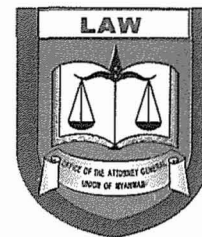


UNION OF MYANMAR

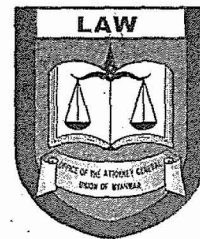
MYANMAR LAWS
(2004)



PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL

UNION OF MYANMAR

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(2004)



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FOREWORD

The Office of Attorney General annually publishes the English version of Myanmar laws in performance of its duties conferred on it by the Attorney General Law, 2001. At present, Myanmar Law series ranging from 1988 to 2003 have been published and it has plan to continue publishing it.

The Myanmar Laws series is published with the intention to help local readers to understand Myanmar laws in correct English and apply them wherever and whenever necessary. Furthermore, those books are invaluable assets for ones who pursue to study legal English. It is also believed that it would be beneficial, to some extent, for overseas readers and resident readers of international and foreign institutions, and foreign businessmen doing business in Myanmar.

As Myanmar has been increasing its participation in international and regional organizations and activities, legal English becomes a need for officials and people of Myanmar so as to express their legal knowledge in English.

Office of the Attorney General is honoured to perform its duties for translation and publishing of Myanmar Laws series as it can help the understanding of Myanmar laws by readers the world over.

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

The Office of the Attorney General believes that legal articles in Law Journal as well, will bring better understanding of Myanmar laws by local and overseas readers.

THE OFFICE OF THE ATTORNEY GENERAL

**YANGON, UNION OF MYANMAR
JANUARY, 2005**

MYANMAR LAWS (2004)

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ဒုတိယရွှေနေချုပ်၏ မေတ္တာလက်ဆောင်

(ဒေါက်တာ ထွန်းရှင်)

ဒုတိယရွှေနေချုပ်

ပြည်ထောင်စု မြန်မာနိုင်ငံတော်

LAWS

The State Peace and Development Council

The Body Organ Donation Law

(The State Peace and Development Council Law No. 1/2004)

The 14th Waning Day of *Tabodwe*, 1365 M.E.

(19th February, 2004)

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

CHAPTER I

Title and Definition

1. This Law shall be called the Body Organ Donation Law.
2. The following expressions contained in this Law shall have the meanings given hereunder : -
 - (a) **Body Organ** means any part of the body composed in the human body. This expression also includes the whole of the human body;
 - (b) **Death** means the condition of termination of all brain functions of a person;
 - (c) **Body Organ Donor** means a person who has authorized to remove any body organ, if there is no danger to life by removal of such organ, or a person who has given prior consent to remove his body organ after death;

- (d) **Person who is Authorized to Procure the Body Organ** means a person prescribed by the Ministry of Health under this Law as the person authorized to remove body organ;
- (e) **Removal of the Body Organ** means removing the body organ by the person authorized in accordance with the stipulations;
- (f) **Receiving Unit** means the unit which receives donation of the body organ;
- (g) **Committee** means the committee relating to Donation of Body Organ, formed under section 4 of this Law.

CHAPTER II

Aims

3. The aims of this Law are as follows : -
- (a) to enable saving the life of the person who is required to undergo body organ transplant by application of body organ transplant extensively;
 - (b) to cause rehabilitation of disabled persons due to disfunctioning of body organ through body organ transplant;
 - (c) to enable carrying out research and educational measures related to body organ transplant;
 - (d) to enable increasing the number of body organ donors;
 - (e) to cooperate and to obtain assistance from government departments and organizations, international organizations, local and international non-governmental organizations, companies and individuals in body organ transplant.

CHAPTER III
Formation of the Committee relating to
Donation of Body Organ

4. The Government : –
- (a) shall form the Committee relating to Donation of Body Organ consisting of the following persons : –
- | | |
|--|-----------|
| (1) Minister | Chairman |
| The Ministry of Health | |
| (2) Representatives from the relevant Government | Members |
| developments and organizations | |
| (3) Appropriate experts and professional personnel | Members |
| (4) A person assigned responsibility by the Minister | Secretary |
| of the Ministry of Health | |
- (b) may if necessary, determine a Vice-Chairman and a Joint Secretary in the Committee.
5. A member of the Committee relating to Donation of Body Organ who is not a Government servant is entitled to receive remuneration prescribed by the Ministry of Health.

CHAPTER IV
Functions and Duties of the Committee relating to
Donation of Body Organ

6. The functions and duties of the Committee are as follows : –
- (a) laying down the policy for carrying out successfully the work of donation of body organ in accordance with the aims of this Law;

- (b) giving guidance for carrying out educative measures in order to enhance the number of body organ donors;
 - (c) giving guidance to be systematic in respect of quality control, procurement, storage and issuance of body organs;
 - (d) in carrying out body organ transplant giving guidance for conducting research and educational measures relating to the said task;
 - (e) carrying out measures to nurture expert and research personnel and technicians for body organ transplant;
 - (f) giving guidance and supervising the functions relating to donation of body organ;
 - (g) stipulating terms and conditions for exporting body organs to other countries and importing body organs from other countries;
 - (h) obtaining assistance from the government departments and organizations, international organizations, local and international non-governmental organizations, local and foreign companies, individuals and accepting donations and equipment, maintaining systematically, allocating and permitting use of them.
7. The Committee may direct the relevant Department to determine the receiving units in areas needing the same.
8. The Committee may form technical working committee as may be necessary, and determine duties and functions thereof.

CHAPTER V

Donation of Body Organ

9. A person who has attained the age of 18 may donate his own body organ.

10. The surviving wife, husband, son or daughter, parent, brother, sister or one of the relatives may donate the deceased's body organ if there is no objection in the family.
11. The receiving unit may accept donation of the body organ in accordance with the stipulations.
12. The receiving unit on accepting the donation of the body organ shall : –
 - (a) register the donor's name and particulars in the body organ donors' register;
 - (b) issue body organ donor card to the donor or the surviving wife, husband, son or daughter, parent, brother, sister or one of the relatives who donated the body organ.
13. On knowing that the deceased is the donor of the body organ, the responsible person of the hospital or clinic where the donor died, or a responsible person from home shall inform the nearest receiving unit immediately.
14. (a) The body organ donor may, by surrendering the body organ donor card inform the receiving unit to cancel the donation of the body organ.
 - (b) If the receiving unit is informed under sub-section (a), it shall cancel the name of the donor from the body organ donors' register.

CHAPTER VI

Removal of the Body Organ

15. Only the expert or technician who is prescribed by the Ministry of Health is authorized to remove the body organ.

16. A person who is authorized to remove the body organ has the right to remove the body organ of any of the following persons :—

- (a) person who donated his body organ;
- (b) unclaimed body of the deceased;
- (c) the deceased person whose body organ has been donated by the surviving wife, husband, son or daughter, parent, brother, sister or one of the relatives under section 10.

17. The police surgeon shall, if requested by the person who is authorized to remove the body organ, permit the removal of the body organ of the deceased person involved in any crime. However, it shall not permit on the occurrence of any of the following :—

- (a) being a person who prior to his death has written a letter of having no desire to donate the body organ;
- (b) in completeness of the post-mortem examination by the relevant police surgeon of the body organ to be removed;
- (c) objection by the surviving wife, husband, son or daughter, parent, brother, sister or one of the relatives.

18. On being informed under section 13, the receiving unit shall arrange to remove or take away the body organ within the prescribed time.

CHAPTER VII

Storage and Distribution of the Body Organ

19. The receiving unit shall store the body organ which is removed in accordance with the stipulations.

20. The receiving unit shall carry out the following in accordance with the stipulations :—

- (a) distribution of the body organ that has been received for transplant;
- (b) distribution of the body organ which is of no use in transplant for educational purpose or research.

CHAPTER VIII Offences and Penalties

21. Whoever sells or buys the body organ for consideration shall, on conviction, be punished with imprisonment for a term which may extend to three years, and may also be liable to a fine.

22. Whoever abets the commission of the offence provided in section 21 shall, on conviction, be punished with imprisonment for a term which may extend to three years, and may also be liable to a fine.

CHAPTER IX Miscellaneous

23. With respect to donation of the eye, which is part of the body organ, it shall be carried out in accordance with the provisions contained in the Eye Donation Law.

24. The Ministry of Health may form necessary working committees.

25. The Ministry of Health :—

- (a) shall bear the expenditures of the Committee;
- (b) shall undertake to carry out the office work of the Committee.

26. No suit or prosecution shall lie against the person who is authorized to remove the body organ for any activity which is done in good faith under this Law.

27. The provisions contained in section 21 shall not apply to the matters carried out in accordance with the terms and conditions prescribed by the Committee.

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

- (a) the Ministry of Health may issue such rules and procedures as may be necessary, with the approval of the Government;
- (b) the Committee and the Ministry of Health may issue such notifications, 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, 2004
(The State Peace and Development Council Law No. 2/2004)
The 12th Waning of *Tabaung*, 1365 M.E.
(17 March, 2004)

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, 2004.
- (b) This Law shall have effect for the 2003-2004 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, 2003.
3. (a) The respective persons who have been assigned responsibility under section 2 may delegate the respective officials subordinate to them to administer the expenditures for which they are responsible.
- (b) In administering the expenditures, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 2003, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Taking of Loans

4. Kyats two hundred 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, 2003.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

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

Serial Num- ber	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
1	1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	231,724,000
2	2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	4,010,000
3	3	Government	Prime Minister or a person delegated by the Prime Minister	3,440,000
4	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	286,700,000
5	5	Attorney General	Attorney General or a person delegated by the Attorney General	76,580,000
6	6	Auditor General	Auditor General or a person delegated by the Auditor General	183,917,000
		Total		786,371,000

Democracy General Election Commission,
General and Auditor General

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	...	2,030,962,000				
...	...	30,000,000				
...	...	15,000,000,000				
...	...	139,975,000				
...	...	40,510,000				
...	...	155,936,000				
...	...	17,397,383,000				

Ministries and

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
1	1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	43,310,000
2	2	Defence	- ditto -	9,510,357,000
3	4	Progress of Border Areas and National Races and Development Affairs	- ditto -	516,346,000
4	5	Home Affairs	- ditto -	3,401,654,000
5	6	Immigration and Population	- ditto -	217,753,300
6	7	Religious Affairs	- ditto -	435,967,000
7	8	Social Welfare, Relief and Resettlement	- ditto -	172,823,000
8	9	Information	- ditto -	111,396,000
9	10	Culture	- ditto -	93,422,000
10	11	Education	- ditto -	8,862,460,000
11	12	Health	- ditto -	3,303,565,000
12	13	Sports	- ditto -	141,215,000
13	14	Labour	- ditto -	59,189,000
14	15	Forestry	- ditto -	513,725,000
15	16	Agriculture & Irrigation	- ditto -	8,669,245,000

Departments

Supplymentary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	1,310,000	2,300,400				
...	...	40,000,000,000				
...	2,281,405,000	3,590,045,220				
...	58,000	346,829,000				
...	...	45,000,000				
...	...	789,629,200				
...	9,932,000	402,321,490				
...	...	1,604,431,870				
...	...	122,072,400				
...	...	9,108,514,500				
...	220,000	5,081,600,000				
...	7,600,000	225,015,120				
...	...	9,876,000				
...	413,000	537,713,230				
...	...	12,922,461,100				

Ministries and

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
16	17	Livestock Breeding and Fisheries	Prime Minister or a person delegated by the Prime Minister	163,458,000
17	18	Mines	- ditto -	83,705,000
18	19	Industry No. (1)	- ditto -	26,710,000
19	20	Industry No. (2)	- ditto -	8,909,400
20	21	Science and Technology	- ditto -	301,315,000
21	22	Energy	- ditto -	4,435,000
22	23	Electric Power	- ditto -	344,365,000
23	24	Construction	- ditto -	6,764,969,000
24	25	Transport	- ditto -	191,147,000
25	26	Rail Transportation	- ditto -	73,460,000
26	27	Communications, Posts and Telegraphs	- ditto -	4,100,000
27	28	Commerce	- ditto -	54,716,000
28	29	Hotels and Tourism Services	- ditto -	13,830,000
29	30	Co-operatives	- ditto -	224,151,000
30	31	National Planning and Economic Development	- ditto -	269,984,000
31	32	Finance and Revenue	- ditto -	477,813,520
		Total . . .		45,059,495,220

Departments

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
	120,000					
		1,100,000				
		26,129,000				
		6,100,000,000				
		4,567,000,000				
		43,547,863,590				
6,643,990	300,000	30,030,063,000				
		33,630,000				
		5,150,000				
		16,756,000				
	60,000					
	4,290,000	62,072,000				
	2,100,000	104,668,600				
7,174,000,000	7,500,267,000	22,899,000				
7,180,643,990	9,808,075,000	159,305,140,520				

State Economic

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 232,531,923,330
		Total . . .		232,531,923,330

Organizations

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	...	38,526,028,840				
...	...	38,526,028,840				

Cantonment

Serial Number	Serial Number contained in the State Budget Law, 2003	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
1	1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 23,663,000
		Total ...		23,663,000

Municipalities

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...	...	3,000,000				
...	...	3,000,000				

The State Peace and Development Council
The State Budget Law, 2004
(The State Peace and Development Council Law No. 3/2004)
The 10 th Waxing of *Hnaung Tagu*, 1365 M.E.
(30th March, 2004)

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

PART I

Title and Date of Effectiveness

1. (a) This Law shall be called the State Budget Law, 2004.
- (b) The provisions relating to commercial tax contained in section 28 to section 33 under Part VI of this Law and the provisions relating to income-tax contained in section 36 to section 45, the provisions contained in section 47 and section 48 and the provisions contained in section 51 to section 63 with the exception of section 56 under Part VII shall take effect commencing from the assessment year 2004-2005.
- (c) The provision relating to income tax contained in section 56 under Part VII of this law shall take effect commencing from 10th September, 2003.

- (d) With the exception of sections contained in sub-sections (b) and (c) of section 1 of this Law, the provisions of the remaining sections shall take effect commencing from 1st April, 2004 for the financial year 2004-2005.

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 Fund Programme. In carrying out such functions, all receipts shall be credited to the State Fund and all expenditures payable shall be debited from the State Fund.
3. (a) The respective persons who have been assigned 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 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.
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 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 2004-2005 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 expenditures 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 expenditures 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 taking of loans under this Chapter III.
13. During the financial year commencing from 1st April, 2004 and ending on 31st March, 2005 the total amount of loans actually received by execution of loan agreements under this Chapter III shall not exceed Kyats four hundred thousand million.

PART III**State Economic Organizations**

14. The State Economic Organizations shall carry out their functions in accordance with the State Fund Programme. In carrying out such functions, all receipts shall be credited to the State Fund and all expenditures payable shall be debited from the State Fund.
15. (a) The respective persons who have been assigned 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 in 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 2004-2005 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 assigned 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 2004-2005 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 under 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. In the list of non-taxable goods contained in annexed Schedule (1) of the Commercial Tax Law, serial numbers 66, 67, 68, 69, 70 and 71 shall be inserted respectively after serial number 65, as mentioned in Schedule (9) of this Law.

23. In the list of goods on which tax shall be levied at 5 per cent contained in annexed Schedule (2) of the Commercial Tax Law, serial numbers 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55 and 56 shall be inserted respectively after serial number 31, as mentioned in Schedule (10) of this Law.

24. In the list of goods on which tax shall be levied at 10 per cent contained in annexed Schedule (3) of the Commercial Tax Law, serial numbers 121, 122, 123, 124, 125, 126, 127, 128, 129, 130 and 131 shall be inserted respectively after serial number 120, as mentioned in Schedule (11) of this Law.

25. In the list of goods on which tax shall be levied at 20 per cent contained in annexed Schedule (4) of the Commercial Tax Law, serial numbers 89, 90 and 91 shall be inserted respectively after serial number 88, as mentioned in Schedule (12) of this Law.

26. In the list of goods on which tax shall be levied at 25 per cent contained in annexed Schedule (5) of the Commercial Tax Law, serial numbers 52, 53, 54 and 55 shall be inserted respectively after serial number 51, as mentioned in Schedule (13) of this Law.

27. In the list of services contained in annexed Schedule (7) of the Commercial Tax Law, serial numbers 6, 7, 8, 9 and 10 shall be inserted respectively after serial number 5, as mentioned in Schedule (14) of this Law.

28. Notwithstanding the provisions contained in annexed 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 commercial transaction of purchase and sale of goods contained in serial number 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.

29. Notwithstanding the provisions contained in annexed Schedule (1) to Schedule (6) and in serial number 3 of Schedule (7) of the Commercial Tax Law, if Kyat is included in proceeds of export and sale received by any person from production and sale of goods in respect of the kinds of goods contained in Schedule (1) to Schedule (6) or from any commercial transaction of purchase and sale of goods contained in serial number 3 of Schedule (7) in border trade between the Union of Myanmar and the People's Republic of China, the Union of Myanmar and the Republic of India, the Union of Myanmar and Thailand, commercial tax equivalent to 8 per cent of the amount of Kyat so included shall be paid in Kyat.

30. The provisions contained in sections 28 and 29 shall not be applicable to proceeds of sale from export items re-exported by the enterprises by cutting, making and packing (CMP) system. However, if sale is made locally in foreign currency commercial tax equivalent to 8 per cent of the proceeds of sale shall be paid in such foreign currency.

31. For the avoidance of double tax payments, if any person has previously paid commercial tax for a certain type of goods in foreign currency, no commercial tax shall be assessed again on export sale proceeds in foreign currency for such goods.

32. The provisions contained in sections 28, 29 and 30 shall not be applicable to the exemption and relief from tax permitted by notification issued under section 8 of the Commercial Tax Law.

33. Whoever imports goods in border trade between the Union of Myanmar and People's Republic of China, the Union of Myanmar and Republic of India, the Union of Myanmar and Thailand, and the Union of Myanmar and Bangladesh, using Kyat or foreign currency, as a special case, the commercial tax on the landed cost of goods shall be paid in Kyat if paid in Kyat or foreign currency if paid in such currency according to the rates prescribed in the Commercial Tax Law. The commercial tax to be paid in this manner shall not apply to the goods exempted from commercial tax on imports under any existing law.

PART VII

Income Tax

Chapter I

Definition

34. The interpretation of expressions contained in this Part shall be as mentioned in the Income-tax Law.

Chapter II
Income-tax Rate for Private Sector

35. Any person having income under the head of salary shall be assessed income tax at rates prescribed in the following table :-

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

36. In case of non-resident Myanmar citizens, the income tax shall be assessed at the rate of 10 per cent on the total income accrued abroad in foreign currency before any reliefs allowed under section 6 of the Income-tax Law are deducted.

37. In case of a foreigner engaged in any project or transaction of the State or sponsored by the state with the approval of the Ministry concerned the income-tax shall be assessed at the rate of 20 per cent of the total income, earned in kyats by such person, before any reliefs allowed under section 6 of the Income-tax Law are deducted.

38. In case of an association of persons formed in a foreign country, which is engaged in any project or transaction of the state or sponsored by the state, with the approval of the Ministry concerned, the tax shall be assessed at the rate of 30 per cent of the total income, earned in Kyats by such association of person, before any reliefs allowed under section 6 of the Income-tax Law are deducted.

39. In case of a company incorporated and registered in Myanmar under the Myanmar Companies Act or under the Special Company Act, 1950, the income tax shall be assessed at the rate of 30 per cent of the total income, earned in kyats by such company before any reliefs allowed under section 6 of the Income-tax Law are deducted.

40. In the case of a non-resident foreigner the income tax shall be assessed at the rate of 35 per cent of the total income before any reliefs allowed under section 6 of the Income-tax Law are deducted. (If the income is earned in foreign currency, the income-tax shall be paid in such foreign currency. However, if the Income-tax calculated at the relevant rates mentioned in the table under section 41 exceeds the sum calculated at 35 per cent, then the greater sum of income tax shall be paid.)

41. With the exception of sections 36, 37, 38, 39 and 40, the income earned under the heads—profession, business, property, income from undisclosed source and income from other source—shall be assessed income tax at rates mentioned in the following table : —

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

Chapter III
Income-tax Rates for Co-operative Societies

42. Income of Primary Co-operative Society, Co-operative Syndicate, Union of Cooperative Syndicates or Central Co-operative Society formed and registered under the Cooperative Society Law, shall be assessed income tax at rates mentioned in the following table : -

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

Chapter IV

Income-Tax Rates for State Economic Organizations

43. The income tax on the total income of State Economic Organizations shall be assessed at the rate of 30 per cent, before any reliefs allowed under section 6 of Income-tax Law are deducted.

Chapter V

Income-tax Rates on Profits Gained from Capital Assets of Private Sector, Co-operative Societies and State Economic Organization and State Sectors

44. The tax on the profit gained from capital assets shall be assessed at the rate of 10 per cent before any reliefs allowed under section 6 of the Income-tax Law are deducted. However, in the case of a non-resident foreigner, the income tax shall be assessed at the rate of 40 per cent.

Chapter VI

Income-tax Rates of Enterprises of Private Sector and Co-operative Societies Undertaken with a Permit of the Myanmar Investment Commission

45. With the exception of an enterprise undertaken by cutting, making and packing (CMP) System, if the enterprise is undertaken with a permit issued by the Myanmar Investment Commission, the income-tax shall be assessed at the rate of 30 per cent on its total income before any reliefs allowed under section 6 of the Income-tax Law are deducted.

Chapter VII

Determination of Non Assessable Income

46. In assessing income-tax for the head of salary under section 35, no income-tax shall be assessed if total income of salary does not exceed Kyats 30000.

47. In assessing income-tax under sections 41 and 42, no income-tax shall be assessed if the total income does not exceed Kyats 30000.

48. If capital assets of one or more are sold, exchanged or transferred, and if the total value of such transaction within a year does not exceed Kyats 100000, no income-tax shall be assessed thereon.

49. In assessing income-tax in cases where, the income exceeds the amount shown in sections 46, 47 and 48, but the excess is not substantial, the Ministry of Finance and Revenue may, by notification, prescribe special modes of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without imposing a heavy burden.

50. Notwithstanding any provision contained in sub-section (b) of section 4 of the Income-tax Law, no additional income-tax shall be assessed other than the taxes to be assessed under the rates of this part.

Chapter VIII
Exemption and Relief

51. The basic relief allowed under sub-section (a) and clause (1) of sub-section (b) of section 6 of the Income-tax Law shall be an amount equivalent to 20 per cent of each class of income. Provided that, the total of basic reliefs for a year shall not exceed Kyat 12000.

52. The reliefs for the spouse and children of assessee, other than an association of persons under clause (2) of sub-section (b) of section 6 of the Income-tax Law, shall be allowed as follows : -

- (a) Kyats 5000 for only one spouse of assessee ;
- (b) Kyats 1000 for each child not over 5 years of age ;
- (c) Kyats 1200 for each child above 5 years of age, who has not yet attained 10 years ;
- (d) Kyats 1600 for each child above 10 years of age, who has not yet attained 15 years ;
- (e) Kyats 2000 for each child who is above 15 years.

53. The reliefs allowed under clause (3) and (4) of sub-section (b) of section 6 of the Income-tax Law shall be the amount actually paid by the assessee during the relevant income year.

Chapter IX

Income-tax Assessment in Kyat and Foreign Currency

54. Notwithstanding any provision contained in the Income-tax Law, with the exception of an enterprise undertaken by cutting, making and packing (CMP) system of Myanmar citizens, who earn foreign currency from the sale of goods produced and carrying out any kind of business, and any kind of service shall pay 2 per cent of the total foreign currency earned as income-tax in such foreign currency.

55. Payment of income-tax at the rate 2 per cent of the total receipts of foreign currency earners contained in section 54 shall not be applicable to receipts of enterprises doing business under a permit issued by the Myanmar Citizens Investment Law with the exception of an enterprise undertaken by cutting, making and packing (CMP) system.

56. Notwithstanding any provision contained in the Income-tax Law, if the enterprise undertaken by cutting, making and packing (CMP) system earns foreign currency, the income-tax shall be paid at the rate of 10 percent on the said earnings in such foreign currency.

57. With the exception of an enterprise undertaken by cutting, making and packing (CMP) system, if the enterprises carrying out under a permit issued under the Myanmar Citizens Investment Law earn foreign currency, the income-tax shall be calculated according to the provisions prescribed in Regulation 5-B of the Income-tax Regulations and be paid in such foreign currency.

58. Notwithstanding any provision contained in clause (1) of sub-section (n) of section 3 of the Income-tax Law, if a resident foreigner earns any of the following types of income in foreign currency, the income-tax shall be paid at the rate of 15 per cent on the total foreign currency earnings in such foreign currency : –

- (a) income from renting building, apartment, vehicles, machineries and other property;
- (b) income under the head of salary ;
- (c) with the exception of an association of persons, the income derived for service rendered as agent, income under the head of profession and income from other services such as advisory and agency.

59. Notwithstanding any provision contained in clause (1) and (2) of sub-section (n) of section 3 of the Income-tax Law, if resident Myanmar citizens and non-resident Myanmar citizens earn any type of income mentioned in section 58 in foreign currency, the income-tax shall be paid at the rate of 10 per cent in such foreign currency on the total foreign currency earned.

60. The provisions contained in sections 58 and 59 shall not be applicable to income of enterprises carrying out under the permit issued under the Foreign Investment Law provided that in respect of receipts from enterprises carrying out under a permit issued under the Foreign Investment Law, the income-tax shall be paid at in foreign currency the same rate which is applicable to Myanmar citizens who earn foreign currency.

61. With the exception of enterprise undertaken by cutting, making and packing (CMP) system, if a resident foreigner earns foreign currency from the sale of commodities produced, carrying out any kind of business and any kind of service, the income-tax on such receipt shall be calculated according to the provisions contained in Regulation 5-B of Income-tax Regulations and be paid in foreign currency.

62. In the private sector and cooperative sector, if the proceeds of export sale in border trade between the Union of Myanmar and the People's Republic of China, the Union of Myanmar and Republic of India, the Union of Myanmar and Thailand is received in Kyats, the income-tax shall be paid in Kyat on the said total proceeds of sale. Provided that, it is not applicable to the income of enterprises carrying out under a permit issued under the Myanmar Citizens Investment Law.

63. If an enterprise carrying out under a permit issued under the Myanmar Citizens Investment Law earns income in Kyats, the income-tax shall be calculated and paid according to the provisions of the Income-tax Law. If it earns income both in Kyat and foreign currency, the income-tax shall be calculated and paid according to the provisions of Regulation 5-B of the Income-tax Regulations.

(Sd.) Than Shwe
Senior General
Chairman

The State Peace and Development Council

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

Serial Number	Subject	Responsible Person	Receipts		
			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			11,310,000
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			50,000
3	Government	Prime Minister or a person delegated by the Prime Minister			300,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			450,000,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			5,500,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			10,000,000
	Total....				477,160,000

Democracy General Election Commission,
General and Auditor General

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	30,000					
	1,000					
	31,000					

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

Serial Number	Subject	Responsible Person	Current	Payment
			Expenditure	of Interest
1	2	3	4	5
			Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	1,487,140,000	
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	28,280,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	310,320,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	964,870,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	448,640,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	955,130,000	
	Total		4,194,380,000	

Democracy General Election Commission,
Attorney General and Auditor General

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
5,000,000	2,960,957,500				
	70,800,000				
	29,011,800,000				
	251,714,000				
	132,965,350				
	279,402,300				
5,000,000	32,707,639,150				

Ministries and

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
			4	5
1	2	3	Kyats	Kvats
1	Tax levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	104,892,889,000	
1	Excise duty		332,889,000	
2	Commercial tax		94,000,000,000	
3	Licence fees on imported goods		350,000,000	
4	State Lottery		6,050,000,000	
5	Taxes on Transport		1,120,000,000	
6	Sales proceeds of stamps		3,040,000,000	
2	Taxes levied on income and ownership	- ditto -	96,910,000,000	
1	Income-tax		72,910,000,000	
2	Profit-tax		24,000,000,000	
3	Customs duties	- ditto -	4,000,000,000	
1	Customs duties		4,000,000,000	
4	Taxes levied on utility of State owned properties	- ditto -	3,645,385,000	
1	Taxes on land (Land Revenue)		73,327,000	
2	Water Tax and Embankment Tax		24,961,000	
3	Tax on extraction of forest products		1,327,400,000	
4	Tax on extraction of minerals		15,397,000	
5	Tax on fisheries		2,204,000,000	
6	Tax levied on rubber		300,000	

Ministries and

Serial Number	Subject	Responsible Person	Receipts from the State Economic Organizations	
			Taxes	
1	2	3	4	5
			Kyats	Kyats
5	Receipts from the State Economic Organizations	Prime Minister or a person delegated by the Prime Minister		151,931,860,000
6	Foreign Affairs	- ditto -		
7	Defence	- ditto -		
8	Progress of Border Areas and National Races and Development Affairs	- ditto -		
9	Home Affairs	- ditto -		
10	Immigration and Population	- ditto -		
11	Religious Affairs	- ditto -		
12	Social Welfare, Relief and Resettlement	- ditto -		
13	Information	- ditto -		
14	Culture	- ditto -		
15	Education	- ditto -		
16	Health	- ditto -		
17	Sports	- ditto -		
18	Labour	- ditto -		
19	Forestry	- ditto -		
20	Agriculture & Irrigation	- ditto -		
21	Livestock Breeding and Fisheries	- ditto -		
22	Mines	- ditto -		

Departments

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
8,200,000							
7,958,659,000							
1,476,200							
273,516,200							
86,950,000							
8,999,000							
32,510,000							
503,051,000							
33,148,000							
4,200,645,800			18,187,000				
2,567,414,770		900,000	41,784,000				
38,015,000		50,000					
12,460,000		1,000					
292,002,300			5,078,000				
8,004,150,000		30,850,000	24,865,000				
398,350,000							
60,150,000		100,000					

Ministries and

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
			4	5
1	2	3	4	5
			Kyats	Kyats
23	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister		
24	Industry No. (2)	- ditto -		
25	Science and Technology	- ditto -		
26	Energy	- ditto -		
27	Electric Power	- ditto -		
28	Construction	- ditto -		
29	Transport	- ditto -		
30	Rail Transportation	- ditto -		
31	Communications, Posts and Telegraphs	- ditto -		
32	Commerce	- ditto -		
33	Hotels and Tourism Services	- ditto -		
34	Co-operative	- ditto -		
35	National Planning and Economic Development	- ditto -		
36	Finance and Revenue	- ditto -		
37	Pensions and Gratuities	- ditto -		
	Total . . .		209,448,274,000	151,931,860,000

Departments

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
92,180,000							
430,000							
595,404,400			500,000				
15,000							
1,000,000							
3,152,101,000		10,000,000					
486,417,000			200,000				
1,180,070,000							
162,000,000							
285,000,000							
8,205,000							
40,100,000			3,981,000				
59,503,700		170,400,000					
1,624,421,900	19,892,000			85,530,000			
501,000							
32,167,046,270	19,892,000	212,301,000	94,595,000	85,530,000			

Ministries and

Serial Number	Subject	Responsible Person	Current	Payment
			Expenditure	of Interest
1	2	3	4	5
			Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	341,060,000	
2	Defence	- ditto -	93,181,195,000	
3	Tatmadaw Affairs	- ditto -	300,000	
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	1,916,495,000	
5	Home Affairs	- ditto -	15,572,760,000	
6	Immigration and Population	- ditto -	1,141,960,000	
7	Religious Affairs	- ditto -	1,191,752,500	
8	Social Welfare, Relief and Resettlement	- ditto -	791,080,000	
9	Information	- ditto -	1,151,900,000	
10	Culture	- ditto -	520,160,000	
11	Education	- ditto -	42,817,240,000	
12	Health	- ditto -	10,754,560,000	
13	Sports	- ditto -	787,830,000	
14	Labour	- ditto -	273,000,000	
15	Forestry	- ditto -	3,066,045,330	
16	Agriculture & Irrigation	- ditto -	20,361,692,000	
17	Livestock Breeding and Fisheries	- ditto -	1,052,600,000	3,295,000
18	Mines	- ditto -	434,120,000	

Departments

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
		Disbursement of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
5,182,000	63,496,330					
	41,141,000,000					
4,417,119,000	7,618,328,030					
254,854,490	1,796,266,700					
	190,181,600					
107,870,400	345,280,470					
58,870,000	1,018,998,780					
	4,102,228,140					
58,060	3,027,045,100					
307,850	35,719,000,020					
3,321,000	9,413,139,060					
12,565,000	698,875,300					
166,000	154,694,560					
481,100	829,197,000					
413,000	31,904,737,500					
272,600	891,367,500		24,450,000			
	63,344,000					

Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
			4	5
1	2	3	4	5
			Kyats	Kyats
19	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister	204,850,000	
20.	Industry No. (2)	- ditto -	90,540,000	
21.	Science and Technology	- ditto -	1,681,380,000	
22.	Energy	- ditto -	48,680,000	
23.	Electric Power	- ditto -	771,320,000	
24.	Construction	- ditto -	9,500,140,000	
25.	Transport	- ditto -	1,116,800,000	10,890,000
26.	Rail Transportation	- ditto -	410,180,000	
27.	Communications, Posts and Telegraphs	- ditto -	31,640,000	
28.	Commerce	- ditto -	279,760,000	
29.	Hotels and Tourism Services	- ditto -	55,825,000	
30.	Co-operatives	- ditto -	1,364,230,000	
31.	National Planning and Economic Development	- ditto -	998,490,000	2,500
32.	Finance and Revenue	- ditto -	1,562,087,000	63,053,090,000
33.	Pensions and Gratuities	- ditto -	4,220,000,000	
34.	Gratuities and Commuted Pensions	- ditto -	1,580,000,000	
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 ...		219,471,671,830	63,067,277,500

Departments

Expenditures						
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
		Disbursement of Loans	Repayment of Loans			
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	291,074,000					
	138,841,400					
170,000	9,800,028,750					
	9,039,820					
	17,210,580,650					
	54,231,486,910					
552,400	19,057,957,500		124,920,000			
	470,083,000					
680,000	35,457,190					
220,000	203,277,200					
120,000	28,594,900					
	356,357,500					
2,116,000	1,300,069,610					
11,017,366,000	363,586,240		300,565,000	17,500,000	30,000	
						100,000,000
15,882,704,900	242,473,614,760		449,935,000	17,500,000	30,000	100,000,000

State Economic

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total ...			

Organizations

Receipts						Receipts from Investment in Organizations
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		
				Recovery of Loans	Drawal of Loans	
6	7	8	9	10	11	12
Kyats 681,639,764,000	Kyats	Kyats 2,327,700	Kyats 34,575,000	Kyats	Kyats 296,463,000	Kyats
681,639,764,000		2,327,700	34,575,000		296,463,000	

State Economic

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
1	State Economic Organizations	<p style="text-align: center;">Kyats</p> Prime Minister or a person delegated by the Prime Minister	<p style="text-align: center;">Kyats</p> 685,560,597,000
	Total . . .		685,560,597,000

Organizations

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats 117,884,683,650	Kyats	Kyats 727,507,000	Kyats	Kyats
		117,884,683,650		727,507,000		

Cantonment

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total . . .			

Municipalities

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
78,714,000							
78,714,000							

Cantonment

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 92,170,000
	Total ...		92,170,000

Municipalities

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disburse- ment of Loans	Repayment of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		22,957,000				
		22,957,000				

Schedule (9)

Annexed Schedule (1) of The Commercial Tax Law
Goods that are not to be taxed

Serial Number	Description of Goods
66	Different kinds abrosaries
67	Briquettes substitute for firewood
68	Different kinds of erasers, Different kinds of sharpeners
69	Coconut Oil
70	Different kinds of eggs such as fowl eggs, duck eggs
71	Pumpkin seeds, water-melon

Schedule (10)

Annexed Schedule (2) of The Commercial Tax Law
Goods that are to be taxed at the rate of 5 per cent

Serial Number	Description of Goods
32	Containers for beverages
33	Containers for purified drinking water
34	Containers for canned food
35	Mohingar, Nangyi, Nanpyar, Rice noodle, Rice vermicelli etc.
36	Different kinds of Seeds, tubers, all sorts of grafted branch, grafted plant, all kinds of seedling
37	Different kinds of Mosquito repellents
38	Different kinds of Rice powder (Nourishment powder for children)
39	Different kinds of Snacks made of rice
40	Thanakha Block, liquid, thanakha powder, or thanakha cake (Livonia Acidosis) Including medicinal thanakha
41	Personal goods such as chop-sticks, baskets, mats, sieves, round trays, walls of bamboo matting made of bamboo, rattan or kind of reed, cane
42	Different kinds of Salted fish
43	Different kinds of Pickled prawn, pickled fish
44	Jagery, prawn slab
45	Animal feed (other than fodder)
46	Different kinds of Sprays, (not being insecticides) for plants, fruits, flowers and leaves
47	Fried fish-ball, fried fish-crispies, fried meat-ball, fried prawn-ball, fried dried prawn, fried shrimp-paste
48	Different kinds of Pickle such as mango pickle, marian pickle
49	Different kinds of dried prawn / dried prawn powder, dried fish
50	Different kinds of Sausages, such as pork-sausage, chicken-sausage
51	Soya bean Milk
52	Vermicelli made from beans
53	Joss sticks, incense sticks sandalwood stick
54	Sanitary towels and articles for monthly use by women
55	Glazed jars, earthen jars
56	Tubes for tooth-paste

Schedule (11)

Annexed Schedule (3) of The Commercial Tax Law
Goods that are to be taxed at the rate of 10 per cent

Serial Number	Description of Goods
121	Different kinds of Charcoal stoves, spare parts and accessories thereof
122	Different kinds of Diesel stoves, spare parts and accessories thereof
123	Different kinds of Gas Stoves, spare parts and accessories thereof
124	Sleepers
125	Different kinds of Tooth-paste
126	Purified drinking water
127	Cashew nut
128	Walnut
129	Articles made of cotton, sponge, cork, coir, spring, etc.
130	Fabrics and utensils made of gold embroidery and silver embroidery
131	Different kinds of Shampoos

Schedule (12)

Annexed Schedule (4) of The Commercial Tax Law
Goods that are to be taxed at the rate of 20 per cent

Serial Number	Description of Goods
89	Pure gold, gold, platinum
90	Mixed concrete
91	Different kinds of Formica

Schedule (13)

Annexed Schedule (5) of The Commercial Tax Law
Goods that are to be taxed at the rate of 25 per cent

Serial Number	Description of Goods
52	Decorating materials for cars
53	Articles made of fibre
54	Articles made of aluminium
55	Computers, parts and accessories thereof

Schedule (14)

Annexed Schedule (7) of the Commercial Tax Law

Services taxable according to the rates of tax shown against them

Serial Number	Type of Services	Amount upon which computation is to be made	Rate of Tax (%)
6	Tourism business (including business of tourist guide)	Total amount of proceeds obtained from tourists	5
7	Cleaning and oiling of motor vehicles	Total amount of proceeds including the cost of materials	10
8	Other Insurance business except life insurance business	Total amount of premium	5
9	Beautifying business including hairdressing and physical exercise business	Total amount of proceeds including the cost of materials	5
10	Printing business	Total amount of proceeds for printing	5

The State Peace and Development Council
The Mutual Assistance in Criminal Matters Law
(The State Peace and Development Council Law No. 4/2004)
The 10th Waxing of *Kason*, 1366 M.E.
(28th April, 2004)

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

Chapter I

Title, Application and Definition

1. This Law shall be called the Mutual Assistance in Criminal Matters Law.
2. This Law shall apply to providing assistance in criminal proceedings with States parties to an international convention or regional agreement to which the Union of Myanmar is a State party or with the State that has entered into bilateral agreement or with the State that will provide reciprocal assistance though not a State party to the international convention or regional agreement or bilateral agreement with respect to investigation, prosecution and judicial proceedings in criminal matters.
3. The following expressions contained in this Law shall have the meanings given hereunder :
 - (a) **Offence means** the offence, punishable with imprisonment for a term

- of one year and above under any existing law. The said expression also includes offences punishable with imprisonment for a term of one year and above under the law of any requesting foreign State;
- (b) **Assistance means** providing assistance in investigation, prosecution and judicial proceedings in respect of an offence for the purpose of this Law;
 - (c) **Investigation** includes inquiry, search and seizure of exhibits relating to the offence by a police officer or person authorized by the Central Authority or the Judge;
 - (d) **Performance of judicial proceedings** includes all activities of the judge under any existing law, with respect to an offence;
 - (e) **Property means** corporeal and incorporeal property of every description, whether tangible or intangible movable or immovable. This expression also includes interests, rights and ownership in respect of the property;
 - (f) **Document means** writing, mark, figure alphabet or symbol upon any substance including information and record or any mark or symbol that can be interpreted by any means or any object that can interpret sound, image or writing spontaneously or a map, design, picture and any similar object;
 - (g) **Record means** any data recorded or marked upon any substance and which can be read or understood by any person personally or by a computer system or by the use of any other device;
 - (h) **Restraining Order** means any order issued with the intention of restraining property related to offence in the possession of any person;
 - (i) **Central Authority** means the Central Authority formed under this Law to provide mutual assistance in criminal matters among States.

(f) Deputy Chief Justice	Member
(g) Deputy Attorney General	Member
(h) A Representative from the Ministry of Defence	Member
(i) Director General, Administration Department	Member
(j) Director General, Myanmar Police Force	Secretary
(k) Chief of Police General Staff Myanmar Police Force	Joint Secretary

6. The functions and duties of the Central Authority are as follows :

- (a) granting or refusing to provide assistance after scrutiny of the request;
- (b) giving opinion to the Government with respect to entering into agreement between States on mutual assistance in criminal matters;
- (c) laying down necessary training programmes for personnel from relevant departments and organizations for enhancement of skill and technology in implementation of this law;
- (d) liaising and coordinating, as may be necessary if requested issue is also involved with another State;
- (e) coordinating with the relevant government departments, organizations and persons in respect of the requested issue;
- (f) informing the relevant government department and organization to carry out matters related to the request and handing over the performances of the relevant government department and organization to the Requesting State;
- (g) Requesting and obtaining assistance from a foreign State in criminal matters.

7. In implementing its duties and powers under section 6, the Central Authority may, if necessary, assign duty to any member of the Central Authority or a body headed by any member and comprising other suitable persons.

8. The Chairman of the Central Authority or the Secretary assigned by the Chairman has the right to perform the matters to be carried out immediately out of the duties and powers of the said Authority, and such performance shall be submitted to the Central Authority and approval obtained therefrom.

9. The Government may, if necessary amend, alter, suspend or cancel any performance made by the Central Authority in respect of the assistance requested.

CHAPTER IV **Requesting Assistance and Refusal**

10. Any foreign State requesting assistance of Myanmar in criminal matters shall :

- (a) if it is the State Party to the international convention or regional agreement to which the Union of Myanmar is a State Party or the State which has bilateral agreement with the Union of Myanmar request assistance directly to the Central Authority;
- (b) if it is the State Party to the international convention or regional agreement to which the Union of Myanmar is not a State Party or the State that has not entered into bilateral agreement with the Union of Myanmar, request to the Central Authority through diplomatic channel.

11. Any foreign State may, in making a request under section 10, with respect to investigation, prosecution and judicial proceedings in criminal matters include and request the following matters

- (a) Taking evidence or statement from any person ;
- (b) rendering service so that judicial documents shall have effect ;
- (c) examining objects and sites ;

- (d) identifying or tracing money or property to be used for evidentiary purpose to be relevant to the offence;
 - (e) executing searches, seizures, control, issuing restraining order and confiscation of exhibit;
 - (f) obtaining information, documents to be used for evidentiary purpose, records and expert opinion;
 - (g) providing originals or certified copies of relevant documents and records to be used for evidentiary purpose;
 - (h) exposing the residential address of offender, location of the exhibit and other necessary information;
 - (i) other matters in respect of which the Central Authority has agreed to give assistance.
12. The requesting State shall, in making a request mention the following facts in Myanmar language or English language.
- (a) name and designation of the authority making the request;
 - (b) statement setting out a summary and nature of the case relevant to the request;
 - (c) necessary identity, address and nationality of the person concerned;
 - (d) procedures for rendering assistance in matters for obtaining evidence;
 - (e) period and limitation during which the request is to be complied with;
 - (f) information to be exposed and evidence to be obtained;
 - (g) statement to perform confidentially if the matter is required to be performed confidentially;
 - (h) extract of relevant laws, rules and procedures exercised in one's own State in respect of the assistance of requested and reasons thereof;

- (i) name, function and responsibility of the person conducting investigation, prosecution and judicial proceedings in one's own State ;
- (j) other necessary information.

13. The requesting State may, in urgent circumstance make request orally by telephone, facsimile, electronic mail or other electronic means including computer network. In making such request the original letter of request shall be sent to the Central Authority without delay.

14. The Central Authority may –

- (a) on receiving the request of any foreign State, request after scrutiny, necessary additional information and supporting evidence for the execution in conformity with the existing laws.
- (b) meet with the person or body of persons assigned by the authority of the requesting State and make inquiry and request supporting evidences.

15. If the Central Authority, on receiving the request and on finding that the request is in conformity with the following facts may grant the request :

- (a) the offence relating to the request being an offence covered by sub-section (a) of section 3;
- (b) having no infringement with any fact that is ground for refusal contained in section 18;
- (c) the request being in conformity with the forms, terms and means and ways prescribed by the Central Authority;
- (d) upon the expenses incurred by the Union of Myanmar for rendering assistance having been coordinated and agreed between the two countries.

16. In respect of mutual assistance in criminal matters, if the Central Authority is desirous of granting the request to the State which is neither the State Party to the Convention or regional agreement nor has bilateral agreement, it

may do so on condition that such requesting State has already agreed to grant the request of the Union of Myanmar on reciprocal basis.

17. In respect of a request of any foreign State, if the Central Authority is of the opinion that, it interferes with an ongoing investigation, prosecution or proceeding in the Union of Myanmar it may postpone the request in whole or in part in consultation with the requesting State.

18. The Central Authority shall not refuse the request of any foreign State on the ground of it being a bank and financial institutions secrecy. Provided that if it is found on scrutiny that it infringes one of the following facts the request may be refused in whole or in part :

- (a) not being in conformity with the stipulations of this Law ;
- (b) encroaching on the sovereignty of the State, its security prevalence of law and order or public interests ;
- (c) there being cause to believe that the race, sex, religion, nationality, ethnic origin, political opinion or personal stand of any individual is encroached;
- (d) there being a prohibition of conducting investigation, prosecution and judicial proceedings of an offence similar to the offence requested, under the existing law of the Union of Myanmar.
- (e) being an offence of military nature actionable under the Defence Services Act, 1959;
- (f) the subject matter relating to the request being contrary to the laws of Myanmar;
- (g) being a request incidental to matters reserved in the international convention to which Union of Myanmar is a State Party.

19. The Central Authority shall, on refusing the request of any foreign State reply to the requesting State giving reasons for so refusing.

20. (a) The Central Authority shall, on deciding to grant the request of any foreign State assign duty to the relevant government department and organization to execute in conformity with the stipulations.
 - (b) The government department or organization assigned duty under sub-section (a) shall, for enabling the reply to the Requesting State, submit to the Central Authority urgently the condition of completion or the condition of being unable to perform, giving complete reasons.
21. The Central Authority, on receiving the submission made by the relevant government department and organization under sub-section (b) of section 20 shall :
- (a) if no performance can be made with respect to the request, inform the Requesting State giving reasons therefor;
 - (b) if performance can be made with respect to the request, carry out for enabling the handing over of the relevant information, testimony, documents, records and supporting evidences to the Requesting State within the stipulated time.
22. The Central Authority shall :
- (a) if there are matters that are to be kept confidential among the information and evidences to be sent by one's own State with respect to matters that are given assistance or matters that are sought assistance by the Union of Myanmar, inform the Requesting State to keep the same confidential ;
 - (b) if there is no intention of handing over document, record and properties in their entirety to the Requesting State, mention to return the same without delay to the Union of Myanmar after completing performance of request.

23. The Central Authority shall, if it is required to conduct joint investigation between two or more States with respect to request or giving assistance, obtain prior agreement of the competent authority of the relevant foreign State on each issue of the matter through coordination.

24. The Central Authority and the relevant Government departments and organizations shall not, with respect to information, testimony, document, records and supporting evidences handed over by the requested State to the Union of Myanmar use, handover or expose without agreement between the two States in relation to matters not mentioned in the request.

CHAPTER V

Search, Seizure, Control, Issuing Restraining Order and Confiscation of Exhibits.

25. With respect to request of any foreign State the Central Authority shall, if granted after scrutiny the request of a foreign State to search, seize, control, issue restraining order or confiscate the exhibit is granted instruct the relevant government department and organization to search, seize, control, issue restraining order and confiscate in conformity with the existing laws.

26. (a) The Central Authority shall administer the property seized as exhibits, property controlled and property confiscated under the request of a foreign State in conformity with the bilateral agreement.

(b) If there exists no bilateral agreement between the two States, the confiscated property shall vest in the State.

27. If a person who is not involved in the offence can prove that he has in good faith and after giving consideration taken over and has in possession the property that has been seized as exhibit or has been confiscated, the right of such person shall not be affected.

Chapter VI
Sending a Person who is in Myanmar to Give
Testimony and Statement

28. The Central Authority shall :
- (a) with respect to a request made to send a person who is in Myanmar to give testimony, statement or expert opinion in a foreign State, if the said person has agreed to testify, and the Central Authority has also decided to grant permission, inform the relevant government department and organization to make arrangements for travel and right to go abroad of the said person permitted to be sent;
 - (b) if the person permitted to be sent is a person in custody inform the relevant government department and organization to make arrangements to transfer and transport him safely in custody and to transport him back under the bilateral agreement.
29. (a) The Central Authority shall, in sending the person in custody, if the Union of Myanmar has not sent a letter informing that the said person is to be released from custody, mention to keep him in custody till the time of transporting him back to the Union of Myanmar after completion of requested matter.
- (b) The duration of time in which the person sent in custody is in the Requested State including the duration of time of transporting him in custody shall be deemed as if it were the duration of time in custody in the Union of Myanmar.
30. If the person who is to give testimony, statement or expert opinion is prohibited from giving testimony, statement or expert opinion under the existing law of Myanmar, he may refuse for the said matter.

31. The Central Authority shall, if the person who is to give testimony, statement or expert opinion in any foreign State has committed any offence previously in the Requested State, within 15 days or if it exceeds 15 days from the date of arrival at the said State and making report thereof, raise the issue to get prior agreement with the said State so as not to prosecute, detain, punish or restrict personal liberty in the said State with respect to the previous offence, during the period agreed upon by the two States.

32. The Central Authority shall, if the request of a foreign State to transfer a person in custody in transit from the Union of Myanmar or passing through the Union of Myanmar to provide assistance is granted, inform the relevant government department and organization to give assistance for the security of such person in custody, within the territory of Myanmar.

Chapter VII

Request by the Union of Myanmar

33. The government department and organization desirous of requesting assistance from any foreign State with respect to matters contained in section 11 shall, to obtain permission for the assistance desired, submit to the Central Authority mentioning completely the points contained in section 12.

34. If the Central Authority, grants permission under Section 33 on the submission of the relevant government department and organization to request assistance from any foreign State shall :

- (a) if it is the State Party to the international convention or regional agreement to which the Union of Myanmar is a State Party or the State which has bilateral agreement with the Union of Myanmar, request assistance directly from the Central Authority of the said State;

(b) if it is the State Party to the international convention or regional agreement to which the Union of Myanmar is not a State Party or the State that has not entered into bilateral agreement with the Union of Myanmar, request the Central Authority of the said State through diplomatic channel.

35. The relevant government department and organization shall not prosecute, detain, punish or restrict personal liberty of a person sent by a foreign State with respect to any offence committed by him previously in the Union of Myanmar within 15 days or if it exceeds 15 days from the date of arrival and making report thereof, during the period agreed upon between the two States while he is in the Union of Myanmar to give testimony, statement, expert opinion or in person, in accordance with this Law.

36. The government department and organization that performs under the direction of the Central Authority shall, if the relevant foreign State does not send a letter informing to release the person in custody who has been transferred to give testimony or statement in Myanmar, have the authority to put him in custody during the time agreed upon between the two States and, after submitting to the Central Authority, carry out in accordance with the direction of the Central Authority, for enabling to transport him back to the Requesting State without delay, in conformity with the stipulations after completion of the said matter.

Chapter VIII **Bearing of Costs**

37. In carrying out the tasks on requested matters, if there exists no specific agreement between the two States, the ordinary costs shall be borne by the requested State. The costs exceeding the ordinary costs or costs of extraordinary nature shall be borne by the relevant State in accordance with the terms and conditions agreed upon in advance.

38. If the cost of requesting assistance or providing assistance by the Union of Myanmar is to be borne by the Union of Myanmar, it shall be borne by the relevant government department or organization with the approval of the Government.

Chapter IX Miscellaneous

39. (a) The Central Authority shall, if the requested matter of the foreign State is for judicial proceedings, inform to the Supreme Court.

(b) The Supreme Court may carry out the matter informed under subsection (a) by itself or delegate to the relevant competent Court.

40. The Central Authority, with respect to testimony, documents, records and supporting evidences which are performed under the request of any foreign State : -

(a) may determine and assign duty to any relevant government department and organization or any expert or a body of experts to submit the same after translation;

(b) shall, after authenticating on the translation, hand it over to the relevant foreign State.

41. With respect to mutual assistance in criminal matters, the communications made by telephone, fax or e-mail, or any other electronic means including communications made through computer network shall be entitled to be submitted as evidence.

42. With respect to any offence for which assistance is requested by any foreign State, if there is no explicit provision in this Law, regarding investigation, prosecution and judicial proceedings, the Central Authority and the government department and organization assigned duty by such shall, comply with the provisions of the existing Law.

43. In implementing the provisions of this Law :

- (a) The Ministry of Home Affairs may, with the approval of the Government, issue such rules and procedures as may be necessary;
- (b) The Central Authority, relevant Ministry, the Supreme Court and the Office of the Attorney General may with the approval of the government; issue such notifications, 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 Electronic Transactions Law
(The State Peace and Development Council Law No. 5/2004)
The 12th Waxing Day of *Kason*, 1366 M.E.
(30th April, 2004)

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

Chapter I
Title and Definition

1. This Law shall be called the Electronic Transactions Law.
2. The following expressions contained in this Law shall have the meanings given hereunder :-
 - (a) **Information** includes data, texts, images, sounds, codes, computer programmes, software and databases;
 - (b) **Electronic record** means a record generated, sent, received or stored by means of electronic, magnetic, optical or any other similar technologies in an information system or for transmission from one information system to another;
 - (c) **Electronic data message** means an information generated, sent, received or stored by means of electronic, optical or any other similar

technologies, including electronic data interchange, fax, e-mail, telegraph, telex and telecopy.

- (d) **Computer** means a device capable of receiving, transmitting, storing, processing or retrieving information and records, using arithmetic and logical means by manipulation of electronic, magnetic, optical or any other similar technologies;
- (e) **Computer network** means the network system of the interconnection of computers through use of satellite or by any other technologies;
- (f) **Electronic signature** means any symbol or mark arranged personally or on his behalf by electronic technology or any other similar technologies to verify the authenticity of the source of the electronic record and the absence of amendment or substitution;
- (g) **Certification authority** means a person or an organization that has been granted a licence by the Control Board under this Law for services in respect of the electronic signature ;
- (h) **Certificate** means the certificate issued to a subscriber by the certification authority as an electronic data message or other record identifying the relation between the signer of an electronic signature and the electronic data message ;
- (i) **Originator** means a person by whom or on whose behalf the electronic record or electronic data message purports to have been created, generated or sent. This expression does not include a person acting as an intermediary with respect to electronic record or electronic data message ;
- (j) **Addressee** means a person who is intended by the originator to receive the electronic record or electronic data message. This expression does not include a person acting as an intermediary with respect to electronic record or electronic data message ;

- (k) **Subscriber** means a person who is by any technologies identified as an authentic signer of an electronic signature in the certificate ;
- (l) **Central Body** means the Central Body of Electronic Transactions formed under this Law ;
- (m) **Ministry** means the Ministry of Communications, Posts and Telegraphs;
- (n) **Control Board** means the Electronic Transactions Control Board formed under this Law.

Chapter II

Aims

3. The aims of this Law are as follows :-
 - (a) to support with electronic transactions technology in building a modern, developed nation;
 - (b) to obtain more opportunities for all-round development of sectors including human resources, economic, social and educational sector by electronic transactions technologies;
 - (c) to recognize the authenticity and integrity of electronic record and electronic data message and give legal protection thereof in matters of internal and external transactions, making use of computer network;
 - (d) to enable transmitting, receiving and storing local and foreign information simultaneously, making use of electronic transactions technologies;
 - (e) to enable communicating and co-operating effectively and speedily with international organizations, regional organizations, foreign countries, local and foreign government departments and organizations, private organizations and persons, making use of computer network.

Chapter III
Application

4. (a) The provisions contained in this Law shall apply to any kind of electronic record and electronic data message used in the context of commercial and non-commercial activities including domestic and international dealings, transactions, arrangements, agreements, contracts and exchanges and storage of information.

(b) This Law shall apply to any person who commits any offence actionable under this Law within the country or from inside of the country to outside of the country, or from outside of the country to inside of the country by making use of the electronic transactions technology.
5. The provisions contained in this Law shall not apply to the following matters :
 - (a) "Will" defined in sub-section (h) of section 2 of the Succession Act ;
 - (b) "Negotiable instrument" defined in section 13 of the Negotiable Instruments Act;
 - (c) "Trust" defined in section 3 of the Trusts Act;
 - (d) "Power of Attorney" granted under the Powers of Attorney Act;
 - (e) Documents relating to title;
 - (f) Instruments prescribed in any existing law to be registered;
 - (g) Matters exempted by the Ministry by issuing notification, with the approval of the Government.

Chapter IV
Formation of the Central Body of Electronic
Transactions and Functions and Duties thereof

6. The Government : –
 - (a) shall form the Central Body of Electronic Transactions for enabling the implementation of the aims of this Law, comprising the Minister for the Ministry of Communications, Posts and Telegraphs as the Chairman and persons from the relevant ministries, government departments and organizations and technicians as members;
 - (b) may, in forming the Central Body, determine the Vice - Chairman, Secretary and Joint Secretary and assign duties thereof ;
 - (c) may reorganize the Central Body as may be necessary.
7. The functions and duties of the Central Body are as follows : –
 - (a) laying down plans for application step by step of electronic transactions technologies extensively in building the modern, developed nation ;
 - (b) laying down and implementing programmes for enriching experience and knowledge on electronic transactions technologies and readiness in globalization process ;
 - (c) carrying out activities to be in conformity with the policies relating to electronic transactions technologies, legal affairs and specifications to enable communicating, co-operating and dealing effectively and speedily, with international organizations, regional organizations, foreign countries and local and foreign organizations ;
 - (d) communicating and co-operating with international organizations, regional organizations, foreign countries, local and foreign organizations on matters relating to electronic transactions technologies ;

- (e) forming the Control Board and supervising and guiding thereof ;
 - (f) forming the necessary working committees and stipulating functions and duties thereof for enabling the implementation of their functions and duties successfully.
8. The Central Body may, if necessary, assign any of its functions and duties to an appropriate government department and organization or person.

Chapter V
Formation of the Electronic Transactions Control
Board and Functions and Powers thereof

9. The Central Body :
- (a) shall, for the purposes of this Law, form the Electronic Transactions Control Board comprising suitable persons and experts for enabling the supervision of the activities of the electronic transactions.
 - (b) may reorganize the Control Board as may be necessary.
10. The Control Board shall exercise and carry out the following functions and powers under the guidance of the Central Body :
- (a) issuing licence to enable performing as a certification authority and refusing to issue the same ;
 - (b) specifying the manner in which dealings shall be conducted between the certification authority and the subscribers ;
 - (c) specifying the terms and conditions and standards subject to which the certification authority shall conduct its business and the detailed data to be recorded in the accounts to be maintained by it ;
 - (d) specifying the qualifications and experience that employees of the certification authority should possess ;

- (e) settling disputes relating to interests which arise between the certification authority and the subscriber ;
- (f) facilitating the establishment of any electronic system by a certification authority either solely or jointly with other certification authority and regulation of such system ;
- (g) maintaining a database containing the disclosure record by certification authority of particulars that shall be accessible to the public ;
- (h) reproducing, copying or extracting, if necessary, of records, accounts, data and documents stored by a certification authority and examining thereof ;
- (i) having access to and inspecting and checking the operation of any computer system and any associated apparatus or material which it has reasonable cause to suspect is or has been in use in connection with any offence under this Law ;
- (j) exposing and acquiring any necessary identification document from any person with respect to any offence contained in this Law ;
- (k) examining and supervising the activities of the certification authority ;
- (l) investigating as may be necessary to scrutinize whether this Law and rules, procedures, notifications, orders and directives issued under this Law are abided by or not ;
- (m) recognizing any foreign certification authority in accordance with the stipulations ;
- (n) submitting its activities to the Central Body in accordance with the stipulations ;
- (o) performing other functions and duties as are assigned by the Central Body and the Ministry from time to time.

11. The Control Board may, if necessary, assign any of its functions and duties to a body after forming it or to an expert, with the approval of the Central Body.

Chapter VI Certification Authority

12. Any person or organization from inside or outside of the country desirous of performing service as a certification authority shall apply to the Control Board to obtain the licence in accordance with the stipulations.
13. The Control Board may, after scrutinizing the licence application under section 12, issue the licence to the person or organization by prescribing the terms and conditions or refuse to issue the same.
14. The certification authority shall :
 - (a) utilize the trustworthy system so as not to cause intrusion and misuse of computer hardware, software and procedures of computer ;
 - (b) prescribe a reasonable level of reliability in its services which are reasonably suited to the performance of intended functions ;
 - (c) carry out the secrecy and privacy of the electronic signatures in accordance with the security procedures ;
 - (d) observe the specified standards ;
 - (e) mention the detailed facts of electronic transactions certificate;
 - (f) disclose its service that can be provided with respect to issuance of certificate ;
 - (g) disclose facts that may materially and adversely affect reliability, or responsibility or guaranty of a certificate that is issued or its ability to perform its services ;

- (h) in the event of occurrences that may materially and adversely affect due to conditions permitted in the certificate or failure in the computer system:
 - (i) notify the person who may foreseeably be affected, by any possible means ;
 - (ii) act in accordance with procedures governing such an occurrence specified in its certification practice statement ;
 - (i) comply with the regulations and duties prescribed by the Control Board from time to time.
15. (a) The certification authority who obtains a licence issued under section 13 shall, on submitting a proposal to obtain a permit under the Myanmar Citizens Investment Law or Union of Myanmar Foreign Investment Law, apply to the Myanmar Investment Commission together with the licence issued by the Control Board.
- (b) The Myanmar Investment Commission may, with respect to application under sub-section (a), seek the remark of the Control Board, if necessary.

Chapter VII

Subscriber

16. (a) Any person, desirous of performing as a subscriber, shall apply to the certification authority to obtain the certificate in accordance with the stipulations.
- (b) The certification authority may, after scrutinizing the application under sub-section (a), issue the certificate by prescribing conditions or refuse to issue the same.

17. The subscriber shall :—

- (a) when using valid signature by decryption of the electronic signature, take care so that such decryption may not be used by others unlawfully;
- (b) in using the certificate issued for electronic signature during the period granted, take care to be completely accurate and correct with respect to facts relevant to him or facts that are to be inserted;
- (c) if the secrecy of decryption of the electronic signature has been compromised or is in a situation where compromise may possibly occur, inform the persons who are related to his electronic signature as arranged by the certification authority or by any suitable arrangement without delay.

18. The subscriber shall be responsible for the consequences of the loss and damage to be caused by his failure to comply with the provisions of section 17.

Chapter VIII
Electronic Record, Electronic Data Message and
Electronic Signature

- 19. (a) Matters prescribed to be reduced to writing or to be signed under any existing law may be made by electronic record, electronic data message or electronic signature.
 - (b) The electronic record, electronic data message or electronic signature made under sub-section (a) shall be lawful as if they were made under the relevant law.
20. The originator and the addressee shall, in accordance with the stipulated means, perform the sending, receiving or storing of electronic record,

electronic data message or electronic signature. However, if there is a specific agreement between them, it may be performed in accordance with the means of such agreement.

Chapter IX **Contracts made by Electronic Technology**

21. In making contracts unless otherwise agreed by the parties, offer acceptance of offer and other requirements may be made by electronic technology.

22. The electronic record and electronic data message shall be deemed to be that of the originator if it was sent by the originator himself or by a person who had the authority to act on behalf of the originator or by an information system programmed by or on behalf of the originator to operate automatically.

23. An addressee is entitled to regard an information electronic record or electronic data message as being that of the originator if it conforms to any of the following points and to act on that assumption :

- (a) sending in accordance with the procedure previously agreed between the originator and the addressee ;
- (b) receiving by the addressee data message which resulted from the action of a person who has relationship with the originator or who has the authority to act on behalf of the originator and sending by a procedure used by the originator.

24. On or before sending of the electronic record or electronic data message, the originator and the addressee :

- (a) may acknowledge the receipt by any of the following procedures :
 - (i) communicating by the addressee himself or automated or by any other means ;

(ii) any conduct sufficient to indicate to the originator that addressee has received it;

(b) may enter into specific agreement in respect of the acknowledgment of receipt.

25. Where:

(a) the originator has stated that electronic record or the electronic data message is conditional on receipt of the acknowledgment of the electronic data message or electronic record, it shall be treated as though it had never been sent until the acknowledgment is received;

(b) the originator has not stated that electronic record or the electronic data message is conditional on receipt of acknowledgment and the acknowledgment has not been received by the originator within the time specified or agreed or if no time has been specified or agreed within a reasonable time, the originator may give notice to the addressee stating that no acknowledgment has been received.

26. Unless otherwise agreed between the originator and the addressee in respect of dispatch and receipt of an electronic record or electronic data message:

(a) dispatch of it occurs when it enters information system outside the control of the originator or his agent;

(b) the time of receipt of it is as follows:

(i) the time when it enters the designated information system;

(ii) if an information system which is not designated is used, the time when it is retrieved by the addressee;

(iii) if no information system has been designated, the time when it enters an information system of the addressee.

27. (a) Unless otherwise agreed between the originator and the addressee the place of business of the originator shall be deemed to be the dispatching place and the place of business of the addressee shall be deemed to be the receiving place.
- (b) If the originator and the addressee conduct business in more than one place, the principal place of business shall be deemed to be the permanent address. If there is no place of business, their place of permanent residence shall be deemed to be the permanent address, and if it is a corporate body, the place where it has been incorporated and established legally shall be deemed to be the permanent address.

Chapter X **Taking Administrative Action**

28. The Control Board may, if the certification authority violates any condition of the licence or is convicted for the commission of any offence under this Law, pass any of the following administrative orders :
 - (a) imposing a penalty as stipulated;
 - (b) suspending the licence subject to a time limit;
 - (c) cancelling the licence.
29. The certification authority may, if the subscriber violates any condition contained in the certificate or is convicted for the commission of any offence under this Law, pass any of the administrative orders :
 - (a) suspending the certificate subject to a time limit;
 - (b) cancelling the certificate.

Chapter XI
Application for Revision and Appeal

30. (a) A person dissatisfied with any order or decision made by the certification authority in respect of the refusal of issuing certificate, suspension of the certificate subject to a time limit or cancellation of the certificate may apply for revision to the Control Board within 30 days from the date of passing such order or decision;
- (b) The Control Board may confirm, revise or set aside the order or decision made by the certification authority.
31. (a) A person dissatisfied with any order or decision made by the Control Board in respect of the refusal of issuing certificate, imposing a penalty as stipulated, suspension of licence subject to a time limit or cancellation of the licence or with any other order or decision made under sub-section (b) of section 30 may file an appeal to the Central Body within 60 days from the date of passing such order or decision;
- (b) The Central Body may confirm, revise or set aside the order or decision made by the Control Board.
32. The decision made by the Central Body under sub-section (b) of section 31 shall be the final and conclusive.

Chapter XII
Offences and Penalties

33. Whoever commits any of the following acts by using electronic transactions technology shall, on conviction be punished with imprisonment for a term which may extend from a minimum of 7 years to a maximum of 15 years and may also be liable to a fine :

- (a) doing any act detrimental to the security of the State or prevalence of law and order or community peace and tranquillity or national solidarity or national economy or national culture.
- (b) receiving or sending and distributing any information relating to secrets of the security of the State or prevalence of law and order or community peace and tranquillity or national solidarity or national economy or national culture.

34. Whoever commits any of the following acts shall, on conviction be punished with imprisonment for a term which may extend to 5 years or with fine or with both :

- (a) sending, hacking, modifying, altering, destroying, stealing, or causing loss and damage to the electronic record, electronic data message, or the whole or part of the computer programme dishonestly;
- (b) intercepting of any communication within the computer network, using or giving access to any person of any fact in any communication without permission of the originator and the addressee;
- (c) communicating to any other person directly or indirectly with a security number, password or electronic signature of any person without permission or consent of such person;
- (d) creating, modifying or altering of information or distributing of information created, modified or altered by electronic technology to be detrimental to the interest of or to lower the dignity of any organization or any person.

35. Any certification authority or any of his officer or employee who violates any of the prohibitions contained in the order issued by the Control Board shall, on conviction be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

36. Whoever violates any of the prohibitions contained in the rules, notifications and orders issued under this Law shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine or with both.

37. Whoever commits any of the following acts shall, on conviction be punished with imprisonment for a term which may extend to 1 year or with fine or with both : –

(a) knowingly misrepresents to the certification authority his identity or authorisation in applying for a certificate or in submitting for suspension or cancellation of a certificate;

(b) obstructing or impeding or assaulting the Central Body and body or person assigned duty by it or the Control Board and body or person assigned duty by it which performs the functions and duties in accordance with this Law or failing to comply with the demand to perform in accordance with this Law.

38. Whoever attempts to commit any offence of this Law or conspires amounting to an offence or abets the commission of an offence shall be punished with the punishment provided for such offence in this Law.

Chapter XIII **Miscellaneous**

39. The government departments and organizations shall recognize the transaction of electronic record or electronic data message as lawful for the following matters :

(a) submitting, accepting or retention of documents ;

(b) issuing permit, licence or approval ;

(c) claiming the required payment, paying, receiving and issuing a receipt therefor.

40. The persons making use of electronic transactions may determine the required type and level of security of electronic record and electronic data message and may select, use and implement the methods which accord with their requirement.

41. The Ministry shall determine the tenure of licence, licence fees and renewal fees of tenure of licence in respect of business licence to enable performance as the certification authority.

42. The Control Board has the right to recover the fees and fines to be received under this Law from the defaulter as if they were arrears of land revenue.

43. The Ministry :—

- (a) may prescribe and allow remuneration to the members of the Central Body, who are not government servants.
- (b) shall arrange to carry out the functions of the office of Central Body and shall also bear the expenses.

44. In prosecuting under this Law, prior sanction of the Central Body shall be obtained.

45. Any offence contained in this Law is cognizable by the Myanmar Police Force.

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

47. The expression "experts" referred to in section 45 of the Evidence Act shall be deemed to include the Control Board, the body or person assigned duty by it or the certification authority.

48. Information, electronic record, electronic data message, electronic signature or other documents communicated between the originator and the addressee shall not be denied legal effect, validity or enforceability solely on the ground of being made through electronic technology.

49. No suit or prosecution shall lie against the Central Body and body or person assigned duty by it or the Control Board and body or person assigned duty by it or the certification authority for duties and functions done in good faith in pursuance of this Law.

50. The Ministry may, with the approval of the Government, issue a notification if necessary, to clarify the definition of any technical terms of this Law.

51. Notwithstanding anything contained in any existing law, the provisions contained in this Law shall prevail over the provisions not in conformity with or contradicting any provisions contained in this Law.

52. In implementing the provisions of this Law :—

- (a) the Ministry may, with the approval of the Government, issue necessary rules and procedures;
- (b) the Central Body and the Ministry may issue necessary notifications, orders and directives and the Control Board may issue necessary directives.

(Sd.) Than Shwe
Senior General
Chairman

The State Peace and Development Council

The State Peace and Development Council
The Law Amending the Myanmar Aircraft Act
(The State Peace and Development Council Law No. 6/2004)
The 10th Waxing Day of *Wakhaung*, 1366 M.E.
(25th August, 2004)

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

1. This Law shall be called the Law Amending the Myanmar Aircraft Act.
2. The expression contained in section 4 of the Myanmar Aircraft Act "for carrying out the Convention relating to the regulation of Aerial Navigation, signed at Paris, October 13, 1919, with Additional Protocol, signed at Paris, May 1, 1920, and any amendment which may be made thereto under the provisions of Article 34 thereof" shall be substituted by the expression "for carrying out the provisions of the Convention on International Civil Aviation, signed at Chicago, on 7 December, 1944, and any amendment which may be made thereto under the provisions of Article 94, thereof". In the marginal note of the said section, the expression "Convention of 1919" shall be substituted by the expression "Convention of 1944".
3. After the expression "class of aircraft" contained in section 5, sub-section (1) of the Myanmar Aircraft Act the expression "and the safety and the security of Civil Aviation" shall be inserted.

4. After section 5, sub-section 2 (ab) of the Myanmar Aircraft Act, sub-section 2 (ac) shall be inserted as follows :

“(ac) the economic regulation of civil aviation and air transport services, including the approval, disapproval or revision of tariff of operators of air transport services, the officers or authorities who may exercise powers in this behalf, the procedure to be followed, and the factors to be taken into account by such officers or authorities, appeals to the Government against orders of such officers or authorities and all other matters connected with such tariff”.

5. After section 5 of the Myanmar Aircraft Act, section 5A shall be inserted as follows :

- | | |
|--|--|
| <p>“5A. (a) The Chairman of the State Peace and Development Council may confer on the Ministry of Transport the power to make rules prescribed in section 5.</p> | <p><i>Conferring power to make rules</i></p> |
| <p>(b) Under the power conferred by sub-section (a), the Ministry of Transport may, with the approval of the Government, make such rules as may be necessary.</p> | <p><i>Power of Ministry of Transport to make rules</i></p> |
| <p>(c) For the implementation of the provision of this Act, the Ministry of Transport may issue necessary notifications, orders, notices on requirements and directives and the Department of Civil Aviation may issue necessary orders, notices on requirement and directives.”</p> | <p><i>Power to issue notifications, orders, notices and directives</i></p> |

6. After section 9 of the Myanmar Aircraft Act, section 9A shall be inserted as follows :

"9 A. Whoever wilfully fails to comply with any notifications, orders, notices and directives issued under sub-section (c) of section 5 A, shall be punishable with imprisonment for a term which may extend to one month or with fine which may extend to kyats 20,000, or with both." *Penalty for failure to comply, with notifications, orders, notices and directives*

7. In the Myanmar Aircraft Act :

- (a) after the expression "section 5", contained in section 10, the expression "sub-section (b) of section 5 A," shall be inserted.
- (b) the expression "one thousand kyats" contained in section 10 shall be substituted by the expression "kyats 50,000" and the expression "one thousand kyats" contained in section 11 shall be substituted by the expression "kyats 100,000".

(Sd.) Than Shwe
Senior General
Chairman

The State Peace and Development Council

The State Peace and Development Council
The Law Repealing the National Intelligence Bureau Law
(The State Peace and Development Council Law No. 7/2004)
The 9th Waxing of *Thadingyut*, 1366 M.E.
(22nd October, 2004)

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

1. This Law shall be called the Law Repealing the National Intelligence Bureau Law.
2. The National Intelligence Bureau Law (Pyithu Hluttaw Law No 10 of 1983) is hereby repealed.

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

The State Peace and Development Council
The Law Amending the Control of Money Laundering Law
(The State Peace and Development Council Law No. 8/2004)
The 5th Waning Day of *Thadingyut*, 1366 M.E.
(2nd November, 2004)

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

1. This Law shall be called the Law Amending the Control of Money Laundering Law.
2. The following section shall be inserted as section 31-A after section 31 of the Control of Money Laundering Law :—

31-A. Whoever reveals, shows or makes known by any means to the person relevant to transmission of information or any other person including a client with respect to information transmitted or to be transmitted or information transmitted for unusual or suspicious transfer of money or property, or information or any matter investigated or to be investigated under this Law shall, on conviction, be punished with imprisonment for a term which may extend to 3 years or with fine or with both.

Provided that this section shall not apply to revealing of information or any matter to a client or any other person as in duty bound by investigation officer, attorney, notary public, legal professional, accountant or any other person in discharging his duty in conformity with law.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

RULES

The Government of the Union of Myanmar
Ministry of Home Affairs
Notification No. 3/2004
The Fullmoon day of *First Waso*, 1366 M.E.
(1st July, 2004)

In exercise of the powers conferred under section 30, Sub-section (a) of the Narcotic Drugs & Psychotropic Substances Law, the Ministry of the Home Affairs issues the following Rules with the approval of the Government.

Chapter I
Title and Definition

1. These Rules shall be called the Rules relating to the Supervision of Controlled Precursor Chemicals.
2. The expressions contained in these Rules shall have the same meanings as are assigned to them in the Narcotic Drugs and Psychotropic Substances Law. In addition the following expressions shall have the meanings given here under:
 - (a) **Law** means the Narcotic Drugs and Psychotropic Substances Law.
 - (b) **Controlled Precursor Chemical** means a chemical which the Ministry of Health has by notification prescribed to be a chemical used in the production of a narcotic drug or psychotropic substance under

section 16, sub-section (b) and section 30, sub-section (b) of the Narcotic Drugs and Psychotropic Substances Law.

- (c) **Central Committee for Narcotics** means the Central Committee for Drug Abuse Control formed under section 4 and section 5 of the Narcotic Drugs and Psychotropic Substances Law.
- (d) **Supervisory Committee for Controlled Precursor Chemical** means the Supervisory Committee formed under the law for Controlled Precursor Chemical, which may be used in the production of narcotic drugs and psychotropic substance.
- (e) **Inspection Committee** means the Committee formed and assigned duty by the Supervisory Committee for Controlled Precursor Chemical under these Rules. For inspection as to whether or not the controlled precursor chemical is diverted to an illegal channel and used and whether or not there is misuse in the production of narcotic drugs and psychotropic substances.

Chapter II

Duties and Powers of the Supervisory Committee for Controlled Precursor Chemical and the State, Divisional, District, Township Committees for Drug Abuse Control

3. The Supervisory Committee for Controlled Precursor Chemical may after scrutiny issue recommendation or refuse to issue recommendation for the following operations :
 - (a) production of controlled precursor chemical ;
 - (b) production of goods (commodities) by using controlled precursor chemical.
 - (c) importation and exportation of controlled precursor chemical;

- (d) transportation locally (within the country) of controlled precursor chemical produced locally or imported from abroad ;
 - (e) transportation of controlled precursor chemical from one foreign country to another passing through Myanmar ;
 - (f) conducting research in respect of controlled precursor chemical.
4. The State / Divisional Committees for Drug Abuse Control may, in respect of the controlled precursor chemical after scrutiny grant a permit or refuse to grant a permit for the following operations :
- (a) transportation from one State/Division to another ;
 - (b) storage and custody ;
 - (c) wholesale distribution and sale after storage -
5. The District Committee for the prevention of Drug Abuse Control may, after scrutiny grant a permit or refuse to grant a permit for retail distribution and sale after storage, and for possession and use of controlled precursor chemical.
6. The State/Divisional and District Committees for Drug Abuse Control :-
- (a) may form and determine the functions of a Scrutiny Committee comprising a minimum of 3 to 5 suitable persons from amongst their members to grant a permit and to exercise the power mentioned in Rules 4 and 5 ;
 - (b) shall compile a record in respect of the activities (measures) under Rules 4 and 5 and submit to the Supervisory Committee for Controlled Precursor Chemical once in three months.
7. The Supervisory Committee for Controlled Precursor Chemical may in supervising and managing the production of controlled precursor chemical, production of goods by using controlled precursor chemical importation and

exportation, storage, retail and wholesale distribution and sale after storage, transportation and possession coordinate with the relevant Government departments and organizations if necessary :

8. If there is suspicion that a controlled precursor chemical is misused in the production of narcotic drugs and psychotropic substances, the State, Divisional, District and Township Committees for Drug Abuse Control shall inform the Supervisory Committee for Controlled Precursor Chemical as soon as possible, and the Supervisory Committee for Controlled Precursor Chemical shall, inform the Central Committee for Narcotics as soon as possible.

Chapter III

Carrying Out Production

9. A person desirous of carrying out controlled precursor chemical production or production of goods using controlled precursor chemical shall first apply to the Supervisory Committee for Controlled Precursor Chemical in Form (1) to obtain a recommendation.

10. The Supervisory Committee for Controlled Precursor Chemical shall scrutinize the application under Rule 9, and if permitted, shall issue a recommendation in Form (2) stipulating terms and conditions for the controlled precursor chemical production work or for production of goods using controlled precursor chemical.

11. A person who has obtained the recommendation issued under Rule 10 shall carry out production only after he has obtained the licence to carry out an industry (industrial licence) registration certificate or permit from the relevant Government department and organization, in accordance with the existing laws.

12. A person who has obtained permission to carry out controlled precursor chemical production or production of goods using controlled precursor chemical shall –

- (a) submit to the Supervisory Committee for Controlled precursor chemical (3) months prior to the expiry of the calendar year in Form (3) requirement for the next (following) one year, stating the type, shape, quality and weight of the controlled chemical raw materials, other chemical raw materials and natural raw materials required for the production.
- (b) compile in Form (4) monthly records in respect of the production.
- (c) collect the monthly records once in (3) months and submit to the Supervisory committee for Controlled Precursor Chemical in Form (5) and send the copy to the State, Divisional, District, Township Committees for Drug Abuse Control.
- (d) keep in custody for at least (2) years Forms (3), (4), (5) and other necessary documents, supporting evidence, lists and schedules.
- (e) abide by the terms and conditions, stipulated in respect of the production.
- (f) take special care in order that the controlled precursor chemical may not be diverted to an illegal channel and used in the production of narcotic drugs and psychotropic substances. If there is suspicion that it is so diverted, the Supervisory Committee for the Controlled Precursor Chemical shall be informed as soon as possible.
- (g) deliver the lists and schedules requested by the Inspection Committee which have been assigned duty and sent by the Supervisory Committee for Controlled Precursor Chemical and shall also submit to the inspection in respect of the production.
- (h) in carrying out production, if for any reason (cause) there is damage, loss or undue shortage it shall be reported immediately to the Supervisory Committee for Controlled Precursor Chemical, and

the relevant State, Divisional, District and Township Committee for Drug Abuse Control.

- (i) if it is desired to terminate the production work shall inform the Supervisory Committee for Controlled Precursor Chemical in advance and the Controlled Precursor Chemicals shall be disposed of under the supervision of the said committee.

13. If a person who has obtained permission to carry out controlled precursor chemical production work or production of goods using controlled precursor chemical desires to continue the work after the expiry of the tenure of the licence to carry out industry (industrial licence) registration or permit of the relevant Government department and organization, before applying to the relevant Government department and organization for extension of the tenure, he shall apply to the Supervisory Committee for Controlled Precursor Chemical at least (60) days in advance before the expiry of the tenure for recommendation submitting the following documents :—

- (a) recommendation in Form (2) issued by the Supervisory Committee for Controlled Precursor Chemical and a copy ;
- (b) copy of the Industrial licence (Licence to carry out an industry) or permit of the relevant Government department and organization.

14. The Supervisory Committee for Controlled Precursor Chemical shall Scrutinize the application under Rule 13, and if permitted, shall issue a recommendation stipulating terms and conditions to extend the tenure for the controlled precursor chemical production work or for production of goods using controlled precursor chemical.

15. If a person desirous of carrying out controlled precursor chemical production work or production of goods using controlled precursor chemical wishes to transport controlled precursor chemical, he shall do so after obtaining permission

under the provisions of Chapter V of these Rules, and if he wishes to make a retail and wholesale distribution and sale after storage, he shall do so after obtaining permission under the provisions of Chapter VI of these Rules.

Chapter IV **Importation and Exportation**

16. A person desirous of importing controlled precursor chemical from abroad shall, whenever he wishes to do so first apply in Form (6) to the Supervisory Committee for Controlled Precursor Chemical to obtain a recommendation. If he is desirous of exporting controlled precursor chemical to abroad, he shall, whenever he wishes to do so first apply in Form (7) to the Supervisory Committee for Controlled Precursor Chemical to obtain a recommendation.

17. The Supervisory Committee for Controlled Precursor Chemical shall scrutinize the application under Rule 16, and if permitted, shall issue a recommendation in Form (8), stipulating terms and conditions for importation from abroad and for exportation to abroad.

18. A person who has obtained a recommendation issued under Rule 17 to carry out the work of importing and exporting controlled precursor chemical shall import and export only after obtaining Import licence, Export licence or Permit of the Ministry of Commerce in accordance with the existing Laws.

19. A person who has obtained Import Permit and Export Permit shall, in importing and exporting controlled precursor chemical apply in advance to the Supervisory Committee for Controlled Precursor Chemical as soon as possible before carrying out import and export, mentioning the following facts together with the indent, manifest, invoice, bill of lading and copies of other necessary supporting documents.

- (a) name and address of importer and exporter and country from which import is made and country to which export is made ;

- (b) if person making the indent can be mentioned, name and address of person making the indent ;
- (c) type, brand, weight, amount and quantity of controlled precursor chemical imported or exported ;
- (d) manner of packing the goods, number of packages ;
- (e) date of export (consignment), date of arrival, Customs Ports, Customs Aerodrome, Border Point of Entry / Exit, terminal and destination of goods ;
- (f) name of foreign country through which import is to be made and through which export is to be made, country of transit, date, port, airport and border point of entry / exit ;
- (g) date and number of recommendation, licence and permit issued under Rules 17 and 18 ;
- (h) vessel, motor vehicle, aircraft and train (railway) which will transport the controlled precursor chemicals ;
- (i) frequency (number of times) of import and export.

20. A person who has obtained an Import Permit and Export Permit for controlled precursor chemical shall –

- (a) when importing and exporting controlled precursor chemical
 - (1) pack the controlled precursor chemicals securely and affix the trademark.
 - (2) send together with the controlled precursor chemicals a copy each of the recommendation, licence or permit issued under Rules 17 and 18.
 - (3) submit to the inspection of an authorized person or a responsible person from within and outside the country.

- (4) submit as soon as possible to the Supervisory Committee for Controlled Precursor Chemical when alteration is to be made in any facts contained in Rule 19.
- (5) report immediately to the Supervisory Committee for Controlled Precursor Chemical, if there should occur damage, loss or undue shortage during the journey (en route), due to any cause.
- (b) The statements of facts and supporting documents contained in Rule 17 shall be preserved (kept in custody) for at least (2) years.

21. A person importing controlled precursor chemical from abroad :

- (a) shall submit together with the following documents to open Imports (Imported Goods) Declaration (Return) to the Customs Department :
 - (1) Recommendation of the Supervisory Committee for Controlled Precursor Chemical and the Pre-Shipment Inspection Certificate and Marketing (Sale and Purchase) Contract / Agreement submitted to the said Committee ;
 - (2) Import Licence / Permit ;
 - (3) Laboratory analysis of the relevant department and organization;
 - (4) Bill of Lading (B/L) ;
 - (5) Packing List (P/L) ;
 - (6) Supporting evidence of the payment of the value of the goods
 - (7) List of value of goods ;
 - (8) Certificate of Country of Origin.
- (b) Before importing from abroad the supporting documents required in accordance with Rule 19 shall be submitted to the Supervisory Committee for Controlled Precursor Chemical as soon as possible.

- (c) The controlled precursor chemical imported from abroad shall have obtained permission from the Supervisory Committee for Controlled Precursor Chemical, and only when the Inspection Committee has inspected and permitted the same there is the right to transport it locally (within the country).

22. A person exporting controlled precursor chemical to abroad :

- (a) shall submit together with the following documents to open Exports (Exported Goods) Declaration (Return) to the Customs Department:
 - (1) recommendation of the Supervisory Committee for Controlled Precursor Chemical ;
 - (2) Export Licence / Permit ;
 - (3) Laboratory Analysis of the relevant department and organization;
 - (4) Marketing (Sale and Purchase) Contract / Agreement ;
 - (5) Supporting evidence of the payment of the value of the goods;
 - (6) Pre-shipment Inspection Certificate recognized internationally ;
 - (7) Shipping Instruction (only by maritime consignment of goods) ;
 - (8) List of value of goods ;
 - (9) Packing List (P/L) ;
 - (10) Booking Notes ;
 - (11) Certificate of Country of origin.
- (b) Before exporting to abroad, the supporting documents required in accordance with Rule 19 shall be submitted to the Supervisory Committee for Controlled Precursor Chemical as soon as possible.

23. A person importing controlled precursor chemical and a person exporting controlled precursor chemical shall obtain the permission required under the provisions of Chapter V for transporting locally, the permission required under

the provisions of Chapter VI for retail and wholesale distribution and sale after storage and the permission required under the provisions of Chapter VII for storage and custody.

Chapter V

Transportation

24. (a) A person desirous of transporting locally for any of the following operations shall apply to the Supervisory Committee for Controlled Precursor Chemical in Form (9) for permission whenever transport is carried out :
- (1) transporting locally controlled precursor chemical produced locally or imported from abroad.
 - (2) Transporting controlled precursor chemical from one foreign country to another passing through Myanmar.
- (b) The Supervisory Committee for Controlled Precursor Chemical shall scrutinize the application under Sub-Rule (a) and if permitted issue the permit in Form (10), stipulating terms and condition.
25. (a) A person desirous of transporting controlled precursor chemical from one State, Division to another within Myanmar shall apply to the relevant State, Divisional Committee for Drug Abuse Control in Form (11) for permission.
- (b) The State, Divisional Committee for Drug Abuse Control shall scrutinize the application under Sub-Rule (a) and if permitted, issue the permission (permit) in Form 12, stipulating terms and conditions.
26. A person who has obtained permission to transport locally shall -
- (1) have together with him (be accompanied by) the permit under Sub-Rule (b) of Rule 24 or Sub-Rule (b) of Rule 25.

- (2) If imported from abroad, have together with him (be accompanied by) the Import Licence, Permit and Import Declaration (Return) or if produced by locally, have together with him (be accompanied by) the recommendation of the factory which produced the same and the laboratory analysis.
- (3) Transport the controlled precursor chemical to the permitted region, in accordance with the terms and conditions of the permit.
- (4) If transport is to be changed (altered) from any permitted region to any other region, re-obtain the permission of the relevant Supervisory Committee for Controlled Precursor Chemical which issued the permit or the State, Divisional Committee for Drug Abuse Control.
- (5) Report immediately to the Supervisory Committee for Controlled Precursor Chemical or to the relevant State, Divisional, District and Township Committee for Drug Abuse Control if there should occur damage, loss or undue shortage during the journey (en route), due to any cause.
- (6) Take special care in order that the controlled precursor chemical may not be diverted to an illegal channel and used in the production of narcotic drugs and psychotropic substances.
- (7) Abide by the terms and conditions contained in the permit.
- (8) Keep in custody for at least (2) years the permit issued under sub-rule (b) of Rule 24 and sub-rule (b) of Rule 25 and supporting documents.

Chapter VI

Keeping in Storage and Retail and Wholesale

Distribution and Sale

27. A person desirous of keeping in storage and carrying out retail and wholesale distribution and sale of controlled precursor chemical shall apply to the relevant State, Divisional Committee for Drug Abuse Control.

28. The State, Divisional Committee for Drug Abuse Control shall scrutinize the application under Rule 27 and if permitted, issue the permit in Form (14), stipulating terms and conditions.

29. (a) If a person who has obtained a permit to keep in storage and carry out retail and wholesale distribution and sale of controlled precursor chemical desires to continue the work after the expiry of the tenure of the permit, he shall apply in Form (15) to the relevant State, Divisional Committee for Drug Abuse Control at least (60) days in advance before the expiry of the tenure for extension of the tenure of the permit.

(b) The State, Divisional Committee for Drug Abuse Control shall scrutinize the application under Sub-rule (a) and if permitted, extend the tenure of the permit.

30. A person desirous of keeping in storage and carrying out retail and wholesale distribution and sale of controlled precursor chemical shall obtain a recommendation of the relevant Township Committee for Drug Abuse Control and apply to the District Committee for Drug Abuse Control in Form (16).

31. The relevant District Committee for Drug Abuse Control shall scrutinize the application under Rule 30 and if permitted, issue permission (permit) in Form (17), stipulating terms and conditions.

32. (a) If a person who has obtained a permit to keep in storage and carry out retail and wholesale distribution and sale of controlled precursor chemical desires to continue the work after the expiry of the tenure of the permit, he shall obtain a recommendation of the relevant Township Committee for Drug Abuse Control at least (30) days in advance before the expiry of the tenure for extension of the tenure of the permit, and apply to the District Committee for Drug Abuse Control in Form (18).

- (b) The relevant District Committee for Drug Abuse Control shall scrutinize the application under Sub-rule (a) and if permitted, extend the tenure of the permit.
33. The tenure of the permit issued under Rules 28 and 31 is one year commencing from the date of issue of the permit.
34. A person who has obtained the right to keep in storage and carry out retail and wholesale distribution and sale of controlled precursor chemical shall:
- (a) affix the permit issued under Rule 28 and Rule 31 in the place or shop where controlled precursor chemical is to be sold.
 - (b) Compile in Form (19) monthly records in respect of the storage, retail and wholesale distribution and sale.
 - (c) Collect the monthly records once in three months and submit in Form (5) to the Supervisory Committee for Controlled Precursor Chemical and send the copy to the State, Divisional, District and Township Committees for Drug Abuse Control.
 - (d) Keep in custody for at least (2) years the monthly records, quarterly returns, vouchers, lists and schedules.
 - (e) Take special care in order that the controlled precursor chemical may not be diverted to an illegal channel and used in the production of narcotic drugs and psychotropic substances.
 - (f) Report immediately to the Supervisory Committee for Controlled Precursor Chemical or to the relevant State, Divisional, District and Township Committees for Drug Abuse Control, if there should occur damage, loss or undue shortage while keeping in storage and distributing and selling retail and wholesale, due to any cause.
 - (g) Report immediately to the relevant Anti-Narcotic Task Forces or to the Police Station if there is suspicion that the Controlled Precursor Chemical is likely to be diverted to an illegal channel and used.
 - (h) Abide by the terms and conditions contained in the permit.

Chapter VII
Storage

35. The person desirous of doing controlled precursor chemical storage business shall, in order to obtain permission apply to the relevant State/ Divisional Committee on Drug Abuse Control using Form (20).
36. The State/Divisional Committee on Drug Abuse Control shall, if granted permission after scrutiny on the application under Rule 35, stipulating conditions, issue permit, using Form (21).
37. The term of permission issued under Rule 36 is one year from the date of issuance of permit.
38. (a) If the person who has obtained permission for storage of controlled precursor chemical is desirous of continuing the storage business after expiry of term of permission shall, at least 60 days in advance before expiry of term of permission, apply for extension of term of permission to the relevant State/ Divisional Committee on Drug Abuse Control using Form (15).
- (b) The State/ Divisional Committee on Drug Abuse Control shall, if granted permission after scrutiny on the application under Sub-Rule (a), extend the term of permission.
39. The person who has obtained permission to do controlled precursor chemical storage business shall:
- (a) hang the permit issued under Rule 36 at the place, building or warehouse where the controlled precursor chemical is stored and kept in custody.
- (b) compile and keep monthly records using Form (22) regarding controlled precursor chemical storage business.

- (c) after collecting the monthly records once every for three months, submit the report to the Controlled Precursor Chemicals Supervisory Committee using Form (5), and copies thereof shall be sent to the State/ Divisional, District and Township Committees on Drug Abuse Control.
- (d) maintain and keep the monthly records, quarterly reports, bills, vouchers and tabular lists for at least two years.
- (e) take special care not to divert the controlled precursor chemical into illegal channel for use in producing narcotic drugs and psychotropic substances.
- (f) report to the Controlled Precursor Chemicals Supervisory Committee and relevant State/ Divisional, District and Township Committees on Drug Abuse Control if damage or loss or unusual shortage occurs in storage and custody.
- (g) abide by the conditions stipulated in the permit.

Chapter VIII

Conducting Research

40. The person desirous of doing research on controlled precursor chemical shall apply to the Controlled Precursor Chemicals Supervisory Committee using Form (23) to obtain permission.

41. The Controlled Precursor Chemicals Supervisory Committee shall, if granted permission after scrutiny on the application under Rule 40, stipulating conditions, issue permit using Form (24).

42. The term of permission issued under Rule 41 is one year from the date of issuance of permit.

43. (a) If the person who has obtained permission to conduct research is desirous of continuing research work after expiry of term of permission shall, at least 60 days in advance before expiry of term of permission, apply for extension of term of permission to the Controlled Precursor Chemicals Supervisory Committee using Form (25).
- (b) The Controlled Precursor Chemicals Supervisory Committee shall, if granted permission after scrutiny on the application under Sub-Rule (a), extend the term of permission.
44. The person who has obtained permission to conduct research on controlled precursor chemical shall:
- (a) hang the permit issued under Rule 41 at the place where research work is conducted.
- (b) compile monthly records using Form (26) regarding research work.
- (c) after collecting the monthly records once for every three months, submit the report to the Controlled Precursor Chemicals Supervisory Committee using Form (5) and copies thereof shall be sent to the State / Divisional, District and Township Committees on Drug Abuse Control.
- (d) maintain and keep the monthly records, reports and tabular lists for at least two years.
- (e) receive the inspection of Inspection Committee with regard to conducting research.
- (f) report immediately to the Controlled Precursor Chemicals Supervisory Committee and relevant State/ Divisional, District and Township Committees on Drug Abuse Control if damage or loss or unusual shortage occurs with regard to conducting research.

- (g) manage the controlled precursor chemicals obtained through conducting research in conformity with the permission of the Controlled Precursor Chemicals Supervisory Committee.
- (h) abide by the conditions stipulated in the permit.

Chapter IX

Possession and Use

45. The person desirous of using controlled precursor chemical keeping in possession not for any purpose contained in Chapter III, IV, V, VI, VII and VIII but for other household use, personal use or business use rather than uses permitted in Rule 62 or laboratory analysis shall, to obtain permission, after obtaining recommendation of the relevant Township Committee on Drug Abuse Control, apply to the relevant District Committee on Drug Abuse Control using Form (27).
46. The relevant District Committee on Drug Abuse Control shall, if granted permission after scrutiny on the application under Rule 45, stipulating conditions, issue permit, using Form (28).
47. The term of permission issued under Rule 46 is one year from the date of issuance of permit.
48. (a) If the person who has obtained permission to use the controlled precursor chemical keeping in possession is desirous of continuing to use after expiry of term of permission shall, at least thirty days in advance before expiry of term of permission, after obtaining recommendation of the relevant Township Committee on Drug Abuse Control, apply for extension of term of permission to the District Committee on Drug Abuse Control using Form (29).

- (b) The relevant District Committee on Drug Abuse Control shall, if granted permission after scrutiny on the application under Sub-Rule (a) extend the term of permission.
49. The person who has been granted permission to use the controlled precursor chemical keeping in possession shall : –
- (a) hang the permit issued under Rule 46 at the place where the controlled precursor chemical used keeping in possession.
 - (b) compile and keep monthly records using Form (30) regarding use thereof keeping in possession.
 - (c) after collecting the monthly records once for every three months, submit the report to the Controlled Precursor Chemicals Supervisory Committee using Form (5), and copies thereof shall be sent to the State/ Divisional, District and Township Committees on Drug Abuse Control.
 - (d) maintain and keep the monthly records, quarterly reports, bills, vouchers and tabular lists for at least two years.
 - (e) take special care not to divert the controlled precursor chemical into illegal channel for use in producing narcotic drugs and psychotropic substances.
 - (f) abide by the conditions stipulated in the permit.

Chapter X

Inspection

50. The Controlled Precursor Chemicals Supervisory Committee shall, for conducting inspection whether or not the controlled drug has been used diverting into illegal channel or whether or not it is abused in producing narcotic drugs and psychotropic substances, in coordination with the relevant

government department and organization, form inspection committees comprising experts and assign duty thereof.

51. The inspection committees shall, with regard to controlled precursor chemical inspect the following matters, and submit the findings to Controlled Chemical Supervisory Committee : -

- (a) producing controlled precursor chemical ;
- (b) producing goods making use of controlled chemical ;
- (c) importing and exporting ;
- (d) transporting from a foreign country to another foreign country via Union of Myanmar;
- (e) inland transporting;
- (f) storage and selling by retail or wholesale;
- (g) storage and custody;
- (h) conduction research;
- (i) conducting research;
- (j) using thereof keeping in possession,

52. The inspection committees shall, with regard to controlled precursor chemical, in conducting inspection on matters contained in Rule 51, conduct inspection mainly on the following points whether or not there is reasonable doubt of abuse in the production of narcotic drugs and psychotropic substances:-

- (a) whether or not production is made to produce permitted controlled precursor chemical or goods that is intended to produce making use of controlled precursor chemical;
- (b) whether or not the weight, amount and quantity of controlled precursor chemical obtained by production and goods that is produced be proportionate;

- (c) whether or not importing, exporting, transporting, distributing and selling, conducting research or using thereof keeping in possession of the controlled precursor chemicals that have been obtained recommendation and permission;
- (d) whether or not the quantity, weight and type of goods contained in the import declaration or export declaration be correct;
- (e) whether or not the controlled precursor chemicals that are sold by retail or wholesale and the inventory be correct;
- (f) whether or not the packing and sealing be authentic packing and sealing of the producer ;
- (g) whether or not distribution, sale or handing over is made to the person who has not ben permitted ;
- (h) if the goods are stored and kept in custody, whether or not the storage system be systematic and inventories be correct ;
- (i) whether or not monthly report, quarterly report and tabular list be correct.

53. The inspection committees shall, with regard to importing, exporting and transporting via Union of Myanmar customs of controlled precursor chemicals at any place including free trade zone, duty free seaports, airports and border trade stations, make inspection on the points under Rule 52 and also mainly on the following points whether or not there is reasonable doubt they are used diverting into illegal channel : –

- (a) whether or not required licence, permit, import delcaration, export declaration, manifest, recommendation of Controlled Precursor Chemicals Supervisory Committee, permit, etc are complete ;
- (b) whether or not name and residential address of person or organization that imports or exports is correct ;

- (c) whether or not the names of State, town or city and ports, airports, border trade stations from which import or export is made are correct ;
- (d) If there is transit State or State through which import or export is made, whether or not the names of town or city, airports and border trade stations correct ;
- (e) whether or not the date of import or export and if there is transit State or State through which import or export made, the date of arrival and departure and reexport correct ;
- (f) if there is tansit State or State through which import or export is made, whether or not there is re-packaging and transferring ;
- (g) whether or not the type and name of the vehicle, the name of the State where the vehicle has been registered and itinerary of journey correct ;
- (h) whether or not the form of package and marking correct, and whether or not there is any change ;
- (i) whether or not import and export extraordinary, whether or not import and export is usual, and whether or not import and export is usual, and whether or not import and export is made once.
- (j) whether or not import or export is made by the importer or exporter personally, and by the broker or agent ;
- (k) whether or not system of payment for the goods correct ;
- (l) whether or not method of import and export correct.

54. The investigation body shall, on finding out that businesses were carried out without permission, or that controlled precursor chemicals were destroyed, lost or of unusual shortage in carrying out with permission, or that those were used diverting channel, in conducting investigation the matters contained in

Rule 52, submit the findings to the Controlled Precursor Chemicals Supervisory Committee immediately.

Chapter XI

Investigation, Search, Arrest, Seizure of Exhibits, Attachment and Sealing

55. The investigation body shall, on finding out that one of the offences contained in the law has been committed with regard to controlled precursor chemicals in conducting investigation on matters contained in Rule 51 : –

- (a) if it does not contradict with these Rules, carry out investigation in conformity with the provisions of the Code of Criminal Procedure ;
- (b) carry out search, arrest, seizure of exhibits, and attachment and sealing in conformity with the provisions contained in Chapter IV of the Rules relating to Narcotic Drugs and Psychotropic Substances.

56. The investigation body shall, with regard to controlled precursor chemicals that were searched and seized, submit to the Controlled Precursor Chemicals Supervisory Committee immediately mentioning the following points : –

- (a) the type, marking, form of package, number of packages, amount of one unit weight, and total weight of controlled precursor chemical;
- (b) the original manufacturing country;
- (c) the name of offender whose property has been searched and seized;
- (d) the date on which and place where seizure is made;
- (e) matter of illegal use;
- (f) description if there is method of abuse diverting to illegal channel and of illegal production;

- (g) the name of the State, port, airport, border trade station, importer and exporter if transportation is made in transit of Union of Myanmar or through Union of Myanmar.
- (h) the name, weight and amount of narcotic drugs and psychotropic substances seized together with controlled precursor chemical searched and seized.

Chapter XII

Laboratory Analysis

57. With regard to packaging, sealing, closing with marking, sending for laboratory analysis, laboratory analyzing, replying and submitting as exhibit of controlled precursor chemical seized as exhibit for offence under section 16 (b) of the Law, it shall be carried out in conformity with the provisions contained in the Rules relating to the Narcotic Drugs and Psychotropic Substances.
58. (a) If is required to conduct laboratory analysis of controlled precursor chemical with regard to any matter contained in Rule 51 by the investigation body or relevant government department and organization, for issuance of result of laboratory analysis, the sample of the controlled precursor chemical that will undergo laboratory analysis in conformity with the instruction issued by the Myanmar Police Force, may by determining cipher and sealing, may be sent to the department of laboratory analysis or internationally-recognized agency for laboratory analysis for conducting laboratory analysis thereof.
- (b) The responsible person from the department or organization of laboratory analysis shall, without delay, conduct the laboratory analysis of the sample of controlled precursor chemical that was sent, and the result of laboratory analysis shall be sent to the department and organization and the businessmen who made the request, and copy

shall be sent to the Controlled Precursor Chemical Supervisory Committee.

- (c) The relevant businessman shall bear the expenses for laboratory analysis.

Chapter XIII

Taking Action

59. If the controlled precursor chemical is kept in possession, transported or distributed and sold without permission, action shall be taken under sub-section (b) of section 16 of the Law.

60. Manufacturing, storing, conducting research and using in keeping possession of controlled precursor chemical without permission, or manufacturing goods using controlled precursor chemical without permission shall be presumed to be using without permission under the law, and action shall be taken under sub-section (b) of section 16 of the Law.

61. Importing, exporting and transporting from a foreign country to another through Union of Myanmar of controlled precursor chemical without permission in conformity with these Rules shall be presumed to be transporting without permission under the law, and action shall be taken under sub-section (b) of section 16 of the Law.

Chapter XIV

Miscellaneous

62. With regard to the following controlled precursor chemicals, pharmaceutical products manufactured by changing and mixing with them and compounds thereof are not required to obtain recommendation or permission under these Rules. However, if they are used in producing narcotic drugs and psychotropic substances, shall action be taken under the Narcotic Drugs and Psychotropic

Substances Law : -

- (a) pharmaceutical preparations containing controlled precursor chemicals used in medical treatment that are prescribed by the Ministry of Health issuing notification ;
- (b) ether preparations containing controlled precursor chemicals that are compounded in such a way that such chemicals cannot be easily used or recovered by readily applicable means : - e.g. commodities of household use, personal use and business use such as battery acid, lotion, fragrance, perfume, toilet soap, dye, bleaching chemical, paint and chemical fertilizer prepared and produced with a certain kind of controlled precursor chemical ;
- (c) controlled precursor chemicals of public household use, personal use and business use that are of the following weight, amount or quantity : -

(1) ACETIC ANHYDRIDE	10 litres
(2) POTASSIUM PERMANGANATE	5 litres
(3) ACETONE	10 litres
(4) ETHYL ETHER (OR) DIETHYL ETHER	10 litres
(5) HYDROCHLORIDE ACID	50 litres
(6) SULPHURIC ACID	50 litres
(7) TOLUENE	10 litres
- (d) controlled precursor chemicals purchased and used, kept in possession and transported in conformity with the order and directive of the Ministry of Health.

63. The Controlled Precursor Chemicals Supervisory Committee shall, based on the points submitted by the State/Divisional, District and Township Committee on Drug Abuse Committee, points on search and seizure submitted by

investigation bodies, and submissions of persons who have been granted permission and other information obtained by other means, submit the following points as stipulated to the Central Committee on Drug Abuse Control: –

- (a) with respect to search and seizure of the controlled precursor chemical: –
 - (1) the type, marking, form of package, number of packages, amount of one unit weight, and total weight of controlled precursor chemical which was searched and seized;
 - (2) the original manufacturing country;
 - (3) the name of offender whose property has been searched and seized;
 - (4) the date on which and place where seizure is made;
 - (5) description if there is method of abuse diverting to illegal channel and of illegal production;
 - (6) the name of the State, port, airport, border trade station, importer and exporter if transportation is made in transit of Union of Myanmar or through Union of Myanmar;
 - (7) the name, weight and amount of narcotic drugs and psychotropic substances seized together with controlled precursor chemical searched and seized.
- (b) with regard to controlled precursor chemical imported, exported or transported through Union of Myanmar subject to recommendation or permission: –
 - (1) the type, marking, form of package, number of packages, amount of one unit weight and total weight of controlled precursor chemical imported or exported;
 - (2) the name of the State, port, airport and border trade station imported or exported;

- (3) the original manufacturing country;
 - (4) the name, designation and address of business, department, company, and organization that carried out import or export;
 - (5) type of vehicle for transport and itinerary of journey;
 - (6) date on which import or export be carried out;
 - (7) if importation, importation through, stoppage or transporting through free economic zone, duty-free ports, airports and border trade stations of a foreign state, the name of the said zone, port, airport and border trade station of the said foreign state;
 - (8) if there is the foreign state through which importation is carried out or in which stoppage is made or through which transportation is carried out, the name of the said foreign state, the date of arrival in the said country, port, airport and border trade station, the date of departure from the said foreign state, port, airport and border trade station.
64. (a) The Ministry of Home Affairs shall, for issuing recommendation and permission with regard to controlled precursor chemical under these Rules, determine fees and fees for the extension of the term for permission.
- (b) Persons who obtained permission or extension of term of permission under these Rules shall pay the fees determined under sub-rule (a).
65. The Central Committee on Drug Abuse Control may with regard to any of the matters contained in Rule 51, determining conditions, exempt any government department and organization to obtain permission by submitting application.

(Sd.) Col Tin Hlaing
Minister
Ministry of Home Affairs

The Government of the Union of Myanmar
Ministry of Home Affairs
Notification No. 5/2004
The 1st waxing day of Thadingyut 1366 ME
(14th October, 2004)

In exercise of the power conferred by sub-section (a) of section 43 of the Mutual Assistance in Criminal Matters Law, the Ministry of Home Affairs hereby issues the following Rules, with the approval of the Government : -

Chapter I
Title and Definition

1. These Rules shall be called the Mutual Assistance in Criminal Matters Rules.
2. The expressions contained in these Rules shall have the same meanings as are assigned to them in the Mutual Assistance in Criminal Matters Law. In addition, the following expressions shall have the meanings given

hereunder : –

- (a) **Law** means the Mutual Assistance in Criminal Matters Law ;
- (b) **A person in custody** also includes a person who is detained by the relevant competent authority ;
- (c) **Requesting State** means the State seeking assistance from the Requested State ;
- (d) **Requested State** means the State which shall render assistance to the Requesting State.

Chapter II

Accepting, Granting Permission and Refusing the Request for Assistance by Foreign State

- 3. Any foreign State requesting assistance of Myanmar in criminal matters : –
 - (a) shall, if it is the State Party to the international convention or regional agreement of which the Union of Myanmar is a State Party or the State which has bilateral agreement with the Union of Myanmar request assistance directly to the Central Authority in (Form 1). If the request is made through diplomatic channel, the Central Authority may accept ;
 - (b) shall, if it is the State Party to the international convention or regional agreement to which the Union of Myanmar is not a State Party or the State that has not entered into bilateral agreement with the Union of Myanmar request assistance to the Central Authority through diplomatic channel with Request for Assistance on Mutual Assistance in Criminal Matters in (Form-1) ;

- (c) may, in urgent circumstances, if there is an agreement with the Union of Myanmar, request assistance to the Central Authority through International Police Organization.

4. The requesting State may, in urgent circumstances make a request for assistance orally, by telephone, facsimile or electronic mail or any other electronic means including communication made through computer network. In making such request the original letter of request shall be sent to the Central Authority without delay.

5. The Central Authority shall scrutinize whether or not the request by a foreign State is a matter for assistance contained in section 11 of the Law, and whether or not it is complete with the facts contained in section 12 of the Law.

6. The Central Authority may : –

- (a) in scrutinizing under Rule 5, request necessary additional information and supporting evidence for the execution in conformity with the existing laws;
- (b) meet with the person or body of persons assigned by the authority of the requesting State and make inquiry and request supporting evidences.

7. The Central Authority may, after executing as may be necessary the request of foreign State under Rules 5 and 6, and on finding that it is in conformity with section 15 of the Law grant the request.

8. The Central Authority shall : –

- (a) if the request is granted, hand over the request for assistance to the relevant government department and organization and assign duty thereof for implementation of the request for such assistance;
- (b) on finding that the detailed programme to be included in the request

- and necessary information and evidences are required, inform the requesting State to send the necessary information ;
- (c) on refusing or postponing the request of any foreign State reply without delay, to the Requesting State giving reasons for so refusing or postponing ;
 - (d) if further assistance has been sought by the Requesting State, scrutinize again as to whether the request is in conformity with section 15 of the Law and instruct the relevant government department and organization for implementation thereof, as may be necessary.

Chapter III

Search, Seizure, Control, Issuing Restraining Order, Confiscation of Exhibit and Obtaining Statement

9. If the request for assistance by a foreign State is for search, seizure, control, issuing restraining order or confiscation, the following shall also be mentioned, in addition to the requirements contained in section 12 of the Law : –

- (a) statement of type, form and extraordinary characteristics of the property ;
- (b) location and detailed specifications of property ;
- (c) statement as to in whose possession the property is ;
- (d) sufficient facts to investigate and expose the property ;
- (e) certified copy of the order, judgement or decision of the relevant court.

10. If the request for assistance by a foreign State is for search and seizure of documents and records, the following shall also be mentioned, in addition to the requirements contained in section 12 of the Law :—

- (a) type and location of documents and records ;
- (b) the residential address of person in possession and reasonable grounds to believe that the document or record is at the said address ;
- (c) the reason to adduce as evidence in performing the investigation or judicial proceeding for an offence committed in the Requesting State ;
- (d) if there are distinctive facts in respect of search or seizure, statement of such facts;
- (e) statement of all known information regarding the rights of other person ;
- (f) in cases involving requests for the production of computer records, the risks of deletion and destruction should be considered, so as to maintain the computer records in their original condition and special order required for safety ;
- (g) the original or certified copy of document and record (if any) ;
- (h) if certification or authentication is required in specific form, the attached pro-forma of such specific form ;
- (i) if there is any special privilege under the law regarding any requested document, statement of the said privilege.

11. If the request for assistance by a foreign State is to make inquiry on the location of any person the following shall also be mentioned, in addition to the requirements contained in section 12 of the Law ;

- (a) name of the said person and facts identifying the said person ;

- (b) address and reasonable grounds to believe that the said person resides thereat ;
- (c) the involvement of such person in any offence which has occurred in the requesting State.

12. If the request for assistance by a foreign State is to conduct inquiry or to take testimony, the following shall also be mentioned, in addition to the requirements mentioned in section 12 of the Law : -

- (a) the questions and facts that are desired to be put to the witness;
- (b) if it is to conduct inquiry or to take testimony in Myanmar Court, the copy of the report, charge and direct complaint filed in the requesting State.

13. With respect to testimony, document, record and evidence executed upon the request for assistance of a foreign State : -

- (a) the officer in charge of the relevant government department and organization who executed shall sign on each and every page of the English translation, and send to the Central Authority ;
- (b) the Central Authority shall, after scrutinizing the English translation of the documents sent under sub-rule (a) send True and Authentic Translation Certificate in (Form 2) and Authentic Documentary Certificate in (Form 3) attached with the said testimony, document, record and evidence to the Requesting State.

Chapter IV

Sending an Expert or Other Person to Give Testimony and Statement

14. If the request for assistance made by a foreign State in conformity with the provisions of (Chapter II and III) is the request of assistance for testifying

by any expert and any other person as witness, prior negotiation on the date of arrival of the said person at the requesting State shall be made and summons shall be sent.

15. In inviting to testify as a witness under Rule 14, the following shall be mentioned : –

- (a) the security programme of the said person;
- (b) appropriate permitted currency, travelling cost and general expenses for the said person and the person who will accompany the said person (if any).

16. The witness who is to testify in a foreign State may, upon the recommendation of the competent authority of such State that he has the right to refuse to testify under the law of the said foreign State, refuse to give testimony.

Chapter V

Handing Over a Person in Custody Temporarily to Give Testimony, Statement or Expert Opinion

17. If a request for assistance of any foreign State is to hand over a person in custody in Myanmar to give testimony, statement or expert opinion in the requesting State, the following shall also be mentioned, in addition to the requirements contained in section 12 of the Law;-

- (a) the name of person in custody and the place where he is detained ;
- (b) facts incidental to the case under trial in the requesting State ;
- (c) points in respect of which is required to be taken from the said person ;
- (d) rights that can be obtained by the said person and his duties under the law, agreement or commitments made by Myanmar and the Requesting State.

18. The Central Authority shall, on deciding to give assistance send the decision of the Central Authority and the documents on request of assistance to the relevant government department and organization with Transferring a Person in Custody Temporarily to give Testimony, Statement or Expert Opinion to the Requesting State in (Form-4), to obtain his opinion.

19. The relevant government department and organization shall clarify to the person in custody the decision of the Central Authority, as well as the request of assistance in conformity with the law, agreement and commitments of the Requesting State, and send the opinion of the person in custody as to whether or not he is willing to go to the foreign State and give assistance in (Form-4), within the prescribed period.

20. The Central Authority shall, if the person in custody has agreed to testify or give statement or expert opinion regarding the clarification under Rule 19 inform the Requesting State. The copy of the said letter of information shall be sent to the person in custody and to the government department and organization that will hand over the said person.

21. If the person in custody, after agreeing to give testimony, statement or expert opinion in the Requesting State retracts his agreement in writing before departure from Myanmar, the relevant government department and organization shall submit the matter to the Central Authority, without delay.

22. The Central Authority shall, on receiving the submission of the relevant government department and organization, inform the retraction of the said agreement immediately to the Requesting State.

23. The Central Authority shall, for enabling to hand over the person in custody to the Requesting State to give testimony, statement or expert opinion, send the request of assistance and the necessary documents to the relevant government department and organization that will hand over the person in custody temporarily, instructing to assign a suitable official for supervision .

24. The Central Authority shall, on receiving information that the Requesting State will hand over the person in custody after obtaining testimony, statement or expert opinion to Myanmar, inform the government department and organization that handed him over for receiving him back.

25. The relevant government department and organization shall : –

- (a) carry out in accordance with the instruction of the Central Authority for enabling to receive the person in custody back ;
- (b) report to the Central Authority immediately after the person in custody has been received back.

26. The Central Authority shall, if it is no longer required to keep the person in custody, who was handed over to give testimony, statement or expert opinion due to request of assistance by the foreign State, inform the authority of the relevant State to release the said person from custody.

Chapter VI

Requesting Assistance by Myanmar

27. Any government department and organization shall, if it desires to request assistance from a foreign State in respect of matters contained in section 11 of the Law submit to the Central Authority with Submission to Seek Assistance from the Authority of the foreign State in Form (5), mentioning the necessary facts contained in section 12 of the Law, to obtain permission.

28. The Central Authority : –

- (a) shall, after scrutinizing the submission made under Rule 27 to seek assistance from a foreign State, and if permission is to be granted carry out in accordance with section 34 of the Law.

- (b) may, if there is agreement with the foreign State from which assistance is sought in urgent matters, request assistance from the authority of the said foreign State through Interpol.

29. The Central Authority may, if the following events occur, request the authority of the said State with Requesting Assistance in Criminal Matters in (Form-6) or in the Form prescribed by the said State for causing any person residing in the foreign State to come to Myanmar and give testimony or assistance : –

- (a) there being credible ground that the said person will be able to give testimony or assistance regarding any offence;
- (b) the said person agreeing to come to Myanmar and give testimony or assistance.

30. The Central Authority shall, for enabling the person who is to give testimony or assistance to come to the Union of Myanmar, to depart from the Union of Myanmar and to perform other relevant matters, assign duty to the relevant government department and organization.

Chapter VII

Taking Over Temporarily a Person in Custody in Foreign State to Take Testimony, Statement or Expert Opinion in Myanmar

31. The government department and organization desirous of taking testimony or statement or expert opinion of a person in custody in foreign State in Myanmar shall submit to the Central Authority mentioning also the following, in addition to the requirements contained in section 12 of Law.

- (a) detailed programme to bring the person in custody ;
- (b) necessary documents, records and evidences.

32. The Central Authority shall on receiving the submission under Rule 31 and on deciding that the testimony, statement or expert opinion of a person in custody in

foreign State should be obtained, request the foreign State to hand over temporarily the said person for obtaining the testimony, statement, or expert opinion.

33. The Central Authority shall, on receiving the letter informing that the person in custody in foreign State has agreed to give testimony, statement or expert opinion in Myanmar and that assistance will be given to Myanmar by the foreign State instruct the relevant government department and organization to carry out the following matters : –

- (a) carrying out to obtain a visa for the person in custody in foreign State and taking him over temporarily ;
- (b) keeping the said person in custody continuously at an appropriate place in Myanmar ;
- (c) obtaining the testimony or statement of the said person.

34. The Central Authority shall, after carrying out the matters contained in Rule 33, instruct the relevant government department and organization to make arrangements for sending the said person back to the relevant foreign State.

35. The Central Authority shall , when informed by the foreign State that the person in custody who has been handed over to the Union of Myanmar is no longer required to be kept in custody, inform the relevant government department and organization to release the said person from custody.

Chapter VIII **Bearing of Costs**

36. If there is no agreement by other means, the ordinary expenses in respect of the request of assistance shall be borne by the State rendering assistance. The two States shall, if the expenses are of unusual or extraordinary nature bear the same in accordance with the conditions agreed upon in advance.

37. (a) If there is an agreement to assist reciprocally with the Union of Myanmar and it is mentioned that the expenses are to be settled by special arrangement, they shall be borne in accordance with the said agreement.
- (b) If the requesting State agrees to pay all the expenses relating to request for assistance, they shall be borne by the said State.
- (c) If a person in custody is transported passing through the territory of Myanmar or in transit in the territory of Myanmar the expenses incurred shall be borne by the State which first brought the said person or the requesting State.
38. The relevant government department and organization shall, if the expenses regarding the request of assistance or rendering of assistance are to be borne by the Union of Myanmar submit to the Government together with the recommendation of the Central Authority and obtain approval thereof.

Chapter IX Miscellaneous

39. The Government, in exercising the power contained in section 9 of the law, in respect of requesting assistance, shall amend, alter, suspend or cancel only when it is required due to the reason that the activity of the Central Authority is not in conformity with the aims of the law as provided in section 4 of the Law.
40. In implementing the functions and duties relating to mutual assistance in criminal matters, in the absence of express provision in these Rules, the provisions contained in the Code of Criminal Procedure or any other existing law may be applicable, as may be appropriate.
41. With respect to mutual assistance in criminal matters, there shall be the right to submit as exhibits documents, records and evidence sent by the authority of the foreign State due to request made by the Central Authority.

42. (a) The Central Authority shall, if the requested matter of the foreign State is for judicial proceedings, inform the Supreme Court.
- (b) The Supreme Court may carry out the matter informed under sub-section (a) by itself or delegate to the relevant competent Court.
43. With respect to mutual assistance in criminal matters, if any matter arises to be settled the relevant government department and organization shall submit it to the Central Authority immediately for enabling negotiation and settlement of the same between the Requesting State and the Central Authority.
44. With respect to rendering and obtaining assistance, if there are bilateral or multilateral agreements between the parties of the said agreements it shall be complied with, and if there are no specific provisions in the said agreement, it shall be carried out in accordance with these Rules.

(Sd.)

Colonel Tin Hlaing
Minister
Ministry of Home Affairs

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