

The Law Amending the Union Budget Law, 2016
(The Pyidaungsu Hluttaw Law No. 37, 2016)
The 13th Waning of Wagaung, 1378 M.E.
(31th August, 2016)

The Pyidaungsu Hluttaw hereby enacts this Law.

1. This Law shall be called **the Law Amending the Union Budget Law, 2016**.
2. The expression “Ministry of Finance” contained in the Union Budget Law, 2016 shall be substituted with the expression “Ministry of Planning and Finance”.
3. The expression “no more than kyats forty-five hundred thousand million” contained in section 13 of the Union Budget Law, 2016 shall be substituted by the expression “no more than kyats fifty hundred thousand million”.
4. In subsection (a) of section 27 of the Union Budget Law, 2016:
 - (a) Clause (ii) shall be substituted as follows:

“(2) Being the expenditure permitted by the approval of Pyidaungsu Hluttaw upon the recommendation of the Union Government if it is a special case in which the expenditure must be incurred within the financial year.”
 - (b) Clause (iii) shall be deleted.
5. The schedules (2), (3), (4), (5), (6), (7), (8), (9), (10) and (14) contained in the Union Budget Law, 2016 shall be substituted by the respective schedules contained in this Law.

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

Sd/ Htin Kyaw
President

The Republic of the Union of Myanmar

The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union and the Union Civil Services Board

Schedule (2)
kyats in million

Serial Number	Subject	Responsible Person	Expenditure								Total	
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings		
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	The President of the Union	The President of the Union or a person delegated by the President of the Union	9,560.130		1,339.775	10.004						10,909.909
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,791.430			71.095						1,862.525
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,238.800	8.096		2,879.399						4,126.295
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	10,757.973			2,856.457						13,614.430
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	7,497.776			759.625						8,257.401
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	15,279.899			8,094.160						23,374.059
7	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	809.921			7.000						816.921
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	13,805.590			1,503.820						15,309.410
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1,904.722			118.492						2,023.214
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,341.687	2.891		903.420						4,247.998
11	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	7,717.777			187.120						7,904.897
Total			73,705.705	10.987	1,339.775	17,390.592						92,447.059

The Union Ministries and Departments

Schedule (3)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Tax levied on inland productions and public consumption	The President of the Union or a person delegated by the President of the Union	2,486,939.847											2,486,939.847
	1 Excise duty		940.311											940.311
	2 Commercial tax		1,629,929.745											1,629,929.745
	3 Licence fees on imported goods		5,762.000											5,762.000
	4 State Lottery		30,000.000											30,000.000
	5 Taxes on Vehicle, driving licence and business licence		181,470.000											181,470.000
	6 Stamp Tax		37,710.000											37,710.000
	7 Tax for inserting nucleus into Oyster		460.000											460.000
	8 Licence fee for tour licence, Hotel and lodging house licence, Travellers licence, Tour guide licence		667.791											667.791
	9 Special Commercial Taxes		600,000.000											600,000.000
2	Taxes levied on income and ownership	- ditto -	2,370,434.645											2,370,434.645
	1 Income-Tax		2,370,434.645											2,370,434.645
3	Customs duties	- ditto -	475,000.000											475,000.000
	1 Customs duties		475,000.000											475,000.000
4	Taxes levied on utility of State owned resources	- ditto -	887,384.336											887,384.336
	1 Taxes levied on land (Land Revenue)		1.485											1.485
	2 Water Tax		13.723											13.723
	3 Embankment Tax		0.025											0.025
	4 Taxes on extraction of forest produces		2,886.265											2,886.265
	5 Tax on extraction of mineral(not including Industrial raw materials , mineral and decorative stone)		3.855											3.855
	6 Tax on Fisheries		1,303.800											1,303.800
	7 Tax levied on Petroleum and Natural gas		710,613.714											710,613.714
	8 Minerals Tax and Treasure Tax		19,540.000											19,540.000
	9 Tax levied on Communication Services		142,595.149											142,595.149
	10 Tax levied on Electricity charges received in terms of free on the extraction of electricity from water resource		10,426.320											10,426.320
5	Receipts from the Union Economic Organizations	- ditto -		363441.216										363,441.216

The Union Ministries and Departments

Schedule (3) End
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total	
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
6	Receipts from the State - owned Economic Organizations undertaken outside the Union Budget Fund	The President of the Union or a person delegated by the President of the Union		22,084.732											22,084.732
7	Central Bank of Myanmar	- ditto -		186,563.400											186,563.400
8	Foreign Affairs	- ditto -			1,498.000				23.473						1,521.473
9	President's Office	- ditto -													
10	Home Affairs	- ditto -			16,061.367										16,061.367
11	Defence	- ditto -			95,615.732						1,427.635				97,043.367
12	Border Affairs	- ditto -			124.380				3,212.500						3,336.880
13	State Counsellor's Office	- ditto -													
14	Information	- ditto -			17,471.818										17,471.818
15	Religious Affairs and Culture	- ditto -			6,930.694										6,930.694
16	Agriculture, Livestock and Irrigation	- ditto -			38,959.515	26,043.000		420.000	104,173.511	33,944.944	297,252.282				500,793.252
17	Transport and Communications	- ditto -			117,193.050				11,578.977		34,605.050				163,377.077
18	Natural Resources and Environmental Conservation	- ditto -			2,518.327				6,680.156			22.500			9,220.983
19	Electric power and Energy	- ditto -			1,084.474	3,541.834		1,894.357		10,736.946	73,033.230	1,806.851			92,097.692
20	Labour, Immigration and Population	- ditto -			30,062.912				600.000						30,662.912
21	Industry	- ditto -			1,496.405				4,101.650						5,598.055
22	Commerce	- ditto -			7,596.919			2,304.700	385.500			717.116			11,004.235
23	Education	- ditto -			14,984.956			5.000	55,964.665		28,270.000				99,224.621
24	Health and Sports	- ditto -			8,852.932			3.000	33,763.618		25,722.246				68,341.796
25	Planning and Finance	- ditto -			40,778.659	49,461.608		1.200	37,668.629	6,290.471	50,245.285				184,445.852
26	Construction	- ditto -			48,734.930			100.000	56,069.886		228,128.343				333,033.159
27	Social Welfare, Relief and Resettlement	- ditto -			46.450				1,062.049						1,108.499
28	Hotels and Tourism	- ditto -			44,036.794				94.430						44,131.224
29	Ethnic Affairs	- ditto -													
30	Pensions and Gratuities	- ditto -			119.977										119.977
31	Gratuities and Commuted Pensions	- ditto -													
	Total		6,219,758.828	572,089.348	494,168.291	79,046.442		4,728.257	315,379.044	50,972.361	738,684.071	2,546.467		8,477,373.109	

The Union Ministries and Departments

Schedule (4) End

kyats in million

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
26	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			152,290.000							152,290.000
27	Grant and Loan to Kayar State Government	- ditto -			50,438.000							50,438.000
28	Grant and Loan to Kayin State Government	- ditto -			73,899.000							73,899.000
29	Grant and Loan to Chin State Government	- ditto -			130,739.000							130,739.000
30	Grant and Loan to Sagaing Region Government	- ditto -			175,506.000							175,506.000
31	Grant and Loan to Taninthargi Region Government	- ditto -			145,391.000							145,391.000
32	Grant and Loan to Bago Region Government	- ditto -			126,365.000							126,365.000
33	Grant and Loan to Magwe Region Government	- ditto -			141,525.000							141,525.000
34	Grant and Loan to Manadaly Region Government	- ditto -			107,225.000							107,225.000
35	Grant and Loan to Mon State Government	- ditto -			70,967.000							70,967.000
36	Grant and Loan to Rakhine State Government	- ditto -			140,408.000							140,408.000
37	Grant and Loan to Yangon State Government	- ditto -			40,858.000							40,858.000
38	Grant and Loan to Shan State Government	- ditto -			216,408.000							216,408.000
39	Grant and Loan to Ayeyarwady Region Government	- ditto -			116,200.000							116,200.000
40	Grant to Region/State for Pyidaungsu Hluttaw Development Monetary Fund	- ditto -			32,200.000							32,200.000
	Total		5,242,079.258	958,117.967	2,099,032.692	3,399,600.531	2,698.000	134,519.681	16,902.059			11,852,950.188

Union Ministries and Dpartments undertaken outside the Union Budget Fund

Schedule (6)

kyats in million

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Social Security Board under Ministry of Labour, Immigration and Population	The President of the Union or a person delegated by the President of the Union	12,117.323			2,335.000						14,452.323
	Total		12,117.323			2,335.000						14,452.323

State-owned Economic Organizations

Schedule(7)
kyats in million

Serial Number	Subject	Responsible Person	Taxes	Receipts											
				Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total	
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union			18,606.700										18,606.700
2	State-owned Economic Organizations under Ministry of Agriculture, Livestock and Irrigation	- ditto -			48,910.000										48,910.000
3	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -			429,300.854					17,179.626	210,973.100				657,453.580
4	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -			546,133.338					64.250					546,197.588
5	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -			4,597,207.037					1,498.865	215,268.447				4,813,974.349
6	State-owned Economic Organizations under Ministry of Industry	- ditto -			240,393.463						74,159.100				314,552.563
7	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -			385,566.001					1,250.603	32,700.544				419,517.148
	Total				6,266,117.393					19,993.344	533,101.191				6,819,211.928

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State-owned Economic Organizations

Schedule(8)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures of Union Budget						Working Capital for carrying out their functions with their own fund			Total
			Current Expenditure	Capital Expenditure	Debts		Investment in Organizations	Total Expenditure	Current Expenditure	Commercial Tax, Income Tax, Contribution to State	Total Expenditures	
					Disbursement of Loans	Repayment of Loans						
1	2	3	4	5	6	7	8	9(4+5+6+7+8)	10	11	12(10+11)	13(9+12)
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union		1,740.288				1,740.288	16,536.363	974.142	17,510.505	19,250.793
2	State-owned Economic Organizations under Ministry of Agriculture, Livestock and Irrigation	- ditto -	40,861.844	19.901				40,881.745				40,881.745
3	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -	102,111.674	278,261.925		33,035.909		413,409.508	88,249.397	230,955.240	319,204.637	732,614.145
4	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -	2,554.742	209.994		381.186		3,145.922	181,877.731	176,674.996	358,552.727	361,698.649
5	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -	189,142.568	331,465.738		227,974.092		748,582.398	2,982,149.579	889,508.073	3,871,657.652	4,620,240.050
6	State-owned Economic Organizations under Ministry of Industry	- ditto -	111,547.605	215,221.929		63,147.832		389,917.366	148,786.310	8,475.525	157,261.835	547,179.201
7	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -	435,205.606	14,234.591			35,544.359	484,984.556				484,984.556
	Total		881,424.039	841,154.366		324,539.019	35,544.359	2,082,661.783	3,417,599.380	1,306,587.976	4,724,187.356	6,806,849.139

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(9)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	State-owned Economic Organizations under Ministry of Transport and Communication	The President of the Union or a person delegated by the President of the Union			228,710.908				2,622.520		110,603.760			341,937.188
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			548,533.120						17,083.719			565,616.839
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			239,065.110						8,566.670			247,631.780
	Total				1,016,309.138				2,622.520		136,254.149			1,155,185.807

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(10)
kyats in million

Serial Number	Subject	Responsible Person	Expenditure								
			Current Expenditure	payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of loans	Repayment of loans			
1	2	3	4	5	6	7	8	9	10	11	12
1	State-owned Economic Organizations under Ministry of Transport and Communication	The President of the Union or a person delegated by the President of the Union	203,893.255			124,044.900		7,010.300			334,948.455
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	531,099.441			34,596.790					565,696.231
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	219,667.152			20,638.720					240,305.872
	Total		954,659.848			179,280.410		7,010.300			1,140,950.558

The Nay Pyi Taw Council

Schedule (14)

kyats in million

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	The Nay Pyi Taw Council	Chairperson of the Nay Pyi Taw Council or a person delegated by the Chairperson of the Nay Pyi Taw Council	666.660		800.000	8,763.720						10,230.380
		Total	666.660		800.000	8,763.720						10,230.380