

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

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

PART I

Title and Date of Effectiveness

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

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

PART II

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

Chapter I

Receipts and Expenditures

2. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Fund Programme. In carrying out such functions, all receipts shall be credited to the State Fund and all expenditures payable shall be debited from the State Fund.
3. (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1), (2), (3) and (4).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.

- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6.
- (b) The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Peace and Development Council, together with objects and reasons casewise.
5. In respect of any alterations of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 2004-2005 financial year submitted to the State Peace and Development Council.

Chapter II

Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and

Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions: -

- (i) being expenditure which cannot be anticipated ;
 - (ii) being a case in which expenditure must be incurred within the financial year;
 - (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditures from the reserve fund shall be made only by the decision of the Government.
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Peace and Development Council together with objects and reasons casewise.

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

Chapter III

Taking of Loans

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

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

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

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

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

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

13. During the financial year commencing from 1st April, 2004 and ending on 31st March, 2005 the total amount of loans actually received by execution of loan agreements under this Chapter III shall not exceed Kyats four hundred thousand million.

PART III

State Economic Organizations

14. The State Economic Organizations shall carry out their functions in accordance with the State Fund Programme. In carrying out such functions, all receipts shall be credited to the State Fund and all expenditures payable shall „ be debited from the State Fund.
15. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (5) and (6).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
16. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 2004-2005 financial year submitted to the State Peace and Development Council, together with objects and reasons therefor.
- (b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

PART IV

Cantonment Municipalities

17. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
18. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
19. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 2004-2005 financial year submitted to the State Peace and Development Council, together with objects and reasons therefor.
- (b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.
20. The Cantonment Municipalities may collect only such rates and taxes permitted under the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

PART V

Development Committees and Municipalities

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

PART VI

Commercial Tax

22. In the list of non-taxable goods contained in annexed Schedule (1) of the Commercial Tax Law, serial numbers 66, 67, 68, 69, 70 and 71 shall be inserted respectively after serial number 65, as mentioned in Schedule (9) of this Law.

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

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

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

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

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

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

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

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

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

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

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

PART VII

Income Tax

Chapter I

Definition

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

Chapter II

Income-tax Rate for Private Sector

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

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

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

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

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

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

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

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

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

Chapter III
Income-tax Rates for Co-operative Societies

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

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

Chapter IV

Income-Tax Rates for State Economic Organizations

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

Chapter V

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

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

Chapter VI

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

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

Chapter VII

Determination of Non Assessable Income

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

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

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

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

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

Chapter VIII
Exemption and Relief

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

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

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

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

Chapter IX

Income-tax Assessment in Kyat and Foreign Currency

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

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

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

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

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

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

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

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

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

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

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

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

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

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman			11,310,000
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			50,000
3	Government	Prime Minister or a person delegated by the Prime Minister			300,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice			450,000,000
5	Attorney General	Attorney General or a person delegated by the Attorney General			5,500,000
6	Auditor General	Auditor General or a person delegated by the Auditor General			10,000,000
	Total....				477,160,000

Democracy General Election Commission,
General and Auditor General

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

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

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

Democracy General Election Commission,
Attorney General and Auditor General

Expenditures					
Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
5,000,000	2,960,957,500				
	70,800,000				
	29,011,800,000				
	251,714,000				
	132,965,350				
	279,402,300				
5,000,000	32,707,639,150				

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	104,892,889,000	
1	Excise duty		332,889,000	
2	Commercial tax		94,000,000,000	
3	Licence fees on imported goods		350,000,000	
4	State Lottery		6,050,000,000	
5	Taxes on Transport		1,120,000,000	
6	Sales proceeds of stamps		3,040,000,000	
2	Taxes levied on income and ownership	- ditto -	96,910,000,000	
1	Income-tax		72,910,000,000	
2	Profit-tax		24,000,000,000	
3	Customs duties	- ditto -	4,000,000,000	
1	Customs duties		4,000,000,000	
4	Taxes levied on utility of State owned properties	- ditto -	3,645,385,000	
1	Taxes on land (Land Revenue)		73,327,000	
2	Water Tax and Embankment Tax		24,961,000	
3	Tax on extraction of forest products		1,327,400,000	
4	Tax on extraction of minerals		15,397,000	
5	Tax on fisheries		2,204,000,000	
6	Tax levied on rubber		300,000	

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

Ministries and Departments

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

Ministries and

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

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

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

Expenditures

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

Ministries and

Serial Number	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	2	3	4	5
			Kyats	Kyats
19	Industry No. (1)	Prime Minister or a person delegated by the Prime Minister	204,850,000	
20.	Industry No. (2)	- ditto -	90,540,000	
21.	Science and Technology	- ditto -	1,881,380,000	
22.	Energy	- ditto -	48,680,000	
23.	Electric Power	- ditto -	, 771,320,000	
24.	Construction	- ditto -	9,500,140,000	
25.	Transport	- ditto -	1,116,800,000	10,890,000
26.	Rail Transportation	- ditto -	410,180,000	
27.	Communications, Posts and Telegraphs	- ditto -	31,640,000	
28.	Commerce	- ditto -	279,760,000	
29.	Hotels and Tourism Services	- ditto -	55,825,000	
30.	Co-operatives	- ditto -	1,364,230,000	
31.	National Planning and Economic Development	- ditto -	998,490,000	2,500
32.	Finance and Revenue	- ditto -	1,562,087,000	63,053,090,000
33.	Pensions and Gratuities	- ditto -	4,220,000,000	
34.	Gratuities and Commuted Pensions	- ditto -	1,580,000,000	
35.	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1,2 & 3 or a person delegated by such responsible person		
	Total ...		219,471,671,830	63,067,277,500

Industries and Departments

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

State Economic

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

Schedule (5)

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

Serial Number	Subject	Responsible Person	Current Expenditure
			4
1	2	3	4
1	State Economic Organizations	Kyats Prime Minister or a person delegated by the Prime Minister	Kyats 685,560,597,000
	Total ...		685,560,597,000

Organizations _____

Expenditures

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

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

Municipalities

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

Cantonment

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

Municipalities _____

Expenditures

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

Schedule

Annexed Schedule (1) of The Commercial Tax Law

Goods that are not to be taxed

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

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

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

Schedule (11)

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

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

Schedule (12)

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

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

Schedule (13)

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

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