functions of the fire brigade, auxiliary fire brigade and reserve fire brigade;
 - (f) accepting donation and property from wellwishers locally and abroad; giving guidance and supervising in respect of the systematic utilization of such donation and property in prevention and relief work in fire disaster, natural disaster, epidemic disease or any other kind of sudden danger;
 - (g) communicating and cooperating with international fire organizations and other organizations.

Chapter V
**Formation of Different Levels of Fire Precaution
and Prevention Bodies**

7. The Central Committee shall form the different levels of Fire Precaution and Prevention Bodies in accordance with stipulations as follows:-
- (a) The State/Divisional Fire Precaution and Prevention Body;
 - (b) The District Fire Precaution and Prevention Body;
 - (c) The Township Fire Precaution and Prevention Body;
 - (d) The Ward/Village-tract Fire Precaution and Prevention Body.

8. The Central Committee shall determine the duties and powers of the different levels of the State/Divisional, District, Township, Ward/Village-tract Fire Precaution and Prevention Bodies.

Chapter VI **Formation of the Auxiliary Fire Brigade**

9. The Fire Services Department shall form the auxiliary fire brigade to participate and assist voluntarily with the fire services personnel in carrying out fire precaution and prevention work. When fire disaster, natural disaster, epidemic disease or other sudden danger occurs and in inciting and educating the public and disseminating fire extinguishing techniques.

10. The Fire Services Department:-

- (a) shall draft the constitution of the auxiliary fire brigade;
- (b) shall determine the duties and powers of the different levels of auxiliary fire brigade members;
- (c) shall carry out measures to train auxiliary fire brigade members so as to acquire techniques;
- (d) shall determine procedures relating to seeking of funds, custody and expenditure thereof of the different levels of auxiliary fire brigades.

11. Anyone who attains the age of sixteen years has the right to join the auxiliary fire brigade of his own will and in accordance with stipulations.

12. The Fire Services Department may, if necessary, coordinate with other Government departments and organizations in forming the auxiliary fire brigade.

Chapter VII **Formation of the Reserve Fire Brigade**

13. The Fire Services Department shall direct the owner or manager of the factory, workshop, work-site and business exposed to fire hazard to form reserve fire brigades.

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14. The Fire Services Department may allow the formation of reserve fire brigade in the factory, workshop, work-site and business exposed to fire hazard in accordance with stipulations.
15. The Reserve Fire Brigade:-
 - (a) shall submit to the supervision and inspection of the Head of the Fire Services Department concerned;
 - (b) shall co-operate with the personnel of the fire brigade concerned in carrying out fire precaution, and prevention work, when fire disaster, natural disaster, epidemic disease or other sudden danger occurs;
 - (c) shall submit to the guidance of the Fire Services Department for training and for acquiring skills and techniques.

Chapter VIII **Fire Precaution and Prevention Works**

16. The different levels of the State/Divisional, District, Township and Ward Village-tract Fire Precaution and Prevention Bodies:-
 - (a) shall carry out the fire precaution and prevention work in accordance with the work programmes laid down by the Central Committee;
 - (b) shall organize and educate the public to co-operate in the fire precaution and prevention work;
 - (c) shall supervise as may be necessary for participation and assistance of the fire brigade, auxiliary fire brigade and reserve fire brigade in accordance with the work programmes laid down by the Central Committee when fire disaster, natural disaster, epidemic disease or any other sudden danger occurs.
17. The Head of the Township Fire Brigade Department:-
 - (a) shall issue directives from time to time on fire precaution and prevention to be abided by people residing in the ward or village tract;
 - (b) shall inspect or cause to inspect whether the people residing in the ward or village-tract abide by the directives issued under sub-section(a)

18. The relevant Government department or organization shall, for the purpose of fire precaution and prevention obtain the approval of the Fire Services Department before granting permission for the following cases:-

- (a) constructing three-storeyed and above buildings and condominium buildings;
- (b) operating hotel, motel, guest house or lodging house enterprise;
- (c) constructing factory, workshop or storage tank and warehouses for business exposed to fire hazard;
- (d) operating business exposed to fire hazard by using inflammable materials or explosive materials;
- (e) producing and selling fire-extinguishing apparatuses;
- (f) doing transport business using public utility vehicles, train, aeroplane, helicopter, vessel, ship, tonkin tug, schooner, large boat, barge or motor-boat.

19. The relevant Government department or organization shall obtain the opinion of the Fire Services Department for the purpose of fire precaution and prevention, when laying down plans for the construction of town, village and town or village development plans.

20. The person who is authorized to issue permit for holding exhibition, tournament and festival at public place or doing business exposed to fire hazard shall obtain the opinion of the Head of the Fire Services Department concerned for the purpose of fire precaution and prevention.

Chapter IX

Duties and Powers in respect of Outbreak of Fire

21. When there is an outbreak of fire, the person in charge of Fire Service or any member of the relevant Fire Precaution and Prevention Body or any member of the Fire Brigade or Auxiliary Fire Brigade or Reserve Fire Brigade assigned duty, may exercise the following powers for extinguishing the fire:-

- (a) cutting off the electricity supply;
- (b) clearing the roads and streets for easy accessibility of fire engines;
- (c) entering the residence, premises and building if necessary to extinguish the fire effectively;

- (d) dismantling the residence, premises and building to which the fire is likely to spread to the extent required;
 - (e) availing water from any place, well, pond and blocking other pipe lines for availability of more water;
 - (f) using any vehicle available for fire-extinguishing work.
22. The Township Head of the Fire Brigade Department shall make investigation as soon as possible on the cause of outbreak of fire, estimated amount of the loss incurred and person responsible for the outbreak of fire. The findings of the inquiry shall be reported to the Director-General through the Head of State or Divisional Fire Services Department.
23. (a) The Minister may form an inquiry committee and assign duty thereon to investigate into any outbreak of fire.
- (b) When the inquiry committee is formed under sub-section(a), the investigation made under section 22 shall be suspended and the work of investigation that has already been done shall be handed over to the inquiry committee.

Chapter X

The Duties and Powers of the Director-General

24. The duties and powers of the Director-General are as follows:-
- (a) giving advice on the construction of town, village and town or village development plans in respect of fire precaution and prevention;
 - (b) determining the duties and powers of the different levels of the fire brigades and auxiliary fire brigades;
 - (c) supervising and giving guidance to the fire brigades, auxiliary fire brigades and reserve fire brigades;
 - (d) opening fire brigade training courses;
 - (e) making arrangements for the fire brigade members to attend training courses locally and abroad;
 - (f) recommending to the authorities concerned fire brigade members, auxiliary fire brigade members, reserved fire brigade members, service personnel, and the public who have made outstanding contributions in

- extinguishing the fire, in precaution and prevention of natural disaster, epidemic disease or other sudden danger to give rewards or to confer titles and awards;
- (g) carrying out measures to cause indemnity or damages to be given in accordance with stipulations if a member of the fire brigade or auxiliary fire brigade or reserve fire brigade dies or is injured while on active duty in extinguishing fire, taking precaution or prevention natural disaster, epidemic disease or other sudden danger;
 - (h) conducting educative programmes for the public to understand the danger of fire;
 - (i) causing research to be carried out in respect of fire-extinguishing work and modern fire-extinguishing techniques;
 - (j) organizing to increase the number of auxiliary fire brigade members;
 - (k) communicating and co-operating with international fire services organizations and other organizations;
 - (l) carrying out the duties assigned and exercising the powers conferred by the Ministry and the Central Committee.

Chapter XI Prohibitions

25. No person shall fail to abide by the directives in respect of fire precaution and prevention issued under section 17 by the Township Fire Services Department.
26. The owner or manager of the factory, workshop, work-site or business exposed to fire hazard shall:-
- (a) not fail to form the reserve fire brigade;
 - (b) not fail to provide materials and apparatuses for fire precaution and prevention;
- in conformity with the directive of the Fire Services Department.
27. No person shall, knowing that there is no outbreak of the report fraudulently to the fire brigade, auxiliary fire brigade or reserve fire brigade that there is an outbreak of fire.

28. No person shall obstruct or disturb the person in charge of fire brigade concerned or member of the fire precaution and prevention body concerned or a member of the fire brigade or auxiliary fire brigade or reserve fire brigade assigned duty by them in the exercise of any power contained in section 21.

29. No person shall establish an auxiliary fire brigade or reserve fire brigade without the directive or permission of the Fire Services Department.

30. No person shall dissolve the auxiliary fire brigade or reserve fire brigade established under the directive or with the permission of Fire Services Department without the approval of the said department.

31. No member of the fire brigade, auxiliary fire brigade or reserve fire brigade shall without the consent of the owner acquire any property, gift or money by way of bribe or by dishonest means, while discharging his duty during an outbreak of fire.

Chapter XII Penalties

32. Whoever violates the provision of section 25 shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine or with both.

33. An owner or a manager of a factory, workshop or worksite or business exposed to fire hazard who violates any provision of section 26 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

34. Whoever violates the provision of section 27 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

35. Whoever violates any provision of section 28 shall, on conviction be punished with imprisonment for a term which may extend to 5 years or with fine or with both.

36. Whoever violates the provision of section 29 or section 30 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

37. Any member of the fire brigade, auxiliary fire brigade or reserve fire brigade who violates the provision of section 31 shall, on conviction be punished with imprisonment for a term which may extend to 7 years and may also be liable to a fine.

Chapter XIII Miscellaneous

38. The service fee for conducting necessary inspection and measures for the purpose of precaution and prevention of fire hazard, shall be paid to the Fire Services Department in accordance with the stipulations.

39. No prosecution or suit shall lie against any person for the loss incurred due to extinguishing fire in good faith in an outbreak of fire.

40. While discharging duty in accordance with this Law or with rules, procedures, orders and directives made or issued thereunder members of the auxiliary fire brigade and reserve fire brigade shall be deemed to be public servants within the meaning of section 21 of the Penal Code.

41. The fire brigades, auxiliary fire brigades and reserve fire brigades formed under the Fire Services Law, 1963 shall be deemed to be the fire brigades, auxiliary fire brigades and reserve fire brigades formed under this Law.

42. Rules, procedures, orders and directives issued under the Fire Services Law, 1963 may, in so far as they are not inconsistent with the provisions of this Law continue to be applicable.

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

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

(b) the Ministry or Central Committee or Fire Services Department may issue such orders and directives as may be necessary.

44. The Fire Services Law, 1963 is hereby repealed.

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

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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. 2/97)
The 5th Waxing Day of Pyatho, 1358 M.E.
(13th January, 1997)

The State Law 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. Sub-section (a) of section 83 of the Central Bank of Myanmar Law shall be substituted as follows:—
 - "(a) licensing, revoking the licence of, inspecting, supervising and regulating persons who deal in foreign currencies or any instrument or certificates incidental to foreign exchange".
3. After section 84 of the Central Bank of Myanmar Law, section 84-A shall be inserted as follows:—
 - "84-A. (a) No licence who deals in foreign currencies or any instrument or certificates incidental to foreign exchange shall violate any condition of the business licence.
 - (b) No person shall violate any prohibition contained in an order or directive issued by the Central Bank with respect to dealing in foreign currencies or any instrument or certificates incidental to foreign exchange.
 - (c) No person shall deal in foreign currencies or any instrument or certificates incidental to foreign exchange without a business licence".
4. Section 87 of the Central Bank of Myanmar Law shall be substituted as follows:—
 - "87. Whoever violates any provision of section 84 shall, on conviction be punished with fine which may extend to kyats 10,000 or with imprisonment for a term which may extend to 2 years or with both.

In addition, the exhibits shall also be liable to confiscation"

5. After section 87 of the Central Bank of Myanmar Law, section 87-A and section 87-B shall be inserted as follows:—

"87-A. Whoever violates any provision of sub-sections (a) and (b) of section 84-A shall, on conviction, be punished with fine which may extend to kyats 100,000 or with imprisonment for a term which may extend to 5 years or with both. In addition, the exhibits shall also be liable to confiscation".

"87-B. Whoever violates the provision of sub-section (c) of section 84-A shall, on conviction, be punished with fine which may extend to kyats 200,000 or with imprisonment for a term which may extend to 7 years or with both. In addition, the exhibits shall also be liable to confiscation".

6. The expression "under section 87 or section 88" contained in section 93 of the Central Bank of Myanmar Law shall be substituted by the expression "under section 87, section 87-A, section 87-B or section 88"

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

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The State Law and Order Restoration Council
The Law Amending the Myanmar Agricultural and Rural Development
Bank Law
(The State Law and Order Restoration Council Law No. 3/97)
The 7th Waning Day of *Pyatho*, 1358 M.E.
(30th January, 1997)

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

1. This Law shall be called the Law Amending the Myanmar Agricultural and Rural Development Bank Law.
2. Section 1 of the Myanmar Agricultural and Rural Development Bank Law shall be substituted as follows:-
"1. This Law shall be called the Myanmar Agricultural Development Bank Law."
3. The expression "Myanmar Agricultural and Rural Development Bank" contained in the Myanmar Agricultural and Rural Development Bank Law shall be substituted with the expression "Myanmar Agricultural Development Bank."
4. Sub-section (a) of Section 2 of the Myanmar Agricultural and Rural Development Bank Law shall be substituted as follows:-
"(a) **Ministry** means the Ministry of Agriculture and Irrigation."
5. Section 12 of the Myanmar Agricultural and Rural Development Bank Law shall be substituted as follows:-
"12. The Government: -
(a) shall constitute the Board of Directors of the Bank with a minimum of 7 members;
(b) shall designate the Chairman and the Secretary of the Board;

- (c) may determine the term of office of the Chairman or the term of office of the Secretary and Members of the Board.

Sd./ Than Shwe
Senior General
Chairman

The State Law and Order Restoration Council

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The State Law and Order Restoration Council
The Law Amending the Myanmar Citizenship Law
(The State Law and Order Restoration Council Law No. 4/97)
The 8th Waning Day of *Tabodwe*, 1358 M.E.
(2nd March, 1997)

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

1. This Law shall be called the Law Amending the Myanmar Citizenship Law.
2. The expression "Ministry of Home Affairs" contained in the Myanmar Citizenship shall be substituted by the expression "Ministry of Immigration and Population."
3. Section 67 of the Myanmar Citizenship Law shall be substituted as follows:-

" 67. The Government shall form the Central Board as follows:-

- | | |
|--|-----------|
| (a) Minister,
Ministry of Immigration and
Population | Chairman |
| (b) Minister,
Ministry of Defence | Member |
| (c) Minister,
Ministry of Home Affairs | Member |
| (d) Minister,
Ministry of Foreign Affairs | Member |
| (e) Person assigned by the
Chairman | Secretary |

Sd./ Than Shwe
Senior General
Chairman

The State Law and Order Restoration Council

18 **The State Law and Order Restoration Council**
 The National Food Law
(The State Law and Order Restoration Council Law No. 5/97)
 The 9th Waning Day of *Tabodwe*, 1358 M.E.
 (3rd March, 1997)

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

Chapter I

Title and Definition

1. This Law shall be called the National Food Law.
2. The following expressions contained in this Law shall have the meanings given hereunder:-
 - (a) **Food** means edible thing that human beings can readily eat or drink, ingredient included therein or food additives except drug. This expression also includes thing determined as food by the Ministry of Health by notification from time to time;
 - (b) **Board of Authority** means the Myanmar Food and Drug Board of Authority formed under the National Drug Law and supplemented under section 4 of this Law;
 - (c) **Controlled Food** means food determined as controlled food by the Board of Authority from time to time;
 - (d) **Food Additive** means the ingredient used in the production and preparation of food, or ingredient for colour, odour and taste in the food, determined by the Board of Authority;
 - (e) **Food differing from Standards** means the food which is not in conformity with the specifications in respect of the relevant food, or food which is lower or higher than the minimum or maximum standards, prescribed by the Board of Authority;
 - (f) **Licence** means a permit granted by the relevant Government department or organization under any existing law for production of food;

- (g) **Unhygienic Condition** means the condition which may cause injury or danger to the health of the consumer due to contamination of food with dirt and filth;
- (h) **Production** means the operations to be carried out in the manufacture of food for the purpose of sale. This expression also includes the performance of any stage or all stages in the operations carried out in processes;
- (i) **Quality Assurance** means the warranty that food is of genuine quality, free from danger and hygienic for the consumer;
- (j) **Labelling** means the act of displaying labels on the container, bottle, pack, outer package or any packing material in which the food is contained;
- (k) **Advertising** means carrying out measures to inform the public directly or indirectly in order to promote distribution and sale of the food;
- (l) **Primary Laboratory** means the laboratory prescribed by the Board of Authority, by notification to analyse samples of the food;
- (m) **Appellate Laboratory** means the laboratory specified by the Board of Authority by notification in order that a final and conclusive decision may be made in respect of analysis of samples of food, after reanalysis of samples, when a problem arises with respect to analysis of food from primary laboratory or when either party is dissatisfied and files an appeal.

Chapter II Aims

3. The aims of this Law are as follows:-
- (a) to enable the public to consume food of genuine quality, free from danger and hygienic;
 - (b) to prevent the public from consuming food that may cause danger or are injurious to health;
 - (c) to supervise production of controlled food systematically;
 - (d) to control and regulate the production, import, export, storage, distribution and sale of food systematically.

Chapter III
Formation of the Board of Authority

4. In order to carry out measures relating to food contained in this Law, the Government shall supplement the following persons as members in the Myanmar Food and Drug Board of Authority:-

- (a) Director-General,
Development Affairs Department,
Ministry of Progress of Border Areas and National Races and
Development Affairs;
- (b) A representative each from the following organizations:-
 - (1) Yangon City Development Committee,
 - (2) Mandalay City Development Committee;
- (c) An expert each relating to the following subjects:-
 - (1) Food Science,
 - (2) Food Microbiology,
 - (3) Food Industrial Technology,
 - (4) Toxicology.

5. The non-governmental member of the Board of Authority is entitled to such remuneration as may be prescribed by the Ministry of Health.

Chapter IV
Functions and Duties of the Board of Authority

6. The functions and duties of the Board of Authority formed under section 4 are as follows:-

- (a) laying down the policy relating to the production, storage, distribution and sale of food;
- (b) determining good production practices with respect to quality assurance of food;
- (c) laying down the policy relating to the inspection, control and laboratory analysis of food;
- (d) laying down the policy relating to labelling and advertising of food;
- (e) determining the kinds of controlled food and food additives;

- (f) determining detailed criteria and standards for food, differing from standards;
- (g) co-ordinating with the relevant Ministries with respect to import and export of food for the safety of consumers;
- (h) determining primary laboratories and appellate laboratories;
- (i) forming committees in respect of matters relating to expertise and determining the functions and duties of such committees;
- (j) supplementing functions and duties of the State/Divisional, District, Township Food and Drug Supervisory Committees formed under section 5 sub-section (1) of the National Drugs Law to enable supervision of matters relating to food.

7. A Government department or organization that produces food shall co-ordinate with the Board of Authority prior to the production.

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

Chapter V **Application for Licence**

9. A person desirous of producing controlled food shall apply for a licence to the Government department or organization which is authorized to issue the licence, only after obtaining recommendation from the Department of Health.

10. The Department of Health may in respect of the producing of controlled food scrutinize as to whether or not it is in conformity with the stipulations, and may issue or refuse to issue the recommendation.

11. A person desirous of producing food other than controlled food shall apply for the licence to the relevant Government department or organization which is authorized to issue the same, in accordance with the existing laws.

12. The relevant Government department or organization which is authorized to issue the licence shall determine the conditions of the licence, tenure, licence fees and licence extension fees.

Chapter VI
Temporary Revocation Subject to a Time Limit and
Cancellation of Licence

13. The Township Food and Drug Supervisory Committee may pass a temporary or permanent prohibitory punishment on the person who commits any of the following acts:-

- (a) production, storage or sale of food under unhygienic conditions;
- (b) causing a person who has contracted food-borne infection or who is a carrier of the germs of the said infection to enter or work on the premises for production, storage or sale of food.

14. If a person who has obtained a licence violates or is considered to have violated any order, directive, condition or any condition of the licence issued by the relevant Government department or organization, the Government department or organization which is authorized to issue the licence may revoke the licence temporarily subject to a time limit or cancel it.

15. The Board of Authority may direct the relevant State/Divisional, District and Township Food and Drug Supervisory Committees to seize the food produced and distributed by a person whose licence has been cancelled due to infringement of any condition relating to quality assurance.

Chapter VII
Appeal

16. A person dissatisfied with a decision made by the authorized Government department or organization in respect of the refusal to grant licence, temporary revocation subject to a time limit or cancellation of licence, may file an appeal to the relevant Minister or the Chairman of the Yangon City Development Committee within 60 days from the date of such decision.

17. The decision of the relevant Minister or Chairman of the Yangon City Development Committee shall be final and conclusive.

Chapter VIII
Quality Assurance, Labelling and Advertisement

18. A person who produces, imports, exports, stores, distributes or sells food shall strictly abide by the order, directive and conditions issued by the relevant Government department or organization or Board of Authority in respect of quality assurance of food, labelling and advertisement.

Chapter IX
Assigning of Responsibility as Inspectors

19. The Ministry of Health:-
- (a) shall assign responsibility as Food Inspectors to the staff subordinate to it in order to carry out inspection of food and inspection as to whether or not there is observance of good production practices;
 - (b) shall assign responsibility as Food Inspectors to suitable staff in coordination with the relevant Development Committee, in Yangon City Development Areas and Mandalay City Development Areas and in coordination with the relevant Ministry in other areas;
 - (c) shall determine the duties and powers of the Food Inspector.
20. (a) The Food Inspector shall submit his findings on inspection to the relevant Township Food and Drug Supervisory Committee.
- (b) The Township Food and Drug Supervisory Committee after scrutinizing the report of the Food Inspector:-
- (1) shall, if infringement of the provision of sub-section (a) or (b) of section 13 is found, pass any relevant administrative punishment;
 - (2) shall, if infringement of the prohibition contained in section 22, section 23, section 24 or section 25 is found, take action under this Law;
 - (3) shall, if cause to take administrative action arises, submit to the relevant Government department or organization which is authorized to issue licence.

Chapter X
Prohibition

21. No one shall fail to abide by any order passed under section 13.
22. No one shall produce import, export, store, distribute or sell the following food:-
- (a) food that may be poisonous, dangerous or injurious to the health of the consumer;
 - (b) food wholly or partly substituted or adulterated so as to affect or endanger the nature, substance or quality of the food;
 - (c) food in which food additive is used in excess of the prescribed limit;
 - (d) food containing agricultural chemicals in excess of the maximum permissible level determined by the authority concerned;
 - (e) food containing substance prohibited or not allowed by the authority concerned;
 - (f) food containing putrid, deteriorated substance or substance unfit for human consumption;
 - (g) food differing from standards;
 - (h) food, on the label of which property not included in it is wrongly stated;
 - (i) food, which does not include the information to be stated, as determined by the relevant Government department or organization which is authorized to issue the licence.
23. No one shall produce controlled food without a licence.
24. No one shall without a licence export, store, distribute or sell controlled food produced.
25. No one who produces, imports, exports, stores, distributes or sells food shall fail to abide by the order, directive and conditions issued by the relevant Government department or organization or the Board of Authority in respect of the following:-
- (a) quality assurance;
 - (b) labelling;
 - (c) advertisement.

26. Whoever violates the provision of section 21 shall, on conviction, be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to kyats 10000 or with both.

27. Whoever after conviction for failing to abide by any provision of section 21, fails continuously to abide by the same, shall be punished with a further fine of kyats 500 for each day during which the failure continues.

28. Whoever violates any provision of section 22 shall, on conviction:-

- (a) if it is an offence relating to food contained in sub-section (a), sub-section (b), sub-section (c), sub-section (d), sub-section (e) or sub-section (f), be punished with imprisonment for a term which may extend to 3 years or with fine which may extend to kyats 30000 or with both;
- (b) if it is an offence relating to food contained in sub-section (g), sub-section (h), or sub-section (i), be punished with imprisonment for a term which may extend to 1 year or with fine which may extend to kyats 10000 or with both;
- (c) the exhibits involved in the offence shall also be liable to be confiscated.

29. Whoever violates the provision of section 23 shall, on conviction, be punished with imprisonment for a term which may extend to 5 years or with fine which may extend from a minimum of kyats 5000 to a maximum of kyats 50000 or with both. In addition, the exhibits involved in the offence shall also be liable to be confiscated.

30. Whoever violates the provision of section 24 shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend from a minimum of kyats 1000 to a maximum of kyats 30000 or with both. In addition, the exhibits involved in the offence shall also be liable to be confiscated.

31. Any person who produces, imports, exports, stores, distributes or sells food and who violates the provision of section 25, shall on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine which may extend from a minimum of kyats 1000 to a maximum of kyats 30000 or with both.

Chapter XII Miscellaneous

32. (a) In areas other than the Yangon City Development Area and Mandalay City Development Area the Township Food and Drug Supervisory Committee may carry out inspection of food.
(b) In Yangon City Development Area and Mandalay City Development Area, the Township Food and Drug Supervisory Committee shall carry out the inspection of food, in co-ordination with the relevant Health Department of the Yangon City Development Committee or the Mandalay City Development Committee.
33. The provisions of this Law shall not apply to food brought into or taken out of the country together with a person for personal consumption.
34. 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.
35. The Government department or organization which is authorized to grant permission to import or export food for commercial purpose shall only grant permission to the person who can submit a certificate of recommendation of the Department of Health.
36. The orders, directives and conditions issued by the Government department or organization which is authorized to issue licence shall be deemed to be the orders, directives and conditions issued under this Law
37. The orders relating to the inspection of food issued under the National Drug Law and the orders relating to the standardization of food issued under

any existing law may continue to be applicable in so far as they are not inconsistent with this Law.

38. For the purpose of carrying 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 relevant Government department or organization or Board of Authority may issue such order 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 State-owned Economic Enterprises Law
(The State Law and Order Restoration Council Law No. 6/97)
The 10th Waning Day of *Tabodwe*, 1358 M.E.
(4th March, 1997)

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

1. This Law shall be called the Law Amending the State-owned Economic Enterprises Law.
2. After section 8 of the State-owned Economic Enterprises Law, section 8-A shall be inserted as follows:-
 - 8-A.(a) In order to contribute towards the development of State-economy, to mitigate the expenditure from State finances and in the interests of the welfare of State employees, the Government may, by notification constitute any organization to enable economic enterprises to be carried out without subscribing from State finances but by causing investment to be made from the funds owned by the relevant employees' organization.
 - (b) The notification issued under sub-section (a) shall include the following particulars:-
 - (1) the types of economic enterprises permitted;
 - (2) the formation of an administrative body and the duties and powers thereof;
 - (3) the formation of subordinate working bodies and the duties and powers thereof;
 - (4) capital investment and property;
 - (5) financial matters;
 - (6) audit matters;
 - (7) other necessary particulars.

- (c) In order to supervise the function of the organization constituted under sub-section (a), powers shall be conferred on any organization formed under the relevant Ministry or any organization formed separately.
- (d) The respective organizations constituted under sub-section (a) shall be a body corporate having perpetual succession and a common seal, and shall have the right to sue and be sued in its corporate name.

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, 1997
(The State Law and Order Restoration Council Law No. 7/97)
The 13th Waxing Day of *Tabaung*, 1358 M.E.
(21st March, 1997)

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, 1997.
- (b) This Law shall have effect for the 1996-97 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 (5) 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, 1996.
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, 1996, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Chapter III
Taking of Loans

4. Kyats ten 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, 1996.

**The State Law and Order Restoration Council, Multi-Party Democracy General Election
Commission, Government, Chief Justice, Attorney - General and Auditor-General**

Serial Number	Serial Number contained in the State Budget Law, 1996	Subject	Responsible Person	Ordinary	Payment
				Expenditure	of Interest
1	2	3	4	5	6
				Kyats	Kyats
1	1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restor- ation Council or a person delegated by the Chairman	13,601,000	
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	1,861,000	
4	5	Attorney - General	Attorney - General or a person delegated by the Attorney - General	2,415,000	
5	6	Auditor - General	Auditor-General or a person delegated by the Auditor-General		
		Total		17,877,000	

Schedule (1)

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
	34,469,950				
	125,939,500				
	3,849,000				
	2,620,000				
	16,200,000				
	183,078,450				

Serial Number	Serial Number contained in the State Budget Law, 1996	Subject	Responsible Person	Ordinary	Payment
				Expenditure	of Interest
1	2	3	4	5	6
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 6,154,000	Kyats -
2	2	Defence	ditto	245,398,000	-
3	3	Progress of Border Areas and National Races and Development Affairs	ditto	51,479,590	-
4	4	Home Affairs	ditto	212,214,000	-
5	5	Immigration and Population	ditto	400,000	-
6	6	Religious Affairs	ditto	58,486,000	-
7	7	Social Welfare, Relief and Resettlement	ditto	12,232,000	-
8	8	Information	ditto	1,737,000	-
9	9	Culture	ditto	22,053,000	-
10	10	Education	ditto	218,442,000	-
11	11	Health	ditto	27,162,000	-
12	12	Labour	ditto	1,586,000	-
13	13	Forestry	ditto	32,201,000	-
14	14	Agriculture and Irrigation	ditto	1,148,776,000	-
15	15	Livestock Breeding and Fisheries	ditto	2,089,000	-
16	16	Mines	ditto	2,004,000	-

Departments

Schedule (2)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debits		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
507,000	11,367,070				
-	5,254,602,000				
-	200,000,020				
41,500,000	112,799,000				
-	9,093,000				
1,135,000	102,656,000				
-	111,149,780				
2,760,000	790,455,600				
-	2,204,184,400				
-	480,755,800				
-	200,000				
-	166,523,000				60,000,000
-	2,533,462,500				
-	12,808,800				
-					

Serial Number	Serial Number contained in the State Budget Law, 1996	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
17	18	Industry No. (2)	ditto	238,000	-
18	19	Energy	ditto	723,000	-
19	20	Construction	ditto	346,191,000	-
20	21	Transport	ditto	2,341,000	1,020,000
21	22	Rail Transportation	ditto	588,000	-
22	23	Communications, Posts and Telegraphs	ditto	86,000	-
23	24	Commerce	ditto	8,536,000	-
24	25	Hotels and Tourism Services	ditto	1,883,000	-
25	26	Co-operatives	ditto	150,000	-
26	27	National Planning and Economic Development	ditto	1,188,000	-
27	28	Finance and Revenue	ditto	47,788,000	1,939,830,000
28	29	Pensions and Gratuities	ditto	76,400,000	-
29	30	Gratuities and commuted Pensions	ditto	46,400,000	-
30		Science and Technology	ditto	10,578,000	-
31		Sports	ditto	11,500,000	-
		Total		2,597,003,500	1,940,850,000

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
-	-				
-	-				
-	4,071,768,000				
-	645,354,010				
-	-				
-	6,754,000				
-	-				
-	1,235,000			10,000,000	
-	-				
-	17,515,600				
20,000	14,909,500				
1,296,670,000	19,890,600			5,196,600	
-	-				
-	269,254,040				
-	269,254,040				
-	100,000,000				
1,342,592,000	17,136,737,720			75,196,600	

Serial Number	Serial Number contained in the State Budget Law, 1996	Subject	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 27,686,321,090	Kyats
			Total	27,686,321,090	

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
	6,674,843,200		19,999,900	64,770,000	
	6,674,843,200		19,999,900	64,770,000	

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

The State Law and Order Restoration Council
The State Budget Law, 1997
(The State Law and Order Restoration Council Law No. 8/97)
The 3rd Waning Day of *Tabaung*, 1358 M.E.
(26th March, 1997)

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, 1997.
(b) This Law shall come into force from 1st April 1997, for the 1997-98 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 sub-section (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 1997-98 financial year submitted to the State Law and Order Restoration Council.

PART III
State Economic Organizations

14. 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.
15. (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.
16. (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 1997-98 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

17. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
18. (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.
19. (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 1997-98 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.
20. 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.

PART V

Development Committees and Municipalities

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

**The State Law and Order Restoration Council, Multi-Party
Chief Justice, Attorney-General**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
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			3,516,100
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			9,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			90,066,000
5	Attorney - General	Attorney-General or a person delegated by the Attorney - General			150,000
6	Auditor - General	Auditor-General or a person delegated by the Auditor-General			3,530,500
		Total			97,271,900

Democracy General Election Commission, Government,
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
	30,000	1,747,000				
	1,000					
	31,000	1,747,000				

The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney -General and Auditor-General

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
			4	5
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 207,383,600	Kyats
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	6,800,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	87,644,401	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	122,000,000	
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General	61,000,000	
6	Auditor-General	Auditor - General or a person delegated by the Auditor-General	121,000,000	
		Total	605,828,000	

Schedule (2)

Expenditures				Investment in Organizations	Savings
Contribution	Capital Expenditure	Debts			
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	90,364,280				
	40,000,000				
	18,246,600				
	30,291,150				
	10,495,920				
	10,240,000				
	199,637,950				

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	12,348,192,000		
	1 Excise duty		122,100,000		
	2 Commercial Tax		9,702,592,000		
	3 Licence fees on imported goods		220,000,000		
	4 State Lottery		1,525,000,000		
	5 Taxes on Transport		178,500,000		
	6 Sales proceeds of Stamps		600,000,000		
2	Taxes levied on income and ownership	ditto	8,230,000,000		
	1 Income-tax		5,250,000,000		
	2 Profit Tax		2,980,000,000		
3	Customs duties	ditto	4,000,000,000		
	1 Customs duties		4,000,000,000		
4	Taxes levied on utility of State owned, properties		976,623,000		
	1 Taxes on land (Land Revenue)		54,170,000		
	2 Water tax and embank- ment tax		29,000,000		
	3 Tax on extraction of forest products		447,763,000		
	4 Tax on extraction of minerals		13,020,000		
	5 Tax on fisheries		428,970,000		
	6 Tax levied on rubber		3,700,000		
5	Receipts from the State Economic Organizations	ditto	-	17,066,881,000	

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations	Other Current Receipts
			4	5	6
1	2	3	4	5	6
			Kyats	Kyats	Kyats
6	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister			4,500,000
7	Defence	ditto			341,428,000
8	Progress of Border Areas and National Races and Development Affairs	ditto			23,962,400
9	Home Affairs	ditto			40,819,230
10	Immigration and Population	ditto			60,140,000
11	Religious Affairs	ditto			21,314,000
12	Social Welfare, Relief and Resettlement	ditto			3,551,000
13	Information	ditto			180,177,000
14	Culture	ditto			13,400,500
15	Education	ditto			358,067,720
16	Health	ditto			39,086,000
17	Sports	ditto			7,421,000
18	Labour	ditto			18,460
19	Forestry	ditto			122,438,800
20	Agriculture and Irrigation	ditto			1,902,365,300
21	Livestock Breeding and Fisheries	ditto			216,660,300
22	Mines	ditto			5,830,000
23	Industry No.(1)	ditto			22,549,000
24	Industry No.(2)	ditto			75,000
25	Science and Technology	ditto			19,074,540
26	Construction	ditto			109,431,700
27	Transport	ditto			190,780,000
28	Rail Transportation	ditto			187,031,000
29	Communications, Posts and Telegraphs	ditto			75,506,000
30	Commerce	ditto			71,401,000
31	Hotels and Tourism Services	ditto			2,680,000
32	Co-operatives	ditto			23,000,820
33	National Planning and Economic Development	ditto			23,182,500
34	Finance and Revenue	ditto			474,085,100
35	Pensions and Gratuities	ditto			301,500
	Total....		25,554,815,000	17,066,881,000	4,540,277,870

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
	780,000	2,000,000				
	600,000	6,670,000				
	100,000	31,585,590				
	7,460	484,970				
	42,566,100	23,517,000				
	10,000	3,423,800				
	50,000					
125,000	700,000,000		700,000			
		700,000		2,987,400		
	110,000					
96,594,000	50,000	672,000,000	205,774,000			
96,719,000	744,267,560	740,381,360	206,474,000	2,987,400		

Serial Number	Subject	Responsible person			
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
1	Foreign Affairs	Prime Minister or a person de- legated by the Prime Minister	Kyats 120,000,000	Kyats	Kyats 652,000
2	Defence	ditto	12,496,863,220		
3	Progress of Border Areas and National Races and Development Affairs	ditto	171,107,000		264,993,000
4	Home Affairs	ditto	1,818,350,000		134,246,500
5	Immigration and Population	ditto	153,620,000		
6	Religious Affairs	ditto	109,700,000		16,491,800
7	Social Welfare, Relife and Resettlement	ditto	120,212,190		19,300,000
8	Information	ditto	231,200,000		49,200
9	Culture	ditto	72,600,000		49,200
10	Education	ditto	4,701,788,700		306,850
11	Health	ditto	1,024,700,000		2,770,000
12	Sports	ditto	85,873,000		2,745,000
13	Labour	ditto	40,490,000		265,000
14	Forestry	ditto	336,600,000		510,000
15	Agriculture and Irrigation	ditto	2,708,871,500		385,500
16	Livestock Breeding and Fisheries	ditto	296,275,000	6,964,000	234,000
17	Mines	ditto	54,350,000	-	-
18	Industry No.(1)	ditto	29,250,000	-	-
19	Industry No.(2)	ditto	1,400,000	-	-
20	Science and Technology	ditto	164,553,610	-	181,000
21	Energy	ditto	6,000,000	-	-
22	Construction	ditto	1,769,100,000	-	-
23	Transport	ditto	119,820,000	3,517,500	550,000
24	Rail Transportation	ditto	46,950,000	-	-
25	Communications, Posts and Telegraphs	ditto	39,020,000	-	760,000
26	Commerce	ditto	33,500,000	-	201,000
27	Hotels and Tourism Services	ditto	8,100,000	-	-
28	Co-operatives	ditto	273,455,000	-	-

Departments:

Schedule (4)

Expenditures					
Capital Expenditure	Debts				
	Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings	Reserve Fund
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
41,555,450					
6,849,457,000					
382,218,920					
337,891,730		61,255,000			
33,773,820					
22,368,160					
243,649,800					
165,364,750					
382,901,100					
2,341,379,690					
1,248,269,720					
238,941,920					
15,446,380					
266,441,150					
4,804,663,920		13,719,000	88,000		
81,382,150					
8,539,320					
874,000					
230,000					
170,232,160					
2,675,610					
1,915,183,360					
882,038,690					
2,305,600					
83,058,860					
24,326,380					
1,091,720					
148,457,050					

Serial Number	Subject	Responsible person			
			Current Expenditure	Payment of Interest	Contribution
1	2	3	4	5	6
29	National Planning and Economic Development	ditto	Kyats 73,792,000	Kyats -	Kyats 2,097,000
30	Finance and Revenue	ditto	342,250,000	6,519,716,000	185,180,000
31	Pensions and Gratuities	ditto	1,221,812,000		
32	Gratuities and Commuted Pensions	ditto	406,000,000		
33	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.....	29,077,703,220	6,530,197,500	608,917,850

Expenditures					
Capital Expenditure	Debts				
	Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings	Reserve Fund
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
27,201,420					
101,497,260		450,743,000	19,921,000	309,000	
					100,000,000
20,823,427,080		525,717,000	20,009,000	300,000	100,000,000

State Economic

Serial Number	Subject	Responsible Person	State Economic		
			Taxes	Receipts from State Economic Organization	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister			125,374,501,000
		Total....			125,374,501,000

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
	8,345,000	10,000	10,907,000	997,171,000	
	8,345,000	10,000	10,907,000	997,171,000	

State Economic

Serial Number	Subject	Responsible Person	Current Expenditure		
				Payment of Interest	Contribut
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	138,964,765,000		
		Total.....	138,964,765,000		

Organizations

Schedule (6)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
14,533,966,660	8,411,000	1,112,438,000	365,392,000	
14,533,966,660	8,411,000	1,112,438,000	365,392,000	

Cantonment Municipalities

Serial Number	Subject	Responsible Person				
			Taxes	Receipts from State Economic Organization	Other Current Receipts	Interest Receipts
1	2	3	4	5	6	7
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister of a person delegated by the Prime Minister	Kyats 169,400	Kyats	Kyats 19,942,900	Kyats
		Total.....	169,400		19,942,900	

Schedule (7)

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

Cantonment Municipalities

Serial Number	Subject	Responsible Person			
			Current Expenditure	Payment of Interest	Contributi
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Cantonment Muni- cipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	13,860,000		
		Total.....	13,860,000		

Schedule (8)

Expenditures				
Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats
12,140,000				
12,140,000				

Sd./ Than Shwe
Senior General
Chairman

The State Law and Order Restoration Council

MYANMAR LAWS
OF
THE STATE PEACE AND DEVELOPMENT COUNCIL

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The State Peace and Development Council
The Adaptation of Expressions Law, 1997
(The State Peace and Development Council Law No. 1/97)
The 3rd Waning Day of Tazaungmon, 1359 M.E.
(17th November, 1997)

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

1. (a) This Law shall be called the Adaptation of Expressions Law, 1997.
(b) It shall be deemed to have come into force from the 1st Waning day of Tazaungmon, 1359 M.E. (15th November, 1997)
2. The following expressions contained in any existing law, rule, proclamation, procedure, regulation, bye-law, order, notification and directive shall be deemed to have been substituted as expedient by the expressions shown against each:-

Existing Expression	Substituted Expression
(a) The State Law and Order Restoration Council	The State Peace and Development Council
(b) Chairman of the State Law and Order Restoration Council	Chairman of the State Peace and Development Council
(c) The State or Divisional Law and Order Restoration Council	The State or Divisional Peace and Development Council
(d) The District Law and Order Restoration Council	The District Peace and Development Council
(e) The Township Law and Order Restoration Council	The Township Peace and Development Council
(f) The Ward or Village-tract Law and Order Restoration Council	The Ward or Village-tract Peace and Development Council

Sd./ Than Shwe
Senior General
Chairman
The State Peace and Development Council

The State Peace and Development Council
The Law Amending the Development Committees Law
(The State Peace and Development Council Law No. 2/97)
The 10th Waxing Day of *Nadaw*, 1359 M.E.
(9th December, 1997)

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

1. This Law shall be called the Law Amending the Development Committees Law.
2. Sub-section (b), sub-section (c), sub-section (d), sub-section (e) and sub-section (f) of section 2 of the Development Committees Law shall be substituted by the following sub-sections:-
 - (b) **Ministry** means the Ministry of Progress of Border Areas and National Races and Development Affairs;
 - (c) **Minister** means the Minister for the Ministry of Progress of Border Areas and National Races and Development Affairs;
 - (d) **Department** means the Department of Development Affairs;
 - (e) **Director General** means the Director General of the Department of Development Affairs;
 - (f) **Head of State/Division** means the Head of the service personnel of the State/Division Development Committee.
3. Section 37 of the Development Committees Law shall be substituted as follows:-
 37. The Township Administrative Officer of the Township General Administration Department may, in accordance with the directive of the Ministry of Home Affairs grant permission for the slaughter of cattle in any area for religious and other purposes other than for public consumption.

4. Section 39 of the Development Committees Law shall be substituted as follows:-

39 The Ministry may issue necessary stipulations in respect of animal slaughter and sale of meat.

Sd/ Than Shwe
Senior General
Chairman
The State Peace and Development Council

The State Peace and Development Council
The Law Amending the Myanmar Police Force Maintenance
of Discipline Law
(The State Peace and Development Council Law No. 3/97)
The 2nd Waxing Day of *Pyatho*, 1359 M.E.
(30th December, 1997)

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

1. This Law shall be called the Law Amending the Myanmar Police Force Maintenance of Discipline Law.
2. In the Myanmar Police Force Maintenance of Discipline Law:-
 - (a) the following sub-section shall be inserted as sub-section (b) below sub-section (a) of section 28:-
 - (b) 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;
 - (b) the sub-section (b) of section 28 shall be renumbered as sub-section(c);
 - (c) the expression "imprisonment in a police custody up to 21 days" contained in clause (1) of sub-section (b) of section 28 shall be substituted by the expression "imprisonment in a police custody up to 3 months";
 - (d) the expression "The Police Director General shall countersign" contained in sub-section (a) of section 29 shall be substituted by the expression "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 shall countersign";

- (e) the expression "who have held a commission for at least three years and" contained in section 31 shall be deleted.

Sd./ Than Shwe
Senior General
Chairman
The State Peace and Development Council

