

Annex I – List of applicable legislation (updated May 2015)

Criteria and sub criteria	Applicable laws and regulations	Links to legislation	Legal Authority
1. Legal right to harvest			
1.1 Land tenure and management rights	Forest Policy (1995),	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	PERMANENT FOREST ESTATE & UNCLASSIFIED FOREST: Ministry of Environmental Conservation and Forestry - Forestry Department. However land in Unclassified Forest ('Virgin, fallow and vacant' and agricultural land) is under jurisdiction of Ministry of Agriculture and Irrigation
	Forest Law (1992): Chapters IV, V, and VI.		
	Forest Rules (1995),		
	Virgin, Fallow and Vacant (VfV) Land Law (2012)	http://www.forestlegality.org/sites/default/files/country_documents/Vacant%20Fallow%20and%20Virgin%20Lands%20Management%20Law_Myanmar_0.pdf	
	Community Forestry Instructions (1995)		
1.2 Concession licenses	Forest Law (1992):	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry
	- Chapter V "Establishment of Forest Plantation", Section (13), (14), (15) and		
	- Chapter VI "Permission of Extraction of Forest Produce", Section 18.		
	Community Forestry Instructions (1995), Section (12), (13) "Duration of land lease for the establishment of community forest"		
	Forest Rules (1995), Chapter 3.		
	Myanmar Citizens Investment Law (1994)		
Foreign Investment Law (2012), Section 31- The commission may permit the investors to lease the land or to use land for the term actually required based on the categories of business, industrial business or agricultural, livestock breeding business and investment volume up to initial 50 years	http://export.gov/thailand/static/Foreign%20Investment%20Law_Latest_eg_th_055982.pdf		
Foreign Investment Rule(2013),			
- Chapter V, Section 30: "Application for License "			
- Section 49: The promoter or investor has accepted the license issued by the commission and then establishment shall be accomplished in the prescribed period or extended period. On completion of establishment, submission of accomplishment shall be sent to the commission within 30 days as of the end of business.			
- 50. The investor shall initiate services or production activities after the establishment period.			
- 54. The promoter or investor shall ensure that:			

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	<p>a. matters in relation to environmental conservation as for business shall be performed according to law of environmental conservation.</p> <p>b. implementation shall be made on the business to create the interest of the State and citizens for investment.</p>		
1.3 Management and harvesting planning	<p>Myanmar Forest Policy (1995)</p> <p>Forest Law (1992)</p> <p>- Chapter IV - Section 11, (c) Collect and compile necessary inventory data of forest resources in the prescribed manner every ten years. Forest Management Plan, Section (4.): "Production"</p> <p>MTE Extraction Manual, Chapter II: Standing Orders for Extraction Staff, Chapter (4), (5) I.</p> <p>Standing Order for Extraction Staff, Chapter 4: Preparations of prerequisites for timber extraction- section 28- A map and marking notes for compartments where girdling has been undertaken, section 31-extraction site exploration report, section 33, present form (as) for compartments for extraction and form (ac) human resources and estimated amount of timber to be extracted</p> <p>National Code of Forest Harvesting (2000)</p> <p>Management Plan Manual (1996),</p> <p>Forest Rules (1995), Chapter 3,</p> <p>Standing Order for Subordinates (1959)</p> <p>Working Plans Manual(1938)</p> <p>Departmental Instructions for Forest Officers (1955)</p> <p>- Timber Extraction contract between MTE and sub-contractors</p> <p>MTE Extraction Manual, D.I, Section (165),</p> <p>The State Timber Board Act (1950).</p>	<p>http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf</p>	<p>Ministry of Environmental Conservation and Forestry, District Forest Department.</p>

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1.4 Harvesting permits	<p>Forest Law (1992) - Chapter VI "Permission of Extraction of Forest Produce", Section 17, 18 (a) and 21</p> <p>Departmental Instructions for Forest Department</p> <p>Forest Rules (1995)- Chapter 3, 4, 5, 45, 46 and 47.</p> <p>State Timber Board Act (1950),</p> <p>Environmental Conservation Law (2012),</p> <p>Myanmar Timber Enterprise (MTE) Extraction Manual - Chapter I</p> <p>Standing Orders for Extraction Staff.</p>	<p>http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf</p>	<p>Ministry of Environmental Conservation and Forestry.</p> <p>Forest Department and District Forest department.</p>
2. Taxes and fees			
2.1 Payment of royalties and harvesting fees	<p>Forest Law (1992), Sections 20(b), 21(c), 22, and 49.</p> <p>Departmental Instructions for Forest Officers (DI),</p> <p>Environmental Conservation Law 2012, Section 16</p> <p>MTE Extraction Manual and Standing Orders, Forest Management Plan Section 9.10.15.</p>	<p>http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf</p> <p>http://www.forestlegality.org/sites/default/files/country_documents/Environmental%20Conservation%20Law%20No%209%2012%20%282012%29_Myanmar_0.pdf</p>	<p>Ministry of Environmental Conservation and Forestry</p>
2.2 Value added taxes and other sales taxes	The Commercial Tax Law (1990)	http://tax.mofcom.gov.cn/tax/taxfront/en/article.jsp?c=30125&tn=3&id=be203f282bb948ab9eb10f816afdc9e2	Internal Revenue Department (IRD)
2.3 Income and profit taxes	<p>Income Tax Law</p> <p>Myanmar Companies Act (CA)</p>	<p>http://tax.mofcom.gov.cn/tax/taxfront/en/article.jsp?c=30125&tn=3&id=be203f282bb948ab9eb10f816afdc9e2</p> <p>http://www.mof.gov.mm/sites/default/files/incometaxlawenGLISH.pdf</p>	<p>Internal Revenue Department (IRD)</p>

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3. Timber harvesting activities			
3.1 Timber harvesting regulations	Forest Law	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry,
	MTE Extraction Manual,		District Forest Department.
	Standing Orders for Extraction Staff of MTE,		MTE
	National Code of Forest Harvesting (2000),		
	Forest Rules		
	Departmental Instruction Section (165),		
Forest Management Plan Section (4.1), Section (9.1 to (9.5)			
3.2 Protected sites and species	Forest Law 1992, Section (8 B) " Declaration of reserved trees"	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry,
	The Protection of Wildlife and Conservation of Natural Areas Law 1994.		Wildlife and Nature Conservation Division (NWDC),
	National Code of Forest Harvesting (2000)		District Forest Department.
	MTE extraction manual		National Commission on Environmental Affairs (NCEA)
	MOECA, Forest Department, Notification 583/94: Section (3 C) , Section (15).		
3.3 Environmental requirements	Forest Policy (1995)	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	District Forest Department
	Forest Law (1992)		
	Forest Rules (1995)		

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	National Code of Forest Harvesting (2000)		
	MTE extraction manual		
	Management Plan Section (9.7)		
	Departmental instructions for control of forest encroachment		
	National Biodiversity Strategy and Action Plan (NBSAP)	http://www.cbd.int/doc/world/mm/mm-nbsap-01-en.pdf	
	National Code of Forest Harvesting (2000)		
	MTE extraction manual		
3.4 Health and safety	Occupational Health and Safety Law		Ministry of Labour
	National Code of Forest Harvesting (2000)		Ministry of Environmental Conservation and Forestry
	MTE extraction Manual		
3.5 Legal employment	Social Security Law (2012) (draft)	http://www.ilo.org/dyn/natlex/natlex_browse.country?p_lang=en&p_country=MMR	Ministry of Environmental Conservation and Forestry
	Minimum Wages Act 2013		
	Settlement of labour dispute law (2012)		
	Leave and Holiday Act (1951)		
	Workman's Compensation Act (1923)		
	Employment and Training Act (1950)		
	Labour Organisation Law No. 7 (2011)		

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	Labour organisation rules (2011)		
	Settlement of labour dispute rules (2012)		
	Employment Restriction Act. 1959		
	Employment and Training Act. 1950		
	Factories Act. 1951		
3.6 Conversion	Forest Law	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	
	Vacant, Fallow and Virgin Land Law 2012; article 16	http://www.forestlegality.org/sites/default/files/country_documents/Vacant%20Fallow%20and%20Virgin%20Lands%20Management%20Law_Myanmar_0.pdf	
4. Third parties' rights			
4.1 Customary rights	Forest Law (1992) Section 15, 17 and 20	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry
	Forest Rule Chapter 5 (Section 45 and 46)		
	Community Forestry Instructions (1995)- 5(e),		
	Management Plan, Section (9.3.2.2) and (9.4.2.2)_ " People Participation in Forest Management Planning		
	Land policy (forthcoming)		
4.2 Free prior and informed consent	Forest Policy (1995)	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	
	Community Forestry Instructions (1995),		

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	Forest Rule (1995), Chapter (2) "Constitution of Reserved Forest and Declaration of Protected Public Forest"		
4.3 Indigenous peoples rights	Forest Law (1992) Section 15 and 17_ " by which description of rights and privileges given to local communities/ Indigenous People when reserved forest or protected public forest has to be constituted", Community Forestry Instructions (1995), Management Plan, Section (9.3.2.2) and (9.4.2.2)_ " People Participation in Forest Management Planning. Constitution of the Republic	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry
5. Trade and transport			
5.1 Classification of species, quantities, qualities	MTE Extraction manual (1936) and Standing orders and DI for forest officers (you have these materials?), Myanmar Selection System, Management Plan, Section (2.3) "Forest Resource Base". Inspect the logs from felling to delivering to measuring points by hammer marks of FD and MTE timber harvesting forms Standing Orders for Extraction Staff Chapter 11, Classification of Grade (star)", Chapter 13, Hardwood Extraction " Classification of species and group" Management Plan, Section (2.3) "Forest Resource Base"		Ministry of Environmental Conservation and Forestry
5.2 Trade and transport	Forest Law (1992), Departmental Instructions of FD and MTE. MTE Extraction Manual (1936), Chapter 2 "Transportation by train", Standing Orders, Chapter 9 , Departmental Instructions of FD and MTE	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Environmental Conservation and Forestry
5.3 Offshore trading and transfer pricing	Income Tax Law There are currently no transfer pricing regulations and rulings in Myanmar.		Internal Revenue Department (IRD)
5.4 Custom regulations	Myanmar Customs Act, Control of Export and Import Acts,		Ministry of Environmental Conservation and Forestry

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5.5 CITES	Forest Law 1992	http://www.burmalibrary.org/docs15/1992-SLORC_Law1992-08-Forest_Law-en.pdf	Ministry of Revenue
5.5 CITES	The Protection of Wildlife and Conservation of Natural Areas Law, Forest Department, Notification 583/94: Section 3 and Section 15.		Ministry of Environmental Conservation and Forestry Forest Department
6. Diligence/due care procedures			
6.1 Legislation requiring due diligence/due care procedures	N/A	N/A	N/A

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