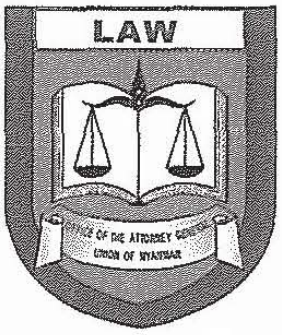
UNION OF MYANMAR

MYANMAR LAWS
(2001)



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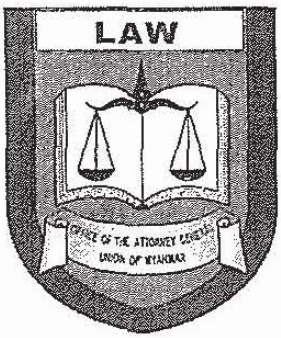

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FOREWORD

Office of the Attorney General (OAG), under the law, has been assigned duty to compile and publish "law books, law manuals and periodicals". Intended to disseminate and promote legal knowledge among the citizens, a certain number of law books and pamphlets including "Myanmar Laws" (Yearbooks) and "Law Journal" have been published. New ideas both in form and contents are introduced to meet the tastes of different stratus of reading public at home and abroad since some publications are in English.

"Myanmar Laws", in English version, is especially meant for foreign readers including lawyers and scholars to understand legislative framework of Myanmar and Myanmar way of thinking in the area of legislation. Our Office has undertaken publishing Yearbooks of Myanmar Laws in English version commencing from the year 1988 including the present one, Myanmar Laws (2001), and some are in the process of coming out in the near future to cover the said period.

OAG wishes to inform its readers that a new edition of **"ENGLISH MYANMAR LAW DICTIONARY"** complied by the officials of OAG is to be released soon, making revision and enlargement with the addition of up-to-date legal terms and phrases. It is hoped that in the area of domestic legislative translation, the Dictionary will be helpful.

Translation of legal texts into English has been carried out by the officials of OAG. There may be divergencies and ambiguities between two versions due to difference of language systems and other factors. In such a case, the Myanmar text, being original and official, shall prevail.

THE OFFICE OF THE ATTORNEY GENERAL

YANGON,
UNION OF MYANMAR
JANUARY, 2002

MYANMAR LAWS (2001)

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The State Peace and Development Council
The Attorney General Law, 2001

(The State Peace and Development Council Law No. 1/2001)
The 6th Waxing Day of *Tabaung*, 1362 M.E.)
(27th February, 2001)

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

Chapter I
Title

1. This Law shall be called the Attorney General Law, 2001.

Chapter II
Appointment of the Attorney General and the Deputy Attorney General

2. The State Peace and Development Council shall, for enabling the exercise and performance of the duties and powers contained in this Law, appoint an Attorney General and a Deputy Attorney General.

Chapter III
Duties of the Attorney General

3. The duties of the Attorney General are as follows : -
   (a) tendering legal advice when so requested by the State Peace and Development Council, the Government or any Government department and organization ;

(b) appearing in criminal cases on behalf of the State ;

(c) appearing on behalf of the Government in civil cases in which the Government is a party as the plaintiff or defendant ;

(d) filing necessary appeal, special appeal or revision to the Supreme Court in respect of adjudication of Courts at different levels that are not in accordance with law ;

(e) scrutinizing, drafting and translating laws ;

(f) tendering legal advice to the relevant Government departments and organizations as to whether or not the State should be a party to international conventions and regional agreements ;

(g) tendering legal advice to the Government departments and organizations on matters related to bilateral or multilateral treaties, memorandums of understanding, memorandums of agreement, local and foreign investment instruments and other instruments;

(h) bringing to the notice of the Government departments and organizations, if their acts are not in conformity with law ;

(i) giving legal protection to the people in order to enable them to fully enjoy their legal rights and privileges ;

(j) guiding and supervising the Office of the Attorney General, the different levels of Law Offices and Law Officers ;

(k) performing other duties as are prescribed by the existing laws and rules or rules, procedures, orders and directives issued under this Law ;

(l) performing other duties as are assigned by the State Peace and Development Council.

Chapter IV

Powers of the Attorney General

4. The powers of the Attorney General are as follows : -

(a) prescribing the duties and powers of the Deputy Attorney General ;

(b) withdrawing, if necessary, any charge, any accused or the whole criminal case ;

(c) making decision regarding the closing of a criminal case;

(d) filing appeal against acquittal under the Code of Criminal Procedure to the Supreme Court, if it is considered appropriate to do so against an acquittal order passed by the Court ;

(e) calling for necessary orders, decisions, directives, activities, proceedings and other documents from the relevant Government departments and organizations if it is necessary to scrutinize legal matters ;

(f) giving consent in writing under the Code of Civil Procedure in order to institute a suit regarding public charities.

5. The Attorney General may delegate to the Law Officers the duties and powers conferred on him under sections 3 and 4.

Chapter V

Formation of the Office of the Attorney General and the Different Levels of Law Offices

6. The Attorney General, with the approval of the State Peace and Development Council : -

(a) shall form the Office of the Attorney General and the different levels of Law Offices as follows : -

(i) Office of the Attorney General ;

(ii) State / Divisional Law Office ;

(iii) District Law Office ;

(iv) Township Law Office .

(b) may, in forming under sub-section (a) , form the Branch Office of the Office of the Attorney General and Branch Offices of the State / Divisional Law Office, if necessary;

(c) shall stipulate the necessary strength of Law Officers and staff of the Office of the Attorney General and the different levels of Law Offices under an organizational set-up.

Chapter VI

Functions and Duties of the Law Officers

7. The Law Officers of the Office of the Attorney General shall, in accordance with the stipulations, perform the functions and duties delegated by the Attorney General.

8. The Law Officers of the Office of the Attorney General shall, in accordance with the stipulations, carry out compiling and publishing of law books, law manuals and periodicals.

9. The Law Officers of the different levels of Law Offices shall, in accordance with the stipulations, perform the following functions and duties ; -

(a) tendering legal advice when so requested by the relevant Peace and Development Council and any relevant Government department and organization ;

(b) appearing in criminal cases on behalf of the State ;

(c) tendering legal advice and appearing on behalf of the Government in civil cases in which the Government is a party as the plaintiff or defendant ;

(d) scrutinizing and tendering legal advice on criminal cases before trial to be in conformity with law ;

(e) scrutinizing and submitting as to whether or not the relevant prosecuting body complies with the legal advice tendered by the Law Office ;

(f) scrutinizing as to whether or not the request of remand by the prosecuting body is in conformity with the existing laws, orders and directives ;

(g) making decision to tender a pardon from being prosecuted to an approve in accordance with the Code of Criminal Procedure in criminal cases ;

(h) scrutinizing and making decision, in accordance with the stipulations as to whether or not any charge, any accused or the whole criminal case filed at the Court should be withdrawn ;

(i) scrutinizing and making decision, in accordance with the stipulations, in respect of closing of criminal cases ;

(j) hiring of a lawyer to appear for the accused in poverty who is accused of a criminal offence punishable with death ;

(k) supervising the practising lawyer hired by the complainant in accordance with the stipulations in criminal cases in which the Law Officer appears ;

(l) filing revision to the relevant Court in respect of any judgment, order or decision of the Court considered to be not in conformity with law;

(m) submitting to the Office of the Attorney General in accordance with the stipulations if it is considered that an appeal should be filed against the acquittal order passed by the Court ;

(n) performing other duties as are assigned by the Attorney General.

Chapter VII
Miscellaneous

10. In order to carry out the provisions contained in this Law, the Attorney General may : -

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

(b) issue such notifications, orders and directives as may be necessary.

11. The Attorney General Law (The State Law and Order Restoration Council Law No. 3/88) 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 Political Pension Law
(The State Peace and Development Council Law No. 2/2001)
The 7th Waxing Day of *Tabaung*, 1362 M.E.
(28th February, 2001)

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

1. This Law shall be called the Law Amending the Political Pension Law.

2. Sub-section (a) and sub-section (b) of section 17 of the Political Pension Law shall be substituted by the following sub-section (a) and sub-section (b) : -

(a) There is the right to enjoy political gratuity only after completion of a total period of at least 4 years, during which political responsibility was carried out. However, the political gratuity shall be enjoyed only when assignment of political responsibility is not continued. In calculating the political gratuity, it shall be the political gratuity equivalent to the salary determined for one month, according to the political responsibility for each year of the period during which political responsibility was carried out.

(b) After carrying out the political responsibility satisfactorily, if assignment of responsibility is not continued due to reasons of health, injury or organization purpose or death, there is the right to enjoy political gratuity for the period during which political responsibility was carried out, without the stipulation of period of political responsibility.

In calculating the political gratuity it shall be the political gratuity equivalent to the salary determined for one month, according to the political responsibility for each year of the period during which political responsibility was carried out.

3. The provisions relating to political gratuity contained in section 2 of this Law shall have effect from 1st February, 2001.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The State Peace and Development Council
The State Supplementary Appropriation Law, 2001
(The State Peace and Development Council Law No. 3/2001)
The 8th Waning Day of *Tabaung*, 1362 M.E.)
(16th March, 2001)

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, 2001.

   (b) This Law shall have effect for the 2000-2001 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, 2000.

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 expenditure, it shall be in conformity with the provisions of this Law, provisions of the State Budget Law, 2000, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Chapter III
Taking of Loans

4. Kyats fifty thousand million is further appropriated in addition to the amount of loans actually received after the execution of loan agreements mentioned in section 13 of the State Budget Law, 2000.

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

Serial Number	Serial Number contained in the State Budget Law, 2000	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	216,850,000
2	2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	9,756,000
3	3	Government	Prime Minister or a person delegated by the Prime Minister	25,605,000
4	4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	304,041,000
5	5	Attorney General	Attorney General or a person delegated by the Attorney General	175,888,000
6	6	Auditor General	Auditor General or a person delegated by the Auditor General	318,131,000
		Total		1,050,271,000

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
		277,556,300				
		15,218,000				
		3,898,000				
		7,996,800				
		6,720,000				
		13,336,900				
		324,726,000				

Serial Number	Serial Number contained in the State Budget Law, 2000	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	58,089,000
2	2	Defence	- ditto -	17,899,353,400
3	4	Progress of Border Areas and National Races and Development Affairs		305,385,000
4	5	Home Affairs	- ditto -	4,381,855,900
5	6	Immigration and Population	- ditto -	348,241,200
6	7	Religious Affairs	- ditto -	178,743,000
7	8	Social Welfare, Relief and Resettlement	- ditto -	210,900,000
8	9	Information	- ditto -	181,348,200
9	10	Culture	- ditto -	119,884,000
10	11	Education	- ditto -	13,834,646,000
11	12	Health	- ditto -	2,876,280,000
12	13	Sports	- ditto -	140,213,200
13	14	Labour	- ditto -	87,530,000
14	15	Forestry	- ditto -	1,003,155,000
15	16	Agriculture & Irrigation	- ditto -	2,229,578,000

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
	1,546,000	37,392,500				
		7,685,915,000				
	711,808,200	219,924,000				
	57,825,000	38,528,000				
		36,258,800				
	37,313,000	91,000,000				
	40,063,000	52,630,000				
		112,274,130				
		81,519,000				
		2,407,173,880				
	420,000	1,209,874,000				
		14,201,400				
		2,900,000				
	419,100	350,936,000				
		7,285,579,730				

Serial Number	Serial Number contained in the State Budget Law, 2000	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
16	17	Livestock Breeding and Fisheries	Prime Minister or a person delegated by the Prime Minister	5,238,316,000
17	18	Mines	- ditto -	75,992,000
18	19	Industry No. (1)	- ditto -	64,235,000
19	20	Industry No. (2)	- ditto -	22,984,000
20	21	Science and Technology	- ditto -	457,080,000
21	22	Energy	- ditto -	13,734,400
22	23	Electric Power	- ditto -	7,516,000
23	24	Construction	- ditto -	3,716,279,000
24	25	Transport	- ditto -	238,878,000
25	26	Rail Transportation	- ditto -	109,735,000
26	27	Communications, Posts and Telegraphs	- ditto -	7,018,000
27	28	Commerce	- ditto -	69,808,000
28	29	Hotels and Tourism Service	- ditto -	10,732,300
29	30	Co-operatives	- ditto -	510,765,900
30	31	National Planning and Economic Development	- ditto -	274,130,810
31	32	Finance and Revenue	- ditto -	484,387,000
32	33	Pensions and Gratuities	- ditto -	2,652,000,000
33	34	Gratuities and Commuted Pensions	- ditto -	1,936,000,000
		Total		59,744,793,910

Schedule (2)

Departments

Supplementary Expenditure Sanctioned						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		93,447,000				
		1,736,994,000				
	1,147,890					
		6,493,892,000				
5,856,000		780,558,000		48,750,000		
		5,400,000				
		96,000				
		4,733,000				
	6,544,310	3,432,600				
	45,700	42,043,000				
5,700,000,000	3,505,822,000	37,078,700	6,350,000			
5,705,856,000	4,362,954,200	28,823,780,740	6,350,000	48,750,000		

Serial Number	Serial Number contained in the State Budget Law, 2000	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
1	1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	64,687,297,500
		Total . . .		646,872,975,000

Schedule (3)

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
		6,413,364,170		89,828,600		
		6,413,364,170		89,828,600		

Cantonment

Serial Number	Serial Number contained in the State Budget Law, 2000	Subject	Responsible Person	Current Expenditure
1	2	3	4	5
				Kyats
1	1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	27,288,800
		Total . . .		27,288,800

Schedule (4)

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
		20,695,000				
		20,695,000				

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

The State Peace and Development Council
The State Budget Law, 2001
(The State Peace and Development Council Law No. 4/2001)
The 5th Waxing Day of *Hnaung Tagu*, 1362 M.E.)
(28th March, 2001)

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

Part I

Title and Date of Enforcement

1. (a) This Law shall be called the State Budget Law, 2001.

(b) This Law shall come into force from 1st April, 2001 for the 2001-2002 financial year.

(c) With the exception of sections 24, 26, 29, 55 and 56 contained in Part VI and Part VII of this Law, the provisions of the remaining sections relating to commercial tax and income-tax shall come into force from the assessment year commencing from 1st April, 2001.

(d) The provisions contained in sections 24, 55 and 56 of this Law relating to commercial tax and income-tax on export sale, in case of border trade between the Union of Myanmar and the People's Republic of China, and between the Union of Myanmar and the Republic of India, shall come into force from 15th November, 2000, and in case of border trade between the Union of Myanmar and Thailand, shall come into force from 1st January, 2001.

(e) The provisions relating to commercial tax contained in section 26 of this Law shall come into force from 26th May, 2000.

(f) The provisions contained in section 29 of this Law relating to income under the head of salary shall have effect from 1st April, 2001.

Part II

The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments.

Chapter I

Receipts and Expenditures

2. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.

3. (a) The respective persons who have been given the responsibility for the receipts and expenditures of the State Peace and Development Council, Multi-Party Democracy General Election Commission, 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, by-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 2001-2002 financial year submitted to the State Peace and Development Council.

Chapter II

Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions: -

(i) being expenditure which cannot be anticipated;

(ii) being a case in which expenditure must be incurred within the financial year;

(iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.

(b) Any expenditure from the reserve fund shall be made only by the decision of the Government.

(c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Peace and Development Council together with objects and reasons casewise.

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

Chapter III

Taking of Loans

8. For the purpose of projects or for expenditures shown in the State Budget, the Government may take loans by issuing security bonds guaranteed by Government or debentures or by other means, within the country or from abroad. Reasonable rates of interest may be prescribed for such loans. Conditions for repayment, redemption or provision otherwise may also be stipulated.

9. Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be issued when payment of the loan becomes due.

10. The State Economic Organizations and Cantonment Municipalities may take loans from abroad, for their projects with the approval of the Government.

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

12. (a) The Government may empower the Minister of the Ministry of Finance and Revenue for carrying out wholly or partly the duties contained in this Chapter III.

(b) The Minister of the Ministry of Finance and Revenue may, on behalf of the State furnish guarantees for the taking of loans under this Chapter III.

13. During the financial year commencing 1st April 2001 and ending on 31st March 2002 the amount of loans actually received by execution of loan agreements under this Chapter III shall not exceed Kyats ninety thousand million.

PART III

State Economic Organizations

14. The State Economic Organization shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.

15. (a) The respective persons who have given the responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them 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 expenditure 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 2001-2002 financial year submitted to the State Peace and Development Council together with objects and reasons therefor.

(b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

PART IV

Cantonment Municipalities

17. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.

18. (a) The respective persons who have been given the responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8).

(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.

(c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

19. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 2001 - 2002 financial year submitted to the State Peace and Development Council together with objects and reasons therefor.

(b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.

20. The Cantonment Municipalities may collect only such rates and taxes permitted by the existing laws, rules, regulations, bye - laws, orders, directives as are relevant to them.

PART V

Development Committees and Municipalities

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

PART VI

Commercial Tax

22. The types of services and the tax rates mentioned in the following table shall be inserted in Schedule 7 of the Commercial Tax Law after serial number 5 as serial numbers 6,7,8,9 and 10 : -

Serial Number	Types of Services	The amount based upon which computation is to be made	Tax percentage
6	Tourism business (including business of tourist guide)	Total amount of proceeds obtained from tourists	5
7	Cleansing and oiling of motor vehicles	Total amount of proceeds including the costs of materials	10
8	Insurance business other than life assurance business	Total amount of premium	5
9	Hairdressing, Physical beautification and exercise business	Total amount of proceeds including the cost of materials	5
10	Printing	Total amount of proceeds for printing	5

23. Notwithstanding any provision contained in Schedule 1 to Schedule 6 and in serial number 3 of Schedule 7 of 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 the kinds of goods contained in Schedule 1 to Schedule 6 or from any trading business of purchase and sale of goods contained in serial number 3 of Schedule 7, commercial tax equivalent to 8 percent of the amount of foreign currency so included shall be paid in such foreign currency.

24. Notwithstanding any provision contained in Schedule 1 to Schedule 6 and in serial number 3 of Schedule 7 of Commercial Tax Law, in border trade between the Union of Myanmar and the People's Republic of China, between the Union of Myanmar and the Republic of India and between the Union of Myanmar and Thailand, if the proceeds of sale from export are received by any person in kyats from production and sale of the kinds of goods contained in Schedule 1 to Schedule 6 or from any trading business of purchase and sale of goods contained in serial number 3 of Schedule 7, commercial tax equivalent to 8 percent of the total proceeds of sale so received shall be paid in kyats.

25. The provisions contained in sections 23 and 24 shall not be applicable to export items of the enterprises carried out with the permit issued by the Myanmar Investment Commission, export items re-exported by the enterprises by cutting, making and packing (CMP) system and proceeds of sale from export and sale of export items of the mineral sector, energy sector and forestry sector. Provided that, in case of sale locally in foreign currency, commercial tax equivalent to 8 percent of the proceeds of sale shall be paid in such foreign currency.

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

27. The provisions contained in sections 23, 24 and 25 shall not be applicable to the determination of the amount of sale proceeds or proceeds form service on which tax should not be assessed by notification issued under sub-section (b) of section 8 of the Commercial Tax Law.

PART VII

Income - Tax

Chapter I

Definition

28. The definition of expressions contained in this Part shall be as mentioned in the Income-Tax Law.

Chapter II

Private Income - Tax Rates

29. Tax on income under the head of salary shall be assessed on any person as mentioned in the following table : -

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

30. In case of non-resident Myanmar citizens, the income-tax shall be assessed at the rate of 10 percent on the total income earned abroad in foreign currency, before deducting any reliefs allowed under section 6 of the Income-Tax Law.

31. 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 percent of the total income earned in kyats by such person, before deducting any reliefs allowed under section 6 of the Income - Tax Law.

32. In case of a corporate body 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 income-tax shall be assessed at the rate of 30 percent of the total income earned in kyats by such corporate body, before deducting any reliefs allowed under section 6 of the Income - Tax Law.

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

34. In case of a non-resident foreigner, the income-tax shall be assessed at the rate of 35 percent of the total income, before deducting any reliefs allowed under section 6 of the Income-Tax Law. (If the income is earned in foreign currency, the income-tax shall be paid in such foreign currency. Provided that, if the income-tax calculated at the relevant rates prescribed in the table under section 35 exceeds the amount calculated at 35 percent, then the amount whichever is more shall be paid.)

35. With the exception of sections 30, 31, 32, 33 and 34, the income earned from profession, business, property, undisclosed source and other sources shall be assessed as mentioned in the following table : -

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

Chapter III

Income - Tax Rates for Co-operative Societies

36. Income of Primary Co-operative Society, Co-operative Syndicate, Union of Co-operative Syndicate or Central Co-operative Society formed and registered under the Co-operative Society Law, shall be assessed as mentioned in the following table : -

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

Chapter IV

Income - Tax Rates for State-owned Economic Enterprises

37. The income-tax on the total income of the State-owned Economic Enterprises shall be assessed at the rate of 30 percent before deducting any reliefs allowed under section 6 of the Income-Tax Law.

Chapter V

Income - Tax Rates on the Capital Gains of Private Sector, Co-operative Societies and State - owned Economic Enterprises

38. The income-tax on the capital gains in kyats or in foreign currency shall be assessed at the rate of 10 percent before deducting any reliefs allowed under section 6 of the Income-Tax Law. Provided that, in the case of a non-resident foreigner, the income-tax shall be assessed at the rate of 40 percent.

Chapter VI

Income - Tax Rates on Enterprises of Private Sector, Co-operative Societies Undertaken Under a Permit of the Myanmar Investment Commission

39. If the enterprise is undertaken with the permit issued by the Myanmar Investment Commission, the income-tax shall be assessed at the rate of 30 percent on its total income before deducting any reliefs under section 6 of the Income-Tax Law.

Chapter VII

Determination of Income on which No Assessment is to be made

40. In assessing income-tax for the head of salary under section 29, no income-tax shall be assessed if the total income of salary does not exceed kyats 30000.

41. In assessing income-tax under sections 35 and 36, no income-tax shall be assessed if the total income of salary does not exceed kyats 30000.

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

43. In a case where the income exceeds the amount shown in sections 40, 41 and 42, but the excess is not substantial, the Ministry of Finance and Revenue may, by notification, prescribe special methods of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without imposing a heavy burden.

44. 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 income-tax assessed under the rates of this Part.

Chapter VIII
Exemption and Relief

45. The basic reliefs allowed under sub-sections (a) and (b) (1) of section 6 of the Income-Tax Law shall be an amount equivalent to 20 percent of each type of income. Provided that the total of basic reliefs for a year shall not exceed kyats 12000.

46. The reliefs for the spouse and children of a taxpayer, other than a corporate body under sub-section (b) (2) of section 6 of the Income-Tax Law, shall be allowed as follows : -

(a) kyats 5000 for only one spouse of taxpayer;

(b) kyats 1000 for each child not over 5 years of age;

(c) kyats 1200 for each child above 5 years of age but has not yet attained 10 years;

(d) kyats 1600 for each child above 10 years of age but has not yet attained 15 years;

(e) kyats 2000 for each child above 15 years of age.

47. The reliefs allowed under sun-sections (b) (3) and (4) of section 6 of the Income-Tax Law shall be the amount actually paid by the taxpayer during the relevant income year.

Chapter IX
Assessment in Kyat and in Foreign Currency

48. Notwithstanding any provision contained in the Income-Tax Law, Myanmar citizen who earn foreign currency from the sale of goods produced and from carrying out any business, shall pay 2 percent of the total foreign currency earnings as income-tax in such foreign currency.

49. The payment of 2 percent income-tax for the total foreign currency earnings contained in section 48 shall not be applicable to receipts from an enterprise carried out with a permit issued under the Myanmar Citizens Investment Law.

50. If foreign currency is received from an enterprise carried out with a permit issued under the Myanmar Citizens Investment Law, the income-tax shall be calculated in accordance with the provisions contained in Regulation 5B of the Income-Tax Regulations and be paid in such foreign currency.

51. Notwithstanding any provision contained in sub-section (n) (1) 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 percent on the total foreign currency earnings in such foreign currency : -

(a) income from renting building, room, vehicles, vessels and aircrafts, machineries and other properties;

(b) income under the head of salary;

(c) with the exception of a corporate body, the income received for service carried out as an agent, income under the head of profession, income from other services such as advisory and agency.

52. Notwithstanding any provision contained in sub-section (n) (1) and (2) of section 3 of the Income-Tax law, if resident Myanmar citizens and non-resident Myanmar citizens earn any type of income contained in sub-sections (a), (b) and (c) of section 51 in foreign currency, the income-tax shall be paid at the rate of 10 percent on the total foreign currency earnings in such foreign currency.

53. The provisions contained in sections 51 and 52 shall not be applicable to income earned from an enterprise carried out with a permit issued under the Foreign Investment Law. Provided that, the income-tax shall, in respect of income from an enterprise carried out with a permit issued under the Foreign Investment Law, be paid at the rate at which Myanmar citizens pay income tax on foreign currency earnings.

54. If a resident foreigner earns foreign currency from the sale of goods produced and from carrying out any business and any service, the income-tax on such earnings shall be calculated in accordance with the provisions contained

in Regulation 5B of the Income-Tax Regulations and be paid in foreign currency.

55. In the private and co-operative sectors, if the proceeds of sale from export in border trade between the Union of Myanmar and the People's Republic of China, between the Union of Myanmar and the Republic of India and between the Union of Myanmar and Thailand are received in kyats, income tax equivalent to 2 percent of such total proceeds of sale shall be paid in kyats. Provided that, it shall not be applicable to the income from enterprises carried out with a permit issued under the Myanmar Citizens Investment Law.

56. If an enterprise carried out with a permit issued under the Myanmar Citizens Investment Law earns income in kyats, the income-tax shall be calculated and paid in accordance with the provisions contained in the Income-Tax law. If it earns income both in kyats and foreign currency, the income tax shall be calculated and paid in accordance with the provisions contained in Regulation 5B of the Income-Tax Regulations.

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

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
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	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman		
3	Government	Prime Minister or a person delegated by the Prime Minister		
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice		
5	Attorney General	Attorney General or a person delegated by the Attorney General		
6	Auditor General	Auditor General or a person delegated by the Auditor General		
	Total . . .			

Schedule (1)

Democracy General Election Commission, General and Auditor General

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
9,305,000							
42,000							
150,000		30,000					
215,000,000							
2,720,000							
6,000,000		1,000					
233,217,000		31,000					

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

Serial Number	Subject	Responsible Person	Receipts from the State Economic Organizations	Payment 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	700,225,000	
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	21,500,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	218,000,000	
4	Chief Justice	Chief Justice or a person delegated by the Chief Jusice	488,000,000	
5	Attorney General	Attorney General or a person delegated by the Attorney General	273,000,000	
6	Auditor General	Auditor General or a person delegated by the Auditor General	475,000,000	
	Total . . .		2,175,725,000	

Schedule (2)

Democracy General Election Commission, 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
	319,302,710				
	51,448,000				
	2,516,200				
	112,470,200				
	31,061,000				
	184,127,350				
	700,925,460				

Ministries and

Serial Number		Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
1		2	3	4	5
				Kyats	Kyats
1		**Taxes levied on inland productions and public consumption**	**Prime Minister or a person delegated by the Prime Minister**	**56,662,480,000**	
	1	Excise duty		248,767,000	
	2	Commercial tax		47,896,505,000	
	3	Licence fees on imported goods		220,000,000	
	4	State Lottery		6,050,000,000	
	5	Taxes on Transport		1,008,000,000	
	6	Sales proceeds of stamps		1,239,208,000	
2		**Taxes leived on income and ownership**	- ditto -	**41,814,287,000**	
	1	Income-tax		34,370,079,000	
	2	Profit-tax		7,444,208,000	
3		**Customs duties**	- ditto -	**4,822,000,000**	
	1	Customs duties		4,822,000,000	
4		**Taxe levied on utility of State owned properties**	- ditto -	**1,775,905,000**	
	1	Taxes on land (Land Revenue)		65,370,000	
	2	Water Tax and Enbankment Tax		21,869,000	
	3	Tax on extraction of forest products		908,500,000	
	4	Tax on extraction of minerals		16,166,000	
	5	Tax on fisheries		763,000,000	
	6	Tax levied on rubber		1,000,000	
5		Receipts from the State Economic Organizations	- ditto -		40,284,333,000
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 -		

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
6,000,000							
1,305,996,000							
3,375,000							
73,684,000		1,000,000					
76,841,000							

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
11	Religious Affairs	Prime Minister or a person delegated by the Prime Minister		
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 -		
23	Industry No. (1)	- ditto -		
24	Industry No. (2)	- ditto -		
25	Science and Technology	- ditto -		
26	Construction	- ditto -		
27	Transport	- ditto -		
28	Rail Transportation	- ditto -		
29	Communications, Posts and Telegraphs	- ditto -		
30	Commerce	- ditto -		
31	Hotels and Tourism Services	- ditto -		
32	Co-operatives	- ditto -		
33	National Planning and Economic Development	- ditto -		
34	Finance and Revenue	- ditto -		
35	Pensions and Gratuities	- ditto -		
	Total . . .		105,074,672,000	40,284,333,000

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
110,011,000							
19,504,000			150,000				
283,494,500							
20,800,000							
1,810,454,980			12,074,000				
654,001,170		900,000	97,895,000		17,600,000		
26,005,000		50,000	175,000				
2,189,450							
363,082,300			22,921,000				
5,467,000,000		100,850,000	2761000				
274,201,000							
43,500,000		50,000					
28,326,900							
77,000							
483,360,000			1,000,000		3,500,0(		
2,391,595,000		90,000,000					
327,035,000			300,000		30,076,000		
980,031,000							
85,000,000							
321,000,000							
7,205,000							
24,123,200			14,558,000				
29,789,590		500,000					
1,350,486,200	44,301,000	100,000	369,000,000	129,903,000			
200,700							
16,568,368,990	44,301,000	193,450,000	520,834,000	129,903,000	51,176,000		

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	266,000,000	
2	Defence	- ditto -	39,490,403,500	
3	Tatmadaw Affairs	- ditto -	6,655,930	
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	712,500,000	
5	Home Affairs	- ditto -	6,641,500,000	
6	Immigration and Population	- ditto -	534,000,000	
7	Religious Affairs	- ditto -	323,400,000	
8	Social Welfare, Relief and Resettlement	- ditto -	372,500,000	
9	Information	- ditto -	568,732,800	
10	Culture	- ditto -	317,000,000	
11	Education	- ditto -	20,519,548,000	42,000
12	Health	- ditto -	4,336,824,000	
13	Sports	- ditto -	288,200,000	
14	Labour	- ditto -	148,749,000	
15	Forestry	- ditto -	1,754,600,000	
16	Agriculture & Irrigation	- ditto -	8,530,400,000	
17	Livestock Breeding and Fisheries	- ditto -	632,198,000	3,746,000
18	Mines	- ditto -	153,000,000	
19	Industry No. (1)	- ditto -	122,400,000	
20	Industry No. (2)	- ditto -	61,080,000	
21	Science and Technology	- ditto -	973,547,000	
22	Energy	- ditto -	31,400,000	
23	Electric Power	- ditto -	12,300,000	

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
5,182,000	62,304,010					
	10,444,000,000					
	5,000,000					
693,862,470	910,448,230					
254,751,000	386,589,840					
	69,771,490					
81,737,900	130,119,960					
58,870,200	240,112,690					
	167,104,680					
53,060	445,921,040					
306,850	6,983,635,060					
3,092,000	2,214,742,510					
12,565,000	132,252,870					
175,000	31,258,240					
443,200	693,276,100					
413,000	8,440,634,270					
272,000	218,544,370		23,437,000			
	9,972,630					
	66,788,300					
	3,763,740					
175,000	1,391,895,960					
	4,112,701					
	4,129,350					

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
24	Construction	Prime Minister or a person delegated by the Prime Minister	5,353,116,000	
25	Transport	- ditto -	626,810,000	15,668,250
26	Rail Transportation	- ditto -	202,000,000	
27	Communications, Posts and Telegraphs	- ditto -	16,850,000	
28	Commerce	- ditto -	171,500,000	
29	Hotels and Tourism Services	- ditto -	28,500,000	
30	Co-operatives	- ditto -	761,824,000	
31	National Planning and Economic Development	- ditto -	459,920,000	2,500
32	Finance and Revenue	- ditto -	850,297,000	27,502,830,000
33	Pensions and Gratuities	- ditto -	3,447,545,000	
34	Gratuities and Commuted Persons	- ditto -	2,411,000,000	
35	Reserve Fund	Responsible person who is authorized to administer the allotment from this fund as shown is Schedules 1, 2 & 3 or a person delegated by such responsible person.		
	Total . . .		101,126,300,230	27,522,288,750

Schedule (4)

Departments

Expenditures						
Conibution	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
	13,621,771,390					
590,000	2,153,947,120		97,500,000			
	131,586,460					
680,000	14,187,390					
220,000	26,533,600					
	16,575,090					
6,798,310	110,702,010					
2,115,000	582,409,640					
10,777,513,000	116,714,210		380,922,000	19,965,000	30,000	
						100,000,000
11,899,815,990	49,830,804,950		501,859,000	19,965,000	30,000	100,000,000

State Economic

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister		
	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
359,668,871,000		104,100,000			1,224,784,000	
359,668,871,000		104,100,000			1,224,784,000	

State Economic

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
		Kyats	Kyats
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	377,221,642,000
	Total . . .		377,221,642,000

Schedule (6)

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	Kyats	Kyats	Kyats	Kyats
		30,143,906,110		1,025,957,000		
		30,143,906,110		1,025,957,000		

Cantonment

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

Schedule (7)

Municipalities

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Saving
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	
36,121,000							
36,121,000							

Cantonment

Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	45,340,000	
	Total		45,340,000	

Schedule (8)

Municipalities

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
	35,408,170				
	35,408,170				

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

The State Peace and Development Council
The Law Amending the Myanmar Accountancy Council Law

(The State Peace and Development Council Law No. 5 / 2001)

The 7th Waxing Day of *Hnaung Tagu*, 1362 M.E.

(30th March, 2001)

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

1. This Law shall be called the Law Amending the Myanmar Accountancy Council Law.

2. The following shall be inserted after section 27 of the Myanmar Accountancy Council Law : -

"Provided that, such prohibition shall not apply to a person serving as an auditor in any company exempted by the Government through a notification."

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