

Specific Goods Tax Law  
Law No. 11 of Union Parliament 2016

9<sup>th</sup> Waxing of Pyar Tho, 1377 M.E

18<sup>th</sup> January 2016

The Union Parliament hereby enacts the following law.

Chapter 1

Title, Effectiveness and Definitions

1. This Law shall be called Specific Goods Tax Law.
2. The provisions in this Law shall be effective in the whole country commencing from 2016–17 financial year.
3. The following expressions contained in this Law shall have the meanings given hereunder:
  - a. “Tax” means specific good tax to be paid under this Law; this expression also includes a penalty imposed under this Law.
  - b. “Taxpayer” means a person who is responsible to pay tax under this Law.
  - c. “Specific good” means taxable specific goods prescribed in the Union Taxation Law.
  - d. “Production” means production of the specific goods in one’s own factory, or work place or by contracting others. This expression also includes production, preparation and assembly of commodities naturally or through treatment , production and extraction by hand or by machine and also the following:
    - i. for the matter related to production of beverages including liquor, beer and wine; it includes distilling, redistilling to purify and to add aroma and taste, fermenting, bottling, adding the materials required for consumption and treating with other methods; but shall not include any mixture done at the request of the customer;
    - ii. for the matter related to tobacco; it includes the processes of making those ready for smoking and chewing from tobacco leave or raw tobacco, and making of cheroots, cigars, cigarettes and similar products from tobacco;
    - iii. for the matter related to other specific goods; it includes production, extraction or changing by machine or manually, or changing the quality, nature, size, shape or composition of the material or compiling one or more components;

- e. "Producer" means a person who either produces specific goods in one's own factory, or work place or by contracting others.
- f. "Importer" means a person who imports specific goods into the country that are taxable.
- g. "Sale" means the sale of specific goods in cash basic, or on credit or by deferred payment system or by barter system or sale in advance system.
- h. "Owner of specific goods" means a person who owns a specific good and that also includes the owner of the specific goods or an assigned representative of the owner or the importer or the producer or the exporter of the specific goods and who has the authority to manage or control the commodity, or someone who has the rights to benefits from the commodity.
- i. "Traveler" means the one who holds travel documents for overseas trips. The expression includes the one who holds the direct travelling ticket and arrives at the country as a transit.
- j. "Landed value" means the combination of value assessed on a specific good imported from abroad in accordance with the customs legislation, the customs duty imposed on the commodity, and unloading charges.
- k. "Duty free shop" means a shop that is allowed to establish in accordance with the stipulated rules to sell specific goods to travelers.
- l. "The Sale Value of factory and workplace" means the sale value of the factory and workplace including the tax imposed under this law.
- m. "Market Price" means retail price which is determined by the supply and demand, without any control of the price among suppliers and customers, or the estimate sale price calculated in accordance with the stipulation in case retail price is unavailable.
- n. "Return" means a form that is used to report the payable tax by the producer, the distributor and the exporter under this Law.
- o. "Assessment" means establishing the amount of tax to be paid by the taxpayer under this Law. This expression also includes the self-assessment and payment of tax by the taxpayer and submission of tax return in accordance with the provision in this Law.
- p. "Year" means the financial year.
- q. "Ministry" means the Ministry of Planning and Finance of the Union Government.
- r. "Department" means Internal Revenue Department.
- s. "Director General" means the Director General of the Internal Revenue Department.
- t. "Township revenue officer" means the officer in charge of the respective township revenue office who is assigned duty to collect the tax to be paid by the taxpayer

under this Law; it also includes the staff officers in Large Taxpayer Office and Medium Taxpayer Office who are assigned to assess and collect tax.

- u. "Exporter" means any person who exports specific goods abroad.
- v. "Tax Label" means the sticking label under section 34 of this law or any document or evidence for specific goods.
- w. "Premise" means any area of workplace which has been registered under this law.
- x. "Forms" means the forms stipulated by the duties and responsibilities of the Director General.
- y. "Tier" means price tier of specific goods specified in the Union Taxation Law by fiscal year.

## Chapter 2

### Imposing Tax and Having Responsibility to Pay Tax

- 4.
  - a. Anybody shall be charged tax on the following activities as prescribed in the Union Taxation Law,
    - i. import the specific good into the country.
    - ii. produce the specific good in the country.
    - iii. export the specific good abroad.
  - b. Anybody who holds or owns untaxed specific good shall follow and carry out in accordance with the provisions described in this Law.
  - c. The persons who import, export, produce or hold the specific goods shall comply with this Law and the provisions contained in the rules prescribed under this Law.
- 5. With regards to the specific goods which are taxable under section 4,
  - a. if it is imported,
    - i. the importer of the specific good shall pay the tax.
    - ii. the tax to be paid under sub-section (i) shall be collected by the Customs Department along with the customs duty in the same procedures for collection of customs duties.
  - b. If it is produced in the country, the producer of the specific good shall pay the tax.

- c. If it is exported, the exporter of the specific good shall pay the tax.
  - d. If it is holding specific good for which tax has not been paid, the holder of the specific good shall pay the tax.
- 6.
- a. For any year, by the Union Taxation Law that is promulgated for each financial year,
    - i. may identify, amend, supplement and abolish the taxable specific goods
    - ii. shall determine the tax rates for the taxable specific goods based on the value, volume, weight or any kind of measure.
    - iii. shall determine specific good taxable on exports and the tax rates.
  - b.
    - i. With regards to the untaxed specific goods produced or imported, the producer or the importer shall apply to the Director General through the township revenue officer to define the tier.
    - ii. The Director General can define the form and the methods to submit.
    - iii. The Director General and management committee of the Internal Revenue Department shall define tier for specific goods for the relevant financial year in accordance with the stipulation.
    - iv. If the Director General and management committee of the Internal Revenue Department do not define other relevant tier for the specific goods which have not been defined tier, it can be defined the highest tier.
- 7.
- a. For specific goods which are taxable under section 4, tax shall be computed at the stipulated rate based on the value, volume, weight or other measure of the commodity on the following days,
    - i. the day when customs clearance is done if imported or exported.
    - ii. if the specific goods are produced in the country,
      - (aa) the day when the specific good is sold.
      - (bb) the day when the specific good is produced in the case of the specific goods which are taxable on production as defined by the notification of Ministry,
    - iii. the day when the ownership of untaxed specific goods is discovered.

Clarification: Untaxed specific goods mean the followings;

- (a) In regard with specific goods which are defined to sell by affixing label, specific goods which are not affixed label as stipulated.
  - (b) In regard with other specific goods, specific goods in hand which are not imported by registration, which are not bought from registered importer, which are not produced or extracted by registration and tax payment documents may not be submitted completely for the buying of specific goods from registered producer or extractor.
- iv. the day as defined by the notification of Ministry if the day cannot be defined by the provisions of subsection (ii) and (iii),
- b. It shall be based on the following values to calculate tax due,
- i. landed value if the specific good is imported.
  - ii. If the specific goods are produced in the country,
    - (aa) sale value of factory or workplace set by the Director General and management committee of the Internal Revenue Department for relevant financial year in the case of the specific good which is taxable on production as defined by notification of the Ministry.
    - (bb) for other specific goods, higher value among sale value of factory or workplace as submitted by the producer and sale value of factory or workplace as defined by the Director General or the Township Revenue Officer..
  - iii. arrived value to transportation vehicle for the exported specific good.
  - iv. sale value or market price at the discovered time if tax has not been paid for specific good under this law.
  - v. the calculated value by using the methods as defined by notification of Ministry in the cases of difficulty to comply with the provisions of subsection (iv),
8. a. Anybody shall pay the tax due under this law as follows:
- i. before picking up the specific good if imported.

- ii. If the specific good is produced in the country,
    - (aa) within ten days after the end of the month in which specific good is sold,
    - (bb) within ten days after the end of the month in which specific good is produced in the case of the specific goods which are taxable on production as defined by the notification of Ministry.
  - iii. within ten days after the end of the month in which specific good is exported.
  - iv. within seven days of the discovery at the owner if tax has not been paid for specific good under this law.
- b. In case of difficulty to comply with the subsection (a), the procedures set by Director General shall be followed.

### Chapter 3

#### Tax Exemptions and Reliefs

9. a. Tax shall not be imposed on the following specific goods,
- i. Specific goods which are exported except the specific goods mentioned in the Union Taxation Law to impose tax on export,
  - ii. Specific goods which are sold by the duty free shops to outbound travelers except the specific goods mentioned in the Union Taxation Law to impose tax on export,
  - iii. Specific goods which are sold onboard an outbound plane or ship except the specific goods mentioned in the Union Taxation Law to impose tax on export,
  - iv. Specific goods which are imported only for temporary usage and will be re-exported to the imported country with the original volume and condition in accordance with the custom's stipulation,
  - v. Specific goods which are imported or produced in the country by local or foreign donors and are meant to be donated in the country for social, religious, health and education purposes,
  - vi. Specific goods which are imported by those who enjoy the exemption under the international law, international or diplomatic conventions,

- vii. Fuel to be used for planes flying abroad.
  - b. Union Government may grant exemption or relief on a taxable specific good with the consent of the Union Parliament.
  - c. Union Government may grant exemption or relief on the followings,
    - i. Specific goods which are provided to the State by foreign organizations as assistance or which are bought with the funding,
    - ii. Specific goods which are contained in the bilateral rights principles,
    - iii. Specific goods which are produced or imported or bought to be used by the State Security and Defense Organizations, except teak, hard wood logs and cut logs at the basic stage.
10. The following matters shall be carried out in accordance with the stipulations,
- a. Procedures to follow for specific goods that are imported only for temporary usage and will be re-exported to the imported country with the original volume and condition in accordance with the custom's stipulation,
  - b. Procedures to follow for issuance of the refund.
11. a. The producer or exporter of the specific good may set off the tax paid at the time of importation or at the time of purchase of the specific good from other specific good producer in the country to produce or export such specific good from the tax due on the sales of goods he produced or exported.
- b. For assessing the tax only once with regards to the production and exportation of specific good, tax offset shall be carried out in accordance with the stipulations.

#### Chapter 4

#### Duties and Powers

12. The Director General shall exercise the following responsibilities and powers. He may implement by establishing groups with relevant Departments and organizations or by allocating and assigning duties to personnel of his Department,
- a. Determine the market price for specific goods and the estimate sale price of factory and work place based on this market price,

- b. Determine the methods to pay the tax and extend the due date for the matters where there are difficulties to pay the tax by the due date,
  - c. Issue procedures and directives,
  - d. Set up forms,
  - e. Access to the business premises, specific goods and records,
  - f. Examine and limit the movement of specific goods,
  - g. Search and seize specific goods,
  - h. Resolve the issue by taking samples.
13. The person or parties who are delegated a duty and a power by the Director General under section 12,
- a. shall have the right to enter into the business premises, all the buildings and freely and fully access to the books of accounts, evidences and other documents maintained in any system, in order to carry out in accordance with this Law. Moreover, he shall carry out the following matters;
    - i. the right to make extracts or copies of those books of accounts, evidences and other documents,
    - ii. record, count and inspect the goods, materials, facilities, and all containers in the business premises,
    - iii. the right to stamp marks of identification on the books of account or documents , to make extracts or copies there from in the course of entry into the premises and inspection thereof,
  - b. shall claim to stop the transport-vehicles which are about to leave any business premises or any warehouse where the taxable specific goods are stored or during the transportation,
  - c. shall have the right to demand the search warrant from the Township Judge and carry out necessary action if there is a cause to believe that there will be impediment or rejection for any task carried out in accordance with the provision of this section. In so doing, findings shall be reported to Township Judge and the relevant Region or State Revenue Officer or Union Territory Revenue Officer or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office as quickly as possible,



- d. In carrying out any task in accordance with sub-section (a), it shall be performed in the presence of importer, producer, exporter or owner of specific goods or his representative and two witnesses. In case of seizure of books of account and documents, a receipt shall be issued and they shall be retained in its custody only for so long as may be necessary for examination.
14. When the person currently dwelling in the building or business premises ask for the evidence of the right to enter into the building or business premises, if he cannot show the letter signed by the Director General or the identity card approved and signed by the Director General, stating that this person is delegated powers to exercise under section 12, he shall not have the right to enter into or to be in that building or business premise.

## Chapter 5

### Registration

15.
  - a. Importer, producer, or exporter of the specific good shall register at the Township Revenue Officer in accordance with the stipulations.
  - b. Township Revenue Officer may send the letter and inform to any importer, producer or exporter of the specific good to register in accordance with the stipulations.
  - c. Regarding with the application of registration in accordance with subsection (a) or (b), Township Revenue Officer shall issue the business registration for the relevant financial year if he finds that the registration is in accordance with the stipulated procedures.
  - d. Registered importer, producer or exporter of the specific good shall apply the renewal of business registration annually which is issued for the relevant financial year.

## Chapter 6

### Filing of Returns

16.
  - a. Any local producer or exporter of the taxable specific good shall have to pay the tax according to Section 8, ,in addition, shall submit the tax return for production or export of specific good within ten days after the end of the relevant quarter to the Township Revenue Officer.

- b. Township Revenue Officer may inform any person to pay the tax due and furnish the tax return for production and sale and exportation of specific good if there is a cause to consider that he is producing specific good.
- c. Any person who imports taxable specific good shall submit the list of imported specific goods to the Customs Department before taking them out from the Customs Department.

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## Chapter 7

### Assessment and Refund

- 17.
  - a. If the tax which is calculated with stipulated tax rates on the value and amount of specific good that include in the tax return furnished under section 16, subsection (a) or (b) is as near as the amount payable, the Township Revenue Officer shall assess based on that return.
  - b. If Township Revenue Officer has the cause to believe that it is not possible to obtain the volume of production and sale or export correctly from the information on the return for production and sale or export of specific good, he may assess the tax after scrutinizing other necessary evidences and documents.
  - c. If there is a failure to furnish the return relating to the production and sale or export of specific good, the Township Revenue Officer may assess tax based on the information collected.
  - d. The producer or exporter of specific good shall be made tax assessment on the production and sale or export of specific good within the month of furnishing the return under section 16, sub-section (a). Township Revenue Officer may summon and examine any person and demand any necessary information before tax assessment.
- 18. If the taxpayer can prove that the tax paid is more than the amount payable with the evidence or if it is found by the Township Revenue Officer or the Customs Department, such excess shall be refunded. The taxpayer has the right to claim it to issue or allow as an offset or allow as payment of tax only within one year after receiving the intimation of refund.

## Chapter 8

### Re-assessment and Rectification of Mistake

19. a. In any year, Township Revenue Officer may make re-assessment relating to any of the following:
  - i. escaping from assessment although being liable to pay tax;
  - ii. tax has been under-assessed.
- b. In carrying out under sub-section (a), tax shall be calculated and demanded only at the rate associated with the relevant year.
20. a. The Township Revenue Officer may rectify any mistake within three years from the date of such order if it is found a mistake apparent in the record relating to any of his assessment or if it is submitted by the taxpayer.
- b. The Revenue Appellate Tribunal or Region or State Revenue Officer or Union Territory Revenue Officer or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office may rectify any mistake within three years from the date of such order if it is found a mistake apparent in the record relating to any of his or its appeal order or if it is submitted by the appellant.
- c. In carrying out under sub-section (a) and (b), the tax shall be calculated only at the rate associated with the relevant year, and if it is to make the amendment which increases the tax or decreases the refund, the taxpayer or the appellant shall be given right to defend.

## Chapter 9

### Appeal

21. a. If the taxpayer is not satisfied any order relating to him, he may appeal to the followings:
  - i. if the tax assessed by Township Revenue Officer exceeds one million kyats, to the relevant Region or State Revenue Officer or Union Territory Revenue Officer or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office;
  - ii. if it is the decision of Region or State Revenue Officer or Union Territory Revenue Office or the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office and the tax exceeds ten million kyats, to the Revenue Appellate Tribunal;

- iii. if question of law arises from the decision of the Revenue Appellate Tribunal, to the Supreme Court of the Union.
- b. The taxpayer –
  - i. may appeal in accordance with the stipulations if he is not satisfied with any order or decision concerning him.
  - ii. shall submit a memorandum of appeal within thirty days from the date of receipt of the order or decision issued by Township Revenue Officer.
- c. If the taxpayer or the Township Revenue Officer is not satisfied with the order of Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office, he shall have to submit appeal within sixty days of the receipt of that order.
- d. In counting the limitation period relating to the appeal, the following periods shall be excluded:
  - i. time required for obtaining the copy of order against which the appeal is intended to file:
  - ii. time requesting for obtaining permission to appeal without paying the tax fully.
- e. The limitation period contained in sub-section (b) and (c) may be accepted in relaxation by the Supreme Court of Union, Revenue Appellate Tribunal, relevant Region or State Revenue Officer, Union Territory Revenue Officer, the Head of the Large Taxpayer Office, or the Head of the Medium Taxpayer Office if there is sufficient cause.
- f. The person who is desirous to appeal has the right to appeal only by complying with the followings:
  - i. paying tax which shall be paid fully, or
  - ii. applying for a chance to appeal by paying fifty percent of the additional tax to be paid to Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office and complying with his decision.
- g. In resolving the appeal, an appropriate order may be passed after giving the appellant the right of expression.

- h. If the tax does not exceed one million kyats, the decision of the Township Revenue Officer; if the tax does not exceed ten million kyats, the decision of the Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office; if the tax exceeds ten million kyats and if question of law does not arise, the decision of the Revenue Appellate Tribunal shall be final.
- i. if question of law arises out of the order of the Revenue Appellate Tribunal which requires to be resolved, the appellate or the Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office or the Head of Medium Taxpayer Office may propose to the Revenue Appellate Tribunal of refer the case to the Supreme Court of the Union within sixty days after the receipt of the order of the Revenue Appellate Tribunal.
- j. If Revenue Appellate Tribunal rejects the proposal made under sub-section (i), the person whose proposal is rejected may apply to the Supreme Court of the Union within sixty days of the receipt of the rejection order.

## Chapter 10

### Offences and Penalties

- 22. If any person, without sufficient cause, defaults in any of the following matters, the Township Revenue Officer shall cause him to pay a fine or to carry out as in the following or shall carry out as in the following for each relevant default.
  - a. Five million kyats for failure to register within the relevant year,
  - b. Five million kyats for failure to provide the information within the given or extended time requested under this law in order to specify the market price,
  - c. One Hundred percent of the value of the good to be paid by the holder of specific good for possession of untaxed specific good, in addition the specific good shall be confiscated,
  - d. Ten percent of the additional tax to be paid under assessment for failure to pay the tax to be paid under this law within the stipulated time,
  - e. Ten percent of the additional tax to be paid under relevant assessment for failure to submit quarterly return timely,
  - f. With regards to the good to which tax labels are required to affix, fifty percent of the value of the specific good found for such failure by the producer of specific

good if the Township Revenue Officer finds out the failure to affix the stipulated tax labels.

23.
  - a. If any person is found to have evaded payment of tax or concealed particulars relating to the specific good to reduce tax, he shall be allowed to disclose in full within the stipulated time.
  - b. If the person who is allowed to disclose under sub-section (a) discloses in full within the stipulated time, he shall pay, in addition to the tax payable by him, a penalty equivalent to the amount of tax payable on account of evasion or further payment on account of concealment.
  - c. If the person who is allowed to disclose under sub-section (a) fails to disclose within the stipulated time or disclose particulars which are less than the volume of import, production or export of specific good evaded or concealed, he shall pay both of the tax payable and the penalty mentioned in sub-section (b) and shall also be liable to prosecution.
24. If the person who is allowed to disclose under section 23 (a) is prosecuted and found to have failed to disclose within the stipulated time or to have disclosed particulars which are less than the volume of production of specific good evaded or concealed, he shall be punished, on conviction, with imprisonment for a term not exceeding three years or with a fine not exceeding one million kyats or with both.
25.
  - a. If any person who is found to have intentionally furnished the incorrect return relating to the import , production or export of specific good or the documents which are incorrect or which he knows to be incorrect with deceitful purpose , he shall pay a penalty which amounts to three times of tax due and shall also be liable to prosecution.
  - b. Any person prosecuted for committing the offence under sub-section (a) shall, on conviction, be punished with imprisonment for a term not exceeding three years or with a fine not exceeding three million kyats or with both.
26. Any person who commits any of the following offences in connection with this law shall be prosecuted with the permission of the authority concerned and shall, on conviction, be punished with imprisonment for a term not exceeding seven years ,
  - a. Misuse of any of the powers conferred under this law with dishonest or deceitful intension,

- b. Failure to comply with the provision under this law without sufficient cause, impeding the activities undertaken accordance with the law.
27. Whoever gives and takes bribes or attempts to do so in connection with this law, he shall be prosecuted under Penal Law or under any other existing law specifically enacted for this offence.
28. Any person prosecuted under sub-section (d) of section 31 shall, on conviction for failure to provide information without sufficient cause, be punished with imprisonment for a term which may extend from one to three years.

#### Chapter 11

##### Recovery of Tax

29. If the tax to be paid under this law is not paid within the stipulated time or in accordance with the methods set by the Director General,
- a. The taxpayer shall be deemed to be defaulter and the unpaid amount of tax shall be deemed to be arrear.
  - b. The arrear shall be recovered from the tax payer as if it were an arrear of income tax.

#### Chapter XII

##### Miscellaneous

30. The Revenue Appellate Tribunal, State or Region Revenue Officer, the Union Territory Revenue Officer, the Head of Large Taxpayer Office, the Head of Medium Taxpayer Office or Township Revenue Officer may require any person who has the necessary information relating to the matters contained in this Law to provide such information.
31. If any person requested to provide the information under section 30 fails to provide the information,
- a. An extension of time up to fifteen days may be granted to him.
  - b. If he continues to fail to provide the information within the extended time under sub-section (a) the Revenue Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office, the Head of

Medium Taxpayer Office or Township Revenue Officer may investigate why he fails to provide the information in accordance with the Civil Procedure.

- c. In investigating under sub-section (b), if the failure to provide is due to the loss of documents and the loss is not owing to his fault, he may then be allowed to provide information whatever he remembers by an affidavit.
  - d. If the Revenue Appellate Tribunal, Region or State Revenue Officer, Union Territory Revenue Officer, the Head of Large Taxpayer Office, the Head of Medium Taxpayer Office or Township Revenue Officer has found that there is no sufficient cause for his failure to provide information according to the investigation, he may be prosecuted.
32. No person shall leave Myanmar unless he obtains certificate from the body delegated by the Ministry for this specific purpose stating that he has no liability to pay tax or that satisfactory arrangement has been made for the payment of the tax. However, exception to the above requirements may be granted by the Ministry by notification.
33. a. Except the revenue collected on importation of specific goods and the revenue collected from state-owned enterprises, the other revenue collected in Region or State respectively may be paid to the relevant budget of the Region or State in accordance with the fixed percentage proportion specified by the Union Government.
- b. Collection of the fine applied on the possession of the untaxed specific goods may be used as awards in accordance with the fixed percentage proportion specified by the Union Parliament.
34. The Ministry
- a. may determine, among the taxable specific goods, the specific goods which are required to affix tax labels on sale or which are required to use other methods.
  - b. may determine the methods of causing to affix the tax labels on sale or to use other methods.
  - c. may determine the methods to store and maintain the specific goods under specific good agreement.



35. The Ministry shall determine the methods to be followed with regards to the special goods for which commercial tax has been paid in accordance with the provisions of Commercial Tax Law, the 2014 Union Taxation Law and the 2015 Union Taxation Law.
- 35- a If the Ministry is satisfied that the specific goods tax has been paid in respect of the following matters, it shall be deemed that the specific good tax has been paid-
- (a) If Commercial Tax has been paid in accordance with the Commercial Tax Law 1990 or 2014 Union Taxation Law and 2015 Union Taxation Law in respect of goods produced or imported before 1<sup>st</sup> April 2016,
  - (b) Imported or produced goods before the Commercial Tax Law has been enacted , and there is no commercial tax on these goods,
  - (c) Exempted specific goods.
36. For the purpose of successfully carrying out the provisions contained in this law,
- a. The Ministry may issue the rules and regulations with the consent of the Union Government.
  - b. The Ministry may issue notifications, orders and directives; and the Director General may issue notifications, orders, directives and procedures with the consent of the Ministry.
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I hereby sign in accordance with the Constitution of the Republic of the Union of Myanmar.

Thein Sein  
President  
Republic of the Union of Myanmar

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