

LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Revolutionary Council of the Union of Myanmar
Interpretation of Expressions Law, 1973
(Law of the Revolutionary Council of the Union of Myanmar No. 22/1973)**

11th Waxing Day of Nadaw, 1335
(5 December 1973)

The following law has been promulgated.

Preface

The Revolutionary Council of the Union of Myanmar has enacted the following law in order to provide a clear and consistent interpretation of the meaning of legal terms.

Chapter 1

Name, effective date, scope of application

1. (a) This law shall be called the Interpretation of Expressions Law, 1973.
(b) This law shall take effect immediately.
2. This law shall apply to the following laws:
 - (a) Acts, laws, ordinances, rules, regulations, orders and notifications enacted by any legislative authority before this law came into force;
 - (b) Laws, rules, regulations, orders and announcements enacted by any legislative authority after this law came into force.

Chapter 2

Interpretation guidelines

3. The guidelines for interpreting legal provisions shall be as follows:
 - (a) Expressions in a legal provision shall be understood in their ordinary, everyday meaning. However, an expression that requires a specific interpretation according to the meaning of the surrounding words shall be given this specific interpretation.
 - (b) Any legal provision shall be interpreted so as to match the objective pursued by the authority that made the law.

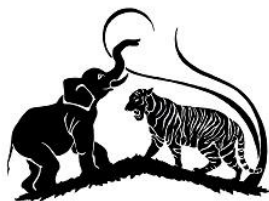


LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

- (c) In interpreting the meaning of a legal provision, one may consider the situation that existed according to the relevant laws in force before the enactment of the law, and the reason for this situation and how to remedy it.
 - (d) A provision in a special law overrides a corresponding provision in a general law. A special provision in a law overrides a general provision in such law.
 - (e) Unless it is expressly provided in a law that it shall have retroactive effect, such law shall not have retroactive effect. Provided that no criminal law shall have retroactive effect.
 - (f) Unless otherwise provided in a procedural law, such law shall have retroactive effect.
 - (g) If there is a conflict between an earlier legal provision and a later legal provision, the later legal provision shall prevail.
4. In interpreting a legal provision, records of matters discussed in the law drafting commission or legislative authority before the law was enacted, the drafts of the law before the law was enacted, and the explanation of the reason for the legislation before the law was enacted may be considered.

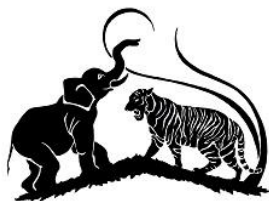
Chapter 3 Definitions

5. (a) The following expressions shall have the following meanings:
- (1) When the expression “**Myanmar**” is used in relation to national races [*literally, “ethnic peoples”*], it shall include all national races such as the Kachin, Kayah, Kayin, Chin, Mon, Rakhine, Shan, and Bamar.
 - (2) The expression “**Constitution**” means the National Constitution.
 - (3) The expression “**government**” means the authority that has been entrusted with the power to administer the State, either by the Constitution or by a law.
 - (4) The expression “**local authority**” means a municipal committee or town committee, or any other authority to supervise and administer local funds, or to which responsibility for administration was assigned by law or by the government.
 - (5) The expression “**law**” means a law, act, ordinance, rule, regulation or order enacted by a legislative authority before or after this law came into force, and also includes customs that have the force of law.



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

- (6) The expression “**rule**” means a rule made in exercising the authority conferred by a law, and includes a regulation made as a rule under a law.
- (7) The expression “**by-law**” means a by-law made in exercising the authority conferred by a law.
- (8) The expression “**notification**” means an order included in the Gazette.
- (9) The expression “**Gazette**” means the Myanmar Gazette.
- (10) The expression “**coming into force**” means the date on which a law comes into force or takes effect.
- (11) The expression “**citizen**” means a citizen of the Union of Myanmar.
- (12) The expression “**foreigner**” means a person who is not a citizen of the Union of Myanmar.
- (13) The expression “**Tatmadaw**” means the army, navy and air force of the State.
- (14) The expression “**court**” means a court, panel of judges and a judicial board, and includes any group or authority that has the right to adjudicate.
- (15) The expression “**oath**” includes an affidavit.
- (16) The expression “**swearing an oath**” includes an affirmation.
- (17) The expression “**signed**” includes the making of a mark by a person who cannot write his name, such as a cross or fingerprint.
- (18) The expression “**registration**” means the registration under a law in force for the registration of documents.
- (19) The expression “**writing**” includes printing, lithography and photography, and includes other visual representations.
- (20) The expression “**immovable property**” means land, benefits to arise out of land, objects erected on the ground, and includes objects that are permanently fastened to these objects.
- (21) The expression “**movable property**” includes any property other than movable property.



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

- (22) The expression “**offence**” means an act or omission punishable under any law in force.
- (23) The expression “**abetting**” or “**aiding and abetting**” includes inciting another person to commit any offence, assisting another person in the commission of any offence, or conspiring with another person to commit any offence.
- (24) The expression “**a person**”, “**somebody**” and “**person**” includes a company, association, organisation, or group of people.
- (25) The expression “**adult**” means a person who has reached the age of 18 years.
- (26) The expression “**father**” includes a father by legal adoption.
- (27) The expression “**son**” includes a son by legal adoption.
- (28) The expression “**day**” means a period of 24 hours counted from midnight.
- (29) The expression “**month**” means a month counted according to the international calendar.
- (30) The expression “**year**” means a year counted according to the international calendar.
- (31) The expression “**vessel**” includes all vehicles used for navigation.
- (32) The expression “**ship**” includes all vessels propelled by sail or machinery.
- (33) The expression “**master of a vessel**” means a person who temporarily or permanently oversees, is in command of, or is in charge of a vessel. However, this expression does not include a [*nautical*] pilot.
- (34) The expression “**aircraft**” includes all vehicles used in air travel.
- (35) The expression “**pilot**” means a person who temporarily or permanently oversees or is in charge of an aircraft.
- (36) The expression “**testament**” means a document that instructs how the property is to be administered according to the wishes of the author after his death.
- (b) The above definitions shall have effect unless otherwise stated or contradicted by the law containing the terms.
6. Unless otherwise provided in a law:



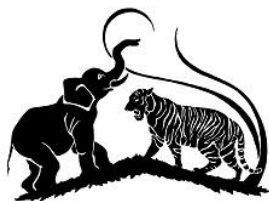
LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

- (a) An expression referring to a man shall be deemed to apply to a woman as well.
 - (b) An expression in the singular also applies to the expression in the plural. An expression in the plural shall be deemed to also apply to the expression in the singular.
7. In relation to a period of time in a law:
- (a) If the expression “**from**” or “**since**” is used, it shall be deemed to include the specified date or the specified period.
 - (b) If the expression “**up to**” is used, it shall be deemed to include the specified date or the specified period.
8. When calculating a person’s age, irrespective of at what time he was born, his birthday shall be counted as one day. As soon as the one-year anniversary of the birthday is reached, he shall be deemed to have reached the age of one year.
9. Where a law stipulates that a particular act shall be done on a certain day in a certain office, if that day is a holiday, the act shall be done on the day the office reopens, and the act shall be considered to have been done within the specified time.
- Exception:** The provisions of this section shall not apply to acts covered by the Limitation Law [*sic; should be “Limitation Act”*].
10. Where a law allows a notice, summons, or letter to be sent through the post office, it shall be deemed to have been sent after it was correctly addressed and registered with the post office. Unless it can be proven that the letter was not sent, the letter shall be deemed to have been sent at the time at which the post office should normally distribute it.
11. When measuring a distance, it shall be measured in a straight line on a horizontal plane. However, if a law provides otherwise, it shall be measured only in the manner provided.

Chapter 4

Promulgation, coming into force, repeal of laws

12. Unless provided otherwise in any law, such law shall be in force in the entire State.
13. (a) Every law shall be signed by the Chairman of the Revolutionary Council of the Union of Myanmar. It shall be announced in the Gazette.
- (b) If a law does not specify the date on which it comes into force, it shall come into force on the date announced by the Chairman of the Revolutionary Council of the Union of Myanmar.

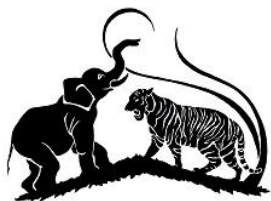


- (c) If a law states from which day it shall come into force, it shall come into force as soon as the day on which it is to come into force has passed.
14. If a law is repealed by another law,
- (a) this shall not affect the effect of the repealed law prior to the repeal. Moreover, this shall not affect what has been done properly according to such law.
- (b) An entitlement acquired, or rights, obligations undertaken and debts incurred under the repealed law shall not be affected.
- (c) A punishment imposed and the confiscation of property as public property under the repealed law shall not be affected.
- (d) An investigation, act and right to file a lawsuit regarding the entitlement, rights, obligations, debts, punishment and the confiscation of property as public property mentioned above shall not be affected. As the repealed law may still be applied as if it were still valid, the imposition of a punishment and the confiscation as public property may continue.
- Exception:** If the repealing law provides otherwise, things shall be done as provided.
15. After a law was repealed by another law and the repealing law is in its turn repealed, the original law that was repealed shall not be reinstated. However, if the repealing law provides otherwise, things shall be done as provided.
16. When a new law is enacted to replace the repealed law after one law is repealed by another law, a reference in any law or contract to a provision in the repealed original law shall be understood as a reference to the new law.

Chapter 5

Authority in relation to a law not yet in force

17. (a) If a law that has been promulgated does not come into force immediately, the rules, regulations and by-laws authorised by such law may be issued in advance.
- (b) In relation to a law which is not yet in force, orders concerning the following matters may be issued in advance:
- (1) Scope of application of such law;
- (2) establishment of courts and other offices;



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

- (3) appointment of an organisation in charge under such law;
 - (4) appointment of the head, officers and staff;
 - (5) matters to be carried out under such law;
 - (6) when, where and how organisations and individuals required to act under such law should act;
 - (7) what fees to pay.
- (c) Rules, regulations, by-laws or orders thus issued shall not have effect until such time as the law comes into force.

Chapter 6

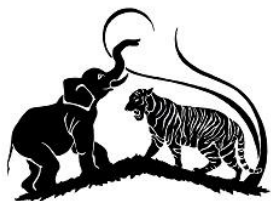
Making and interpreting rules, etc.

18. If a law allows the issuance of rules, regulations, by-laws, notifications or orders, such rules, regulations, by-laws, notifications or orders may also be filled, modified, changed, and revoked.
19. The expressions contained in rules, regulations, by-laws, notifications and orders issued under the law shall have the definitions as in such law. However, if the law provides that they shall be interpreted in another way, things shall be done as provided.
20. After the repeal of a law and the promulgation of a new law, in relation to matters of the repealed law, the rules, regulations and notifications made according to the repealed law shall, together with the appointments made according to the repealed law, remain in force as long as they do not conflict with the new law.

Chapter 7

Criminal laws

21. The provisions of the Penal Code and the Code of Criminal Procedure shall apply to all fines imposed under any law. However, if the law clearly provides that these provisions shall not apply, things shall be done as provided.
22. If a particular act or omission is an offence under two or more laws, the offender shall be prosecuted and punished only under one of these two laws. He shall not be punished more than once for the same offence.



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

Chapter 8

Assignment, succession, termination

23. When assigning a particular duty, this may be done either by name or by position. The assignment may be temporary or permanent. However, if the law that authorises the assignment provides otherwise, things shall be done as provided.
24. If a legal provision applies to a person performing a specific duty, it shall be deemed to apply to the person currently performing that duty.
25. If a provision in a law states that it applies to a particular organisation or individual, it shall be deemed to apply also to the successor of that organisation or individual.
26. An authority empowered by a law to appoint an individual to a particular position may also terminate or dismiss the person so appointed. However, if that law provides that such action may not be taken, there shall be no right to do so.

Chapter 9

Miscellaneous

27. The Revolutionary Council of the Union of Myanmar shall ensure the uniform interpretation of laws.
28. (a) On the day on which the Constitution of the Socialist Republic of the Union of Myanmar comes into force, the relevant expressions contained in the laws in force shall be deemed to have been replaced by the expressions contained in the Constitution.
(b) The replacement of any expression contained in a law by any expression contained in the Constitution shall be announced by notification.
29. The Burma General Clauses Act is repealed by this law.

(Signed) U New Win

Chairman

Revolutionary Council of the Union of Myanmar

Yangon, 11th Waxing Day of Nadaw, 1335

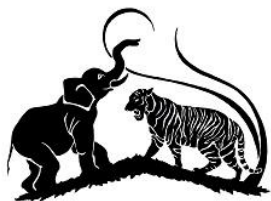
(5 December 1973)

By order

(Signed) Lt. Col. Mya Kyaw

Secretary

Revolutionary Council of the Union of Myanmar



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

- Sebastian Pawlita, Managing Director
Phone: +95-9-262546284 (English)
E-Mail: sebastian@lincolnmyanmar.com
- Nyein Chan Zaw, Director
Phone: +95-9-790488268 (Myanmar)
E-Mail: nyeinchanzaw@lincolnmyanmar.com

Office address: La Pyi Wun Plaza, Room 409 (4th Floor), 37 Alan Pya Pagoda Road, Dagon Township, Yangon

Web: www.lincolnmyanmar.com