

**The Law Amending the Constitution of the Republic of the Union of Myanmar**

**(The Pyidaungsu Hluttaw Law No. 45, 2015)**

**2nd Waxing of Waso, 1377 M.E.**

**(22 July, 2015)**

The Pyidaungsu Hluttaw, by the vote for of more than seventy five percent of all the representatives of the Pyidaungsu Hluttaw in accord with sub-section (b) of Section 436 of the Constitution of the Republic of the Union of Myanmar (2008), hereby enacts the following Law.

1. This law shall be called **the Law Amending the Constitution of the Republic of the Union of Myanmar**.

2. In schedule 2 of the Region or State Legislative List of the Constitution:

(a) After serial number 1 (k) of the Finance and Planning Sector, serials (l), (m), (n), (o), (p), (q) and (r) shall be inserted as follows:

“(l) capital having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(m) insurance having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(n) income tax having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(o) commercial tax having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(p) taking loans from local and foreign having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(q) acquisition of property having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(r) obtaining foreign financial assistance and aid having the right to be undertaken for the Region or State in accord with the Law enacted by the Union.”

(b) After serial number 2 (c) contained in Economic Sector, serials (d) and (e) shall be inserted as follows:

“(d) hotels and lodging houses industry having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(e) tourism having the right to be undertaken by the Region or State in accord with the Law enacted by the Union.”

(c) After serial number 3 (g) contained in Agriculture and Livestock Breeding Sector, serials (h), (i), (j), (k) and (l) shall be inserted as follows:

“(h) reclamation of vacant, fallow and virgin lands having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(i) registration of documents having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(j) agricultural research having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(k) inshore fisheries having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(l) agriculture and meteorological business having the right to be undertaken by the Region or State in accord with the Law enacted by the Union.”

(d) After serial number 4 (c) contained in Energy, Electricity, Mining and Forestry Sector, serials (f), (g), (h), (i), (j) and (k) shall be inserted as follows:

“(f) specification of proportion of resources produced by itself having the right to be undertaken in the Region or State in accord with law enacted by the Union;

(g) small and manual labour mineral enterprise having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(h) safety of mine workers, environmental conservation and restoration having the right to be undertaken by the Region or State in accord with the Law enacted by the Union;

(i) small and manual labour gems enterprise having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(j) Woods other than teak and thityar, ingyin, pyingadoe, padauk, thingannet and tamalan included in group (1) having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(k) environmental protection and conservation including wildlife, wild plants and wild areas having the right to be undertaken in the Region or State in accord with the Law enacted by the Union. ”

(e) After serial number 5 (b) contained in Industrial Sector, serial (c) shall be inserted as follows:

“(c) industrial zones having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.”

(f) After serial number 6 (c) contained in Transport, Communication and Construction Sector, serials (d), (e), (f), (g) and (h) shall be inserted as follows:

“(d) maintenance of waterways having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(e) development of water resources, rivers and streams having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(f) building, and repairing and maintaining motor-boats and small ships having the right to be undertaken by the Region or State Government in accord with the Law other than the works managed by the Union;

(g) air transport having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

(h) housings and buildings having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.”

(g) After serial number 7 (g) contained in Social Sector, serials (h), (i), (j), (k), (l) and (m) shall be inserted as follows:

“(h) management matters on basic education schools having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;

- (i) charitable hospitals and clinics, private hospitals and clinics having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;
- (j) protection from imitation, adulteration, manufacture and sale of such as foodstuffs, drugs, medicine and cosmetics having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;
- (k) welfare of children, youths, women, the disabled the aged and the homeless having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;
- (l) relief and rehabilitation having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;
- (m) literature, dramatic arts, music, traditional arts and crafts, cinematographic films and video industries having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.”

(h) After serial number 8 (c) contained in Management Sector, serials (d) and (e) shall be inserted as follows:

- “(d) matters on excise management having the right to be undertaken in the Region or State in accord with the Law enacted by the Union;
- (e) border areas development works and rural areas development works having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.”

3. After serial number 19 contained in schedule 5 of Taxes Collected by the Region or State Legislative List of the Constitution, serial numbers 20, 21,

22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 shall be inserted as follows:

- “20. Capital taxes having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 21. Insurance taxes having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 22. Income taxes having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 23. Commercial taxes having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 24. Customs duties having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 25. Taxes on hotels and lodging houses having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 26. Taxes on tourism having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 27. Taxes on registration of documents having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 28. Taxes on inshore fisheries having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 29. Taxes on petroleum and natural gas having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 30. Taxes on minerals and mining having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 31. Taxes on gems having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 32. Taxes on woods other than teak and thityar, ingyin, pyingadoe, padauk, thingannet and tamalan included in group (1) having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
- 33. Industrial taxes having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.

34. Taxes on building, and repairing and maintaining motor-boats and small ships having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
35. Taxes on air transport having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
36. Taxes on housings and buildings having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
37. Taxes on private schools and trainings having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
38. Taxes on private hospitals and clinics having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.
39. Taxes on literature, dramatic arts, music, traditional arts and crafts, cinematographic films and videos having the right to be undertaken in the Region or State in accord with the Law enacted by the Union.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

(Sd.) Thein Sein  
President  
Republic of the Union of Myanmar