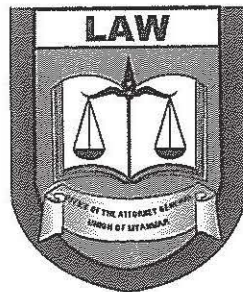


UNION OF MYANMAR

MYANMAR LAWS

(2006)



PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL

UNION OF MYANMAR

**MYANMAR LAWS
(2006)**



**PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL**

FIRST EDITION

FIRST IMPRESSION, MARCH 2007!

3000 COPIES

PRICE **YATS**

**PUBLISHED BY
OFFICE OF THE ATTORNEY GENERAL**

FOREWORD

The Office of the Attorney General (OAG) publishes the English version of Myanmar Laws enacted in 2006 as " Myanmar Laws (2006) " as the continuation of Myanmar Laws series. OAG has published Myanmar Laws series in English covering for the period from 1988 to 2005 in implementation of its functions and duties vested under the provisions of the Attorney General Law, 2001. It will continue to publish Myanmar Laws series annually.

It is hoped that the Myanmar Laws series will help local and overseas readers to understand Myanmar Laws in English and thereby know more about the Myanmar legal framework.

This issue of Myanmar Laws includes 8 Myanmar Laws including the Control of Smoking and Consumption of Tobacco Product Law which will be of benefit to the health of the people. The State also enacted the Law in implementation of its duties. It also includes Index of Myanmar Laws, Rules and Procedures contained in Myanmar Laws series spanning from 1988 to 2006.

Though English translations of Myanmar Laws series are made by OAG, it may be possible that there might be some divergencies and ambiguities between Myanmar and English versions due to the difference of the two languages. In such situations occur, the Myanmar language text, being the original and authentic text, shall prevail.

THE OFFICE OF THE ATTORNEY GENERAL

**NAY PYI TAW, UNION OF MYANMAR
JANUARY, 2007**

MYANMAR LAWS (2006)

CONTENTS

Sr. No.	Particulars	Page
LAWS		
1.	The State Supplementary Appropriation Law, 2006 (Law No. 1 / 2006)	1
2.	The Law Amending the Income Tax Law (Law No. 2 / 2006)	12
3.	The Law Amending the Commercial Tax Law (Law No. 3 / 2006)	16
4.	The State Budget Law, 2006 (Law No. 4 / 2006)	18
5.	The Control of Smoking and Consumption of Tobacco Product Law (Law No. 5 / 2006)	48
6.	The Law Amending the Leave and Holidays Act , 1951 (Law No. 6 / 2006)	60
7.	The Law Amending the Development of Border Areas and National Races Law (Law No. 7 / 2006)	62
8.	The Conservation of Water Resources and Rivers Law (Law No. 8 / 2006)	64

LAWNS

The Union of Myanmar
The State Peace and Development Council
The State Supplementary Appropriation Law, 2006
(The State Peace and Development Council Law No. 1/2006)
The 9th Waning Day of *Tabaung*, 1367 M.E.
(22nd March, 2006)

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

Chapter I
Title and Period of Effectiveness

- (a) This Law shall be called the State Supplementary Appropriation Law, 2006.
- (b) This Law shall have effect for the 2005-2006 financial year.

Chapter II
Sanctioned Allotment and Administration
of Supplementary Expenditures

2. (a) The respective persons who have been assigned responsibility for expenditures sanctioned in Schedules (1), (2) and (3) in respect of the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries, Departments and State Economic Organizations may incur the relevant expenditures shown against them.
- (b) Appropriation sanctioned under sub-section (a) shall be deemed to be supplementary expenditure in addition to the appropriation sanctioned under the State Budget Law, 2005.
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, 2005, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Chapter III
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, 2005.

(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	Serial Number contained in the State Budget Law, 2005	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	459,030,000
2	2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	5,736,000
3	3	Government	Prime Minister or a person delegated by the Prime Minister	24,125,000
4	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	42,358,000
5	5	Attorney General	Attorney General or a person delegated by the Attorney General	19,163,000
6	6	Auditor General	Auditor General or a person delegated by the Auditor General	73,223,000
		Total		623,635,000

Schedule (1)

**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
...				
...	...	203,039,253,000				
...	...					
...	...					
...	...					
		203,039,253,000				

Ministries and

Serial Number	Serial Number contained in the State Budget Law, 2005	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	26,529,000
2	2	Defence	- ditto -	2,980,552,000
3	4	Progress of Border Areas and National Races and Development Affairs	- ditto -	206,550,000
4	5	Home Affairs	- ditto -	1,294,258,000
5	6	Immigration and Population	- ditto -	75,247,000
6	7	Religious Affairs	- ditto -	724,016,700
7	8	Social Welfare, Relief and Resettlement	- ditto -	81,888,000
8	9	Information	- ditto -	160,113,000
9	10	Culture	- ditto -	104,316,760
10	11	Education	- ditto -	290,437,000
11	12	Health	- ditto -	155,610,000
12	13	Sports	- ditto -	31,650,000
13	14	Labour	- ditto -	24,138,200
14	15	Forestry	- ditto -	681,975,000
15	16	Agriculture & Irrigation	- ditto -	7,614,719,000

Schedule (2)

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
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
...						
...		16,502,694,000				
...	120,506,360	881,509,000				
...		1,093,000				
...						
...						
...						
...		33,600,000				
...						
...						
...		597,000,000				
...		19,184,596,000				

Ministries and

Serial Number	Serial Number contained in the State Budget Law, 2005	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	280,187,000
17	18	Mines	- ditto -	59,917,000
18	19	Industry No. (1)	- ditto -	31,868,000
19	20	Industry No. (2)	- ditto -	34,396,000
20	21	Science and Technology	- ditto -	150,544,000
21	22	Energy	- ditto -	7,959,000
22	23	Electric Power	- ditto -	252,375,000
23	24	Construction	- ditto -	5,656,279,000
24	25	Transport	- ditto -	280,589,000
25	26	Rail Transportation	- ditto -	49,910,000
26	27	Communications, Posts and Telegraphs	- ditto -	6,336,000
27	28	Commerce	- ditto -	92,642,000
28	29	Hotels and Tourism Services	- ditto -	16,440,000
29	30	Co-operatives	- ditto -	27,115,000
30	31	National Planning and Economic Development	- ditto -	121,145,000
31	32	Finance and Revenue	- ditto -	179,298,500
			Total ...	21,699,000,160

Schedule (2) End

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
...				
...				
...				
...				
...	...	16,973,326,000				
...	...	25,288,667,700				
...	...	56,057,034,000				
...				
...				
...	...	45,756,000				
...				
...				
...	...	39,759,190				
	120,506,360	135,605,034,890				

State Economic

Serial Number	Serial Number contained in the State Budget Law, 2005	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 468,316,630,540
Total . . .			468,316,630,540	

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
...	...	14,932,226,300				
...	...	14,932,226,300				

The Union of Myanmar
The State Peace and Development Council
The Law Amending the Income Tax Law
(The State Peace and Development Council Law No 2/2006)
The 11th Waning Day of *Taboung*, 1367 M.E.
(24th March, 2006)

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

1. This Law shall be called the Law Amending the Income Tax Law.
2. This Law shall have effect commencing from the 2006-2007 financial year.
3. Sub-section (q) of section 3 of the Income Tax Law shall be substituted as follows:
“(q) **Capital assets** means any land, building, vehicle and any capital assets of an enterprises. The said expression also includes share, bond and similar instruments.”

4. Section 4 of the Income Tax Law shall be substituted as follows:
- "4 The Ministry of Finance and Revenue with the approval of the Government:
- (a) may prescribe, amend and add the following income and rates of income tax by notification:
 - (i) assessable total income;
 - (ii) rates of income tax for each class of income;
 - (iii) assessable income and rates of income tax for each class of income received in foreign currency.
 - (b) in issuing the notification under sub-section (a):
 - (i) shall prescribe the effective date or assessment year;
 - (ii) shall cause the income tax to be assessed at the prescribed rates for each class of income upon all persons having assessable total income relevant to the effective date or assessment year, related to that income year."
5. Section 6 of the Income Tax Law shall be substituted as follows:
- "6. (a) The Ministry of Finance and Revenue may, with the approval of the Government prescribe, amend and add the following reliefs by notification:
- (i) basic allowance for an association or persons;
 - (ii) basic allowance for an individual, and allowance for assessee's spouse and children.
- (b) In issuing the notification under sub-section (a), shall prescribe the effective date or assessment year.
- (c) shall deduct the following from the total income and compute the tax on the remaining amount of income:

- (i) basic allowance for an association of persons;
- (ii) for an individual,
 - (aa) basic allowance;
 - (bb) allowance for assessee's spouse and children;
 - (cc) life premium paid for the insurance policy of assessee or assessee's spouse;
 - (dd) contribution towards saving fund as prescribed by the Rules.

Proviso: Sub-section (a) and (c) shall not apply to the non-resident foreigner mentioned in section 26 and the computation of tax on capital gains from capital assets under section 13.

- (d) In assessing by computing under sub-section (c) sum donated to any religious or charitable institution or to any fund relevant to such matters sponsored by the different levels of the State organization or recognized by the Ministry of Finance and Revenue by notification shall be deducted. The amount donated as such shall not exceed twenty five percent of the total income of the assessee.

Explanation:

“Charity” contained in sub-section (d) means and includes contribution for the benefit of the public such as donation for education, health, welfare for the poor etc.

6. After sub-section (a) of section 21 of the Income Tax Law, the following explanation shall be inserted:

Explanation. The expression "fraudulent intention" contained in sub-section (a) includes the following:

- (i) Failure to file the return for that income knowing that assessable income has been obtained;
- (ii) Failure to comply with the notice when a notice in writing is made by the Internal Revenue Department and the relevant offices of the Head of Internal Revenue to submit the accounts and documents including return and profit and loss accounts in respect of any income or any class of income at the specified time in such notice or extended time, or submitting forged instruments and other documents.

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

The Union of Myanmar
The State Peace and Development Council
The Law Amending the Commercial Tax Law
(The State Peace and Development Council Law No 3/2006)
The 11th Waning Day of *Taboung*, 1367 M.E.
(24th March, 2006)

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

1. This Law shall be called the Law Amending the Commercial Tax Law.
2. This Law shall have effect commencing from the 2006-2007 financial year.
3. Section 6 of the Commercial Tax Law shall be substituted as follows
"6: The Ministry of Finance and Revenue with the approval of the Government :
(a) may, by notification amend or add the descriptions or tax rates contained in the Schedule;

- (b) shall, in issuing the notification under sub-section (a) prescribe the effective date or financial year or assessment year.
4. Section 27 of the Commercial Tax Law shall be substituted as follows:
"27. The Ministry of Finance and Revenue, with the approval of the Government, by notification:
- (a) may, if foreign currency is received from sale of type of goods produced in the State contained in Schedule 1 to Schedule 6 of this Law or any type of service contained in Schedule 7, prescribe the tax rate assessable on the said foreign currency.
 - (b) may, in border trade, prescribe the tax rate that is assessable to be paid in kyats if kyat has been paid, or in foreign currency if foreign currency has been paid on landed cost of the goods imported from abroad at the time of import.
 - (c) shall, in issuing the notification under sub-sections (a) and (b) prescribe the effective date or financial year or assessment year."

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council
The State Budget Law, 2006
(The State Peace and Development Council Law No. 4/2006)
The 15th Waning Day of Tabaung, 1367 M.E.
(28 March , 2006)

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, 2006.
(b) The provisions of this law shall take effect commencing from 1st April, 2006 for the financial year 2006-2007.

PART II**The State Peace and Development Council, Multi-Party Democracy
General Election Commission, Government, Chief Justice, Attorney
General, Auditor General, Ministries and Departments****Chapter I****Receipts and Expenditures**

2. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.
3.
 - (a) The respective persons who have been 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 sub-section (a) may delegate their powers to the respective persons serving under them.
 - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats converted from the 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 case-wise.
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 2006-2007 financial year submitted to the State Peace and Development Council.

Chapter II Reserve Fund

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

- (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditure from the reserve fund shall be made only by the decision of the Government.
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Peace and Development Council together with objects and reasons case-wise.

7. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in respect of receipt of amounts in excess of or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure incurred with the sanction of the Government under section 4. Provided that, if expenditures in conformity with the conditions contained in section 6 are not covered by the reserve fund allowed under this Law, then such expenditures may be submitted to the State Peace and Development Council together with objects and reasons case-wise.

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 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, 2006 and ending on 31st March, 2007 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 Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.

15.
 - (a) The respective persons who have been 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 sub-section (a) may delegate their powers to the respective persons serving under them.
 - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

16.
 - (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 2006-2007 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 2006-2007 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

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

(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			
			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			26,750,000
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			1,200,000
3	Government	Prime Minister or a person delegated by the Prime Minister			15,060,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			650,000,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			19,000,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			22,000,000
	Total....				734,010,000

Schedule (1)

**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
	150,000					
	1,000					
	151,000					

**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	2,217,320,000	
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	39,837,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	380,000,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	1,130,000,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	540,000,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	1,115,000,000	
	Total ...		5,422,157,000	

Schedule (2)

**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	2,223,414,490				
	27,791,550				
	192,119,631,000				
	279,534,200				
	125,730,000				
	535,758,590				
5,000,000	195,311,859,830				

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 Economics Organizations	Prime Minister or a person delegated by the Prime Minister		525,177,424,000
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 -		

Schedule (3)

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							
8,416,154,000							
93,831,200							
978,850,200							
535,910,000							
26,215,000							
95,820,000							
686,105,000					132,000,000		
56,500,000							
4,897,423,380			50,446,000				
4,811,717,470		900,000	94,193,000				
75,015,000		50,000					
100,203,000							
450,002,300			4,609,000				
8,617,471,300		30,850,000	1,000,000				
624,480,000							
92,100,000		100,000					

Ministries and

Serial Number	Subject	Responsible Person	Receipts from the State Economic Organizations	
			Taxes	
1	2	3	4	5
			Kyats	Kyats
1	Tax levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister	235,859,152,000	
1	Excise duty		4,633,082,000	
2	Commercial tax		217,701,070,000	
3	Licence fees on imported goods		400,000,000	
4	State Lottery		7,100,000,000	
5	Taxes on Transport		1,225,000,000	
6	Sales proceeds of stamps		4,800,000,000	
2	Taxes levied on income and ownership	- ditto -	170,607,400,000	
1	Income-tax		117,901,800,000	
2	Profit-tax		52,705,600,000	
3	Customs duties	- ditto -	13,000,000,000	
1	Customs duties		13,000,000,000	
4	Taxes levied on utility of State owned properties	- ditto -	5,124,778,000	
1	Taxes on land (Land Revenue)		91,657,000	
2	Water Tax and Embankment Tax		26,319,000	
3	Tax on extraction of forest products		2,406,226,000	
4	Tax on extraction of minerals		18,276,000	
5	Tax on fisheries		2,600,000,000	
6	Tax levied on rubber		300,000	

Ministries and

Serial Number	Subject	Responsible Person		
			Taxes	Receipts from the State Economic Organizations
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	Hofels 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 . . .		424,609,330,000	525,177,424,000

Schedule (3) End

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
189,917,700							
230,000							
803,420,540			500,000				
15,000							
5,000,000					86,052,000		
6,582,829,000		10,000,000					
902,244,180							
1,496,400,000							
270,000,000							
1,519,100,000						2,200,000	
24,605,000							
73,894,800							
537,003,100		250,400,000					
3,025,991,800	17,800,000			91,444,000			
501,000							
45,997,149,270	17,800,000	292,300,000	150,748,000	91,444,000	218,052,000	2,200,000	

Ministries and

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	573,405,000	
2	Defence	- ditto -	107,237,816,700	
3	Tatmadaw Affairs	- ditto -	450,000	
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	3,137,000,000	
5	Home Affairs	- ditto -	19,960,000,000	
6	Immigration and Population	- ditto -	1,608,000,000	
7	Religious Affairs	- ditto -	1,511,000,000	
8	Social Welfare, Relief and Resettlement	- ditto -	1,119,818,000	
9	Information	- ditto -	1,637,400,000	
10	Culture	- ditto -	802,000,000	
11	Education	- ditto -	47,573,300,000	
12	Health	- ditto -	14,360,813,000	1,500,000
13	Sports	- ditto -	1,078,370,000	
14	Labour	- ditto -	356,500,000	
15	Forestry	- ditto -	4,495,500,000	
16	Agriculture & Irrigation	- ditto -	31,954,000,000	
17	Livestock Breeding and Fisheries	- ditto -	1,887,000,000	
18	Mines	- ditto -	1,093,000,000	

Schedule (4)

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
7,429,000	112,015,010					
	83,919,000,000					
5,819,000,000	14,450,563,510					
254,928,990	1,250,915,400					
	137,210,460					
114,003,200	284,000,680					
60,000,000	1,565,419,000					
	8,759,263,170					
58,060	1,809,999,000					
307,500	10,493,000,000					
3,321,000	9,816,814,000					
21,400,000	862,110,400					
187,000	61,666,060					
614,000	1,308,856,000					
413,000	73,154,999,600					
432,600	1,649,927,000					
	162,141,400					

Ministries and

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
19	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister	323,000,000	
20.	Industry No. (2)	- ditto -	186,700,000	
21.	Science and Technology	- ditto -	2,784,947,000	
22.	Energy	- ditto -	73,000,000	
23.	Electric Power	- ditto -	3,807,000,000	800,000
24.	Construction	- ditto -	15,527,300,000	
25.	Transport	- ditto -	1,911,000,000	12,097,680
26.	Rail Transportation	- ditto -	738,500,000	
27.	Communications, Posts and Telegraphs	- ditto -	59,500,000	
28.	Commerce	- ditto -	540,675,000	
29.	Hotels and Tourism Services	- ditto -	91,780,000	
30.	Co-operatives	- ditto -	1,457,060,000	
31.	National Planning and Economic Development	- ditto -	1,814,000,000	5,000
32.	Finance and Revenue	- ditto -	2,904,353,000	101,720,578,500
33.	Pensions and Gratuities	- ditto -	5,098,500,000	
34.	Gratuities and Commuted Pensions	- ditto -	1,701,500,000	
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 ...		279,367,987,700	101,734,981,180

Schedule (4) End

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
	138,444,000					
	44,386,500					
200,000	20,440,212,390					
	2,800,000					
	47,046,568,000					
	95,902,430,830					
665,000	40,631,404,140		107,925,000			
	443,182,780					
1,300,000	12,710,000					
	93,533,040					
220,000	69,227,640					
	253,956,500					
2,141,000	2,100,976,000					
	796,520,070					
180,000			324,036,000	17,500,000	30,000	
						100,000,000
6,287,020,350	417,774,252,580		431,961,000	17,500,000	30,000	100,000,000

State Economic

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

Schedule (5)

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	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
1,829,617,399,000		21,612,000	10,656,000		388,274,000	
1,829,617,399,000		21,612,000	10,656,000		388,274,000	

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> 1,873,893,707,000
	Total ...		1,873,893,707,000

Schedule (6)

Organizations

Expenditures						
Payment of Interest	Contributions	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
		181,474,798,980		803,063,000		
		181,474,798,990		803,063,000		

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 ...			

Schedule (7)

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
126,278,000							
126,278,000							

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 112,776,000
	Total . . .		112,776,000

Schedule (8)

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 36 660 000	Kyats	Kyats	Kyats	Kyats
		36,660,000				

The Union of Myanmar
The State Peace and Development Council
The Control of Smoking and Consumption of
Tobacco Product Law
(The State Peace and Development Council Law No 5/2006)
The 8th Waxing Day of Kason, 1368 M.E.
(4 May, 2006)

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

CHAPTER I

Title, Commencement and Definition

1. (a) This Law shall be called **the Control of Smoking and Consumption of Tobacco Product Law.**
- (b) This Law shall come into force on the date of completion of one year from its promulgation.

2. The following expressions contained in this Law shall have the meanings given hereunder;
- (a) **Cigar** means any cigarette, cheroot, cigar, smoking pipe and any other similar material prepared by any means for inhalation of smoke emitted from the burning of tobacco product;
 - (b) **Tobacco product** means any material prepared for the purpose of smoking or consumption of the whole or part of the tobacco plant, leaf or stalk of the same;
 - (c) **Cigar smoke** means smoke emitted from the burning of cigar or smoke emitted from smoking, exhaling or inhaling of cigar;
 - (d) **Sale** means retail and wholesale of any material or display of the same for sale;
 - (e) **Cigar package** means a packet, bottle, card or any other similar material into which the cigar or tobacco product is collected and inserted and which packs the same;
 - (f) **Label** means a name, sign, shape or mark denoted by any means to make known any kind of cigar and tobacco product;
 - (g) **Central Board** means the Central Board for the Control of Smoking and Consumption of Tobacco Product formed under section 4;
 - (h) **Supervisory Body** means the Supervisory Bodies for the Control of Smoking and Consumption of Tobacco Product formed under sub-section (i) of section 5 at the State, Division, District and Township levels;
 - (i) **Person-in-Charge** means the owner or person who administers the places designated in sections 6 and 7. This expression also includes a person who has been assigned duty by the said owner or person.
 - (j) **School** includes Basic Education High School, Basic Education Middle School, Basic Education Primary School, Nursery School, Pre-School and Monastic Education School;
 - (k) **Training School** means a course for the teaching of educational and technical knowledge of ten or more trainees.

CHAPTER II Objectives

3. The objectives of this Law are as follows;
 - (a) to convince the public that health can be adversely affected due to smoking and consumption of tobacco product and to cause refraining from the use of the same;
 - (b) to protect from the danger which affects public health adversely by creating tobacco smoke-free environment;
 - (c) to obtain a healthy living style of the public including child and youth by preventing the habit of smoking and consumption of tobacco product;
 - (d) to uplift the health, economy and social standard of the public through control of smoking and consumption of tobacco product;
 - (e) to implement measures in conformity with the international convention ratified by Myanmar to control smoking and consumption of tobacco product;

CHAPTER III

Formation of the Central Board of the Control of Smoking and Consumption of Tobacco Product, and Functions and Duties thereof

4. The Government:
 - (a) shall form the Central Board of the Control of Smoking and Consumption of Tobacco Product comprising Minister of the Ministry of Health as Chairman, Deputy Minister of the Ministry of Health as Vice-Chairman, Director-General of the Department of Health as Secretary, a person assigned with duty to lead the task for control of smoking and consumption of tobacco product as joint secretary and service personnel and experts from the relevant government department and organizations as members.

- (b) may re-organize the Central Board formed under sub-section (a) as may be necessary.
5. The functions and duties of the Central Board are as follows:
- (a) laying down policy to implement the objectives of this Law;
 - (b) carrying out measures to create tobacco smoke-free environment for protecting the public from the danger of tobacco smoke;
 - (c) giving guidance to lay down and carry out tobacco cessation programme;
 - (d) giving guidance to carry out educative work to let the public be aware extensively that smoking and consumption of tobacco product are dangerous to health;
 - (e) giving guidance to hold exhortative exhibitions, seminars, workshops and health talks for reduction of smoking and consumption of tobacco product;
 - (f) giving guidance to carry out research works in respect of smoking and consumption of tobacco product;
 - (g) co-operation and co-ordination with the relevant Government departments and organizations for enabling the control of smoking and consumption of tobacco product;
 - (h) communicating with international organizations, regional organizations, local and foreign non-governmental organizations for carrying out effectively the control of smoking and consumption of tobacco product;
 - (i) formation of the supervisory bodies at the State, Division, District and Township levels and determining the functions and duties thereof for carrying out the control of smoking and consumption of tobacco product;
 - (j) formation of necessary committees and determining their functions and duties to implement them.

CHAPTER IV
Non-Smoking Areas

6. The following compounds, buildings, rooms and places are non-smoking areas:
- (a) hospital buildings, offices, compounds and other buildings in the compound except staff houses and apartments in the hospital compound;
 - (b) medical treatment centres and clinics;
 - (c) Stadiums and indoor playing fields;
 - (d) children drill sheds and playgrounds;
 - (e) teaching buildings, classrooms, offices, compounds and other buildings in the compound except staff houses and apartments in the school compound;
 - (f) teaching buildings of universities, degree colleges, colleges and institutes, classrooms and offices;
 - (g) opera houses, cinema halls, video halls and other buildings of entertainment;
 - (h) marts, department stores, stores and market sheds;
 - (i) museums, archives, public libraries and reading rooms;
 - (j) elevators and escalators;
 - (k) motor vehicles and aircrafts for passenger transport;
 - (l) air-conditioned public rooms;
 - (m) public auditoriums;
 - (n) teaching buildings and classrooms of private tuition classes and training schools;
 - (o) other public compounds, buildings and places prescribed through notification by the Ministry of Health.

7. Places to which the public have access in the following buildings, vehicles and crafts are non-smoking areas except the private offices and rooms. However, specific places where smoking is allowed shall be arranged in such areas:
- (a) buildings of offices and departments;
 - (b) buildings of factories and workshops;
 - (c) buildings of hotels, motels, guest houses and lodging houses;
 - (d) buildings of railway stations, airports, ports and highway bus terminals
 - (e) restaurants;
 - (f) trains and vessels for passenger transport;
 - (g) other public buildings, rooms and places prescribed through notification by the Ministry of Health.

CHAPTER V

The Functions and Duties of the Ministry of Health

8. The functions and duties of the Ministry of Health relating to the control of smoking and consumption of tobacco product are as follows:
- (a) implementing the policies and guidelines laid down by the Central Board;
 - (b) implementing the works of control of smoking and consumption of tobacco product in accordance with the objectives of this Law;
 - (c) determining the requirements to be arranged at the specific area where smoking is allowed as mentioned in section 7;
 - (d) determining the caption and marks referring to make known the non-smoking area and specific smoking area;
 - (e) determining the caption of warning in Myanmar language, to be mentioned on the package of cigar that smoking can seriously affect health the other necessary warnings;
 - (f) arranging and carrying out counselling and treatment for cessation of smoking and consumption of tobacco product;
 - (g) in performing the functions of the control of smoking and consumption of tobacco product, communicating and coordinating with the relevant

- government departments and organizations, regional organizations and local and foreign non-governmental organizations;
- (h) laying down and carrying out the necessary arrangements to enable implementing effectively the measures for control of smoking and consumption of tobacco product;
- (i) submitting to the Central Board the report of actions in respect of the control of smoking and consumption of tobacco product.

CHAPTER VI

Functions and Duties of Person-in-charge

9. The person-in-charge shall:
- (a) keep the caption and mark referring that it is a non-smoking area at the place mentioned in section 6 in accordance with the stipulations;
 - (b) arrange the specific place where smoking is allowed as mentioned in section 7 and keep the caption and mark also referring that it is a specific place where smoking is allowed, in accordance with the stipulations;
 - (c) supervise and carry out measures so that no one shall smoke at the non-smoking area;
 - (d) accept the inspection when the supervisory body comes to the place for which he is responsible.

CHAPTER VII

Actions taken by Administrative Means

10. The person-in-charge of any university, degree college, college, institute, school, private tuition class and training school may pass any of the following orders on a person who smokes or holds lighted cigar at the place mentioned in sub-sections (e), (f) and (n) of section 6:

- (a) educating, warning and informing the parents or guardian for the first offence;
- (b) taking action in accordance with the rules and regulations prescribed by the relevant ministry in coordination with the Central Board, for subsequent offences.

CHAPTER VIII Offences and Penalties

11. Whoever commits any of the following acts to publicize for wide distribution and sale of cigar and tobacco product shall, on conviction, be punished with a fine from a minimum of kyats 20,000 to a maximum of kyats 50,000 , for the first offence and be punished with imprisonment for a term which may extend to 2 years and shall also be liable to a fine from a minimum of kyats 50,000 to a maximum of kyats 200,000 for second and subsequent offences:

- (a) setting up signboard of advertisement, advertising by drawing, hanging the advertisement, affixing advertisement, distributing pamphlet of advertisement or advertising by other means;
- (b) broadcasting or displaying by radio, film, television and video or by communication system using high technology from the mass media channel;
- (c) describing by publishing in newspapers, journals, magazines and pamphlets or distributing the same;
- (d) distributing free of charge handing out or giving as present goods containing the label of cigar and tobacco products;
- (e) sponsoring or rendering service to hold athletic game, funfair or exhibition or any welfare activity;
- (f) describing the label of cigar and tobacco product on any personal goods;
- (g) carrying out by any other means.

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

- (a) obstruction, disturbance, prohibition or commission of assault to any member of Supervisory Body who comes and inspects under this Law;
- (b) obstruction, disturbance, prohibition or commission of assault on the person-in-charge who supervises to prevent smoking at the non-smoking area.

13. Whoever commits any of the following acts shall, on conviction, be punished with a fine from a minimum of kyats 10,000 to a maximum of kyats 30,000 for the first offence and be punished with imprisonment for a term which may extend to one year and shall also be liable to a fine from a minimum of kyats 30,000 to a maximum of kyats 100,000 for second and subsequent offences:

- (a) production, distribution or sale of cigar without mentioning the caption of warning in Myanmar language to be mentioned on the package of cigar that smoking can seriously affect health and other necessary warnings in accordance with the stipulations;
- (b) production of cigar and tobacco product fraudulently mentioning that the toxic chemical potency is less than the amount prescribed by the Central Board in cigar and tobacco production, distribution or sale thereof in spite of knowing such fact mentioned;
- (c) production, distribution or sale of cigar and tobacco product without label for commercial purpose;
- (d) production, distribution or sale of any other goods showing the label of any cigar and tobacco product;
- (e) production, distribution or sale of toys, edibles or wares made in the form of cigar.

14. Whoever commits any of the following acts shall, on conviction, be punished with a fine from a minimum of kyats 10,000 to a maximum of kyats 30,000 for the first offence and be punished with imprisonment for a term which may extend to one year and shall also be liable to a fine from a minimum of kyats 30,000 to a maximum of kyats 100,000 for second and subsequent offences:

- (a) selling cigar within the compound and within 100 feet from the compound of a school;
- (b) giving in addition, giving as present or jointly giving directly or indirectly, any cigar and tobacco products in distributing or selling any goods, or any article in distributing or selling cigar and tobacco products;
- (c) selling the cigar by vending - machine;
- (d) selling or giving cigar to a person who has not attained the age of eighteen;
- (e) employing a person who has not attained the age of eighteen in distributing or selling cigar;
- (f) exchanging the cigar with any goods from a person who has not attained the age of eighteen;
- (g) destroying the caption and mark showing the place where smoking is not allowed or where smoking is allowed.

15. Whoever commits any of the following acts shall, on conviction, be punished with a fine from a minimum of kyats 1,000 to a maximum of kyats 3,000 for the first offence and be punished with a fine from a minimum of kyats 3,000 to a maximum of kyats 10,000 for second and subsequent offences:

- (a) sale of cigarette singly or in a package containing less than 20 to enable easy purchase and smoking;
- (b) if being a vendor of cigar, fails to mention conspicuously at the place of sale, the caption of warning in Myanmar language that smoking can seriously affect health;

- (c) If being a vendor of cigar, fails to mention conspicuously at the place of sale, the caption informing in Myanmar language that sale is not made to a person who has not attained the age of eighteen.

16. Any person-in-charge who fails to comply with any duty contained in section 9 shall, on conviction, be punished with a fine from a minimum of kyats 1,000 to a maximum of kyats 3,000 for the first offence and be punished with a fine from a minimum of kyats 3,000 to a maximum of kyats 10,000 for the second and subsequent offences.

17. Whoever commits smoking or holding lighted cigar in any non-smoking area under sections 6 and 7, except places prescribed in sub-sections (e), (f) and (n) of section 6 shall, on conviction, be punished with a fine from a minimum of kyats 1,000 to a maximum of kyats 5,000.

CHAPTER IX Miscellaneous

18. (a) Offences contained in Chapter VIII of this Law are determined as cognizable offences.
- (b) The responsible Police Officer concerned shall cause the person apprehended under section 17 to give a surety on a personal bond or other appropriate bond to appear before the relevant Court on the appointed day.
19. In implementing the provisions of this Law:
- (a) the Ministry of Health may, with the approval of the Government, issue necessary rules and procedures;

(b) the Ministry of Health and relevant ministries may issue necessary notifications, orders and directives and the Department of Health may issue necessary orders and directives.

20. The Prohibition of Smoking at the Entertainment Buildings Act, 1959 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 Leave and Holidays Act, 1951
(The State Peace and Development Council Law No. 6/2006)
The 4th Waxing of Nayon, 1368 M.E.
(30th May, 2006)

The State Peace and Development Council hereby enacts the following
Law

1. This Law shall be called the Law Amending the Leave and Holidays Act, 1951.
2. In the Leave and Holidays Act, 1951:
 - (a) The expression "not exceeding four hundred kyats per month" contained in sub-section (4) of section 2 shall be deleted.
 - (b) Sub-section (1) section 4 shall be substituted as follows:
 - (1) Every employee who has completed a period of twelve months continuous service shall be granted earned leave with average wages or average pay for a period of ten consecutive days by his employer during the subsequent period of twelve months.
 - (c) The expression "twenty-four-days" contained in sub-section (2) of section 4 shall be substituted by the expression "twenty days".

3. The expression "Inspector" contained in sections 12, 14, 15 and 16 of the Leave and Holidays Act, 1951 shall be substituted respectively by the expression "Inspection Officer."
4. The expression "or with fine not exceeding kyats five hundred" contained in sub-sections (1) and (2) of section 14 of the Leave and Holidays Act, 1951 shall be substituted respectively by the expression "or with fine not exceeding kyats fifty thousand".
5. In the schedule of the Leave and Holidays Act, 1951:
 - (a) The expression "the Mines Act" contained in serial number 5 shall be substituted by the expression "the Myanmar Mines Law."
 - (b) Serial number 8 shall be deleted.

(Sd.) Than Shwe
Senior General
Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council
The Law Amending the Development of
Border Areas and National Races Law
(The State Peace and Development Council Law No 7/2006)
The 3rd Waning Day of *Wagaung*, 1368 M.E.
(11th August, 2006)

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

1. This Law shall be called the Law Amending the Development of Border Areas and National Races Law.
2. The expression contained in section 2 of the Development of Border Areas and National Races Law:
 - (a) Sub-section (e) shall be substituted as follows:

“(e) Regional Work Committee means the respective Regional Work Committee for the Implementation of the Development of Border Areas and National Races formed by the Work Committee under this Law .”
 - (b) Sub-section (f) shall be inserted after sub-section (e) as follows:

“(f) Ministry means the Ministry of Progress of Border Areas and National Races and Development Affairs.”

3. Sub-section (h) of Section 7 of the Development of Border Areas and National Races Law shall be substituted as follows:

“(h) making arrangement for enabling to co-operate with the United Nations Organizations, International Organizations, Regional Organizations, Foreign States, Non-Governmental Organizations and Persons:”

4. Section 9 of the Development of Border Areas and National Races Law shall be substituted as follows:

“9. The Ministry may obtain assistance from the United Nations Organizations, International Organizations, Regional Organizations, Foreign States, Non-Governmental Organizations and Persons, for performance of implementing the development works of the border areas and national races.”

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The Union of Myanmar
The State Peace and Development Council
The Conservation of Water Resources
and Rivers Law

(The State Peace and Development Council Law No. 8/2006)
The 11th Waxing Day of *Thadingyut*, 1368 M.E.
(2nd October, 2006)

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

Chapter I
Title and Definition

1. This Law shall be called the Conservation of Water Resources and Rivers Law : -
2. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) **Water resources** mean all water sources above and underground within boundaries of rivers and creeks, banks and waterfronts. This expression also includes water resources that flow into rivers and creeks. However, the inland water is excluded;

- (b) **River** means the navigable river for commercial and communication purposes. This expression also includes rivers along border areas within the territory of the Union of Myanmar;
- (c) **Creek** means the navigable small rivers for commercial and communication purposes;
- (d) **Waterway** means the channel along which vessels can ply safely. This expression also includes navigation channel which can only be used with the aids of navigational safety signals;
- (e) **Vessel** means powered vessel, non-powered vessel and any other kind of vessel that can navigate from one place to another with passengers and cargoes. This expression also includes timber and bamboo rafts.
- (f) **River-creek boundary** means the water area within banks on both sides of rivers and creeks. This expression also includes shoals, sand bars and islands. However, islands adjoining with land are excluded.
- (g) **Bank boundary** means steep or slope bank between the lowest water level and highest water level.
- (h) **Waterfront boundary** means the land area adjoining with bank boundary prescribed in accordance with this Law to carry out the works of bank protection, waterway training and river-creek improvement.
- (i) **Jetty** means the bridge constructed in the river for vessels to berth, and to enable passengers to embark and disembark and cargoes to be loaded and unloaded.
- (j) **Pier** means the pontoon bridge anchored in the river and adjoining with bank for vessels to berth, and to enable passengers to embark and disembark and cargoes to be loaded and unloaded.

- (k) **Landing stage** means the small bridge on the water for boats to berth and to enable people to bathe and draw water.
- (l) **Waterway training structure** means revetment, diversion groynes, securing groynes, branch closing groynes, silt spurs and wave protection, constructed for river training.
- (m) **Environmental impact** means polluting the environment or damaging ecosystem caused by vessels plying in the rivers and creeks or factories, mills, workshops and dwellers near rivers and creeks.
- (n) **Directorate** means Directorate of Water Resources and Improvement of River Systems.

Chapter II

Aims

- 3. The aims of this Law are as follows:
 - (a) to conserve and protect the water resources and rivers system for beneficial utilization by the public;
 - (b) to smooth and safety waterways navigation along rivers and creeks;
 - (c) to contribute to the development of State economy through improving water resources and river system;
 - (d) to protect environmental impact.

Chapter III

Duties and Powers of the Ministry of Transport

4. The duties and powers of the Ministry of Transport are as follows:
 - (a) directing to carry out waterways conservation works based on the suggestions of the Department, for long-term durability of bridges spanning rivers; if necessary, co-ordinating with the relevant ministry;
 - (b) notifying the land boundary as waterfront boundary adjoining with bank boundary required to carry out the works of bank protection, waterway training and river-creek improvement;
 - (c) giving guidance to the Directorate for prescribing the necessary terms and conditions relating to navigation of vessels in the rivers and creeks for conservation of water resources, rivers and creeks;
 - (d) scrutinizing and issuing permit on application to salvage the sunken ship at river-creek boundary, bank boundary and waterfront boundary for economic purpose;
 - (e) determining navigation pilot charge, harbouring charge and other charges relating to conservation of rivers and creeks;
 - (f) communicating with local and foreign government departments and organizations for conservation of water resources, rivers and creeks and carrying out thereof;
 - (g) carrying out in accordance with the relevant international conventions, regional agreements and bilateral agreements for environmental conservation implemented by the Union of Myanmar for conservation of water resources, rivers and creeks.

Chapter IV
Duties and Powers of the Directorate

5. The duties of the Directorate are as follows:
- (a) carrying out so as not to cause moving of urban ports and to keep the waterways good and for perpetual use;
 - (b) making arrangements and carrying out to prevent erosion of towns and villages due to changes of river and creek course;
 - (c) making arrangements and carrying out so as not to adversely affect the environment in and around river and creek;
 - (d) determining dangerous water levels for towns; in so determining, cooperating with relevant government departments and organizations;
 - (e) giving necessary assistance to relevant government departments and organizations when co-ordinating to utilize river water as drinking water, for domestic use and for agricultural use the whole year round;
 - (f) protecting and maintaining the waterways of border rivers so as not to lose State-owned land, and making arrangements thereof;
 - (g) submitting report to the Ministry of Transport with recommendations after surveying and inspecting the waterways of river and creek for long term durability of bridges spanning rivers;
 - (h) prescribing terms and conditions to prevent water pollution, and supervising thereof;
 - (i) carrying out to deepen river courses and to increase cargo tonnage of vessels;

- (j) carrying out works of technology related to hydro-technology, dredging and disposal of waste, required in the rivers to prevent silting up of rivers and creeks;
- (k) removing and clearing objects obstructing watercourse of rivers and creeks;
- (l) removing vessels berthed, anchored, grounded or sunken causing obstruction or danger to plying vessels at urban and rural ports and narrow rivers-creeks and waterways;
- (m) prohibiting anchorage of vessels at sites where there are underwater electric power cable connection, telecom cable connection, gas pipeline, water pipeline or underwater tunnel, and removing vessels anchored within the distance prohibited;
- (n) collecting navigation pilot charge, harbouring charge and other charges and fees relating to conservation of rivers and creeks;
- (o) carrying out other functions and duties assigned by the Ministry;
- (p) submitting a report on performance of its duties to the Ministry.

The powers of the Directorate are as follows:

- (a) granting permission after examining the application for permission to carry out the construction of switchback, dockyard, wet dockyard and water-tight dockyard, building of jetty and landing stage and vessel landing by drainage in the river-creek boundary, bank boundary and waterfront boundary;

- (b) permitting, after scrutiny, to pile sand, shingle and other heavy substances within the bank boundary and waterfront boundary;
- (c) issuing recommendation to the relevant government department and organization in respect of application for construction of buildings and bridges in the river-creek boundary, bank boundary and waterfront boundary;
- (d) determining of waterway grade, issuing information on opening and closing of waterway and warning on the use of waterway from time to time;
- (e) determining the size of vessel and number of barges to ply along each waterway, and determining of draught;
- (f) choosing site in the river for the inland vessels to dock, demarcating of port boundary, and opening and closing thereof;
- (g) issuing recommendation to the relevant government department and organization after scrutiny as to whether or not the waterways of the rivers-creeks can be affected adversely, on the application to grant permit for business of sand suction, sand dredging, sand excavating, rivers shingle suction, panning for gold, gold mineral dredging or extracting resources in river-creek boundary, bank boundary and waterfront boundary;
- (h) issuing notifications prescribing terms and conditions in accordance with the guidance of the Ministry in respect of the navigation of vessels in rivers and creeks for conservation of water resources, rivers and creeks.

7. The Directorate may, if necessary, delegate its functions and duties to the State or Divisional Offices, Sub-State or Sub-Divisional Offices and Sub-Regional Offices subordinate to it.

Chapter V Prohibitions

8. No person shall:
 - (a) carry out any act or channel shifting with the aim to ruin the water resources and rivers and creeks;
 - (b) cause the wastage of water resources wilfully.
9. No person shall destroy, cause damage or cause collision of vessel with the river training structure either wholly or partly.
10. No person shall anchor the vessels where vessels are prohibited from anchoring in the rivers and creeks.
11. No person shall:
 - (a) dispose of engine oil, chemical, poisonous material and other materials which may cause environmental damage, or dispose of explosives from the bank or from a vessel which is plying, vessel which has berthed, anchored, stranded or sunk;
 - (b) catch aquatic creatures within river-creek boundary, bank boundary or waterfront boundary with poisonous materials or explosives;
 - (c) dispose of disposal soil and other materials from panning for gold, gold mineral dredging or resource production in the river and creek into the river and creek or into the water outlet gully which can flow into the river and creek.

12. No person shall carry out growing of garden, digging , filling, silt trapping, closing pond, dyke building or erecting spur in the river-creek boundary, bank boundary and waterfront boundary without the permission of the relevant government department and organization.

13. No person shall carry out sand suction, sand dredging, sand excavating, river shingle suction, panning for gold, gold mineral dredging or resource production for commercial purpose in the river-creek boundary, bank boundary and waterfront boundary without the recommendation of the Directorate.

14. No person shall carry out sand suction, sand dredging, sand excavating, river shingle suction, panning for gold, gold mineral dredging or resource production from the sandbank maintained for prescribed river training work, prohibited place in the river and creek or the watercourse.

15. No person shall carry out the construction of switchback, dockyard, wet dockyard, water-tight dockyard, building of jetty, pier, landing stage or vessel landing by drainage in the river-creek boundary, bank boundary and waterfront boundary without the permission of the Directorate.

16. No one shall:

- (a) ply a vessel which is not in conformity with stipulations regarding the size, horse power and number of flat in the river-creek;
- (b) ply a vessel which is not in conformity with the prescribed draught in the river-creek.

17. No one shall, without abiding by the signal for the vessels to halt and wait by the responsible person as river training work, surveying work, dredging work, navigation work or obstruction clearance work is being carried out, ply the vessel passing through.

18. No one shall drive loading goods above the loaded draught or ply outside the demarcation channel.

19. No one shall dispose of any substance into the river-creek that may cause damage to waterway or change of watercourse from the bank or vessel which is plying, vessel which has berthed, anchored, stranded or sunk.
20. No one shall:
- (a) cast the fishing net, lay net, drift net, set up net which may cause silting or blocking of the watercourse in river-creek;
 - (b) cause collision of the vessel with piles of bridges spanning the river.
21. No one shall:
- (a) build lavatories unsuitable to the urban and rural community lifestyle in the bank area and waterfront area;
 - (b) drill well or pond or dig earth without the permission of the Directorate.
22. No one shall, without the permission of the Directorate, pile sand, shingle and other heavy materials for business purposes in the bank area and waterfront area.
23. No one shall:
- (a) without the permission of the Ministry of Transport, salvage the sunken vessel for business purposes;
 - (b) without the permission of Directorate, build structures and bridges in river-creek boundary, bank boundary and waterfront boundary;
 - (c) destroy or cause to destroy or remove the navigation symbols, mile posts or navigation mark without the permission of the Directorate.
24. No one shall:
- (a) violate the conditions relating to navigation of vessels in rivers and creeks prescribed by the Directorate for conservation of water resources, rivers and creeks;

- (b) violate the conditions prescribed by the Directorate so as not to cause water pollution and change of watercourse in rivers and creeks.

Chapter VI Penalties

25. Whoever violates any of the prohibitions contained in sections 8,9,15 or section 23 may, on conviction, be punished with imprisonment for a term not exceeding 3 years or with fine not exceeding kyats 50,000 or with both.

26. Whoever violates any of the provisions contained in sections 10,11,12,13 or section 14 may, on conviction, be punished with imprisonment for a term not exceeding 2 years or with fine not exceeding kyats 30,000 or with both.

27. Whoever violates any of the prohibitions contained in sections 16,17,18,19,20,21,22 or section 24 may, on conviction, be punished with imprisonment for a term not exceeding 1 year or with fine not exceeding kyats 10,000 or with both.

28. Whoever has, on conviction, been punished under sections 25,26 or section 27 and if there is any loss and damage by his act, he shall be punished with fine for the relevant offence and shall also be ordered to pay the value of the loss and damage as compensation. If the said compensation is not paid, it shall be recovered as fine under section 386 of the Code of Criminal Procedure.

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

Chapter VII
Miscellaneous

30. Any government department and organization or any person desirous of constructing drainage, utilizing river water intake, constructing bridges spanning rivers, connecting underground pipe, connecting underground electric power cable, connecting underground telecom cable or digging in rivers and creeks, bank boundary and waterfront boundary, under the requirement of work, shall in order not to adversely affect the water resources and rivers and creeks, carry out only after obtaining the approval of the Ministry of Transport.

31. The relevant Ministry, government department and organization shall, in respect of works contained in sub-sections (c) and (g) of section 6, grant permission on works that may be permitted under their authority only when the recommendation of the Directorate has been obtained, in order not to adversely affect the water resources, rivers-creeks and watercourses.

32. Notwithstanding anything contained in any of the existing laws, action shall only be taken under this Law on matters relating to the maintenance and protection of water resources and rivers and creeks.

33. The Obstruction in Fairways Act, 1881, the Defile Traffic Act, 1907, the Inland Steam Vessels Act, 1917, the Outports Act, the Ports Act and the Yangon Ports, Act and rules, procedures, orders and directives issued under the said Laws may continue to be applicable in so far as they are not inconsistent with the provisions of this Law.

34. No suit or prosecution shall lie against any public servant for anything which is done in good faith under this Law.

35. Offences under this Law are determined as cognizable offences by the Myanmar Police Force.

36. For the purpose of carrying out the provisions of this Law:

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

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

**INDEX OF LAWS -
(MYANMAR LAWS SERIES)**

Particulars	Year	Page
Adaptation of Expressions Law	1988-1989	28
Adaptation of Expressions Law	1988-1989	207
Adaptation of Expressions Law	1997	67
Animal Health and Development Law	1993-1994	183
Anti-Trafficking in Persons Law	2005	66
Atomic Energy Law	1998-1999	63
Attorney General Law	1988-1989	4
(Repealed by the Attorney General Law, 2001, Law No. 1/2001)		
Attorney General Law, 2001	2001	1
Auditor General Law	1988-1989	21
Blood and Blood Products Law	2003	1
Board of Yangon City Electric Power Supply Law	2005	83
Body Organ Donation Law	2004	1
Central Bank of Myanmar Law	1990	124
Child Law	1993-1994	110
City of Mandalay Development Law	2002	110
City of Mandalay Development Law	1991-1992	211
(Repealed by the City of Mandalay Development Law, Law No. 8/2002)		

INDEX OF LAWS
(MYANMAR LAWS SERIES)

Particulars	Year	Page
City of Yangon Development Law	1990	107
Commercial Tax Law	1990	52
Computer Science Development Law	1995-1998	200
Conservation of Water Resources and Rivers Law	2006	64
Control of Money Laundering Law	2002	78
Control of Smoking and Consumption of Tobacco Product Law	2006	48
Co-operative Society Law	1991-1992	196
Dental and Oral Medicine Council Law	1988-1989	70
Development Committees Law	1993-1994	54
Development of Border Areas and National Races Law	1993-1994	156
Electronic Transactions Law	2004	85
Eve Donation Law	1995-1996	114
Fertilizer Law	2002	95
Financial Institutions of Myanmar Law	1990	147
Fire Services Law	1997	1
Forest Law	1991-1992	176
Freshwater Fisheries Law	1991-1992	1
Highways Law	2000	91

INDEX OF LAWS
(MYANMAR LAWS SERIES)

Particulars	Year	Page
Insurance Business Law	1995-1996	162
International <i>Theravada</i> Buddhist Missionary University Law	1998-1999	87
Judiciary Law	2000	81
Judiciary Law (Repealed by the Judiciary Law, 2000, Law No. 5/2000)	1988-1989	3
Law Amending the Attorney General Law, 2001	2003	14
Law Amending the Bar Council Act	1988-1989	229
Law Amending the Canal Act	1998-1999	1
Law Amending the Central Bank of Myanmar Law	1995-1996	75
Law Amending the Central Bank of Myanmar Law	1997	13
Law Amending the City of Yangon Development Law	1995-1996	73
Law Amending the City of Yangon Development Law	1995-1996	113
Law Amending the City of Yangon Municipal Act	1991-1992	74
Law Amending the Code of Civil Procedure	2000	87
Law Amending the Commercial Tax Law	1991-1992	54
Law Amending the Commercial Tax Law	2006	16
Law Amending the Computer Science Development Law	1998-1999	3
Law Amending the Control of Money Laundering Law	2004	107
Law Amending the Court Fees Act	1990	44
Law Amending the Defence Services Act, 1959	1988-1989	135

INDEX OF LAWS
(MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Development Committees Law	1997	68
Law Amending the Development of Border Areas and National Races Law	2006	62
Law Amending the Electricity Law	1990	3
Law Amending the Embankment Act	1998-1999	2
Law Amending the Financial Institutions of Myanmar Law	1993-1994	275
Law Amending the Gambling Law	1990	123
Law Amending the Income-tax Law	1988-1989	77
Law Amending the Income-tax Law	1991-1992	71
Law Amending the Income-tax Law	2006	12
Law Amending the Judiciary Law, 2000	2003	13
Law Amending the Law Relating to the Fishing Rights of Foreign Fishing Vessels Law	1993-1994	176
Law Amending the Law Relating to the Nurse and Midwife	2002	15
Law Amending the Law Safeguarding the State from the Danger of Subversive Elements	1991-1992	87
Law Amending the Leave and Holidays Act, 1951	2006	60
Law Amending the Motor Vehicle Law, 1964	1988-1989	243
Law Amending the Municipal Act (Repealed by the Development Committees Law,	1990	1

**INDEX OF LAWS
(MYANMAR LAWS SERIES)**

Particulars	Year	Page
Law No.5/1993)		
Law Amending the Myanma Gemstone Law	2003	81
Law Amending the Myanma Marine Fisheries Law	1993-1994	180
Law Amending the Myanmar Accountancy Council Law	2001	62
Law Amending the Myanmar Agricultural and Rural Development Bank Law	1997	15
Law Amending the Myanmar Aircraft Act	2004	103
Law Amending the Myanmar Citizenship Law	1997	17
Law Amending the Myanmar Companies Act	1988-1989	64
Law Amending the Myanmar Immigration (Emergency Provisions) Act, 1947	1990	2
Law Amending the Myanmar Language Commission Law	1988-1989	239
Law Amending the Myanmar Maternal and Child Welfare Association Law	1993-1994	162
Law Amending the Myanmar Maternal and Child Welfare Association Law	2003	80
Law Amending the Myanmar Medical Act, 1957	1988-1989	65
Law Amending the Myanmar Merchant Shipping Act	1988-1989	120
Law Amending the Myanmar Merchant Shipping Act	1998-1999	157
Law Amending the Myanmar Police Force Maintenance of Discipline Law	1997	70

**INDEX OF LAWS
(MYANMAR LAWS SERIES)**

Particulars	Year	Page
Law Amending the Myanmar Red Cross Society Act, 1959	1988-1989	26
Law Amending the Myanmar Registration of Ships Act	2003	15
Law Amending the Myanmar Stamps Act	1990	47
Law Amending the Partnership Act	1988-1989	63
Law Amending the Political Pension Law	1993-1994	288
Law Amending the Political Pension Law	2000	89
Law Amending the Political Pension Law	2001	7
Law Amending the Printers and Publishers Registration Law, 1962	1988-1989	208
Law Amending the Profit Tax Law	1988-1989	82
Law Amending the Profit Tax Law	1991-1992	73
Law Amending the <i>Pyithu Hluttaw</i> Election Law	1990	113
Law Amending the <i>Pyithu Hluttaw</i> Election Law	1991-1992	85
Law Amending the State-owned Economic Enterprises Law	1997	28
Law Amending the Suppression of Prostitution Act, 1949	1998-1999	61
Law Amending the Tariff Act, 1953 (Repealed by the Tariff Law, Law No. 2/1992)	1988-1989	66
Law Amending the Television and Video Law	1988-1989	134

**INDEX OF LAWS
(MYANMAR LAWS SERIES)**

Particulars	Year	Page
(Repealed by the Television and Video Law, Law No. 8/1996)		
Law Amending the Transfer of Immoveable Property Restriction Law	2005	1
Law Amending the Union of Myanmar Basic Education Law, 1973	1988-1989	221
Law Amending the Union of Myanmar Board of Examinations Law, 1973	1988-1989	230
Law Amending the Union of Myanmar Co-operative Societies Law, 1970 (Repealed by the Co-operative Society Law, No.9/1992)	1988-1989	57
Law Amending the Union of Myanmar Educational Research Law, 1973	1988-1989	228
Law Amending the Union of Myanmar Agricultural and Vocational Education Law, 1974	1988-1989	226
Law Amending the Union of Myanmar University Education Law, 1973	1988-1989	223
Law Amending the Union of Myanmar University Education Law, 1973	1998-1999	4
Law Amending the Wireless Telegraphy Law	1993-1994	164

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Law Amending the Workmen's Compensation Act, 1923	2005	64
Law for the (Second Time) Repeal of Laws	1993-1994	52
Law for the Repeal of Laws	1991-1992	99
Law Protecting the Peaceful and Systematic Transfer of State Responsibility and the Successful Performance of the Functions of the National Convention Against Disturbances and Oppositions	1995-1996	158
Law Relating the Forming of Organizations	1988-1989	23
Law Relating to Aquaculture	1988-1989	231
Law Relating to Nurse and Midwife	1990	188
Law Relating to Overseas Employment	1998-1999	143
Law Relating to <i>Sangha</i> Organization	1990	198
Law Relating to the Fishing Rights of Foreign Fishing Vessels	1988-1989	121
Law Repealing the National Intelligence Bureau Law	2004	106
Law Restricting the Use of Military Designations and Ranks.	1988-1989	240
Motion Picture Law	1995-1996	191
Multi-party Democracy General Election Commission Law	1988-1989	

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
Mutual Assistance in Criminal Matters Law	2004	70
Myanma Mines Law	1993-1994	276
Myanmar Accountancy Council Law	1993-1994	195
Myanmar Aerospace Engineering University Law	2002	8
Myanmar Agricultural and Rural Development Bank Law	1990	168
Myanmar Citizens Investment Law	1993-1994	242
Myanmar Gemstone Law	1995-1996	87
Myanmar Historical Commission Law	1991-1992	88
Myanmar Hotel and Tourism Law	1993-1994	165
Myanmar Insurance Law	1993-1994	143
Myanmar Marine Fisheries Law	1990	81
Myanmar Marine University Law	2002	1
Myanmar Medical Council Law	2000	1
Myanmar Meternal and Child Welfare Association Law	1990	202
Myanmar National Olympic Council Law	1993-1994	87
Myanmar Pearl Law	1995-1996	76
Myanmar Police Force Maintenance of Discipline Law	1995-1996	54
Myanmar Tourism Law	1990	115
(Repealed by the Myanmar Hotel and Tourism Law, Law No. 14/1993)		
Myanmar War Veteran Organization Law	1988-1989	209
Narcotic Drugs and Psychotropic Substances Law	1993-1994	1
National Archive and Mawgun Law	1990	177

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
National Food Law	1997	11
Pesticide Law	1990	9
Plant Pest Quarantine Law	1993-1994	10
Political Parties Registration Law	1988-1989	10
Prevention and Control of Communicable Diseases Law	1995-1996	11
Private Industrial Enterprise Law	1990	21
Promotion of Cottage Industries Law	1991-1992	9
Protection and Preservation of Cultural Heritage Regions Law	1998-1999	76
Protection of Wild Life, Wild Plants and Conservation of Natural Areas Law	1993-1994	257
<i>Pyithu Hluttaw</i> Election Law	1988-1989	136
Salt Enterprises Law	1991-1992	154
Savings Banks Law	1991-1992	144
Science and Technology Development Law	1993-1994	250
Special Limitation Law	1988-1989	31
State Budget Law, 1989	1988-1989	83
State Budget Law, 1990	1990	16
State Budget Law, 1991	1991-1992	26
State Budget Law, 1992	1991-1992	120
State Budget Law, 1993	1993-1994	26
State Budget Law, 1994	1993-1994	214
State Budget Law, 1995	1995-1996	18

INDEX OF LAWS (MYANMAR LAWS SERIES)

Particulars	Year	Page
State Budget Law, 1996	1995-1996	130
State Budget Law, 1997	1997	40
State Budget Law, 1998	1998-1999	25
State Budget Law, 1999	1998-1999	107
State Budget Law, 2000	2000	41
State Budget Law, 2001	2001	22
State Budget Law, 2002	2002	32
State Budget Law, 2003	2003	34
State Budget Law, 2004	2004	22
State Budget Law, 2005	2005	16
State Budget Law, 2006	2006	18
State Supplementary Appropriation Law, 1990	1990	5
State Supplementary Appropriation Law, 1991	1991-1992	15
State Supplementary Appropriation Law, 1992	1991-1992	110
State Supplementary Appropriation Law, 1993	1993-1994	16
State Supplementary Appropriation Law, 1994	1993-1994	205
State Supplementary Appropriation Law, 1995	1995-1996	7
State Supplementary Appropriation Law, 1996	1995-1996	119
State Supplementary Appropriation Law, 1997	1997	30
State Supplementary Appropriation Law, 1998	1998-1999	9
State Supplementary Appropriation Law, 1999	1998-1999	95
State Supplementary Appropriation Law, 2000	2000	27
State Supplementary Appropriation Law, 2001	2001	9

INDEX OF LAWS
(MYANMAR LAWS SERIES)

Particulars	Year	Page
State Supplementary Appropriation Law, 2002	2002	20
State Supplementary Appropriation Law, 2003	2003	22
State Supplementary Appropriation Law, 2004	2004	9
State Supplementary Appropriation Law, 2005	2005	3
State Supplementary Appropriation Law, 2006	2006	1
State-owned Economic Enterprises Law	1988-1989	117
Tariff Law	1991-1992	106
Television and Video Law	1995-1996	181
Traditional Drug Law	1995-1996	172
Traditional Medical Council Law	2000	17
Union of Myanmar Foreign Investment Law	1988-1989	32
University for the Development of the National Races of the Union Law	1991-1992	78
University of Culture Law	1993-1994	96
Veterinary Council Law	1995-1996	102

INDEX OF RULES
(MYANMAR LAWS SERIES)

Particulars	Year	Page
Control of Money Laundering Rules	2003	87
Mutual Assistance in Criminal Matters Rules	2004	139
Political Parties Registration Rules	1988-1989	13
Procedures Relating to the Union of Myanmar Foreign Investment Law	1988-1989	40
Rules Amending the Defence Services Rules	1988-1989	249
Rules Amending the Income-tax Rules	1988-1989	245
Rules Amending the State Flag Rules	1988-1989	248
Rules Amending the Union of Myanmar Co-operative Society Rules, 1970	1988-1989	59
Rules relating to the Supervision of Controlled Precursor Chemical	2004	111

