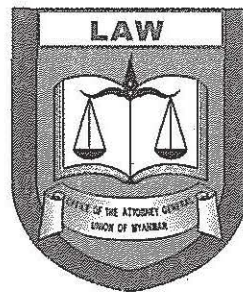


UNION OF MYANMAR

MYANMAR LAWS  
( 1998 - 1999 )



PUBLISHED BY  
OFFICE OF THE ATTORNEY GENERAL



UNION OF MYANMAR

**MYANMAR LAWS**  
**( 1998-1999 )**

PUBLISHED BY

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## Foreward

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. Office of the Attorney General published “ **Myanmar Laws (1988-1989)**” and “**Myanmar Laws (1997)**” in English language in March 1999. This “**Myanmar Laws (1998-1999)**” is the third of its series and the rest will come out later on.

Although the laws now published were translated into English by the Office of the Attorney General, owing to differences of two language systems 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 or discrepancies arise in the interpretation of a legal provision, Myanmar language text, which is original and authentic, shall prevail and interpretation be made accordingly.

Office of the Attorney General.

Yangon,  
Union of Myanmar  
July , 2000

## CONTENTS

Sr. No.		Page
	<b>MYANMAR LAWS (1998)</b>	
1.	The Law Amending the Canal Act ( Law No. 1/98 )	1
2.	The Law Amending the Embankment Act ( Law No. 2/98 )	2
3.	The Law Amending the Computer Science Development Law ( Law No. 3/98 )	3
4.	The Law Amending the Union of Myanmar University Education Law, 1973 ( Law No. 4/98 )	4
5.	The State Supplementary Appropriation Law, 1998 ( Law No. 5/98 )	9
6.	The State Budget Law, 1998 ( Law No. 6/98 )	25
7.	The Law Amending the Suppression of Prostitution Act, 1949. ( Law No. 7/98 )	61
8.	The Atomic Energy Law ( Law No. 8/98 )	63
9.	The Protection and Preservation of Cultural Heritage Regions Law	76
10.	The International Theravada Buddhist Missionary University Law ( Law No. 10/98 )	87

## CONTENTS

Sr. No.		Page
	<b>MYANMAR LAWS (1999)</b>	
11.	The State Supplementary Appropriation Law, 1999 ( Law No. 1/99 )	95
12.	The State Budget Law, 1999 ( Law No. 2/99 )	107
13.	The Law Relating to Overseas Employment ( Law No. 3/99 )	143
14.	The Law Amending the Myanmar Merchant Shipping Act ( Law No. 4/99 )	157

**The State Peace and Development Council**  
**The Law Amending the Canal Act**  
**(The State Peace and Development Council Law No. 1/98)**  
**The 13<sup>th</sup> Waxing Day of *Tabodwe*, 1359 M.E.**  
**( 9<sup>th</sup> February, 1998 )**

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

1. This Law shall be called the Law Amending the Canal Act.
2. In section 75 of the Canal Act, the expression " not exceeding five hundred kyats, or to imprisonment for a term not exceeding three months or to both " shall be substituted by the expression " not exceeding twenty thousand kyats or to imprisonment for a term not exceeding one year or to both. "

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

**The State Peace and Development Council**  
**The Law Amending the Embankment Act**  
**( The State Peace and Development Council Law No.2/98 )**  
**The 14<sup>th</sup> Waxing Day of *Tabodwe*, 1359 M.E.**  
**( 10<sup>th</sup> February, 1998 )**

The State Peace and Development Council hereby enacts the following Law

1. This Law shall be called the Law Amending the Embankment Act.
2. In section 8 of the Embankment Act, the expression " fifty kyats " shall be substituted by the expression " six months " .
3. In sub-section (1) of section 9, sub-section (1) of section 9 A, sub-section(1) of section 10 and sub-section (2) of section 13 of the Embankment Act, the expression " six months " shall be substituted by the expression "one year" and the expression "two hundred kyats" shall be substituted by the expression " five thousand kyats " .

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

**The State Peace and Development Council**  
**The Law Amending the Computer Science Development Law**  
**( The State Peace and Development Council Law No. 3/98 )**  
**The 12<sup>th</sup> Waning Day of *Tabodwe* 1359 ME**  
**( 23<sup>rd</sup> February, 1998 )**

The State Peace and Development Council hereby enacts the following Law.

1. This Law shall be called the Law Amending the Computer Science Development Law.
2. In the Computer Science Development Law : -
  - (a) the expression " Deputy Minister, Ministry of Education" contained in clause (5) of sub-section (a) of section 4 shall be substituted by the expression " Deputy Minister, Ministry of Science and Technology ";
  - (b) the expression " Ministry of Education " contained in section 5, section 33 and sub-section (a) and sub-section (b) of section 42 shall be substituted by the expression " Ministry of Science and Technology ";
  - (c) the expression " The Department of Higher Education " contained in section 6 shall be substituted by the expression " The Department of Higher Science and Technology " .

**Sd./ Than Shwe**  
**Senior General**  
**Chair Man**  
**The State Peace and Development Council**

**The State Peace and Development Council  
The Law Amending the Union of Myanmar  
University Education Law, 1973  
( The State Peace and Development Council Law No. 4/98 )  
The 13<sup>th</sup> Waning Day of *Tabaung* 1359 M.E.  
(25<sup>th</sup> March, 1998)**

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

1. This law shall be called the Law Amending the Union of Myanmar University Education Law, 1973.
2. In sub-section (b) of section 2, section 3, section 5 and clause (2) and clause (9) of sub-section (c) of section 8 of the Union of Myanmar University Education Law, 1973, before the expression " College " the expression " Degree College " shall be inserted.
3. Sub-section (a) and (b) of section 8 of the Union of Myanmar University Education Law, 1973 shall be substituted as follows: -
  - "8. (a) The Government shall form the University Central Council comprising the following persons, in order to lay down policy, to give guidance and to supervise in respect of university education:-

(1) Minister, Ministry of Education	Chairman
(2) Ministers of relevant Ministries administering the University, Degree College, College and Institute	Member

- |     |  |           |
|-----|--|-----------|
| (3) | Persons assigned duty by the Government.                               | Member    |
| (4) | Heads of Departments and Organizations under the Ministry of Education | Member    |
| (5) | Rectors  | Member    |
| (6) | Principals of Degree College and Institute                             | Member    |
| (7) | Deputy Minister, Ministry of Education                                 | Secretary |
| (b) | In forming the Universities Central Council, the Government            |           |

may, if necessary, determine the Vice-Chairman and the Joint Secretary from among the members of the Universities Central Council."

4. Sub-sections (a) and (b) of section 9 of the Union of Myanmar University Education Law, 1973 shall be substituted as follows : -

"9 (a) The Government shall form the Council of University Academic Bodies in order to supervise all matters relating to standard of university education, syllabus, examination and education,

(b) The Council of University Academic Bodies shall comprise the following persons : -

- |     |   |               |
|-----|---|---------------|
| (1) | Minister, Ministry of Education   | Chairman      |
| (2) | Deputy Minister, Ministry of Education  | Vice-Chairman |
| (3) | Deputy Ministers of relevant Ministries administering the University, Degree College, College and Institute | Member        |
| (4) | Persons assigned duty by the Government   | Member        |

(5)	Heads of Departments and Organizations under the relevant Ministry administering the University, Degree College, College and Institute	Member
(6)	Heads of Departments and Organizations under the Ministry of Education	Member
(7)	Rectors	Member
(8)	Principals of Degree Colleges and Institutes	Member
(9)	Director General, Higher Education Department ( Lower Myanmar )	Secretary
(10)	Director General, Higher Education Department (Upper Myanmar )	Joint Secretary

5. Clause (7) of sub-section (c) of section 9 of the Union of Myanmar University Education Law, 1973 shall be substituted as follows : -

"(7) to implement, after scrutinizing the university education development measures submitted by the respective University Academic Bodies. "

6. The expression " University or College and Institute " contained in section 10 of the Union of Myanmar University Education Law, 1973 shall be substituted by the expression " University, Degree, College and Institute. "

7. Section 11 of the Union of Myanmar University Education Law, 1973 shall be substituted as follows : -

"11 (a) The Ministry of Education shall, to enable systematic administration of the universities under it form the Higher Education Department ( Lower Myanmar) and the Higher Education Department ( Upper Myanmar ).

(b) The other Ministry which administers the university or universities shall, to enable systematic administration of the university or universities under it determine and assign duty to any department as may be necessary."

8. In section 12 of the Union of Myanmar University Education Law, 1973:-

(a) the expression " Ministry of Education or " contained in clause (3) of sub-section (b) shall be deleted;

(b) clause (7) of sub-section (b) shall be substituted as follows : -

" (7) Head of Department ...Secretary (Administration/Finance) or Registrar of Assistant Registrar ";

(c) sub-section (f) shall be substituted as follows : -

"(f) The relevant Ministry administering the Degree College, College and Institute shall form the Management Bodies of Degree College, College and Institute and determine the duties and functions thereof."

9. Section 15 of the Union of Myanmar University Education Law, 1973 shall be substituted as follows: -

"15 To carry out the provisions contained in this Law : -

(a) the relevant Ministry administering the University, Degree,, College, College and Institute may, with the approval of the Government, issue rules and procedures;

(b) the relvant Ministry administering University, Degree College, College and Institute or the Department under such Ministry may issue such orders and directives as may be necessary. "

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

The State Peace and Development Council  
The State Supplementary Appropriation Law, 1998  
( The State Peace and Development Council Law No. 5/98 )  
The 1<sup>st</sup> Waxing Day of *Hnaung Tagu*, 1359 M.E.  
( 28<sup>th</sup> March, 1998 )

The State Peace and Development 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, 1998.
- (b) This Law shall have effect for the 1997-98 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), (3) and (4) in respect of the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments, State Economic Organizations and Cantonment Municipalities may incur the relevant expenditures shown against them.

(b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 1997.

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, 1997 relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

### **Chapter III**

#### **Taking of Loans**

4. Kyats twenty thousand million is further appropriated in addition to the amount of loans actually received after the execution of loan agreements mentioned in section 13 of the State Budget Law, 1997.

The State Peace and  
The State Supplementary  
( The State Peace and Develop

The State Peace and Development 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, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	5	6
				Kyats	Kyats
1	-	The State Peace & Development Council	Chairman of the State Peace and Development Council or a Person delegated by the Chairman	125,515,800	
2	2	Multi - Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	1,573,000	

Development Council  
 Appropriation Law, 1998  
 ment Council Law No. 5/98 )

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
	88,559,740				

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
3	3	Government	Prime Minister or a Person delegated by the Prime Minister	107,627,300	
4	4	Chief Justice	Chief Justice or a Person delegated by the Chief Justice	11,718,000	
5	5	Attorney General	Attorney General or a person delegated by the Attorney General	4,925,000	
6	6	Auditor General	Auditor General or a person delegated by the Auditor General	-	
			<b>Total</b>	<b>251,359,100</b>	

## 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
	127,625,600				
	271,000				
	34,634,900				
	7,390,000				
	258,481,640				

(A)

## Ministries and

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	32,865,000	-
2	2	Defence	ditto	2,156,141,000	-
3	3	Progress of Border Areas & National Races and Development Affairs	ditto	31,847,990	-
4	4	Home Affairs	ditto	333,331,840	-
5	5	Immigration and Population	ditto	15,116,000	-
6	6	Religious Affairs	ditto	111,162,000	-
7	7	Social Welfare, Relief and Resettlement	ditto	48,214,000	-
8	8	Information	ditto	23,753,000	-

## 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
4,664,000	15,370,000				
-	3,563,892,000				
100,000,000	219,012,000				
58,497,000	197,703,000				
-	3,490,000				
-	41,856,000				
16,513,000	61,311,000				
-	33,275,400				

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
9	9	Culture	ditto	22,325,000	-
10	10	Education	ditto	298,333,000	-
11	11	Health	ditto	190,445,000	-
12	12	Sports	ditto	21,199,000	-
13	13	Labour	ditto	5,035,000	-
14	14	Forestry	ditto	164,591,000	-
15	15	Agriculture and Irrigation	ditto	1,516,889,000	-
16	16	Livestock Breeding and Fisheries	ditto	6,688,000	-
17	17	Mines	ditto	12,956,000	-
18	18	Industry No.(1)	ditto	3,997,000	-
19	19	Industry No.(2)	ditto	1,035,000	-
20	20	Science and Technology	ditto	40,496,000	-
21	21	Energy	ditto	3,260,000	-
22	22	Construction	ditto	2,004,426,000	-
23	23	Transport	ditto	46,414,000	-

## 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
-	602,886,000				
1,743,661,510					
-	347,773,000				
2,490,000	80,664,000				
-	1,701,000				
264,290,550					
-	1,482,250,000				
-					
-					
-					
-					
-					
-					
-					
-	12,999,546,000				
-	1,214,942,000				

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
24	24	Rail Transportation	ditto	6,371,000	-
25	25	Communications, Post and Telegraphs	ditto	3,220,000	-
26	26	Commerce	ditto	9,879,000	-
27	27	Hotels and Tourism Services	ditto	653,000	-
28	28	Co-operatives	ditto	9,023,000	-
29	29	National Planning & Economic Development	ditto	12,162,000	-
30	30	Finance and Revenue	ditto	161,680,000	1,188,348,000
31	31	Pensions and	ditto	265,887,000	-
32	32	Gratuities and & Commuted Pensions	ditto	100,000,000	-
			<b>Total</b>	7,659,394,830	1,188,348,000

## 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
-	-				
-	2,500,000				
-	44,147,000				
-	-				
-	16,048,000				
-	2,000,000				
1,952,010,000	83,715,600			28,469,900	
-	-				
-	-				
2,134,174,000	23,472,524,060			28,469,900	

## State Economic

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	103,386,010,900	
			<b>Total....</b>	103,386,010,900	

## 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
	6,155,548,890		162,282,600	5,959,600	
	6,155,548,890		162,282,600	5,959,600	

## Cantonment

Serial Number	Serial Number contained in the State Budget Law, 1997	Subject	Responsible Person	Current Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
1	1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	4,518,000	
			<b>Total...</b>	4,518,000	

## Municipalities

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
	2,679,000				
	2,679,000				

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

**The State Peace and Development Council**  
**The State Budget Law, 1998**  
**( The State Peace and Development Council Law No. 6/98 )**  
**The 3<sup>rd</sup> Waxing Day of *Hnaung Tagu* 1359 M.E.**  
**(30<sup>th</sup> March, 1998 )**

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

**Part I**

**Title and Date of Enforcement**

- (a) This Law shall be called the State Budget Law, 1998.
- (b) This Law shall come into force from 1<sup>st</sup> April, 1998, for the 1998-99 financial year.

**Part II**

1. The State Peace and Development 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 Peace and Development 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 Peace and Development 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 works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats converted from the afore said 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 Peace and Development 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 1998-99 financial year submitted to the State Peace and Development Council.

## Chapter II

### Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development 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 Peace and Development Council together with objects and reasons casewise.

7. The State Peace and Development 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 reserved fund or expenditure incurred with the Sanction of the Government under section 4. Provided that if expenditures in conformity within 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 Peace and Development 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.
- (A)

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. The Government may grant permission to any Government Department to borrow money from abroad for any project.

12. (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.

13. During the Financial year commencing 1<sup>st</sup> April 1998 and ending on 31<sup>st</sup> March 1999 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**

14. The State Economic Organization 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 1998-99 financial year submitted to the State Peace and Development 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 1998-99 financial year submitted to the State Peace and Development 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 Peace and Development Council,  
Government, Chief Justice,**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1	The State Peace and Development Council	Chairman of the StatePeace and Develop ment Council or a person delegated by the Chairman	Kyats	Kyats	Kyats 4,215,000
2	Multi -Party Democracy General Election Commission	Chairman of the Multi- Party Democracy Gen- eral Election Commis- sion or a person delegated by the Chairman			200
3	Government	Prime Minister or a Person delegated by the Prime Minister			9,000

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

Schedule ( 1 )

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from inves- ment in or- ganizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	30,000	390,000				

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			100,000,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			200,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			4,027,000
		<b>Total ...</b>			<b>108,451,200</b>

## Schedule ( 1 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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
	1,000					
	31,000	390,000				

**The State Peace and Development Council, Muliti  
Government, Chief Justice,**

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
			4	5
1	2	3	Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	356,613,000	
2	Multi-party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election commission or a person delegated by the Chairman	9,000,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	182,822,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	134,000,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	68,000,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	125,000,000	
		<b>Total ...</b>	<b>875,435,000</b>	

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

**Schedule ( 2 )**

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
	209,420,130				
	50,000,000				
	6,565,280				
	29,674,210				
	7,648,380				
	6,279,780				
	309,587,780				

## Ministries and

Serial Number	Subject	Responsible Person	Taxes	Receipts	Other
				from State Economic Organizations	Current Receipts
1	2	3	4	5	6
		<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
1.	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	19,409,032,000		
1	Excise duty		132,032,000		
2	Commercial tax		13,890,000,000		
3	Licence fees on imported goods		210,000,000		
4	State lottery		3,500,000,000		
5	Taxes on transport		375,000,000		
6	Sales proceeds of Stamps		1,302,000,000		



## Ministries and

Serial Number	Subject	Responsible Person	Taxes	Receipts from State Economic Organizations	Other Current Receipts
			4	5	6
1	2	3	4	5	6
			<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
2.	Taxes levied on income and ownership	ditto	12,308,000,000		
	1 Income Tax		8,208,000,000		
	2 Profit-tax		4,100,000,000		
3.	Customs duties	ditto	5,500,000,000		
	Customs duties		5,500,000,000		
4.	Taxes levied on utility of State - owned properties	ditto	1,361,134,000		
	1 Taxes on land ( Land Revenue )		52,983,000		
	2 Water tax and embankment tax		29,845,000		
	3 Tax on extraction of forest products		698,345,000		
	4 Tax on extraction of minerals		13,731,000		
	5 Tax on fisheries		562,230,000		
	6 Tax levied on rubber		4,000,000		
5.	Receipts from the State Economic Organizations	ditto		34,190,629,000	

## Departments

Schedule ( 3 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
6.	Foreign Affairs	Kyats Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 4,600,000
7.	Defence	ditto			658,011,000
8.	Progress of Border Areas and National Races and Development Affairs	ditto			60,839,600
9.	Home Affairs	ditto			57,060,400
10.	Immigration and Population	ditto			64,000,000
11.	Religious Affairs	ditto			20,002,000
12.	Social Welfare, Relief and Resettlement	ditto			5,302,000

## Departments

Schedule ( 3 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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	
	1,000,000	2,000,000				
		2,214,000				

7 (A)

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
13.	Information	ditto			210,176,000
14.	Culture	ditto			13,939,600
15.	Education	ditto			884,629,780
16.	Health	ditto			75,174,230
17.	Sports	ditto			10,022,000
18.	Labour	ditto			55,620
19.	Forestry	ditto			170,972,800
20.	Agriculture and Irrigation	ditto			2190302100
21.	Livestock Breeding and Fisheries	ditto			218,527,000
22.	Mines	ditto			3,915,000
23.	Industry No. (1)	ditto			23,470,000
24.	Industry No.(2)	ditto			75,000
25.	Science & Technology	ditto			16,348,390

## Departments

Schedule ( 3 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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
		7,395,000				
	600,000	34,101,000				
		2,265,000				
		21,625,000				
	50,850,000	3,046,000				
	10,000					
		500,000		24,500,000		

= 8 (A)

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
26.	Construction	ditto			134,000,000
27.	Transport	ditto			191,265,300
28.	Rail Transportation	ditto			260,031,000
29.	Communications, Posts and Telegraphs	ditto			80,505,000
30.	Commerce	ditto			100,002,500
31.	Hotels and Tourism Services	ditto			2,684,000
32.	Co-operatives	ditto			23,122,100
33.	National Planning and Economic Development	ditto			25,850,000
34.	Finance and Revenue	ditto			523,889,400
35.	Pensions and Gratuities	ditto			100,500
	<b>Total .....</b>		<b>335,781,660,000</b>	<b>34,190,629,000</b>	<b>6,028,872,320</b>

## Departments

Schedule ( 3 ) End.

Receipts						
Interest Receipts	Capital Receipts	Receipt from Foreign Aids	Debts		Receipts from invesment in organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
215,000	700,000,000		1,600,000	170,000,000		
		700,000				
		9,124,000				
	110,000					
78,801,000	50,000	560,000,000	190,360,000			
79,016,000	752,620,000	642,970,000	191,960,000	194,500,000		

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution
				5	6
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	165,000,000		5,152,000
2	Defence	ditto	16,189,426,570		
3	Tatmadaw Affairs	ditto	1,000		
4	Progress of Border Areas & National Races and Development Affairs	ditto	216,200,000		365,000,000
5	Home Affairs	ditto	2,245,120,000		160,246,500
6	Immigration and Population	ditto	183,000,000		
7	Religious Affairs	ditto	117,200,000		28,679,800
8	Social Welfare, Relief and Resettlement	ditto	149,300,000		19,300,000
9	Information	ditto	289,000,000		
10	Culture	ditto	100,000,000		51,060
11	Education	ditto	5,509,800,000		306,850
12	Health	ditto	1,188,000,000		2,842,000
13	Sports	ditto	109,000,000		12,565,000

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Debts			Savings	Reserve Fund
	Disbursement of Loans	Repayment of Loans	Investment in organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
37,621,270					
8,277,547,840					
361,069,130					
202,014,320		61,252,000			
30,198,880					
102,813,720					
129,527,930					
60,772,640					
584,567,560					
1,870,365,400					
917,378,250					
69,093,990					

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	
				Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
14	Labour	ditto	50,150,000		265,000
15	Forestry	ditto	565,300,000		612,000
16	Agriculture and Irrigation	ditto	4,765,000,000		429,500
17	Livestock Breeding and Fisheries	ditto	385,900,000	1,185,000	274,000
18	Mines	ditto	74,000,000		
19	Industry No.(1)	ditto	41,839,000		
20	Industry No.(2)	ditto	2,900,000		
21	Science and Technology	ditto	227,000,000		210,000
22	Energy	ditto	12,900,000		
23	Electric Power	ditto	1,600,000		
24	Construction	ditto	3,078,100,000		
25	Transport	ditto	216,300,000	10,974,250	570,000
26	Rail Transportation	ditto	61,160,000		
27	Communications, Posts and Telegraphs	ditto	49,800,000		760,000
28	Commerce	ditto	46,500,000		200,000
29	Hotels and Tourism Services	ditto	10,000,000		
30	Co-operatives	ditto	292,340,000		6,000,000
31	National Planning and Economic Development	ditto	99,800,000		2,109,000

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Debts			Savings	Reserve Fund
	Disbursement of Loans	Repaymant of Loans	Investment in organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
10,179,300					
384,556,270					
3,387,649,120					
159,843,100		2,043,000			
5,387,490					
3,907,420					
650,000					
447,123,300					
6,036,770					
11,239,000					
3,245,852,340					
2,177,315,610					
6,383,400					
43,851,490					
16,100,000					
975,250					
67,406,190					
104,389,880					

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution
			4	5	6
1	2	3	Kyats	Kyats	Kyats
32	Finance and Revenue	ditto	382,577,000	8,735,750,000	100,180,000
33	Pensions and Gratuities	ditto	1,372,000,000		
34	Gratuities and Com-muted Pensions	ditto	451,000,000		
35	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 .....	38,647,613,570	8,747,909,250	705,752,710

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Disbursement of Loans	Debts		Savings	Reserve Fund
		Repaymant of Loans	Investment in organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
88,611,940		462,417,000	20,000,000	300,000	100,000,000
22,810,428,800		525,712,000	20,000,000	300,000	100,000,000

### State Economic

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organization	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 283,750,843,000
Total .....					283,750,843,000

### State Economic

Serial Number	Subject	Responsible Person		
			Current Expenditure	Paymant of Interest
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 315,219,344,000	Kyats
Total .....			315,219,344,000	

## Organizations

Schedule ( 5 )

Receipt					
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
	6,800,000	-	7,791,000	1,065,252,000	
	6,800,000	-	7,791,000	1,065,252,000	

## Organizations

Schedule ( 6 )

Expenditures					
Contri-bution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disburserment of Loans	Payment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	10,793,095,020	7,791,000	1,110,195,000	6,755,000	
	10,793,095,020	7,791,000	1,110,195,000	6,755,000	

## Cantonment

Serial Number	Subject	Responsible Person	Taxes	Receipts for State Economic Organization	Other Current Receipts
			4	5	6
1	2	3	4	5	6
1.	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 211,200	Kyats	Kyats 23,380,400
		Total....	211,200		23,380,400

## Municipalities

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 Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	16,210,000	
		Total .....	16,210,000	

## Municipalities

Schedule ( 8 )

Expenditures					
Contri - bution	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
	10,934,400				
	10,934,400				

Sd./ Than Shwe

Senior General

Chairman

The State Peace and Development Council

The State Peace and Development Council  
The Law Amending the Suppression of Prostitution Act, 1949  
( The State Peace and Development Council Law No. 7/98 )  
The 10th Waxing Day of *Hnaung Tagu*, 1359 M.E.  
(6<sup>th</sup> April, 1998)

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

- 1 This Law shall be called the Law Amending the Suppression of Prostitution Act, 1949
  
2. Sub-section (a) of section 2 of the Suppression of Prostitution Act, 1949 shall be substituted as follows : -
  - (a) "Brothel" means any house, building, room, any kind of vehicle/vessel/aircraft or place habitually used for the purpose of prostitution or used with reference to any kind of business for the purpose of prostitution. In the said expression, part of the same is also included.
  
3. The expression "shall be punished with imprisonment for a term not less than one year and not more than three years" contained in sub-section (1) of section 5 of the Suppression of Prostitution Act, 1949 shall be substituted by the expression "shall be punished with imprisonment for a term not less than one year and not more than five years and may also be liable to a fine."

The expression "shall be punished with imprisonment for a term which may extend to three years or with fine or with both" contained in section 8 of the Suppression of Prostitution Act, 1949 shall be substituted by the expression "shall be punished with imprisonment for a term not less than one year and not more than five years and may also be liable to a fine".

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

(A)

The State Peace and Development Council  
The Atomic Energy Law  
( The State Peace and Development Council Law No. 8/88 )  
The 14th Waxing of *Nayon* 1360 M.E.  
( 8<sup>th</sup> June, 1998 )

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

Chapter I

Title and Definition

1. This Law shall be called the Atomic Energy Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
  - (a) **Atomic Energy** means energy obtained from any process involving the nucleus which is the inner part of an atom;
  - (b) **Nuclear Material** means uranium or plutonium from which atomic energy can be obtained. The said expression also includes material determined by the Council by notification as nuclear material ;
  - (c) **Radioactive Material** means any material which emits any type of smaller particles from the nucleus of an atom or gamma-ray or x-ray which are electromagnetic waves of short wavelength, in excess of the level prescribed by the Council. The said expression also includes radioisotopes ;

- (d) **Radiation** means any kind of emission of atom or particles smaller than atom or gamma-ray or x-ray. The said expression does not include sound wave, radio wave, microwave, infra-red ray and ordinary light;
- (e) **Irradiation Apparatus** means a device capable of emitting radiation. The said expression also includes a device capable of emitting radiation declared by notification by the Council;
- (f) **Council** means the Atomic Energy Council formed under section 4 of this Law ;
- (g) **Ministry** means the Ministry of Science and Technology;
- (h) **Department** means the Department of Atomic Energy.

## Chapter II

### Objectives

- 3. The objectives of this Law are as follows : -
  - (a) to develop atomic energy utilization in the State ;
  - (b) to ensure safety in utilization of atomic energy in the State;
  - (c) to lay down and carry out measures for prevention of atomic radiation effects on man and environment;
  - (d) to enable communication with local and foreign research institutes and organizations for the development of knowledge and technology relating to atomic energy.

Chapter III  
Formation of the Atomic Energy Council

4. The Ministry:-
- (a) shall, with the approval of the Government, form the atomic Energy Council comprising the following persons : -
- |     |  |           |
|-----|--|-----------|
| (1) | Minister<br>Ministry of Science and Technology                                 | Chairman  |
| (2) | Ministers or Deputy Ministers from<br>relevant Ministries                      | Members   |
| (3) | Heads of Government Departments<br>and Organizations relevant to atomic energy | Members   |
| (4) | Suitable Scientists  | Members   |
| (5) | Director General<br>Department of Advanced Science and<br>Technology           | Member    |
| (6) | Director General<br>Department of Atomic Energy                                | Secretary |
- (b) may, in forming under sub-section (a), determine the Vice-Chairman and Joint Secretary, if necessary.
5. A Council member who is not a Government servant is entitled to receive remuneration prescribed by the Ministry.

## Chapter IV

### Duties and Powers of the Council

6. The duties and powers of the Council are as follows :-
- (a) laying down the policy and giving guidance in respect of having necessary controls in utilizing atomic energy;
  - (b) laying down short-term and long-term plans relating to atomic energy and giving guidance and supervision to implement such plans;
  - (c) giving guidance and supervision in respect of utilization, production, storage distribution, sale, import, export or disposal of nuclear material, radioactive material or irradiation apparatus;
  - (d) prescribing in conformity with international standards, to enable having necessary controls in respect of nuclear material, radioactive material or irradiation apparatus;
  - (e) giving guidance and supervision in respect of registration and issuance of business licence of nuclear material, radioactive material or irradiation apparatus;
  - (f) laying down programmes to enable communication and cooperation with local and foreign research institutes and organizations relating to atomic energy
  - (g) laying down policy and giving guidance in respect of research work relating to utilization, production, development and disposal of atomic energy;

- (h) submitting suggestions to the Government in respect of international conventions and provisions relating to atomic energy;
- (i) coordinating with relevant Ministries in respect of teaching subjects relating to atomic energy in the universities, degree colleges, colleges and institutes;
- (j) giving guidance for dissemination of knowledge relating to effects of atomic energy among the public.

## **Chapter V**

### **Duties and Powers of the Ministry**

7. The Ministry shall :-
- (a) prescribe registration fees, tenure of registration certificate and terms and conditions of registration certificate;
  - (b) prescribe licence fees, tenure of licence and terms and conditions of licence;
  - (c) with the approval of the Government, prescribe remuneration for service relating to atomic energy.
8. The Ministry :-
- (a) may, in coordination with the relevant Ministries, assign duties to any suitable personnel as inspector for enabling the performance of inspection works on nuclear material, radioactive material or irradiation apparatus;

- (b) shall perscribe the duties and functions of the inspector assigned duty under sub-section (a).
9. The Ministry may assign duty to suitable persons to enter and search, in accordance with the stipulations, land area, building, vehicle, vessel or aircraft believed to be involved in an offence under this Law.
10. The Ministry : -
- (a) Shall perscribe the duties and functions to be carried out by the Department;
  - (b) may exempt any Government Department or Organization from compliance with any provision contained in this Law.

## Chapter VI

### Duties and Functions of the Department

11. The duties and functions of the Department are as follows : -
- (a) carrying out research works relating to practical applications of atomic energy;
  - (b) carrying out advanced research works so that the research works that have already been successful at laboratory level may reach production level;
  - (c) recognizing and inspecting primary and secondary standard laboratories;
  - (d) communicating and cooperating with local and foreign research institutes and organizations relating to atomic energy;

- (e) carrying out research and development works relating to utilization of atomic energy and protection from atomic radiation;
  - (f) inspecting and testing machinery equipment relating to atomic energy;
  - (g) determining nuclear material, radioactive material or irradiation apparatus, that is not suitable for further utilization or retention;
  - (h) with respect to nuclear material, radioactive material or irradiation apparatus : -
    - (i) issuing registration certificate for keeping in possession of the same;
    - (ii) issuing licence for utilization, production, storage, distribution or sale of the same;
  - (i) holding and attending local and foreign seminars and conferences on atomic energy, exchanging scientists and cooperating with the same;
  - (j) coordinating with relevant Government Departments and Organizations in respect of teaching subjects on atomic energy in the universities, degree colleges, colleges and institutes;
  - (k) carrying out dissemination of knowledge relating to effects of atomic energy among the public;
  - (l) supervising the performance of duties and functions of the inspector;
  - (m) carrying out the duties and functions assigned by the Council and the Ministry; submitting its report on work performance to the Council and the Ministry.
12. The Department is entitled to receive remuneration prescribed by the Ministry for service relating to atomic energy.

Chapter VII  
Registration Certificate

13. A Person in possession of any kind of nuclear material, radioactive material or irradiation apparatus shall, within 30 days from the date of being in possession of the same, apply to the Department in accordance with the stipulations in order to obtain the registration certificate.

14. The Department may, after scrutinizing the application under section 13 in accordance with the stipulations, permit or refuse to issue the registration certificate.

15. The registration fee, the tenure of registration certificate and terms and conditions of the registration certificate are as prescribed by the Ministry.

16. A person who has received the registration certificate shall : -

- (a) abide by this Law and rules, procedures, orders and directives made under this Law;
- (b) pay the fees due under this Law, in accordance with the stipulations, in Myanmar currency or in foreign currency or in both.

## Chapter VIII

### Licence

17. A person who has received the registration certificate shall, if desirous of utilizing, producing, storing, distributing or selling nuclear material, radioactive material or irradiation apparatus, apply to the Department in accordance with the stipulations, in order to obtain the licence.

18. The Department may, after scrutinizing the application under section 17 in accordance with the stipulations, permit or refuse to issue the licence.

19. The licence fee, the tenure of licence and terms and conditions of the licence are as prescribed by the Ministry.

20. The person who has received the licence shall:-

- (a) abide by this Law and rules, procedures, orders and directives made under this Law;
- (b) abide by the terms and conditions contained in the licence;
- (c) pay the fees due under this Law, in accordance with the stipulations, in Myanmar currency or in foreign currency or in both.

## Chapter IX

### Prior Permission

21. A person desirous of importing or exporting any kind of nuclear material, radioactive material or irradiation apparatus shall, before applying for import-export permit or licence to the relevant Government Department or Organization, apply to the Department in accordance with the stipulations, in order to obtain prior permission.

22. The Department may, after scrutinizing the application under section 21 in accordance with the stipulations, or refuse to grant prior permission.

23. The Government Department or Organization authorized to issue import- export permit or licence may grant permission to import or export only the nuclear material, radioactive material or irradiation apparatus that are in conformity with the prior permission granted by the Department.

## Chapter X

### Taking Administrative Action

24. The Department may pass any of the following administrative orders on the person who has obtained registration certificate, on violation of any provision contained in section 16 or the person who has obtained licence, on violation of any provision contained in section 20: -

- (a) revocation of registration certificate or licence for a limited period;
- (b) cancellation of registration certificate or licence.

25. (a) The person whose registration certificate or licence is revoked for a limited period may, on expiry of the said period, apply to the Department to regain the registration certificate or licence.

- (b) The Department may, after scrutinizing the application under sub-section (a) in accordance with the stipulations, re-issue the registration certificate of licence.

26. If the person who has obtained the registration certificate or licence has had the registration certificate or licence cancelled, he shall abide by the directives issued by the Department, in respect of the nuclear material, radioactive material or irradiation apparatus.

## Chapter XI

### Appeal

27. A person who is dissatisfied with the order or decision made by the Department under this Law may prefer an appeal to the Ministry within 30 days from the date of passing such order or decision.
28. The decision of the Ministry shall be final and conclusive.

## Chapter XII

### Prohibitions

29. No person shall, if application has not been made for a registration certificate in accordance with this Law or if the application for a registration certificate has been refused by the Department, keep in possession nuclear material, radioactive material or irradiation apparatus.
30. No person shall, without a licence, utilize, produce, store, distribute or sell nuclear material, radioactive material or irradiation apparatus.
31. No person shall without prior permission of the Department, import or export nuclear material, radioactive material or irradiation apparatus.
32. No person shall keep in possession, utilize, produce, store, distribute or sell nuclear material, radioactive material or irradiation apparatus determined by the Department as being not suitable for further utilization or retention.

### Chapter XIII

#### Penalties

33. Whoever violates the provision contained in section 29 shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both. In addition, the exhibits relating to the offence shall also be confiscated.
34. Whoever violates any provision contained in section 30, section 31 or section 32, shall, on conviction be punished with imprisonment for a term which may extend to 7 years and also be liable to a fine. In addition, the exhibits relating to the offence shall also be confiscated.

### Chapter XIV

#### Miscellaneous

35. The Department shall : -
- (a) bear the expenses of the Council;
  - (b) undertake to perform the office works of the Council.
36. In an offence prosecuted under this Law, the report on findings by analysis of the Atomic Energy Department in respect of the exhibits which are the nuclear material, radioactive material or irradiation apparatus shall be conclusive evidence for such offence.
37. In instituting legal proceedings against the offender under this Law, prior sanction of the Ministry shall be obtained.
38. If an exhibit relating to any legal proceeding instituted under this Law is not easily produce able before the Court, a report or other revelant 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 shall pass an order for disposal of the same in accordance with law.

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

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

(b) The Council, the Ministry or the Department may issue such orders and directives as may be necessary

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

The State Peace and Development Council  
 The Protection and Preservation of Cultural Heritage Regions Law  
 ( The State Peace and Development Council Law No. 9/98 )  
 The 5<sup>th</sup> Waning Day of *Tawthalin*, 1360 M.E.  
 (10<sup>th</sup> September, 1998)

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

**Chapter I**

**Title and Defination**

1. This Law shall be called the Protection and Preservation of Cultural Heritage Regions Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
  - (a) *Cultural Heritage* means ancient monument or ancient site which is required to be protected and preserved by reason of its historical, cultural artistic or anthropological value;
  - (b) *Ancient Monument* includes the following that have existed before 1886 or that have been determined as cultural heritage : -
    - (1) architectural structure, shrine, stupa, temple, monastery, palace, residential building and carving, image and painting thereon;
    - (2) natural or man-made cave in which human beings had dwelt;
    - (3) stone inscription and record;
    - (4) road, bridge, sepulchre, sepulchral site and remains of excavated structure;
    - F 11(A) (5) pond, city-wall, wall, gateway, moat, fort and any remains thereof;

- (c) *Ancient Site* means place or high ground where a town or settlement of ancient people or ancient monument had existed before 1886 or which is determined as cultural heritage whether it is in the process of excavation or has not yet been excavated;
- (d) *Precinct of Ancient Monument* means the enclosure of an ancient monument prescribed under this Law;
- (e) *Ancient Monumental Zone* means the zone where the ancient monument is situated and which is prescribed under this Law;
- (f) *Ancient Site Zone* means the zone where the ancient site is situated and which is prescribed under this Law;
- (g) *Protected and Preserved Zone* means the zone prescribed under this Law for the protection and preservation of the view of the cultural heritage, ancient monument and ancient sites in order that they may not be destroyed;
- (h) *Cultural Heritage Region* means the ancient monumental zone, ancient site zone or the protected and preserved zone prescribed under this Law;
- (i) *Department* means the Department of Archaeology.

## Chapter II

### Objectives

3. The objectives of this Law are as follows:-
- (a) to implement the protection and preservation policy with respect to perpetuation of cultural heritage that has existed for many years;
  - (b) to protect and preserve the cultural heritage regions and the cultural heritage therein so as not to deteriorate due to natural disaster or man-made destruction;
  - (c) to uplift hereditary pride and to cause dynamism of patriotic spirit of citizens by protecting and preserving the cultural heritage regions.
  - (d) to promote public awareness and will as to the high value of the protection and preservation of the cultural heritage regions;
  - (e) to protect the cultural heritage regions from destruction;
  - (f) to carry out protection and preservation of the cultural heritage regions in conformity with the International Convention approved by the State.

## Chapter III

### Determining Cultural Heritage Region

4. The Ministry of Culture may, with the approval of the Government issue notification demarcating any or more than one of the following kinds of zones as a cultural heritage region : -

- (a) ancient monumental zone;
- (b) ancient site zone;
- 12(A) (c) protected and preserved zone.

5. The Ministry of Culture may carry out as follows for the acquisition of any land within the cultural heritage region, if necessary : -

- (a) If the land is under the administration of any government department or government organization, coordinating in advance, with the relevant government department or government organization;
- (b) If it is land in which there is right of cultivation, right of possession, right of utilization, beneficial right, right of succession or right of transfer, coordinating in advance with the relevant Ministry in accordance with the existing laws.

#### **Chapter IV**

##### **Protecting and Preserving the Cultural Heritage Region**

6. The Ministry of Culture may cause to be dismantled a building which is not an ancient monument and which obstructs the view of an ancient monument or surrounding natural landscape within the cultural heritage region.

7. The Ministry of Culture may direct the relevant Trust who are taking care of the ancient monument to do so without altering the original ancient form and structure and the original ancient workmanship.

8. The Ministry of Culture may determine regionwise the conditions to be observed in the construction of buildings in the cultural heritage region.

9. The Department shall carry out works of protection and preservation of the ancient monuments and ancient sites situated in the cultural heritage region.

10. The Department may prohibit any person from ploughing and cultivating within the boundary of the ancient monument or ancient site or from carrying out any activity that may cause damage to the cultural heritage in the cultural heritage region.
11. The Department shall, with the approval of the Ministry of Culture, carry out the following in the cultural regions:-
- (a) determining the precinct of an ancient monument;
  - (b) prescribing the conditions to be abided by the shops opened within the precinct determined under sub- section (a).

## **Chapter V**

### **Functions and Duties of the Ministry of Culture**

12. The functions and duties of the Ministry of Culture are as follows:-
- (a) carrying out works of protection and preservation, revelation of and research on cultural heritage regions;
  - (b) safeguarding the prominent and culturally of high value cultural heritage regions and the decaying cultural heritages that should be given priority in preservation;
  - (c) determining with the approval of the Government, the ancient monuments and ancient sites that should be determined as cultural heritage in the the cultural region;
  - (d) carrying out with the approval of the Government, to enable the ancient monuments and ancient sites that should be determined as world cultural heritage to be included in the list of the world cultural heritage;

- (e) taking measures as may be necessary to prevent smuggling of antiquities from the cultural heritage region to foreign countries and to recover those antiquities that have been taken outside the country;
- (f) carrying out public educative work for protection and preservation of cultural heritage regions, and for taking pride in the value of the cultural heritage.

## Chapter VI

### Applying for Prior Permission, Scrutinizing and Issuing

13. A person desirous of carrying out one of the following shall abide by the provisions of other existing laws and also apply to the Department in accordance with stipulations to obtain prior permission under this Law;-

- (a) within the ancient monumental zone or the ancient site zone:-
  - (1) constructing or extending a building;
  - (2) renovating the ancient monument or extending the boundary of its enclosure;
- (b) within the protected and preserved zone, constructing, extending, renovating a hotel, motel, guest house, lodging house or industrial building or extending the boundary of its enclosure;
- (c) within the cultural heritage region :-
  - (1) carrying out the renovation and maintenance work of the ancient monument without altering the original ancient form and structure or original ancient workmanship;

- (2) carrying out archaeological excavations;
  - (3) building road, constructing bridge, irrigation canal and embankment or extending the same.
14. (a) The Department shall, after scrutinizing the application submitted under section 13 in accordance with the stipulations, submit the same to the Ministry of Culture with the remark of the Department;
- (b) The Ministry of Culture may, in respect of the matter contained in section 13, grant or refuse permission after scrutiny;
- (c) When permission is granted under sub-section (b) the Department shall issue the permit to the application together with the conditions to be observed.
15. A person desirous of carrying out one of the following shall abide by the provisions of other existing laws and also apply in accordance with the stipulations to the Department to obtain prior permission under this Law:-
- (a) renovation of a building other than an ancient monument or extension of the boundary of its enclosure in the ancient monumental zone or the ancient site zone;
  - (b) within the protected and preserved zone, constructing, extending, renovating a building other than a hotel, motel, guest house, lodging house or industrial building or extending the boundary of its enclosure;
  - (c) digging well, pond and fish-breeding pond or extending the same within the cultural heritage region.

16. The Department \_
- (a) may, after scrutinizing in accordance with the stipulations the application submitted under section 15, grant or refuse permission;
  - (b) shall, when permission is granted under section (a), issue the permit to the applicant together with the conditions to be observed.
17. The Ministry of Culture and the Department shall, with respect to the application for prior permission under this Law, scrutinize based on the following facts : -
- (a) whether it can cause obstruction of the view of the cultural heritage region or not.
  - (b) whether it is clear of the ancient monument or ancient site or not;
  - (c) whether it can obstruct the surrounding natural landscape or not;
  - (d) whether it can undermine the grandeur of the ancient monument or not;
  - (e) whether it can affect the security of the cultural heritage or not; and
  - (f) whether it can cause environmental pollution or not.

## **Chapter VII**

### **Prohibitions**

18. No person shall, without prior permission granted under this law, construct, extend, renovate a building or extend the boundary of its enclosure in the ancient monumental zone or ancient site zone.
19. No person shall, without prior permission granted under this Law carry out any of the following with respect to a building within the protected and preserved zone:-

- (a) constructing or extending;
  - (b) renovating or extending the boundary of its enclosure.
20. No person shall carry out any of the following in the cultural heritage region:-
- (a) destroying an ancient monument;
  - (b) wilfully altering the original ancient form and structure or original ancient workmanship of an ancient monument;
  - (c) excavating to search for antiquities;
  - (d) exploring for petroleum, natural gas, precious stones or minerals.
21. No person shall, without prior permission granted under this Law, carry out any of the following in the cultural heritage regio.
- (a) carrying out renovation and maintenance work on an ancient monument;
  - (b) carrying out archaeological excavation;
  - (c) building road, constructing bridge, irrigation canal, embankment or extending the same;
  - (d) digging well, pond, fish-breeding pond or extending the same;
22. No person shall construct a building which is not in conformity with the conditions prescribed regionwise by the Ministry of Culture in the cultural heritage region.
23. No person shall plough and cultivate or carry out any activity which may cause damage to the cultural heritage within the boundary notified by the Department in the cultural heritage region.

## Chapter VIII

### Offences and Penalties

24. Whoever violates any provision of section 18, sub-section (a) of section 19 or section 21 shall, on conviction be punished with fine which may extend to kyats 50,000 or with imprisonment for a term which may extend to 5 years or with both.
25. Whoever violates any provision of sub-section (b) of section 19, section 22 or section 23 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.
26. Whoever violates any provision of section 20 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 may also be liable to a fine.
27. The Court shall also pass any of the following orders on whoever is convicted of any of the offences under this Law: -
- (a) causing the building constructed to be dismantled;
  - (b) causing the restoration of the extended building or boundary of the enclosure to its original position;
  - (c) causing the restoration of the altered and repaired form of the building or land to its original form.
28. Whoever fails to abide by the order passed under section 27, shall be liable to a fine which may extend from kyats 500 to 1,000 for each day for failure to abide by such order.

**Chapter IX****Miscellaneous**

29. (a) The provision of sub-section (d) of section 20 shall not apply to the drilling of petroleum or natural gas and mining of precious stones or minerals for the benefit of the State in the cultural heritage region.
- (b) If any circumstance arises for the drilling of petroleum or natural gas and mining of precious stones or minerals in the cultural heritage region for the benefit of the State, it shall be submitted to the Government and permission shall be requested.
30. In order to carry out the provisions of this Law:-
- (a) the Ministry of Culture may issue such rules and procedures as may be necessary, with the approval of the Government;
- (b) the Ministry of Culture and the Department may issue such orders and directives as may be necessary.

**Sd/- Than Shwe**

**Senior General**

**Chairman**

**The State Peace and development Council**

The State Peace and Development Council  
The International Theravada Buddhist  
Missionary University Law  
( The State Peace and Development Council Law No. 10/98 )  
The 12<sup>th</sup> Waning Day of *Tawthalin* 1360 M.E.  
( 17<sup>th</sup> September, 1998 )

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

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

1. This Law shall be called the International Theravada Buddhist Missionary University Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
  - (a) Theravada University means the International Theravada Buddhist Missionary University established under this Law ;
  - (b) Ovadacariya Committee means the International Theravada Buddhist Missionary University Ovadacariya Committee set up under this Law in order to give instruction or admonishment in respect of the functions of the Theravada University ;
  - (c) Council means the International Theravada Buddhist Missionary University Council established under this Law.

## Chapter II

### Establishment of the Theravada University

3. The International Theravada Buddhist Missionary University is established from the day on which this Law takes effect.
4. The Theravada University has the right to confer and grant B.A., M.A., Ph.D. degrees, diplomas, certificates and honorary degrees relating to Theravada University education.
5. The Theravada University shall operate under its own name and a common seal and shall have perpetual succession and the right to sue and be used in its corporate name.
6. The Theravada University may establish its affiliated Theravada Buddhist Missionary College, Institute, Training Schools and Meditation Centres as may be necessary.

## chapter III

### The Objectives of the Theravada University

7. The objectives of the Theravada University are as follows : -
  - (a) to disseminate the genuine Theravada Buddhism throughout the world;
  - (b) to study and practise the canonical texts of Theravada Pitaka as approved successively by the six Buddhist Synods ;
  - (c) to abstain from evil deeds and to practise good deeds ;
  - (d) to promote the cardinal virtues through out the world in order that a peaceful and pleasant human society may emerge ;
  - (e) to have more people who are well-versed in Tipitaka, excellent in moral character and who will propagate religion.

#### Chapter IV

##### Formation of the Ovadacariya Committee and Functions Thereof

8. The Ovadacariya Committee of the International Theravada Buddhist Missionary is formed with the following persons : -

- |     |  |                |
|-----|--|----------------|
| (a) | Chairman<br>State Sanghamahanayaka<br>Committee  | Chairman       |
| (b) | Chief Secretary<br>State Sanghamahanayaka<br>Committee   | Vice- Chairman |
| (c) | Six Vice-chairmen<br>State Sanghamahanayaka<br>Committee   | Member         |
| (d) | Three Sanghamahanayaka<br>Sayadaws who are concurrently<br>members of the General Executive<br>Committee of State Pariyatti Sasana<br>University | Member         |
| (e) | Chief Patron<br>State Pariyatti Sasana<br>University, Yangon   | Member         |
| (f) | Chief Patron<br>State Pariyatti Sasana<br>University, Mandalay   | Member         |

- |     |   |                   |
|-----|---|-------------------|
| (g) | Chancellor<br>World Buddhist University,<br>Sagaing                 | Member            |
| (h) | Rector<br>World Buddhist University,<br>Sagaing                     | Member            |
| (i) | Four Sayadaws assigned duty by the<br>Ministry of Religious Affairs | Member            |
| (j) | Sayadaw assigned duty<br>by the Ministry of Religious Affairs       | Secretary         |
| (k) | Sayadaw assigned duty<br>by the Ministry of Religious Affairs       | Joint - Secretary |
9. Duties and functions of the Ovadacariya committee are as follows : -
- (a) supervising and giving instruction in order to make Theravada University education conform to Theravada Pitaka ;
  - (b) giving instruction to the teaching staff of the Theravada University in order that they may meet international standard ;
  - (c) giving instruction to the council when necessary.
10. (a) The Chairman and Vice-Chairman of the Ovadacariya Committee are the Chancellor and Vice-Chancellor of the Theravada University.
- (b) The Chancellor of the Theravada University shall confer B.A., M.A., and Ph.D. degrees.

**Chapter V**  
**Formation of the Council and Functions Thereof**

11. In order to implement the objectives of the Theravada University, the Government shall form the International Theravada Buddhist Missionary Council with the following persons : -

- |     |  |           |
|-----|--|-----------|
| (a) | Minister, Ministry of Religious Affairs  | Chairman  |
| (b) | Rector, Pro-Rector and Deans of the<br>Theravada University                        | Member    |
| (c) | Persons from the relevant<br>Government Departments and<br>Organizations           | Member    |
| (d) | Laymen Advisers assigned duty<br>by the Ministry of Religious<br>Affairs           | Member    |
| (e) | Director- General<br>Department for the Promotion and<br>Propagation of the Sasana | Secretary |

12. If necessary, the Government may determine the Vice-Chairman and Joint- Secretary of the Council.

13. A non- Governmental member of the Council has the right to enjoy the remuneration determined by the Council.

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

- (a) getting instruction from Ovacariya Committee from time to time;
- (b) laying down the policy relating to Theravada University education;

- (c) determining the programme to be carried out in order to implement the objectives of the Theravada University;
- (d) determining to carry out works of research relating to Theravada University education;
- (e) determining and conferring B.A., M.A., Ph.D. degrees, Diploma, certificate and honorary degrees to be conferred by the Theravada University;
- (f) limiting the number of students to be accepted by the Theravada University;
- (g) determining the qualifications for entrance to the Theravada University;
- (h) determining the qualifications of the Theravada University teaching staff;
- (i) giving instructions with regard to examinations of the Theravada University;
- (j) prescribing scholarships and outstanding rewards of the Theravada University;
- (k) supervising the management of the Theravada University;
- (l) determining the organizational set-up and appointing the required staff of the Theravada University;
- (m) determining the powers and duties of the Rector of the Theravada University;

- (n) supervising the affiliated Colleges, Institutes, Training Schools and Meditation Centres of the Theravada University;
- (o) obtaining technical and other assistance from the Government departments and organizations, local and foreign organizations and individuals.

## **Chapter VI**

### **Formation of the Academic Committee and Management Committee**

15. In order to carry out effectively the teaching functions and management duties, the Council shall form the following Committees with suitable persons:-
- (a) Theravada University Academic Committee;
  - (b) Theravada University Management Committee.
16. The Council shall prescribe the duties and functions of the Theravada University Academic Committee and Theravada University Management Committee.
17. A non - Governmental member of the Theravada Academic Committee and Theravada Management Committee has the right to enjoy the remuneration determined by the Council.

## Chapter VII

### Finance

18. The expenditures of the Theravada University shall be borne by the utilized from the State Fund.
19. The Theravada University may accept donations, property and other assistance from local and foreign donors.
20. The Theravada University shall accept, utilize and maintain accounts in respect of its receipts and expenditures in accordance with the existing financial regulations, bye -laws and directives.

## Chapter VIII

### Miscellaneous

21. In order to carry out the provisions of this Law:-
  - (a) The Ministry of Religious Affairs may issue such rules and procedures as may be necessary, with the approval of the Government;
  - (b) The Council and the Ministry of Religious Affairs may issue such orders and directives as may be necessary.

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

**The State Peace and Development Council**  
**The State Supplementary Appropriation Law, 1999**  
**(The State Peace and Development Council Law No. 1/99)**  
**The 10<sup>th</sup> Waning Day of *Tabaung*, 1360 M.E.**  
**(11<sup>th</sup>, March, 1999)**

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

**Chapter I**

**Title and Period of Effectiveness**

1. (a) This Law shall be called the State Supplementary Appropriation Law, 1999.
- (b) This Law shall have effect for the 1998 - 99 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), (3) and (4) in respect of the State Peace and Development Council, Multi - Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments, State Economic Organizations and Cantonment Municipalities may incur the relevant expenditures shown against them.

- (b) Appropriation sanctioned under sub - section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 1998.
- 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, 1998, relevant laws, rules, regulations, bye - laws, orders, directives and procedures.

### Chapter III

#### Taking of Loans

4. Kyats fifty thousand million is further appropriated in addition to the amount of loans actually received after the execution of loan agreements mentioned in section 13 of the State Budget Law, 1998.

**The State Peace and Development Council,  
Commission, Government, Chief Justice,**

Serial Number	Serial Number contained in the State Budget Law	Subject	Responsible Person	Ordinary Expenditure	Payment of Interest
				Kyats	Kyats
1	2	3	4	5	6
1	1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by a Chairman	88,992,000	
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	5,750,000	
4	5	Attorney General	Attorney General or a person delegated by the Attorney General	5,825,000	
5	6	Auditor General	Auditor General or a person delegated by the Auditor General	8,325,000	
			Total	108,892,000	

Multi - Party Democracy General Election  
Attorney General and Auditor General

## Schedule (1)

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debs		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	412,500,300				
	40,053,000				
	7,800,000				
	816,000				
	44,480,000				
	505,649,300				

## Ministries and

Serial Number	Serial Number contained in the State Budget Law,	Subject 1997	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	4,948,000	
2	2	Defence	ditto	1,572,000,000	
3	3	Tatmadaw Affairs	ditto	870,730	
4	4	Progress of Border Areas Development Affairs	ditto	252,147,960	
5	5	Home Affairs	ditto	380,649,000	
6	6	Immigration and Population	ditto	1,722,000	
7	7	Religious Affairs	ditto	45,984,000	
8	8	Social Welfare, Relief and Resettlement	ditto	14,386,000	
9	9	Information	ditto	4,951,000	
10	10	Culture	ditto	22,436,000	
11	11	Education	ditto	576,951,000	
12	12	Health	ditto	274,531,000	
13	13	Sports	ditto	11,650,000	
14	14	Labour	ditto	1,008,000	
15	15	Forestry	ditto	70,906,000	

## 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
3,393,000	1,874,000				
	9928,000,000				
	5,000,000				
60,359,000	94,665,360				
41,500,000	98,958,500				
	39,799,200				
1,062,000	203,134,000				
36,013,000	90,293,570				
	8,085,850				
	540,434,700				
	602,277,270				
	333,914,310				
	14,972,300				
	950,000				
147,000	241,366,500				

## Ministries and

Serial Number	Serial Number contained in the State Budget Law,	Subject 1997	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
16	16	Agriculture and Irrigation	ditto	815,676,000	
17	17	Livestock Breeding and Fisheries	ditto	3,621,000	
18	18	Mines	ditto	1,143,000	
19	20	Industry No. (2)	ditto	28,525,400	
20	21	Science and Technology	ditto	63,641,000	
21	22	Energy	ditto	307,000	
22	23	Electric Power	ditto	2,000,000	
23	24	Construction	ditto	1,503,063,000	
24	25	Transport	ditto	2,134,000	
25	26	Rail	ditto	3,269,000	
26	27	Transportation Communication Posts and Telegraphs	ditto	100,000	
27	28	Commerce	ditto	15,657,000	
28	30	Co - operatives	ditto		
29	31	National Planning and Economic Development	ditto	27,378,000	
30	32	Finance and Revenue	ditto	101,519,000	2,050,000,000
31	33	Pensions and Gratuities	ditto	196,922,610	
			Total	6,000,094,700	2,050,000,000

## 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
	2,688,550,000				
	1,659,200				
27,600	310,072,400				
1,117,600					
	9,061,190,200				
	2,896,877,000				
	9,000,000				
	267,439,800			7,500,000	
	18,678,000				
	6,554,400				
5,299,430,000	15,231,800			625,372,000	
5,443,049,200	27,478,978,360			632,872,000	

## State Economic

Serial Number	Serial Number contained in the State Budget Law	Subject	Responsible Person	Ordinary Expenditure	Payment of Interest
				5	6
1	2	3	4	Kyats	Kyats
1	1	State Economic Enterprises	Prime Minister or a person delegated by the Prime Minister	44,239,772,310	
			Total .....	44,239,772,310	

## 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
	8,830,126,170		256,678,400	23,710,700	
	8,830,126,170		256,678,400	23,710,700	

## Cantonment

Serial Number	Serial Number contained in the State Budget Law	Subject	Responsible Person		
				Ordinary Expenditure	Payment of Interest
1	2	3	4	5	6
1	1	Cantonment Municipalities under the Ministry of Defence	Prime Minister a person delegated by the Prime Minister	Kyats 7,592,000	Kyats
			Total .....	7,592,000	

## Municipalities

## Schedule ( 4 )

Supplementary Expenditure Sanctioned					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	1,000,000				
	1,000,000				

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

**The State Peace and Development Council**  
**The State Budget Law, 1999**  
**( The State Peace and Development Council Law No. 2/99 )**  
**The 14<sup>th</sup> Waxing Day of *Hnaung Tagu*, 1360 M.E.**  
**( 30<sup>th</sup> March, 1999 )**

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

**PART I**

**Title and Date of Enforcement**

1. (a) This Law shall be called the State Budget Law, 1999.
- (b) With the exception of section 23, section 24 and section 25 of this Law, the provisions of the remaining sections shall come into force from 1st April, 1999 for the 1999 -2000 financial year.
- (c) The provisions to levy commercial tax in foreign currency contained in section 23, section 24 and section 25 of this Law shall have effect from 1st January, 1999.

**PART II**

**The State Peace and Development 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 Peace and Development 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 Peace and Development Council, Multi - Party Democracy General Election Commission, Governments, 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 ) exceeded the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats covered 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 Peace and Development 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 1999 -2000 financial year submitted to the State Peace and Development Council.

## Chapter II

### Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development 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),Column12 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 Peace and Development Council together with objects and reasons casewise.
7. The State Peace and Development 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 Peace and Development 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. The Government may grant permission to any Government Department to borrow money from abroad for any project.
12. (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.
13. During the financial year commencing 1<sup>st</sup> April 1999 and ending on 31<sup>st</sup>

March 2000 the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed Kyats seventy thousand million.

### 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 subsection (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 1999 - 2000 financial year submitted to the State Peace and Development 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 subsection (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 1999 - 2000 financial year submitted to the State Peace and Development 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.

## PART VI

### Commercial Tax

22. The types of services mentioned in Schedule (9) of this Law shall be inserted in Schedule 7 of the Commercial Tax Law as serial numbers 6, 7, 8, 9 and 10.

23. Notwithstanding anything contained in Schedule (1) to Schedule (6) and in serial number 3 of Schedule 7 of the Commercial Tax Law, if foreign currency is included in the proceeds of sale or total proceeds of sale received by any person from any production and sale of goods in respect of the kinds of goods contained in Schedule (1) to Schedule (6) or from any trading work of purchase and sale of goods in respect of the type of service contained in serial numbers 3 of Schedule 7, commercial tax equivalent to 8 per cent of the amount of foreign currency so included shall be paid in such foreign currency.

24. The provision contained in section 23 shall not be applicable to export items of the enterprises carried out with the permission of the Myanmar Investment Commission, export items re - exported by the enterprises carried out by cutting, making and packing (CMP) system and proceeds of sale from export and sale of export items of the mineral sector, energy sector and forest sector.

**The State Peace and Development Council, Multi-Government, Chief Justice, Attorney-**

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.	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman			8,139,000
2.	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			42,000
3.	Government	Prime Minister or a person delegated by the Prime Minister			25,000
4.	Chief Justice	Chief Justice or a person delegated by the Chief Justice			150,000,000

Party Democracy General Election Commission,  
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
	30,000					

**The State Peace and Development Council, Multi-  
Government, Chief Justice, Attorney-**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
5.	Attorney-General	Attorney-General or a person delegated by the Attorney-General	Kyats	Kyats	200,000
6.	Auditor-General	Auditor-General or a person delegated by the Auditor General			5,500,000
	Total....				163,906,000

Party Democracy General Election Commission,  
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
	1,000					
	31,000					

**The State Peace and Development Council,  
Government, Chief Justice,**

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
			4	5
1	2	3	Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	446,741,000	
2	Multi-party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	10,000,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	185,393,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	137,500,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	80,608,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	132,000,000	
	<b>Total ...</b>		<b>992,242,000</b>	

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

Schedule ( 2 )

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
	506,711,000				
	60,480,000				
	1,872,000				
	68,691,000				
	10,461,000				
	787,650,000				
	726,980,000				

## Ministries and

Serial Number	Subject	Responsible Person	Taxes	Receipts	Other
				from the State Economic Organizations	Current Receipts
1	2	3	4	5	6
		<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
1.	Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	22,959,113,000		
1	Excise duty		156,673,000		
2	Commercial tax		17,259,190,000		
3	Licence fees on imported goods		220,000,000		
4	State Lottery		4,000,000,000		
5	Taxes on Transport		723,000,000		
6	Sales proceeds of stamps		600,250,000		



## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
2.	Taxes levied on income and ownership	ditto	14,381,170,000		
	1 Income Tax		10,771,850,000		
	2 Profit-tax		3,609,320,000		
3.	Customs duties	ditto	5,000,000,000		
	1 Customs duties.		5,000,000,000		
4.	Taxes levied on utility of State - owned properties	ditto	1,510,972,000		
	1 Taxes on land ( Land Revenue )		57,062,000		
	2 Water Tax and Embankment Tax		21,026,000		
	3 Tax on extraction of forest products		762,018,000		
	4 Tax on extraction of minerals		16,866,000		
	5 Tax on fisheries		650,000,000		
	6 Tax levied on rubber		4,000,000		
5.	Receipts from the State Economic Organizations	Prime Minister or a person delegated by the Prime Minister		36,433,395,000	



## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
		Kyats	Kyats	Kyats	Kyats
6.	Foreign Affairs	ditto			6,000,000
7.	Defence	ditto		1,087,553,000	
8.	Progress of Border Areas and National Races and Development Affairs	ditto		56,855,000	
9.	Home Affairs	ditto		65,047,000	
10.	Immigration and Population	ditto		65,003,000	
11.	Religious Affairs	ditto		22,003,000	
12.	Social Welfare, Relief and Resettlement	ditto		14,303,000	

Departments

Schedule ( 3 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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	
	2,000,000					
	2,250,000					

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## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
13.	Information	ditto			214,041,000
14.	Culture	ditto			14,200,000
15.	Education	ditto			1,180,924,920
16.	Health	ditto			96,047,000
17.	Sports	ditto			15,005,000
18.	Labour	ditto			1,347,430
19.	Forestry	ditto			271,002,300
20.	Agriculture and Irrigation	ditto			2,771,443,900
21.	Livestock Breeding and Fisheries	ditto			233,251,000
22.	Mines	ditto			5,010,000
23.	Industry No. (1)	ditto			26,391,500
24.	Industry No.(2)	ditto			75,000
25.	Science and Technology	ditto			282,014,630

## Departments

Schedule ( 3 )

Receipts						
Interest Receipts	Capital Receipts	Receipt 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
		7,396,000				
	850,000	336,653,000				
		1,494,000				
		15,115,000				
	45,850,000	3,296,000				
	50,000					
		500,000		15,775,000		

## Ministries and

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			<b>Kyats</b>	<b>Kyats</b>	<b>Kyats</b>
26.	Construction	ditto			1,099,854,000
27.	Transport	ditto			218,268,760
28.	Rail Transportation	ditto			463,031,000
29.	Communications, Posts and Telegraphs	ditto			80,650,000
30.	Commerce	ditto			150,002,500
31.	Hotels and Tourism Services	ditto			3,505,000
32.	Co-operatives	ditto			24,800,000
33.	National Planning and Economic Development	ditto			25,254,500
34.	Finance and Revenue	ditto			1,025,078,000
35.	Pensions and Gratuities	ditto			120,500
	<b>Total .....</b>		43,851,255,000	36,433,395,000	9,519,081,940

## Departments

Schedule ( 3 ) End.

Receipts						
Interest Receipts	Capital Receipts	Receipt 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
210,000	350,000,000		1,570,000			
		749,000		138,850,000		
		4,564,000				
	110,000					
64,162,000	100,000	480,000,000	171,188,000			
64,372,000	398,960,000	852,017,000	172,758,000	154,625,000		

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	
				Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	175,000,000		5,152,000
2	Defence	ditto	17,538,204,490		
3	Tatmadaw Affairs	ditto	870,730		
4	Progress of Border Areas and National Races and Development Affairs	ditto	324,200,000		453,768,000
5	Home Affairs	ditto	2,484,000,000		175,751,500
6	Immigration and Population	ditto	189,200,000		
7	Religious Affairs	ditto	142,800,000		32,311,800
8	Social Welfare, Relief and Resettlement	ditto	172,850,000		19,300,000
9	Information	ditto	282,000,000		
10	Culture	ditto	139,000,000		51,560
11	Education	ditto	6,155,600,000		306,850
12	Health	ditto	1,693,800,000		2,792,000
13	Sports	ditto	123,000,000		12,565,000

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Debts			Savings	Reserve Fund
	Disbursement of Loans	Repayment of Loans	Investment in Organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
34,445,490					
14,222,999,900					
382,536,350					
345,259,000					
33,246,000					
250,915,510					
241,379,120					
121,233,340					
214,574,300					
2,647,713,000					
1,027,711,100					
99,152,940					

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	
				Payment of Interest	Contribution
1	2	3	4	5	6
			Kyats	Kyats	Kyats
14	Labour	ditto	55,430,000		175,000
15	Forestry	ditto	619,800,000		600,000
16	Agriculture and Irrigation	ditto	5,494,800,000		429,500
17	Livestock Breeding and Fisheries	ditto	399,661,000	1,021,000	384,000
18	Mines	ditto	71,500,000		
19	Industry No.(1)	ditto	47,000,000		
20	Industry No.(2)	ditto	36,213,000		
21	Science and Technology	ditto	327,100,000		177,000
22	Energy	ditto	14,300,000		
23	Electronic Power	ditto	4,200,000		
24	Construction	ditto	3,788,000,000		
25	Transport	ditto	259,600,000	16,577,310	600,000
26	Rail Transportatian	ditto	67,300,000		
27	Communications, Posts and Telegraphs	ditto	57,100,000		760,000
28	Commerce	ditto	89,000,000		200,000
29	Hotels and Tourism Services	ditto	10,800,000		
30	Co-operatives	ditto	291,840,000		3,120,000
31	National.Planning and Economic Development	Prime Minister or a person delegated by the Prime Minister	129,800,000		2,109,000

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Debts			Savings	Reserve Fund
	Disbursement of Loans	Repayment of Loans	Investment in Organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
16,522,650					
435,454,650					
4,452,787,900					
93,257,620		2,043,000			
5,980,700					
17,481,000					
19,242,200					
746,936,900					
1,756,000					
5,330,000					
5,905,621,600					
2,310,957,020		1,870,000			
18,428,720					
52,115,000					
44,487,000					
3,250,400					
69,833,620					
397,515,260					

## Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution
			4	5	6
1	2	3	Kyats	Kyats	Kyats
32	Finance and Revenue	ditto	449,300,000	12,172,511,000	50,180,000
33	Pensions and Gratuities	ditto	1,550,015,000		
34	Gratuities and Com-muted Pensions	ditto	450,000,000		
35	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 .....		43,633,284,220	121,901,093,310	760,753,210

## Departments

Schedule ( 4 )

Expenditures					
Capital Expenditure	Disbursement of Loans	Debts		Savings	Reserve Fund
		Repayment of Loans	Investment in Organizations		
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
114,197,600		473,494,000	20,035,000	30,000	100,000,000
34,332,321,890		477,407,000	20,035,000	30,000	100,000,000

## State Economic

Serial Number	Subject	Responsible Person	Receipts		
			Taxes	from the 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
					284,600,154,000
Total .....					284,600,154,000

## State Economic

Serial Number	Subject	Responsible Person	Expenditure	
			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	Kyats
			318,440,622,000	
Total .....			318,440,622,000	

## Organizations

Schedule (5)

Receipts					Receipts from Investment in Organizations
Interest Receipts	Capital Receipts	Receipts From Foreign Aids	Debts		
			Recovery of Loans	Drawal of Loans	
7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	1,971,000	181,000	3,686,000	724,495,000	
	1,971,000	181,000	3,686,000	724,495,000	

## Organizations

Schedule (6)

Expenditures					
Contri- bution	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
	147,841,161,720	3,686,000	1,039,881,000	858,000	
	147,841,161,720	3,686,000	1,039,881,000	858,000	

## Cantonment

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
1.	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 263,400	Kyats	Kyats 24,380,600
	Total....		263,400		24,380,600

## Municipalities

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 Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	19,449,000	
	Total .....		19,449,000	

**Services to be added in Schedule 7**

Serial Number	Types of Services
6	Tourism business ( Including business of tourist guide only )
7	Cleansing and oiling of motor vehicles
8	Insurance business except life assurance business
9	Beautifying and physical exercise business including hairdressing
10	Printing

**Municipalities****Schedule ( 8 )**

Expenditures					
Contri- bution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Payment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	8,590,000				
	8,590,000				

**of the Commercial Tax Law****Schedule (9)**

The amount based upon which computation is to be made	Tax Percentage
Total amount of proceeds obtained from tourists	5
Total amount of proceeds including the cost of materials	10
Total amount of premium	5
Total amount of proceeds including the cost of materials	5
Total amount of proceeds for printing	5

Sd./- Than Shwe  
Senior General  
Chairman

The State Peace and Development Council

**The State Peace and Development Council**  
**Law Relating to Overseas Employment**  
**(The State Peace and Development Council Law No 3/99)**  
**The 12<sup>th</sup> Waning Day of First Waso, 1361 M.E.**  
**(9<sup>th</sup> July, 1999)**

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

**Chapter I**

**Title and Definition**

1. This Law shall be called the Law Relating to Overseas Employment.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
  - (a) "Overseas Employment" means employment in any foreign country for a limited period of time other than the following employments. The said expression also includes employment in the United Nations Organization and any of its Specialized Agencies
    - (i) employment of seafarers :
    - (ii) employment in a foreign country of any Government servants or experts assigned by any Government department or organization:
  - (b) "Worker" means a worker in any overseas employment or a worker appointed to join overseas employment or a person appointed as an apprentice ;
  - (c) "Service Agent" means a person or organization, who / which for a prescribed service fee, acts an agent in securing employment for those who seek overseas employment .

- (d) " Central Committee " means the Overseas Employment Central Committee formed under section 4 of this Law.
- (e) " Supervisory Committee " means the Overseas Employment Supervisory Committee formed under section 7 of this Law.
- (f) " Department " means the Department of Labour under the Ministry of Labour.

## **Chapter II**

### **Objectives**

- 3. The objectives of this Law are as follows : -
  - (a) to enable the beneficial and systematic utilization of human resources of the State for building a modern and developed State ;
  - (b) to enable those seeking overseas employment to get employment opportunities and to secure such employment systematically ;
  - (c) to ensure that there is no loss of the rights and privileges of workers and that they receive the rights they are entitled to ;
  - (d) to enable the systematic utilization within the country of the knowledge experience and skills gained abroad, according to the type of overseas employment undertaken.

## **Chapter III**

### **Formation of the Central Committee and the Functions and Duties thereof**

- 4. The Ministry of Labour -
  - (a) shall, with the approval of the Government, form the Overseas Employment Central Committee comprising the following persons : -

- |     |  |                 |
|-----|--|-----------------|
| (1) | Minister<br>Ministry of Labour   | Chairman        |
| (2) | Deputy Minister<br>Ministry of Labour  | Vice - Chairman |
| (3) | Deputy Ministers<br>from the relevant Ministries                               | Members         |
| (4) | Heads of Government Departments<br>and Organizations related to Labour Affairs | Members         |
| (5) | Luminaries in respect of<br>Labour Affairs                                     | Members         |
| (6) | Suitable Citizens  | Members         |
| (7) | Director General<br>Department of Labour                                       | Secretary       |
- (b) may reconstitue the Central Committee formed under sub - section (a) as may be necessary.
5. A non - government Central Committee member is entitled to receive such remuneration as may be prescribed by the Ministry of Labour.
6. The duties and functions of the Central Committee are as follows : -
- (a) laying down policy relating to Overseas Employment for the systematic and beneficial utilization of human resources of the State.

- (b) communicating and coordinating with local and foreign government departments, organizations and persons concerned, to implement the policy laid down in respect of securing overseas employment opportunities and obtaining employment ;
- (c) communicating and coordinating with Government departments, organizations and persons concerned to ensure that there is no loss of the rights and privileges of workers and that they receive the rights they are entitled to.
- (d) giving guidance and supervision for the systematic utilization within the country of the knowledge, experience and skills gained abroad according to the type of overseas employment undertaken.
- (e) determining and declaring the countries, employment organizations and types of work for which overseas employment is not allowed ;
- (f) giving guidance on matters relating to the issuance; cancellation or revocation subject to a time limit of the licence of Service Agents ;
- (g) prescribing, in accordance with the type of overseas employment the amount of service fee which the Department may collect and the amount of service fee the Service Agent is entitled to ;
- (h) performing other duties and functions which the Government may assign from time to time.

#### Chapter IV

##### Formation of the Supervisory Committee and Functions and Duties thereof

7. The Ministry of Labour -
  - (a) shall form the Overseas Employment Supervisory Committee with the Director General of the Department of Labour as the Chairman, suitable persons from the relevant Government departments and organizations as well as persons who are expert in labour matters as members to supervise the systematic functions of overseas employment
  - (b) in forming under sub - section (a), may determine a Vice - Chairman and a Secretary as may be necessary ;
  - (c) may reconstitute the Supervisory Committee as may be necessary ;
  - (d) may prescribe the honorarium which a Supervisory Committee member who is a non - government servant may receive.
8. The duties and functions of the Supervisory Committee are as follows : -
  - (a) implementing in accordance with the policy laid down by the Central Committee in respect of overseas employment
  - (b) communicating with local and foreign government departments, organizations and persons, in order to avoid difficulties regarding access to overseas employment opportunities, securing of overseas employment and ensuring rights and privileges of the workers and damages arising out of employment.
  - (c) recruiting and selecting workers for overseas employment under arrangements of the Department and providing them with skill and

- training with the assistance of the Government departments and organizations and other persons ;
- (d) coordinating and correlating job proficiency training for overseas employment conducted by Government departments and organizations or any Service Agent and if necessary conducting such training under arrangements of the Department ;
  - (e) giving decisions on matters relating to the issuance, cancellation or revocation subject to a time limit, the licence of Service Agents ;
  - (f) forming and assigning duties to sub - committees for inspecting the functions of Service Agencies or Workers who are about to undertake overseas employment ;
  - (g) communicating and coordinating with the relevant Government departments and organizations to prevent workers from taking up overseas employment without having registered under this Law ;
  - (h) coordinating with the relevant Government departments and organizations to facilitate the obtaining of passports and entry visas for workers ;
  - (i) preventing workers who are found unsuitable for overseas employment by the Inspections Sub - Committees, from departing to take up such employment ;
  - (j) giving assistance for facilitating the systematic utilization within the country of the experience, knowledge and skill gained in the respective overseas employment ;
  - (k) informing the relevant Government departments, organizations and Service Agents of overseas employment opportunities ;

- (l) supervising the collection of service fees prescribed by the Central Committee ;
- (m) performing the functions and duties assigned by the Ministry of Labour from time to time.

#### **Chapter V** **Registration**

- 9. (a) Overseas employment seekers shall register themselves as overseas employment seekers at the Department for the type of overseas employment for which compulsory registration is required by the Department.
  - (b) The Department shall communicate with local and foreign governments, organizations and persons to seek overseas employment opportunities for persons registered as overseas employment seekers.
  - (c) If a person registered as an overseas employment seeker obtains overseas employment, he shall be registered as a worker with the Department.
10. An overseas employment seeker who obtains overseas employment other than those for which the Department requires compulsory registration as overseas employment seeker, shall register as worker with the Department.
11. A person who, prior to coming into operation of this Law, has been in any overseas employment, after temporarily returning home, continues with the overseas employment, shall be registered as a worker with the Department, in accordance with the stipulations.

12. The Department shall ; -
  - (a) open separately the Overseas Employment Seekers Register and the Workers Register and effect registration in accordance with the stipulations.
  - (b) issue a certificate of registration to a worker prior to his departure.

## **Chapter VI**

### **Service Agent Licence**

13. A person who wishes to carry out service agency business shall apply to the Department for issue of Service Agent Licence in accordance with the stipulations.
14. The Department -
  - (a) may, after scrutinizing the application for Service Agent Licence, issue a Service Agent Licence or refuse to issue the said licence with the confirmation of the Supervisory Committee.
  - (b) shall, prior to issue of the Service Agent Licence, cause the prescribed Service Agent Licence fee to be paid, and after stipulating the conditions, issue the licence to the applicant.
  - (c) may form, if necessary an investigation committee, or may appoint any appropriate officer to make the necessary investigations with regard to application for Agent Licence.
15. If a Service Agent Licence holder is found to have infringed any of the following, the Department may, with the confirmation of the Supervisory Committee, cancel the licence or revoke it subject to a time limit

- (a) violation of any condition of the Service Agent Licence ;
  - (b) failure to perform as promised by the Service Agent for the employment seeker or for the worker ;
  - (c) transferring the Service Agent Licence without the permission of the Department ;
  - (d) charging service fees in excess of the prescribed amount ;
  - (e) failure to submit to the Department the accounts and information regarding overseas employment in accordance with the stipulations.
16. The Supervisory Committee may, with regard to cancellation of the Service Agent Licence or revocation subject to a time limit, form if necessary, an investigation committee or appoint a suitable officer to make the necessary investigation.
17. The Ministry of Labour shall determine by notification the Service Agent Licence tenure, licence fee, late fee, penalty and insurance premium.

## Chapter VII

### Appeal

18. A person who is not satisfied with the following order or decision may appeal to the Minister of the Ministry of Labour within 60 days from the date of the order or the decision : -
- (a) the order or decision of the Department made with the confirmation of the Supervisory Committee issuing or refusing to issue the Service Agent Licence

- (b) the order or decision of the Supervisory Committee cancelling the Service Agent Licence or revoking the Service Agent Licence subject to a time limit or prohibiting a worker from going abroad.
19. The decision of the Minister for Labour shall be final and conclusive.

### Chapter VIII

#### The Duties and Rights of Wokers

20. A worker before going abroad : -
- (a) shall undergo a medical examination as directed by the Supervisory Committee, and obtain a health certificate ;
  - (b) shall have obtained a certificate of registration issued by the Department as supporting evidence.
21. A registered worker who has gone abroad and has been working there shall report any unusual condition of work to the Service Agent in accordance with the stipulations. If it is not a case of working there after communicating with the Service Agent he shall report to the Myanmar Embassy or to the Consular Office in accordance with the stipulations. If there are no such offices he shall report to the Department.
22. A worker who has returned to Myanmar and is about to go abroad to join overseas employment other than the present one he has been working in, shall depart only after complying with the provisions of section 20.
23. A worker shall pay the service fees determined by the Central Committee either to the Department or to the Service Agent.

24. A worker -
- (a) has the right to claim through the Service Agent full compensation or damages to which he is entitled for injury sustained at a foreign worksite.
  - (b) has the right to take civil or criminal action for loss of his rights and privileges relating to overseas employment.

### Chapter IX

#### Duties and Rights of Service Agent Licence Holder

25. A Service Agent Licence holder -
- (a) shall observe the conditions of the Service Agent Licence ;
  - (b) shall pay the Service Agent Licence fees in accordance with the stipulations ;
  - (c) shall, where there is a written agreement, carry out his duties, as agreed upon in the document, for the worker ;
  - (d) shall communicate with the overseas employer concerned and undertake responsibility for obtaining in full the rights and privileges in the case of loss of rights and privileges of workers;
  - (e) shall submit to the examination by the investigation committee or a person assigned by the Supervisory Committee or by the Department;
  - (f) shall submit the accounts and information relating to overseas employment to the Department in accordance with the stipulations ;
  - (g) shall inform in writing to the Department of any change of address of place of work or any change of his deputed administrative manager ;
  - (h) shall work for obtaining enhanced overseas employment opportunities;

- (i) has the right to conduct private training courses, with the approval of the Department, to give workers work experience and proficiency. If necessary he may communicate and work with the Department ;
- (j) shall abide by the rules, procedures, orders and directives issued under this Law ;
- (k) has the right to charge the worker service fee, as prescribed by the Central Committee for securing overseas employment from the worker ;
- (l) has the right to advise the relevant Government departments and organizations regarding overseas employment opportunities.

## Chapter X

### Offences and Penalties

- 26. Whoever performs the Service Agency functions without the Service Agency Licence, shall on conviction be punished with imprisonment for a term which may extend to 7 years and shall also be liable to a fine.
- 27. Any Service Agent Licence holder who charges service fees in excess of the amount prescribed by the Supervisory Committee, shall, on conviction be punished with imprisonment for a term which may extend to 3 years and shall also be liable to a fine.
- 28. Any Service Agent Licence holder, who transfers the Service Agent Licence without the permission of the Department, shall, on conviction be punished with imprisonment for a term which may extend to 3 years and shall also be liable to a fine

29. Any Service Agent Licence holder who violates any of the rules, procedures, orders or directives issued under this Law shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine of Kyats 5,000 or with both.

## Chapter XI

### Miscellaneous

30. (a) The Certificate of Registration, permitting the holder to do Service Agency business, issued under the Registration of Business Agency Order (Order No 2/98) published on the 13th October 1989, by the former Trade Ministry under section 3 of the Control of Imports and Exports (Temporary) Act, 1947 shall be invalidated on the date this Law comes into force.
- (b) If the holder of the Certificate of Registration, that has been invalidated under sub - section (a) wishes to carry on Service Agency business, he shall apply for Service Agent Licence within 30 days from the date of enactment of this Law, in accordance with provisions of the this Law .
31. In order to carry out the provisions of this Law -
- (a) the Ministry of Labour may, with the approval of the Government issue such rules, procedures as may be necessary ;

- (b) the Ministry of Labour, the Central Committee and the Department may issue such orders, notifications and directives as may be necessary.

**Sd./- Than Shwe**

**Senior General**

**Chairman**

**The State Peace and Development Council**

**The State Peace and Development Council**  
**The Law Amending the Myanmar Merchant Shipping Act**  
**( The State Peace and Development Council Law No. 4/99)**  
**The 11<sup>th</sup> Waxing Day of *Thadingyut* 1361 M.E.)**  
**( 20<sup>th</sup> October,1999 )**

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

1. This Law shall be called the Law Amending the Myanmar Merchant Shipping Act.
2. After section 2, sub - section (11) of the Myanmar Merchant Shipping Act, the following shall be inserted as sub - section (12): -  
(12) " Administration " means the Department of Marine Administration.
3. Section 11 of the Myanmar Merchant Shipping Act shall be substituted as follows : -
  11. (a) The provisions of section 11 to 13 shall apply to any Myanmar ship and also to any ship that enters or leaves any port in Myanmar except to -
    - (1) any ship employed exclusively in the fishing industry ;
    - (2) any pleasure craft :
    - (3) any harbour craft; and
    - (4) any ship which is not propelled by mechanical means.
  - (b) The Administration may, with the approval of the Ministry of Transport carry out the following : -

- (1) requiring ships to carry such number of qualified officers of any description, qualified doctors and such number of qualified seamen of any description as may be specified in the notifications ;
  - (2) prescribing standard of competence to be attained and other conditions to be satisfied by officers, doctors and other seaman of any description in order to be qualified for the purposes of this section; and
  - (3) providing that existing certificates granted before 1 August 1998, except in such cases as are specified in the notifications, shall be deemed for the purposes of this Act to be issued in pursuance of this section and to confer on the persons to whom they are issued such qualifications as may be specified in the notifications.
- (c) Without prejudice to the generality of sub - section (b) (2) above, conditions prescribed or specified under that sub - section may include conditions as to nationality and may make provision for -
- (1) the manner in which the attainment of any standard or the satisfaction of any other condition is to be evidenced ;
  - (2) the conduct of any examination, the condition for admission to the examination and the appointment and remuneration of examiners ;

- (3) the issue, surrender, replacement, form and recording of certificates and other documents.
  - (4) Section 12 of the Myanmar Merchant Shipping Act shall be substituted as follows:-
- 12.
- (a) If a ship goes to sea or attempts to go to sea without carrying such number of qualified officers, doctors and seamen, the owner or the master of the ship shall, on conviction, be liable with a fine not exceeding Kyats 100,000 and the ship may be detained.
  - (b) If a person goes to sea as a qualified officer, doctor or seaman of any description without being such a qualified officer, doctor or seaman, that person shall, on conviction, be liable with a fine not exceeding Kyats 50,000.
  - (c) Any person serving or engaged to serve in any ship and holding any certificate or other document which is evidence that he is qualified, shall on demand produce it to any person authorized by the Administration and to the master of the ship; and if he fails to produce as such without reasonable cause he shall, on conviction, be liable with a fine not exceeding Kyats 20,000.
  - (d) Any person who fraudulently obtains a certificate shall, on conviction, be liable with a fine not exceeding Kyats 50,000

with imprisonment for a term not exceeding 2 years or with both.

(5). Section 13 of the Myanmar Merchant Shipping Act shall be substituted as follows:-

13. The Administration may cancel any certificate issued under this part which is fraudulently obtained and the person to whom the certificate has been issued shall, upon being notified by the Administration of its cancellation, forthwith deliver it or cause it to be delivered to the Administration.

6. After section 294 A of the Myanmar Merchant Shipping Act, the following shall be inserted as section 294 B :-

294 B. For the purpose of carrying out the provisions of this Act -

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

**Sd. / Than Shwe**

**Senior General**

**Chairman**

**The State Peace and Development Council**

