**Myanmar Hotel and Tourism Law**

**(The Pyihtaungsu Hluttaw Law No. /2014)**

**………Day of ………, 1376 M.E.**

**(…………….., 2014)**

The Pyihtaungsu Hluttaw hereby enacts this law.

**Chaper I**

**Title and definition**

1. This law shall be called Myanmar Hotel and Tourism Law.

2. The following expressions contained in this law shall have the meanings given hereunder:

(a) **Hotel Business** means an economic enterprise which has a designate number of rooms and is of the standard stipulated for accommodation of tourists and which provides food, beverage and other services. In this expression, motel business, inn business and all of business related to hotel business are included.

(b) **Lodging-House Business** means an economic enterprise which either provides only accommodation for foreign tourist or for both domestic and foreign tourists;

(c) **Tourism Industry** includes tour operator business, travel agency business, tourist transport business, tour guide business and all of business related to tourism which are economic enterprises that provide for domestic and foreign tourism of foreign tourists or Myanmar citizen tourists.

(d) **Tour** means a visiting journey from one place to another place. In this expression, the followings include:

(1) domestic tour visited by tourists in Myanmar;

(2) entry-tour visited by international tourists from abroad to Myanmar;

(3) foreign tour visited by tourists from Myanmar to abroad;

(e) **Tour Operator Business** means the business of arranging and producing the tour, distributing and selling the tour and arranging and operating the tour services for the visit of tourists;

(f)**Travel Agency Business** means the business of arranging and selling the tour, arranging and operating local tour services and tourism service for tourism business as an agent;

(g) **Tour Services** means services such as ferrying, arranging accommodation, transporting, sightseeing, performing as a translator, catering, arranging entertainment or other recreation for the tourists;

(h) **Tourist Transport Business** means administering business of any of the following business by obtaining fee for commercial purpose:

(1) arranging and transporting foreign tourists by car or vessel in a town or from one town to another town or any area in Myanmar;

(2) arranging and transporting foreign tourists by helicopter, engineless craft, glider from one town to another town or any area in Myanmar (domestic);

(3) arranging and transporting foreign tourists by air balloon in an area.

(i**) Tourist Guide** means a person who explains the language to international tourists and foreign visitors visiting Myanmar for any tour services by obtaining fee for commercial purpose.

(j) **Guest** means a person who lodges at a hotel or lodging-house or receives any tourism industry service.

(k) **Foreign Tourist** means international tourists and foreign visitors who come according to the type of entry-visa issued at the present moment.

(l) **International Tourist** means a person who visits from his resident country to other country. In this expression, a person who is, from time to time, defined as an international tourist by the World Tourism Organization also includes.

(m) **Foreign Visitor** means a foreigner who comes temporarily from abroad to Myanmar with any reason. In this expression, a foreigner who resides temporarily from abroad to Myanmar also includes.

(n) **Domestic Tourist** means a person who resides in Myanmar and visits from his resident place to other place in Myanmar.

(o**) Hotel and Tourism Industry** means hotel business, lodging-house business, tourism industry, tourist transport business, tourist guide business and enterprises related to the hotel and tourism business.

(p) **Business related to the Hotel and Tourism Business** means business of renting office rooms, shops, showrooms or meeting rooms, renting specific rooms for long term like Service Apartment, restaurant business, souvenir shop business, health and general service business and training business relating to hotel business and tourism business, air ticket selling business, vessel ticket selling business, tourism business operated with vehicle and devices which are or are not set up with engine and able to ride as recreation including air balloon, hotel business and business which is going to be prescribed legally as a business relating to tourism which is providing and connecting with hotel business.

(q) **Licence** means a permit issued by the directorate of hotel and tourism to operate any hotel and tourism industry.

**(r) Ministry means** the Ministry of Hotels and Tourism of the Union Government.

(s) Minister means the Union Minister of the Ministry of Hotel and Tourism of the Union Government.

(t) **Directorate** means the Directorate of Hotel and Tourism and the Directorate of the Development of Hotel and Tourism.

(u) **Director General** means the Director Generals of the Directorate of Hotel and Tourism and the Directorate of the Development of Hotel and Tourism.

(v) **Inspectorate** means a body formed by the Ministry and the Directorates in order to inspect and control Hotel and Tourism Industry.

(w) **Local Office** means an office of the state, region, town tract and township of the directorates.

(x) **Federation of Myanmar Tourism Industry** means the responsible body to perform for the development of hotel and tourism industry systematically and for the fame of Myanmar as a tour region under the supervision of the Ministry.

**Chapter II**

**Objectives**

3. The objectives of this law are as follows:

(a) to cause a systematic and sustainable development of the Hotel and Tourism Industry;

(b) to enable tourist to observe Myanmar cultural heritage and natural scenic beauty;

(c) to prevent destruction and damage of Myanmar cultural heritage and natural scenic beauty due to the hotel and tourism industry;

(d) to promote, protect the tourism resources; and to carry out for the development of tourism resources;

(e) to contribute to international friendship and understanding through the hotel and tourism industry;

(f) to develop technical knowledge relating to hotel and tourism industry and to open up more employment opportunities;

(g) to protect and supervise on the provision of safety, security and satisfaction of foreign tourists;

(h) to cause benefit to the State and the whole society with the foreign currency and domestic income obtained from the hotel and tourism industry;

(i) to contribute to the reduction of poverty in the State by basing on the hotel and tourism industry;

(j) to contribute the preservation of natural environment by causing a systematic development of hotel and tourism industry;

(k) to upgrade the image of Myanmar by causing a systematic development of hotel and tourism industry;

(l) to promote the quality and to raise the standard of the employees employed in the hotel and tourism industry;

(m) to develop the hotel and tourism industry in accordance with the norms, standards and regulations prescribed.

**Chapter III**

**Formation of the Central Committee of the Development of the National tourism, the Hotel and Tourism Board of Authority and Functions and Duties**

4. To cause a systematic and sustainable development of the Tourism Industry of Myanmar, the Union Government:

(a) shall form the Central Committee of the Development of the National Tourism of State level consisting of the following persons:

(1) Vice President Chairman

The Republic of the Union of Myanmar

(2) Union Ministers Members

Deputy Ministers

Chairman of Federation of Myanmar Tourism Industry

Chairman of Union of Myanmar Federation of Chambers of Commerce and Industry

(3) Union Minister Secretary

The Ministry of Hotel and Tourism Industry

5. The functions and duties of the Central Committee of the Development of the National Tourism Industry are as follows:

(a) to lay down the policies of national level tourism industry and to give necessary guidance for planning out main projects ;

(b) to supervise and control the business contained in such projects to be implemented instantaneously;

(c) to perform in order to obtain necessary assistance from the development partner groups for the prior business contained in the main project of the tourism industry and ,if necessary, to perform it by the group in which they consist;

(d) to form and assign duties the Supervisory Body of Tourism Industry at State and regional level for the implementation of the tourism industry polices;

(e) to guide and assist on the submission of the Supervisory Body of Tourism Industry from State and regional level and associations under the Federation of Myanmar Tourism Industry;

(f) to search for and perform the ways to promote the entering of the foreign guests annually, to increase the national income, to open up more employment of opportunities;

(g) to lay down necessary measures for the development of tour area market, the fame of Myanmar as a tour areas;

(h) to lay down necessary measures for seminar, discussion, meeting and exhibition relating to the development of tourism industry;

(i) to preserve and protect the existing attractiveness of Myanmar tour area to be sustainable and to extend and explore the new attractiveness and the new tour area;

(j) to lay down the ways of systematically collecting the entrance fee in tour areas and to lay down and implement the policy in order to assist the tour industry with such income;

(k) to determining zones in the tour areas and to supervise more improvement of infrastructures in such zones;

(l) to explore tour industry arrangements which are appropriate to the global climate change from the point of tour industry and beneficial to natural environment;

(m) to lay down the controlling policy for the implementation of tour industry based on nature;

(n) to carry out the implementation of infrastructures of tour industry with the Government plans and to perform in order to obtain assist from foreign organizations;

(o) to put the tour industry in the national level transport strategy as a main component and implement it;

(p) to review and amend the Myanmar Hotel and Tourism Industry Law and rules as may be necessary to be updated;

(q) to form the International Tourists Security Force in the tour areas so long as the tour industry develops;

(r) to guide and control in order to operate systematically the hotel business, tourism industry, tour guide business, restaurants business, transport business, producing and selling souvenirs business, health care business and money exchange business which are fundamental business for the development of the tour industry systematically;

(s) to lay down necessary measures to develop from the professional training to high level education training relating to the business for the development of human resource;

(t) to lay down the necessary measures in prior and carry out not to affect the environment preservation, not to damage and vanish the cultural heritage and not to have effect on social and economic matters due to the tour industry;

(u) to lay down the necessary measures in order to be proportionate to the capacity of service of the respective area and arrival of guest;

(v) to lay down the necessary measures in order to explore replicating effect, development of social standard and reduction poverty due to the development of tour industry in tour area with correct and accurate numbers;

(w) to lay down the necessary measures in order to operate systematically and to allow to be operated the Myanmar citizens Outbound Tourism under the regulations by travel agents;

(x) to lay down the necessary measures in order to carry out a systematic development of Domestic Tourism.

(y) to form sub-committees if necessary.

6. Union Government:

(a) shall form the Hotel and Tourism Board of Authority consisting of the following persons:

(1) Union Minister Chairman

Ministry of Hotel and Tourism Industry

(2) the representatives of the relevant Members

Government Department and the relevant

Organizations

(3) a person assigned duty by the Chairman Secretary

(b) may prescribe Vice-Chairman and Co-Secretary in the Hotel and Tourism Board of Authority if necessary.

(c) may re-form the Hotel and Tourism Board of Authority if necessary.

(d) the Hotel and Tourism Board of Authority has the right to form the working bodies with the approval of Central Committee of \*\*\*National Tourism Industry Development if necessary,

7. The functions and duties of the Hotel and Tourism Board of Authority are as follows:

(a) laying down the policies of hotel and tourism industry in accordance with the objectives of this law;

(b) applying the policies and guidance which are laid down by the Central Committee of Myanmar National Tourism Industry Development;

(c) applying the policies and guidance which are laid down by the Central Committee of National Tourism Industry Development;

(d) guiding in respect of a systematic development of hotel and tourism industry;

(e) guiding in respect of international communication relating to hotel and tourism industry;

(f) guiding in respect of improving the quality and raising the standard of the hotel and tourism industry and disseminating systematically technical knowledge;

(g) safeguarding, assisting and coordinating with the supervisory bodies formed by the Ministry in order to travel peacefully and safely throughout the tour of domestic and foreign tourists;

(h) administering in respect of arrival and departure of international tourists to be convenient by obtaining the policies from Union Government;

(i) carrying out the supporting works which will cause development of State economic and socio-economic of local residents based on hotel and tourism industry;

(j) protecting from not to emerge the effect in the Union Government, area and society due to the hotel and tourism industry;

(k) protecting from not to damage Myanma cultural heritage and natural environment.

**Chapter IV**

**Functions and Duties of the Ministry**

8. The functions and duties of the Ministry are as follows:

(a) supervising and guiding the performance of functions of the Directorates and Federation of Myanmar Tourism Industry in accordance with the objectives of this law;

(b) implementing by laying down the policies to establish Myanmar Tourism Industry Bodies for the systematic development of hotel and tourism industry;

(c) cooperating and coordinating with the relevant Ministries and organizations for the development of hotel and tourism industry;

(d) cooperating with domestic and foreign entrepreneurs and person and organization who or which manages by taking responsibility on behalf of those entrepreneurs for continuous development of hotel and tourism industry;

(e) holding discussion, seminars, trainings, exhibitions and making researches for the improving the quality and raising standard of hotel and tourism industry and for the systematic dissemination of technical knowledge relating thereto;

(f) causing to be inspected by the Inspectorates in order to promote the quality by competition among the hotel and tourism industries, determining the class, awarding to the qualified persons and educating to and taking action on the disqualified persons;

(g) preliminary scrutinizing on a proposal applied by a person desirous of operating a hotel business or a lodging-house business in order to obtain prior permission, inspecting the work-place with board, permitting, causing alterations to be made or refusing the operation of business if the requirements are complete;

(h) determining the type, classification or business requirements for each hotel business or lodging-house business;

(i) determining the type and business requirements of a tourism industry;

(j) laying down the required arrangements and measures for arousing keener interest of foreign tourist in facts about Myanmar and to enhance their desire to visit and observe Myanmar;

(k) determining hotel and tourism areas;

(l) arranging and performing the works which will support to the preservation of natural environment along with the tourism industry for the sustainable existence of natural scenic beauty of Myanmar;

(m) performing the works which will support to the preservation and protection of Myanma cultural heritage;

(n) coordinating with the relevant Government Departments and Organizations to facilitate obtainment of entry visas and extension of tenure of the same for the foreign tourists;

(o) coordinating with the relevant Government Departments and Organizations and forming Hotel and Tourism Industry Supervisory Bodies in the Regions, States, Districts and necessary Township and determining the functions and duties of thereof;

(p) determining the licence fee, licence renewal fee, licence fine and duties and taxes relating to the hotel and tourism industry;

(q) submitting to the Government from time to time progress of the activities relating to the hotel and tourism industry.

**Chapter V**

**Functions and Duties of the Directorates**

9. The functions and duties of the Directorates are as follows:

(a) the Functions and Duties of Directorate of the Hotel and Tourism

(1) carrying out in accordance with the policies and guidance laid down by the Hotel and Tourism Board of Authority and the Ministry ;

(2) forming Licence Scrutiny Bodies in order to scrutinize cases of application for licence and determining the functions and duties thereof;

(3) issuing licence, refusing to issue licence, revoking the licnece subject to a time limit or cancelling the licence;

(4) stipulating terms and conditions relating to the licence;

(5) providing training and conducting courses to improve the quality and to raise the standard of hotel and tourism industry and to disseminate systematically technical knowledge relating thereto;

(6) forming Inspectorates to enable inspection of the hotel and tourism industry and determining the functions and duties thereof;

(7) supervising all activities of the hotel and tourism industry;

(8) supervising and controlling to enable systematic implementation of the functions and duties of Federation of Myanmar Tourism Industry;

(9) giving decision in a case submitted by a licence-holder who is dissatisfied with the activities in an official capacity of the Hotel and Tourism Industry Supervisory Body or an Inspectorate;

(10) recovering duties and taxes due under this law from a defaulter in the manner prescribed;

(11) cooperating with foreign organizations for the development of hotel and tourism industry;

(12) coordinating with local authorities and entrepreneurs and implementing the business which will support to the development of hotel and tourism, improvement of quality and standard and preserving the cultural heritage and natural environment in the tour zones and hotel respectively;

(13) determining the star rate of the hotels in accordance with regulations;

(14) coordinating with the relevant organizations relating to domestic and foreign investment in the sector of hotel and tourism;

(15) coordinating with the relevant organizations in order to have safety, security, satisfaction of and no disturbance to the foreign tourist;

(b) Functions and Duties of Directorate of Hotel and Tourism Industry Development:

(1) implementing in accordance with the policy and guidance laid down by the Executive Committee of Ministry of Hotel and Tourism Industry and carrying out by taking responsibility to report the progress;

(2) carrying out to answer the questions raised by State Authorities respectively;

(3) submitting the work performance and reporting the progress;

(4)providing training and educating in local and abroad;

(5) implementing the hotel and transport business, sightseeing tour and tourist guide business, information business, research business and development of human resource business in accordance with the regulations and by-laws prescribed for a systematic development;

(6) researching, studying and compiling thesis on development of respective area by comparing with the development of foreign countries for the development of hotel and tourism industry;

(7) writing thesis and projects in exploring new tours;

(8)compiling record of foreign tourist entering into domestic and the accounts of expenditure;

(9)opening hotel service training and tourist guide training;

(10) inspecting the hotel, motel, guest-houses and transport companies whether or not they abide by law, regulations, by-laws, instructions prescribed;

(11) inspecting tour companies and tour guide business whether or not they abide by law, regulations, by-laws, instructions prescribed;

(12) answering the questions raised by the domestic and foreign tourists by collecting and keeping the information.

**Chapter VI**

**Formation of Federation of Myanmar Tour Industry and Functions and Duties thereof**

10. Ministry shall form the Central Executive Board of Federation of Myanmar Tour Industry with the representatives from the following (11) associations relating to hotel and tourism industry:

(a) Myanmar Tour Entrepreneurs Association;

(b) Myanmar Hotel Entrepreneurs Association;

(c) Myanmar Tour Market Promotion Association;

(d) Myanmar Tourist Guide Association;

(e) Myanmar Hotel and Tourism Industry Employees Association;

(f) Myanmar Restaurants Entrepreneurs Association;

(g) Myanmar Tour Transport Entrepreneurs Association;

(h) Myanmar Souvenirs Shop Entrepreneurs Association;

(i) Myanmar Domestic Tour Service Entrepreneurs Association;

(j) Myanmar Health and General Service Association;

(k) Myanmar Hotel and Tourism Industry Training Association;

11. The Central Executive Body of the Federation of Tour Industry and the number of its member shall be formed and determined in accordance with the Memorandum and Articles of Association of the Federation.

12. Functions and Duties of the Federation of Myanmar Tour Industry are:

(a) cooperating and coordinating with the relevant Ministries and related organizations for the development of hotel and tourism industries;

(b) holding exhibition, competitions, entertainments, fund fairs in order to promote the market;

(c) upgrading Myanmar tour sector by holding exhibition of show room represented for State tour sector in appropriate exhibition among the international tour exhibitions;

(d) reception for and conveying a tour the special guest of tour sector who visit to Myanmar and advising and scrutinizing the investors who is desirous to invest in Myanmar tour industry;

(e) arranging and visiting foreign trips which are invited, cooperating with local and international tour organizations, researching the market, exploring new market and carrying out the functions related to the tour sector;

(f) drawing and implementing the necessary infrastructure projects in accordance with the standards and norms of preservation of natural environment for the amount of tour guest increased;

(g) cooperating with the Ministry in the matters of determining the basic criteria and class according to the types of business of associations-member, scrutinizing and recommending the requirements of the business licence and giving the supporting advice for the drafting process of policies and law relating to State tour industry;

(h) holding public lectures , opening supporting training, conferring degree, diploma and bachelor by connecting with domestic and foreign universities and opening professional universities;

(i) forming systematically the Tour Industry Supervisory Body and assigning duties thereto to be received systematic services completely by the international tourists who visited to Myanmar;

(j) carrying out publishing business of journal, tour guide books, calendar, brochures and broadcasting and installation business of tour television channel which will support the development of tour industry;

(k) imputing, producing, distributing and serving tour vehicles and equipments in accordance with the relevant procedures for the convenience of tour industry;

(l) forming business organizations ,as may be necessary, by the Federation of Myanmar Tour Industry under the Federation in carrying out the matters relating to tour industry and causing to carry out thereto;

(m) carrying out the duties assigned from time to time by the Board of Authority of Tour Industry and Ministry.

**Chapter VII**

**Application for Prior Permission**

13. A Government Department, Government Organization, an organization in joint-venture with the Government, Municipality, Co-operative Society, other organization or person desirous of operating a hotel business or lodging-house business shall, before commencing implementation of the project-proposal, apply for prior permission to the Ministry in the manner prescribed.

14. The Ministry:

(a) shall, in respect of application by a person desirous of operating a hotel business or lodging-house business under section 13, scrutinize based on the following facts;

(i) whether or not it is conformity with the objectives of this law;

(ii) whether or not it is contributory to future projects;

(iii) whether or not it is proportionate to the capacity of service of the area where the business is to be operated;

(iv) recommendation of the Union level Ministries, State and Region Governments, relevant authorities as to whether or not it is any objection.

(b) may permit, cause to be altered or refuse the project proposal of hotel business or lodging-house business after scrutiny under sub-section (a).

**Chapter VIII**

**Application for Licence**

15. A person who has obtained the permission of the Ministry under section 14 shall apply to the Directorate in the manner prescribed for a licence in respect of the hotel business or lodging-house business or service business related to such business which he desires to operate.

16. Notwithstanding anything contained in any existing law relating to a lodging-house business, a person desirous of operating a lodging-house business for foreign tourists or for both domestic and foreign tourists shall apply for a licence only under this law.

17. A Government Department, Government Organization, an organization in joint-venture with the Government, Municipality, Co-operative Society, other organization which has been operating or is going to operate a hotel business or lodging-house business shall apply to the Directorate for licence in the manner prescribed.

18. A licence shall be applied to the Directorate in the manner prescribed to operate any hotel and tourism industry contained in sub-section (p) of section 2.

19. The Directorate shall, in respect of an application in accordance with section 18, scrutinize as to whether or not it is in conformity with the business requirements prescribed and

(a) issue a licence if it is in conformity;

(b) refuse to issue a licence if it is not in conformity.

**Chapter IX**

**Duties of a Licence-holder**

20. A licence-holder shall:

(a) operate only the business permitted in the licence;

(b) pay the licence fee and duties and taxes relating to the hotel and tourism industry in Myanmar currency or in foreign currency in the manner prescribed;

(c) abide by the terms and conditions of the licence;

(d) allow inspection by the Hotel and Tourism Industry Supervisory and Controlling Body and the Inspectorate;

(e) send the accounts and records prescribed by the Directorate in the manner prescribed;

(f) apply for the extension of the tenure of the licence in the manner prescribed where the tenure of the licence has expired and if there is desire to continue to operate the business;

(g) abide by the orders and directives issued from time to time by the Ministry or the Directorate;

(h) perform to have safety, security and satisfaction of tourists and protect the foreigners;

(i) submit any extraordinary event in respect of the business for which the licence is obtained to the relevant Departments instantaneously if it occurs.

21. (a) If there is a change of manager assigned responsibility by him, the licence-holder except Tourist Guide Business shall inform the Directorate in writing of any such change;

(b) If there is a change of address of the place of the business, the licence-holder or the manager assigned responsibility by him shall inform the Directorate in writing of any such change;

(c) If the licence-holder dies before the expiry of the tenure of the licence, his legal successor shall apply to the Directorate in the manner prescribed;

(d) If the licence-holder under sub-section (a) of section 19 makes any change, he shall inform in prior to the Federation of Myanmar Tourism Industry and the Associations of relevant entrepreneurs.

**Chapter X**

**Revocation, Cancellation, Temporary Suspension and Invalidation of Licence**

22. If the licence-holder or a manager who has been assigned responsibility by the licence-holder commits any of the following acts, the Directorate of Hotel and Tourism may revoke the licence subject to a time limit or cancel the licence:

(a) violation of any terms and conditions of the licence;

(b) transferring the business without the permission of the Directorate of Hotel and Tourism;

(c) sale of the licence.

23. The Directorate of Hotel and Tourism may suspend the licence temporarily if any of the following events occurs,

(a) arising a case before the court due to the dispute in respect of ownership of the business;

(b) scrutinizing by the Directorate of Hotel and Tourism on the complaint in respect of operation of business.

24.The licence is invalidated when any of the following events occur:

(a) expiry of the tenure of the licence;

(b) revocation of the licence subject to a time limit;

(c) cancellation of the licence;

(d) surrender of the licence by the licence-holder.

**Chapter XI**

**Appeal**

25. Any person who is dissatisfied with the order or decision passed by the Directorate of Hotel and Tourism or Federation of Myanmar Hotel and Tourism Industry or both of them in respect of the licence may file an appeal to the Union Minister within 60 days in the manner prescribed from the date of passing such order or decision.

26. The decision of the Union Minister shall be final and conclusive.

**Chapter XII**

**Prohibitions**

27. No one shall operate any hotel and tourism industry without a licence issued under sub-section (a) of section 19.

28. A licence-holder shall not transfer the business without the permission of the Directorate of Hotel and Tourism or sell the licence.

29. A licence-holder or a manager who has been assigned responsibility by the licence-holder:

(a) shall not violate any terms and conditions of the licence;

(b) shall not violate any duty contained in the provision of section 20;

(c) shall not violate any prohibition contained in an order or directive issued by the Ministry or the Directorates.

**Chapter XIII**

**Offences and Penalties**

30. (a) Whoever violates the provision of section 27 shall, on conviction, be punished with imprisonment for a term which may extend to three years or with fine which may extend to kyats fifty lakhs or with both;

(b) If a person who has been convicted under sub-section (a) continues to violate the provision of section 27, he shall be punished with a fine of kyats ten thousand for each day of the period during which the violation continues.

31. If a licence-holder violates any provision of section 28, he shall, on conviction, be punished with fine which may extend to kyats fifty lakhs.

32. If a licence-holder or a manager who has been assigned responsibility by the licence-holder violates any provision of section 29, he shall, on conviction, be punished with fine which may extend to kyats thirty lakhs.

**Chapter XIV**

**Miscellaneous**

33. A licence which has been issued for any tourism industry under the Myanmar Hotel and Tourism Law and the tenure of which has not expired shall be valid only till the date on which the tenure of such licence expires.

34. Procedures, orders and directives issued under the Myanmar Hotel and Tourism Law which is repealed by this law may continue to be applicable in so far as they are not inconsistent with this law.

35. For the purpose of the carrying out the provisions of this law:

(a) the Ministry may, with the approval of the Union Government, issue such rules and regulations as may be necessary;

(b) the Ministry or the Directorate may issue such orders, notifications and directives as may be necessary.

36. The Myanmar Hotel and Tourism Law (the State Law and Order Restoration Council Law No. 14/93) is hereby repealed.

(Sd.) Thein Sein

President

The Government of the Union of Myanmar