

Notarial Translation



Subject : **Instructed to represent related with differs of wife's name**

Wife's name of Zaw Win Oo, police sergeant La/192435, communication and information department branch (2), Yangon, Myanmar Police Head Quarters was mentioned as Ah Nge Ma in admin 16 (first page) and sent as Daw Baby Than in inspected strength coordination, it is instructed to re-present true name of that woman on (18-1-2019).

Sd/-xxx

Department Officer

Communication and Information Department

Deputy Police Officer Aung Soe

Communication and Information Department Branch (2), Yangon

Letter No. 1040(2)/710/Yae 5

Date : 14th January, 2019

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Receipt file

AUTHENTICATED, true and correct English translation.

U HLA WIN

B.Sc, H.G.P, R.L, D.B.L, D.M.L, D.I.L, M.Dev.S
ADVOCATE & NOTARY PUBLIC
NO.25, 35 STREET, KYAUKTADA TOWNSHIP, YANGON
REPUBLIC OF THE UNION OF MYANMAR.
TEL: 09-2029179



Doc: No	084 / T
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1 FEB 2019



Notarial Translation

Therefore, the following document (2) Nos copied and pressed to be published by MATA without permission to press and publish was implicated with the condition mentioned in section - 8 of press and publication law and declaration order has been passed as illegal published letter according to section - 9 of that law.

- (a) Pressed to publish paper (14) Nos with title "Basic knowledge related with coal electric power station".
- (b) Pressed to publish paper (6) Nos including MATA symbol in back with title "Burning the green future".

Sd/-xxx

Win Win Maw

District Judge

Hpa-an District Court

AUTHENTICATED, true and correct English translation.

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1 FEB 2019



Notarial Translation

(Round Seal)

Village Tract Administration Office
Wutgyi Village Tract , Hpa-an Township
Letter No. - 3 / 2-5 / 06 (1) 2017
Date : 17th December, 2017



To

All the Hundred Houses Officer
Thone Eain Village Tract

Subject : **To follow**

It is informed to NGO, INGO and other organizations not to do preaching ceremony, in the villages without permission of township office and if want to do, to request permission of township administrator's office.

Sd/-xxx

General Administrator
Wutgyi Village Tract
Hpa-an Township

Copy to -

- Township Administration Office
- Receipt Office



AUTHENTICATED, true and correct English Translation

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ADVOCATE & NOTARY PUBLIC
NO.25, 35 STREET, KYAUKTADA TOWNSHIP, YANGON
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TEL: 09-2029179

Doc: No	087 T
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- 1 FEB 2019

Notarial Translation

(Round Seal)

Township Administration Office
Head of General Administration Department
Loikaw Township , Loikaw Town
Letter No. - 5 / 40-7 / Oo 6
Date : 5th May, 2017



To

Loikaw Town

Subject : **To request permission**

Reference : Letter No. - 8/2-1(400)/Oo 3, Date (11-5-2017) of Loikaw District Administration Office

1. Regarding with giving knowledge, training delivering speech, supporting, performing regional development by NGOs, INGOs, CSOs at respective district, township in Kayah state, it is informed with reference letter to supervise to present 10 days prior to state government related with activities contact direct to township and to do only with the permission of state government if social organization will perform business in township to give guidance, coordinate as necessary by state government and to be effective performance of organization.

2. Therefore, it is informed to present (10) days prior to state government related with giving knowledge, training, delivering speech, supporting, performing regional development by social organizations in Loikaw township and if will not be permitted in Loikaw township without permission of state government related with the facts mentioned in para (1) in future.

Sd/-xxx

Township Administrator
Kyaw Moe (Pa/4154)

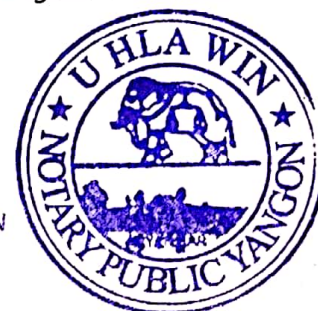
Copy to -

- District Administration Office, Loikaw Town
- Circle File
- Receipt File

AUTHENTICATED, true and correct English Translation



U HLA WIN
B.Sc, H.G.P, R.L, D.B.L, D.M.L, D.I.L, M.Dev.S
ADVOCATE & NOTARY PUBLIC
NO.25, 35 STREET, KYAUKTADA TOWNSHIP, YANGON
REPUBLIC OF THE UNION OF MYANMAR.
TEL: 09-2029179



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1 FEB 2019

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်

ပြည်ထဲရေးဝန်ကြီးဌာန

ပြည်ထောင်စုမှတ်ပုံတင်ရေးအဖွဲ့

ပြည်တွင်းအသင်းအဖွဲ့မှတ်ပုံတင်လက်မှတ်

.....ရန်ကုန်..... တိုင်းဒေသကြီး/ပြည်နယ်၊စမ်းချောင်း..... မြို့နယ်၊
ဗားကရုလမ်း၊ အစန်းအမှတ်(၁၀-၈)(၁၀)လွှာ၊မြေကွန်းပလာက...တွင်ဖွင့်လှစ်ထားရှိသော
မြန်မာနိုင်ငံ ပွင့်လင်းမြင်သာမှုနှင့်ကာကွယ်မှုအဖွဲ့အစည်းတို့၏အဖွဲ့အစည်းအဖွဲ့
(Myanmar Alliance for Transparency and Accountability-MATA)အား
အသင်းအဖွဲ့များ မှတ်ပုံတင်ခြင်းဆိုင်ရာဥပဒေနှင့်အညီ မှတ်ပုံတင်ခွင့်ပြုလိုက်သည်။

ဖော်ပြပါအသင်းအဖွဲ့၏ မှတ်ပုံတင်လက်မှတ် အမှတ်သည် ၁/ပြည်တွင်း/၀၈၄၀
ဖြစ်၍...၂၀၂၃...ခုနှစ်၊ ဒီဇင်ဘာ လ၊ (၃၁)ရက်နေ့အထိ အတည်ဖြစ်ပါသည်။

အသင်းအဖွဲ့သည် ဤမှတ်ပုံတင်လက်မှတ်ကျောက်တွင် ဖော်ပြထားသော
စည်းကမ်းချက်များကို လိုက်နာရမည်။



(Handwritten signature)
ဥက္ကဋ္ဌ (ကိုယ်စား)
တင်ဖြင့်၊ အတွင်းရေးမှူး
(Handwritten initials)

ရက်စွဲ၊ ၂၀၁၈ ခုနှစ်၊ အောက်တိုဘာ လ၊ ၂၆ ရက်။

စည်းကမ်းချက်များ

(ပြည်တွင်းအသင်းအဖွဲ့)

- ၁။ အသင်းအဖွဲ့များ မှတ်ပုံတင်ခြင်းဆိုင်ရာ ဥပဒေပြဋ္ဌာန်းချက်တစ်ရပ်ရပ်ကိုလည်းကောင်း၊ ယင်းဥပဒေအရ ထုတ်ပြန်ထားသည့် နည်းဥပဒေများ၊ အမိန့်ကြော်ငြာစာ၊ အမိန့်၊ ညွှန်ကြားချက်များပါ တားမြစ်ချက် တစ်ရပ်ရပ်ကိုလည်းကောင်း၊ ဖောက်ဖျက်ကျူးလွန်ပါက မှတ်ပုံတင်လက်မှတ်လဲလှယ်ခြင်းကိုငြင်းပယ်ခြင်း ခံရမည်။ **ဥပဒေပုဒ်မ ၆(စ)**
- ၂။ နိုင်ငံတော်၏ တရားဥပဒေစိုးမိုးရေးနှင့် လုံခြုံရေး၊ လူမှုစီးပွားဖွံ့ဖြိုးတိုးတက်မှု၊ တိုင်းရင်းသားစည်းလုံးညီညွတ်မှု၊ ဘာသာသာသနာ ကိုးကွယ်ယုံကြည်မှုကို ထိခိုက်စေရန် အားထုတ်ခြင်း၊ လှုံ့ဆော်ခြင်း၊ တိုက်တွန်းအားပေးခြင်း၊ ကူညီခြင်းမပြုရ။ **ဥပဒေပုဒ်မ ၈(က)၊ နည်းဥပဒေအပိုဒ် ၄(က) မှ (င) နှင့် ၅**
- ၃။ မှတ်ပုံတင်ခွင့်ပြုသည့် အသင်းအဖွဲ့များအား မှတ်ပုံတင်ခွင့်ပြုမိန့်ရရှိလျှင် နေပြည်တော်၊ မြန်မာ့စီးပွားရေးဘဏ်တွင် အထွေထွေအုပ်ချုပ်ရေးဦးစီးဌာန(ရုံးချုပ်)၊ ငွေစာရင်းအမှတ် MD-010237၊ အထွေထွေရငွေ (အသင်းအဖွဲ့ဖွဲ့စည်းခွင့်) စာရင်းခေါင်းစဉ်တွင် ငွေကျပ်(၁)သိန်းပေးသွင်းရမည်။ **ဥပဒေပုဒ်မ ၁၀**
- ၄။ အကြောင်းအမျိုးမျိုးကြောင့် ဖျက်သိမ်းခြင်း၊ အမည်ပြောင်းလဲခြင်း၊ အသင်းလိပ်စာ ပြောင်းလဲခြင်းများ ပြုလုပ်လိုပါက သက်ဆိုင်ရာမှတ်ပုံတင်ရေးအဖွဲ့သို့ (၇) ရက်အတွင်း စာဖြင့်အကြောင်းကြားတင်ပြရမည်။ **ဥပဒေပုဒ်မ ၃၇**
- ၅။ အသင်းအဖွဲ့တွင် ပါဝင်သော ပုဂ္ဂိုလ်များသည် မိမိဆန္ဒအလျောက် နုတ်ထွက်ခြင်း၊ ကွယ်လွန်ခြင်း၊ တစ်စုံတစ်ခုသောအကြောင်းကြောင့် အသင်းအဖွဲ့ကိုယ်စားပြု ကိုယ်စားလှယ်များ ပြောင်းလဲခြင်းများပြုလိုပါက ဖွဲ့စည်းမှတ်ပုံတင်ထားသော သက်ဆိုင်ရာမှတ်ပုံတင်ရေးအဖွဲ့သို့ (၇)ရက်အတွင်း စာဖြင့် အကြောင်းကြား တင်ပြရ မည်။ **ဥပဒေပုဒ်မ ၃၈**
- ၆။ အသင်းအဖွဲ့များ မူလရည်ရွယ်ချက်၊ လုပ်ငန်းစဉ်များအတိုင်း ဆောင်ရွက်ခြင်း ရှိ/မရှိ၊ ငွေကြေး မတည်မှု၊ သုံးစွဲမှုများ၊ ငွေစာရင်းရှင်းတမ်းများ စနစ်တကျ ရှိ/မရှိ သက်ဆိုင်ရာမှတ်ပုံတင်ရေးအဖွဲ့သို့ နှစ်ပတ်လည် အစီရင်ခံစာအား ငွေစာရင်းရှင်းတမ်းနှင့်အတူ နှစ်စဉ်ဒီဇင်ဘာလတွင် အကြောင်းကြား တင်ပြဆောင်ရွက်ရမည်။ **ဥပဒေပုဒ်မ ၂၀(က)၊ နည်းဥပဒေအပိုဒ် ၂၃**
- ၇။ အသင်းအဖွဲ့များ မှတ်ပုံတင်ခြင်းဆိုင်ရာဥပဒေနှင့်အညီ ခွင့်ပြုခဲ့သည့် နှစ်ပတ်လည်အစီရင်ခံစာကို တစ်ဆက်တည်း (၅)နှစ် တင်ပြရန်ပျက်ကွက်သော မှတ်ပုံတင်လက်မှတ်လဲလှယ်ရန် လျှောက်ထားလာသော အသင်းများသည် အသင်းသစ် အနေဖြင့်သာလျှောက်ထားရမည်။ ယင်းသို့ လျှောက်ထားရာတွင် (၅)နှစ်ဆက်တိုက် ပျက်ကွက် ခဲ့ရသည့်အကြောင်းရင်းကို ပြည့်စုံစွာဖော်ပြရမည်။ **ဥပဒေပုဒ်မ ၂၂၊ နည်းဥပဒေအပိုဒ် ၁၈၊ ၁၉**
- ၈။ မှတ်ပုံတင်လက်မှတ်ရရှိထားသော အသင်းအဖွဲ့များသည် သက်တမ်းကုန်ဆုံးပြီးနောက် ဆက်လက်ရပ်တည် လှုပ်ရှားဆောင်ရွက်လိုပါက မှတ်ပုံတင်လဲလှယ်ရန် လျှောက်ထားရမည်။ **နည်းဥပဒေအပိုဒ် ၁၄**

Translation of MOGE: No. DaNyaMa-SaMaYa (147) 2018 dated Feb 7, 2019

1. MOGE announced the bidding round to collaborate with the international Oil and Gas companies for the vacant offshore blocks in April 2013. The 30 offshore blocks in total, Deep Water Blocks (19 PSC) and Shallow Water Blocks (11 PSC), were included in the bidding round. The award winner list for the international tenders was mentioned on page 26 of the 1st METITI Report covering 2013-2014 FY. Block AD-10 & M-7 were included since 2013 bidding round. Statoil Company was awarded for Block AD-10 and Tap Oil Company for Block M-7.
2. 20 blocks out of 30 were awarded for the collaboration between MOGE and international Oil and Gas Companies in the 2013 bidding round. MOGE discussed the Terms and Conditions in PSCs for each block with the awarded companies before signing the contracts.
3. It was described that the financial matters of PSC Model to be carried out with the Foreign Bank Account in Myanmar Foreign Trade Bank (MFTB). There was economic sanction from European Union (EU) at that time. So, the awarded companies faced many difficulties in performing financial matter and had to negotiate a lot. At last, it was agreed to amend "Foreign Bank Account" to "Myanmar at Authorized Bank" in PSC.
4. The association of ROC Oil company and Tap Oil company submitted bid for offshore Block M-7 and was awarded. During the preparation of PSC signing, ROC Oil company bankrupted and could not operate anymore. Tap Oil company had to undergo the company name changing process for Block M-7 bidder ROC Oil and Tap Oil to be changed into Tap Oil company and submitted to Myanmar Investment Commission (MIC) so that only Tap Oil company could sign the PSC for Block M-7.
5. During the bidding round for offshore block AD-10, the association of Statoil and Conoco Phillips submitted. When they were awarded, Conoco Phillips presented that it did not want to sign the PSC. Since the two companies associated and submitted bid together, the Statoil had to take time and change the company name in order for Statoil to sign the PSC. It agreed after several meetings and negotiations to arrange in a way for Conoco Phillips to firm-out only after signing the PSC by the association of two companies.
6. As the International Finance Corporation (IFC) standards for requirements of Environmental Impact Assessment (EIA), Social Impact Assessment (SIA) and Environmental Management Plan (EMP) in PSC were lower than the American standards, they had to negotiate with the Ministry of Environmental Conservation and Forestry for several times. It was agreed to follow Myanmar's Laws, Acts and Regulations and to operate EIA, SIA, EMP in accordance with the International Oil and Gas exploration and production standards.
7. It is required to ask for comments from the Office of Attorney General, Office of Auditor General, Ministry of National Planning and Economic Development and Myanmar Central Bank to sign the PSC with awarded company after the agreement for each block. When the comments are received, it needs to be submitted to Myanmar Investment Commission (MIC). Once the MIC gives permission, MOGE signs the PSC with awarded company.

8. Due to the above reasons, the offshore blocks M-7 & AD-10 were able to sign the PSC only in 2015 even though they were awarded in 2013.

Unofficial Translation of Mining Rule Dated Feb 13, 2018

Mining Rule
Section (24)
Transferring and Giving Back of Permits

155. When the award winner wants to transfer the permitted blocks to other person or company, organization, the award winner and the person who wants to receive the permit shall be;

(a) The followings must be attached and submitted to the respective department, organization for permission to transfer by fully describing the reasons of transfer:

- (i) The Permit Transferring Agreement Contract (Draft),
- (ii) The copy of permit,

(b) According to the subordinate (a), If the transferor and the transferee were companies, the followings must be attached and applied in advance;

- (i) The copies of Company's registration and organizational regulation,
- (ii) List of Company's share and the company's director, manager and managerial representative list

Translation of SEEs Financial Management: No. Ba Kha – 3/ 20 (547/ 2012) Dated Apr 3, 2012

Object: Financial Management Plan to be Practiced in State-owned Economics Enterprises (SEEs) for Operating Commercially from 2012-2013 Fiscal Year

1. The financial management plans to be followed for State-owned Economics Enterprises (**SEEs to be operated commercially and to be able to stand on their own with their financial force**) are as mentioned below. Those plans will **commence from April 1, 2012**. Those plans are effective for commercially operating enterprises but **not related to Myanmar Central Bank and other banks** which are established in accordance to the Central Bank Law, **Myanmar Insurance, Myanmar Microfinance Supervisory Enterprise**. The social welfare organizations which are established in accordance to the Social Welfare Law are not eligible for these plans.
2. The SEEs must operate as follows for the required fund to operate ordinary business;
 - a. The **unspent money from the SOEs' 2011-2012 FY revenue budgets shall be returned to Union Fund Account**. Their balance from revenue budget shall be returned to Union Fund Account by March 31, 2012.
 - b. Starting from 2012-2013 FY, the SEEs shall be operated commercially and to be able to stand on their own with their financial force. The **first step required is to set up the required current expenditure for good production, service, and trading with their funding budget plan**.
 - c. The funding amount from Union Fund Account is stated at Annex (A), Column (3), the loan amount from Myanmar Economic Bank as Monetary Fund is stated as Column (4) for SEEs to operate commercially in a smooth process. **Myanmar Economic Bank will loan the required monetary fund for SEEs with the interest. The loan shall be given back at the end of the fiscal year.**
3.
 - a. The **SEEs are required to pay back the foreign debt expenditure and capital expenditure** with the Union Fund Account plans.
 - b. The **balance from capital expenditure and debt as of March 31, 2012 shall be transferred back to Union Fund Account**
4. The **deposit and withdraw list of SEEs shall be shown in Union Fund Account** for the record.
5. The **SEEs shall open Other Account in Myanmar Economic Bank for the loan** which will be used **as the monetary fund** for purchasing raw materials and goods. The **current SEE Account shall be used for the ordinary business** which will be spent from the Union Fund Account. The respective **SEEs shall propose to Myanmar Economic Bank** for the distributed money from SEE

Account with the withdrawn limit **for current expenditure to be transferred from SEE Account to Union Fund Account – Other Account (UFA-OA)** with account transfer method and the **required money will be used from UFA-OA** in accordance with the financial rules and regulations. If the capital revenue and expenditure, the financial revenue and expenditure of SEEs are required to use, **a new SEE Account shall be opened** at Myanmar Economic Bank in accordance to the current financial regulations, the current expenditure proposal, the capital expenditure proposal and financial proposal which are distributed according to the Union Budget Account. The financial matters related to the above plans shall be conducted with Myanmar Economic Bank.

6. When calculating the profit and loss account in revenue account, **SEEs shall be operated with monetary fund** and the **total revenues including the revenues from enterprises and the monetary fund including the total expenditure shall be counted into calculation**. The **income tax** upon the profit must **be paid** according to the income tax law and **20% of profit shall be distributed** to the Union.
7. The **respective organizations are responsible for tax debt of SOEEs and the union distribution debt** starting from April 1, 2012.
8. After **the interest** for the income tax, the union distribution and monetary fund that need to be paid to Myanmar Economic Bank **have been paid**, the **balance in UFA-OA** will as of 31-3-2013 will **be carried into the next fiscal year**.
9. If **SEEs need to transfer** proposed expenditure due to the work requirement, it need to be **proposed to Pyidaungsu Hluttaw** with the Union Government's agreement and confirmed to carry out the transfer.
10. If there were surplus and SEEs want to invest that surplus in Financial Investment, they could **only invest in the Treasury Bill**. It can be only invested after the loan from Myanmar Economic Bank which are Working Capital, Sate Distribution and Tax are paid back. One SEE cannot loan to another.

Myanmar Gemstone Policy Statements

Allocation of Gemstone Resources

1. A gemstones (revenue) sharing scheme (legal framework), and a gemstone sector governance that defines the mandates of the Union, States and Regions shall be established in order to ensure the nation and all its people can fully benefit from the extraction of resources from above and below the surface of the land as well as the ocean floor and underneath.

Designation of Gems Tracts

2. The existing designated gem tracts areas shall be re-examined and gems tracts maps be re-drawn by conducting a comprehensive geological, geophysical and geochemical surveys within the designated gems deposit tracts, resources underneath and above the ground available for production, using modern equipment and technology.
3. Procedures for designating new gems tracts and allocating gemstone-producing or potential concession areas shall be clear and accountable. The Union and State/ Region governments shall coordinate with each other in order to avoid conflicts related to extraction of resources below and above the surface of the land, and to avoid the overlapping of land uses.

Exploration of Gemstone

4. Gemstone exploration can be conducted both within and outside the designated gems tract areas. There shall be clear and precise rules related to gemstone exploration permits to ensure the exploration activities are properly executed. Geological findings from exploration should be properly recorded and documented.

Myanmar Mineral Cadaster System

5. A Cadaster System shall be established using modern technology and equipment in order to draw accurate maps of concession areas for mineral and gemstone resources extraction/production, to ensure proper documentation of production permits, monitor production activities and provide an overall good governance.
6. The Gemstone Law and Rules shall clearly stipulate what types of gemstone permits the Union-level and State/Region-level government are authorized to issue and what procedures they shall follow in permit allocation based on types.
7. The procedures for gemstone production permit allocation shall be clearly defined in order to ensure equal treatments among all the production permit applicants, whether individuals or companies, and to ensure the permit allocation process is open and transparent.
8. Only Myanmar Companies will be allowed to invest in gemstones mining and production activities.

9. The size and tenure of the gemstone production permit shall have sufficient size and duration in order to carry out a full life cycle of responsible and accountable gemstone mining/production and responsible production of value-added products.
10. A phased approach to permit allocation, where only a limited number of permits may be issued at any given time, will be adopted in order to enable better management and preservation of the remaining gemstone resources for generations, to gain full benefits from the gemstone sector and to control the gemstone markets.

Mine Monitoring and Production Declaration

11. Gemstone mining and value-addition activities shall be accountable and responsible with a focus on prioritizing the interest of the country and its people, making the least social and environmental impact.
12. The Gemstone Law and Rules shall clearly stipulate clear roles, responsibilities and rights related to good gemstone governance in order to effectively monitor and ensure responsible and accountable gemstone mining, production and value-addition activities.

Transparency

13. Facts and information on beneficial owners shall be disclosed and made publicly available in line with international best practices specific to the gemstone sector.
14. When contracting between the government and gemstone production permit holders, it must be made sure that the provisions on rights in the contracts are in the interest of the country, and the provisions on responsibilities shall be in line with international best practices specific to the gemstone sector. Such contracts shall be made available for public.

Small-scale and Artisanal Mining

15. The Gemstone Law shall have provisions that authorize State/Region governments to issue notifications aimed to offer economic opportunities for small-scale and artisanal mining permit holders and to create job opportunities in their respective jurisdictions.
16. Artisanal and subsistence miners shall have rights to work (legally). The nature of artisanal miners, their roles and responsibilities should be clearly defined.

Valuation of Gemstones

17. Provisions on the valuation of gemstone and royalty collection prescribed in the Gemstone Law shall prevent cases of conflicts of interests among the State (government) and its citizen enterprises, be clearly understood by all the stakeholders in the gemstone sector and be transparent among the general public.
18. The Gemstone Law shall clearly define the organizational structure of the gemstone valuation team, the qualifications of the valuation team members and their responsibilities as well as the responsibilities of gemstone production permit holders.

19. The gemstone valuation process must be developed in line with provisions prescribed in the Gemstone Law and Rules. An (independent) third party shall be formed and tasked with monitoring and examining all the activities related to gemstone evaluation.

Collection, Distribution and Allocation of Revenue from Gemstone Sector

20. The fiscal regime including the mechanism of tax and fees (royalty) collection over gemstone mining, production and sales as well as the rates of tax and fees should be re-examined in consultations with all the stakeholders in the gemstone sector.
21. The Gemstone Law shall clearly define the types and rates of tax and fees (royalty) which different levels of the government from the Union to State/Region governments are authorized to collect. The Gemstone Law shall also have provisions on procedures of how tax, fees and other revenues should be collected from the gemstone sector.
22. A national Sovereign Wealth Fund or Natural Resource Fund shall be established from the country's abundant natural gemstone resources with the aim of ensuring short- and long-term benefits for the country and its people

Environmental and Social Impact Management

23. Environmental Management Plan (EMP) shall be developed and implemented in accordance with the National Environmental Conservation Policy, the National Environmental Conservation Law, Rules and Procedures in order to cause the least damage to the environment from gemstone mining activities. Likewise, Environmental Impact Assessment (EIA) and Reclamation Plan shall be developed in order to assess potential negative impact from mining, and to rehabilitate the environment and restore it back to the pre-mining condition respectively.
24. Gemstone production permit allocation should be made based on the Environmental Management Plan and the Mining Plan. The renewal of the production permit should be considered based on the applicant's track record of implementing the mining plan and its environmental impact assessment.
25. Gemstone production permit-holders shall prepare a Mine Closure Plan (MCP) and a rehabilitating plan in line with the designated terms and conditions (standards), be accountable for implementing them in accordance with the law, and shall responsibly abide by the code of conduct of gemstone industry.
26. Gemstone production permit holders and license holders shall be responsible for ensuring workplace security and safety in the gemstone mining areas in accordance with international best practices related to natural resource extraction.
27. It must be ensured that local communities are informed of the issuance of gemstone production permits and consulted about gemstone production activities. A mechanism must be in place where local communities can lodge their complaints about impacts from gemstone production activities.

Social Impact Management

28. Workers in the gemstone sector shall be entitled to benefits, including age limit, proper working hours and wages in accordance with laws and regulations.
29. In order for workers to be entitled to labor rights and rights to express their grievances, to collaborate in activities related to assisting their health, social and livelihood security, and to establish fairness and trust between them and gemstone production permit holders, the formation of labor unions shall be allowed.

Value Addition, Beneficiation, Domestic and International Markets

30. A gemstone sector value addition development strategy and implementation plan shall be developed with the following points in order to raise the industry standards and create job opportunities in the gemstone sector.
 - (a) Support for technological know-how and trainings in gemstone sector beneficiation activities
 - (b) Support for emporiums and trading activities for value-added gemstone productions, and relaxation of tax, fees and other rules
 - (c) Less restrictive requirements and processes of applying and issuing gemstones trading licenses application
 - (d) Financial support for small scale gemstone value addition businesses
 - (e) Promotion of foreign investment in gemstone value addition sector
 - (f) Support for innovation of jewelry design and access to international markets
 - (g) Establishment of internationally recognized gemstone labs
31. The Gemstone Law and Rules shall clearly stipulate types of domestic and international gems trading permits and licenses related to transporting and trading raw gemstone and loose stones, and the roles and responsibilities of such permits and licenses.
32. Procedures and rules related to application and issuance of gemstones trading permits and licenses shall be developed in coordination with different levels of trade related Union and State/Region level governments.

The Establishment of Internationally Recognized Gemstone Lab

33. The establishment of internationally recognized labs in gems producing areas, where the quality of gems can be accurately tested with modern technology and know-how, must be encouraged in order for rare and valuable Myanmar's gemstones to gain credibility and to establish a strong domestic and international market access.

Responsible Mining, Traceability and Certification

34. Each step of the gemstone value chain activities shall be made available for traceability and there shall be a responsible process. The establishment of a traceability mechanism and a system to issue proper certification shall be implemented.

Institutional Arrangement and Procedures

35. The Gemstone Law and Rules shall clearly specify clear sets of distinct powers power among the Union-level and State/Region-level governments related to gemstone sector governance, as well as the roles and responsibilities of relevant government departments, committees and organizations in managing (governing) and regulating the gemstone businesses.

Capacity Building and Trainings for Government Staff

36. Government staffs must be provided with capacity and training programs and equipped with necessary modern equipment so that they will be skillful and competent to effectively monitor, inspect, control and manage activities related to the gemstone mining, production, transporting and trading; and systematically collect tax and fees (royalties) according to the Law, Rules and Procedures thereby help generate revenue for the country.