



**UNODC**

United Nations Office on Drugs and Crime



# Income and Asset Declaration Systems in Myanmar

Country analysis





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**Australian Government**

*This study was financed with the assistance of the Department of Foreign Affairs and Trade of the Australian Government. The contents of this publication are the sole responsibility of the United Nations Office on Drugs and Crime, and in no way reflect the views of the Australian Government.*

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## ACKNOWLEDGMENTS

This Country analysis is part of a series of country studies analysing the legal and institutional frameworks of the national income and asset declaration systems in selected countries in Southeast-Asia, within the framework of the UNODC Anti-Corruption Regional programme in Southeast-Asia and the Pacific. The Programme works with Member States in the region to enhance the capacities of their national anti-corruption bodies through the provision of technical assistance.

UNODC wishes to thank its consultant, Dr. Tilman Hoppe, for his substantive contribution to the drafting of this study.

UNODC acknowledges with profound gratitude the experts from the Anti-Corruption Commission of Myanmar for sharing their knowledge and experience. The draft study was widely disseminated among government representatives and experts at the Regional workshop on asset declarations and conflicts of interests in Southeast-Asia, organized in Cebu in the Philippines in June 2018.

UNODC also wishes to acknowledge the contributions of the following UNODC staff members who were responsible for the development of this study, and who provided their expertise and comments, Francesco Checchi, Marie-Laure Pegie Cauchois, and Cornelia Koertl.

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## 1. Introduction

In Myanmar, asset declaration systems exist only in singular state bodies based on internal staff instructions. As a general obligation for the public service, it has **not** been **implemented** so far. The Anti-Corruption Law of 2013, in its 4<sup>th</sup> Amendment entered into force on 22 June 2018, foresees the obligation for public servants to submit asset declarations. The Anti-Corruption Commission's Anti-Corruption Rules contain further details on the declaration procedure and a declaration form. The declaration system as defined in the Anti-Corruption Law of 2013 serves the purpose of monitoring the **wealth** of declarants.

The Anti-Corruption Law defines the Anti-Corruption Commission as the **central oversight** body for the entire process of asset disclosure. So far, the Anti-Corruption Commission has not defined the circle of public officials obliged to declare. Once the Anti-Corruption Commission has taken this decision and planned through the process, the first round of asset declarations can roll out.

A number of aspects of the declaration process are not yet detailed in the Anti-Corruption Rules. This includes in particular the **verification** of declarations as well as **public access**.

## 2. Legal basis

Various state bodies have already required their staff to submit asset declarations based on internal instructions. Examples are the Bureau of Special Investigation (BSI) and the Anti-Corruption Commission. Leaving these occasional internal disclosure practices aside, asset declarations are based on:

- The Anti-Corruption Law (Law No. 23/2013);<sup>1</sup>
- The Anti-Corruption Rules (Anti-Corruption Commission Notification No. 3/2015), Chapter VIII.<sup>2</sup>

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<sup>1</sup> The Anti-Corruption Law (dated 7 August 2013) has been amended and its 4<sup>th</sup> Amendment entered into force on 22 June 2018. However, the provisions concerning asset declarations have remained unchanged.

<sup>2</sup> The Anti-Corruption Rules are currently being updated bringing about changes to the content of the asset declaration form. The information in this study is as of 1 October 2018.



### 3. Purpose of declarations

The Anti-Corruption Law does not explicitly define a specific **purpose** for declarations. However, it is clear from the context that declarations serve the purpose of detecting **hidden wealth**. First, the wording “assets and liabilities” in itself hints to financial disclosure. Second, the content of the declaration form focuses on financial data. Third, the sanction in section 61 focuses only hiding assets, but does not touch on hiding conflicts of interest. Fourth, and lastly, the Anti-Corruption Law does not contain provisions on conflicts of interest.

### 4. Oversight body

The Anti-Corruption Law defines the **Anti-Corruption Commission** as the central oversight body for the entire process of asset disclosure: The Commission receives all declarations (section 48) and is the body in charge for implementing the offence of late or false declaration (section 61).

The budget of the Anti-Corruption Commission does **not** yet foresee any extra number of **staff** working exclusively on the issue of asset declarations. At the same time, detaching existing staffs from some of their current duties to work (partly) on asset declarations appears to be a solution with limited potential.

### 5. Declaration process

#### 5.1 Coverage

The Law requests Members of the Anti-Corruption Commission to declare their assets to the President upon appointment (section 13, Anti-Corruption Law). This provision has already been implemented by the past and current Commissioners. The Law also sets out the basis for a declaration system for a larger circle of public officials and public servants. Section 37 mandates the Commission – “with the approval of the Union Government” – to **define** the categories of public servants, who shall submit an asset declaration.

Section 48 of the Anti-Corruption Law extends the declaration to **family** members (assets “owned by him and his family”); section 38 of the Anti-Corruption Rules contains a similar provision. However, both regulations do not define who exactly family is. The wording of section 38 Anti-Corruption Rules would suggest this to be the household family, i.e. spouses and children sharing the same household (“family

headed by him”). However, this is not explicitly defined. In practice, this does reportedly not pose a problem.

There are about **900,000** government **employees** engaged under the Civil Service Personnel Act.<sup>3</sup> In addition, there are several hundreds of public officials outside the civil service, such as Members of Parliament. A possible solution for coping with the high number of declarants could either be a significant increase in staff for the Anti-Corruption Commission, or a two-pronged declaration system, where certain high-level and political public servants declare centrally to the Anti-Corruption Commission, while all others declare to their employers or another suitable entity. Under the new set-up of the Commission Office, the manpower of the Anti-Corruption Commission will be strengthened so that the Commission will have more staff dedicated to the asset declaration system.

## 5.2 Frequency

Section 40 of the Anti-Corruption Rules obliges declarants to submit declarations “to the Commission on 31<sup>st</sup> December every year or at a time the Commission has asked for it from time to time”. For the time of entering or leaving service, a declaration is not foreseen.

## 5.3 Declaration period

The period for which declarants have to submit information is **not yet explicitly defined** in the declaration form. There are two aspects to this. First, declarants might wonder whether they have to declare only assets they own on a particular date, such as the date they submit the declaration, or whether they need to declare all assets they owned at any given time during the period. Second, it is not clear, which this period would be exactly: Declarations have to be submitted on 31 December every year. This could be an indication that information needs to be declared for each calendar year. However, declarants might not have all information yet for the calendar year on 31 December (e.g. bank statements or tax declarations). Furthermore, the fiscal year in Myanmar used to be from 1 April until 31 March, and as of 2018, it will be from 1 October 2018 until 30 September 2019 (with the last fiscal being extended from 1 April 2017 until 30 September 2018).

If one wants to identify which assets are acquired during office and from financial sources generated during office, one needs to clearly distinguish the time before and during office. All in all, one would need:

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<sup>3</sup> The Asia Foundation (David Hook a. o.), [Conceptualizing Public Sector Reform in Myanmar](#) (2015), page 10.

- A baseline declaration for all public officials, to know which assets they owned before the declaration system came into place;
- An entry declaration for public officials entering service in the future, to know which assets the public servant had before coming into office (this serves as the baseline for all public servants not yet in office);
- Annual declarations with a clearly defined period, based on a seamless sequence of declaration periods;
- An exit declaration for all assets acquired after leaving office (e.g. for one year after leaving office).

#### 5.4 Deadlines

For the new fiscal year ending on 30 September 2018, the deadline of 31 December 2018 makes sense, as it would give declarants 3 months to compile their declaration. The deadline of 3 months is common practice in many countries.

#### 5.5 Content

The declaration form foresees the following categories of declarable information:

- **Real estate** (“Land, Residence, Building”)
- **Movable properties**
  - Precious movables (“Diamond, Gold, Silver, Precious Stones, Ruby and Jewellery”)
  - Savings (“Savings at the Post Office, Savings certificate, Savings in the Bank”)
  - Business (incl. “serial number” and “capital”)
  - Automobiles
  - Loans received by the official and granted to third parties (“List of Debit and Credit”)

In addition to the declaration form, section 41 of the Anti-Corruption Rules requires declarants to

- “(a) attach and submit the copies of evidential documents proving how his money and property have been **owned**;
- (b) attach and submit the original recommendations letters of the relevant persons regarding liabilities and assets;



- (c) if there was a transfer and sale of property, and **taxes** had been paid, attach and submit the evidence on tax payment and documents copies proving such payment;”

Section 41 lit. d of the Anti-Corruption Rules requires declaration of “owned at home and **abroad**”. It is not clear from the declaration form whether declarants need to **convert** foreign **currencies** into Myanmar Kyt. The declaration does not cover the following items: large **expenditures** for non-asset items (school fees, luxury vacations, etc.); **cash**; e-currencies (such as “**Bitcoin**”); and **income** from any source.

For assets, the law does not require indicating the **source** of financing (including, whether the asset was received for free as gift or inheritance), nor does the declaration form require transaction values (e.g. purchase prices). From the documentation to be attached on ownership, it might not always be clear what the transaction values are.

## 5.6 Advice

The Anti-Corruption Commission intends to provide guidance to declarants through various channels (webpage, information leaflets, individual advice by Anti-Corruption Commission over the phone or through focal points to serve as multipliers in the various state bodies, etc.).

## 5.7 Submission

Declarations will be submitted in paper form. The internet penetration rate is 28% as of 2017.<sup>4</sup> Online submission of all or a majority of declarations is thus yet not possible. However, an e-system could be set up in the near future and then gradually phased in for all or most declarants over the next years. This would facilitate the entire chain of processing declarations for all stakeholders involved and would ultimately save the Anti-Corruption Commission a lot of human resources.

## 5.8 Self-correction

The Anti-Corruption Commission intends to define a standard procedure for self-corrections by declarants. Ideally, both copies of the declaration will be kept, the original one as well as the one containing the corrections. This serves as an incentive to submit correct versions in the first place. Furthermore, the original declaration might serve as evidence later on, in case the self-correction aimed at covering up an attempt to cheat.

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<sup>4</sup> Internet in Myanmar, [Myanmar to reach 28% Internet penetration and 15 million users](#).

## 5.9 Cooperation of family members

There are rare cases where declarants pretend or indeed face the situation that family members do not cooperate regarding the declaration. The Anti-Corruption Commission will have to think about a mechanism how to incentivise family members to provide declarants with all necessary data. Options include: Refusals by family members trigger a full audit of a declaration; refusals by family members are published by the Anti-Corruption Commission; stand-alone sanctions for non-compliant family members.

## 6. Verification

### 6.1 Submission compliance

After the Anti-Corruption Commission will have defined the categories of declarants, all state bodies will have “to compile the **list**” of declarants (names, citizen number) “within 60 days” from the Anti-Corruption Commission’s notification. The Anti-Corruption Commission will compare the data in this list with the declarations it will have received.

The Anti-Corruption Commission should also check whether the list of declarants submitted by state bodies is **plausible**. To this end, the Anti-Corruption Commission could check whether the number of declarants obliged to declare matches general employee statistics of that state body and whether the increase or decrease to previous years is plausible.

### 6.2 Formal check

Under this step, the Anti-Corruption Commission would review declarations with regard to the following:

- Is the minimum number of fields filled out (e.g. income)?
- Do filled fields contain relevant data and in the required format?
- Are declarations signed?

In case there is a formal mistake, the Anti-Corruption Commission will have to notify the declarant, ideally by registered mail, requesting the correction of the formal mistake within an additional deadline (e.g. 14 days) following receipt of the letter. If the declarant does not provide a correction within the additional deadline or repeatedly declares with formal mistakes, the Anti-Corruption Commission could

apply the sanction of section 61 Anti-Corruption Law. In addition, disciplinary sanctions could be triggered.

### 6.3 Arithmetic and logical check

Under this step, the Anti-Corruption Commission could check, whether the declaration in itself is plausible, or whether “the numbers do not add up”. The Anti-Corruption Commission will not be able to review all declarations each year. Thus, the Anti-Corruption Commission needs to prioritise.

#### 6.3.1 Risk criteria

In order to prioritise declarations, the Anti-Corruption Commission could define a list of risk criteria (“red flags”). The risk criteria are **confidential** and exempt from access under Freedom of Information Laws: A shrewd declarant should not be enabled to use the criteria to work his/her way around them.

#### 6.3.2 The formula for financial balance

One of the risk criteria would be the financial balance of the declaration. To this end, first, the Anti-Corruption Commission needs to define a formula for financial balance. In line with international standards, it would look as follows (items not yet contained in the declaration form are put in italics):

Cash flows during declaration period	
Incoming cash flow	Outgoing cash flow
<i>(Cash by end of previous period)</i>	Real estate purchased during the period
Savings by end of previous period	Vehicles purchased during the period
<i>(All income during the period)</i>	Jewellery purchased during the period
Loans received during the period	<i>(Other precious movables during the period)</i>
	Loans paid back during the period
	Loans granted
	Business invested during the period
	<i>(Minimum subsistence expenditures)*</i>
	Bank at end of (current) declaration period
	<i>(Cash at end of (current) declaration period)</i>
= Subtotal incoming	= Subtotal outgoing
If subtotal outgoing > subtotal income, then there is a financial misbalance.	

\* "**Minimum subsistence level**" refers to the fact that the declarant has to spend a certain amount on essential (non-declared) expenditures such as rent/property utilities, clothing, transportation, food, medication, household appliances, gadgets, etc. Official Statistics and various laws set thresholds for the minimum one individual needs for living. These items are not declared. However, a minimum number needs to be calculated. The Anti-Corruption Commission could set a number of standard values for various levels of public servants.

For the formula to work, one would need the relevant cash-flow information (**transaction values**) for all items. In order to relate the cash-flows to each clearly defined period (one year – ideally the fiscal year – or several years), declaring **dates** for each transaction are decisive.

## 6.4 Audit

### 6.4.1 Objective

The audit reviews in-depth for selected declarations whether the declarant has any inexplicable wealth. In addition, the Anti-Corruption Commission could also try to detect, whether the declarant violated other ethical obligations, such as conflict of interest rules.

### 6.4.2 Triggers

The following could trigger an audit of the declaration:

- **Risk** criteria flagging a declaration, including financial **misbalance** of a declaration (see above);
- **Media** or **NGO** reports or complaints by **citizens** (open and anonymous) containing substantiated allegations regarding a declaration being incorrect;
- **Random** selection ("lottery") of a percentage of declarations each year (the random selection is important since declarations can be false even if they do not match any risk criteria);
- **Ex officio**, in particular upon request by other state bodies (e.g. in order to complement a disciplinary procedure).

### **6.4.3 Data collection**

The Anti-Corruption Commission would need to access data from a wide range of state bodies (land registry, vehicle registry, taxes, etc.) and of private stakeholders (banks, dealers, etc.).

### **6.4.4 Coordination with other procedures**

The Anti-Corruption Commission would also need to ensure coordination with procedures of other state bodies, in particular the prosecution services and tax authorities in order not to interfere with any ongoing investigation by them.

### **6.4.5 Co-operation with other state authorities**

Depending on the outcome, the Anti-Corruption Commission would apply for sanctions against the declarant for false declaration, including confiscation of any inexplicable wealth (Chapter IX Anti-Corruption Law). In addition, the Anti-Corruption Commission would need to consider notifying the relevant disciplinary authority (employer), the tax administration for review of possible lack of taxation (tax evasion), the Financial Intelligence Unit for review of possible money-laundering; the Prosecutor's Office for review of possible criminal offences related to the hidden cash flows.

### **6.4.6 International co-operation**

Declarants also hide wealth abroad. There are three options how the Anti-Corruption Commission could obtain data on foreign income or assets:

- The Anti-Corruption Commission logs into the database online if it is open to the general public, and – if needed – by paying the respective usage fee (through credit card or e-pay services (PayPal etc.));
- The Anti-Corruption Commission exchanges data in direct contact with foreign focal points to the extent they cooperate with the Anti-Corruption Commission;
- The Anti-Corruption Commission transfers the case to law enforcement authorities – including the Financial Intelligence Unit – who request foreign data through mutual legal assistance channels.

Some foreign integrity bodies exchange data cross border based on general clauses in their anti-corruption laws. This aside, the Draft "International agreement on data exchange for asset declarations" as supported by the European Union, will facilitate

the cross-border exchange of data in the near future.<sup>5</sup> It will enable oversight bodies for asset declaration verifications to cooperate with each other directly for the purpose of exchanging data. The European Union Trieste Summit of 12 July 2017, in its final declaration, encouraged governments “to endorse and adopt the Regional Anti-Corruption Initiative’s International Treaty on Data Exchange on Asset Disclosure and Conflict of Interest.” The Treaty is open for access to any country, including Myanmar.

#### **6.4.7 Documentation**

The result of the audit would be documented in writing in an audit report.

### **7. Internal organisation and decision power**

Not all decisions can and should be taken on the Commission level. Otherwise, the Commission would become an internal bottleneck. Therefore, the Anti-Corruption Commission will need to define on which level the various decisions will be taken, such as deciding on the submission compliance, formal check, verification, etc.

### **8. Sanctions**

Section 61 Anti-Corruption Law contains a “one-size fits all” sanction for late and non-submission, submitting false data, and for hiding assets:

“If any declarant is convicted for wilful default in submitting a declaration within the stipulated time as prescribed by the Commission under this law or submitting false documents or concealing data, he/she shall be punished with imprisonment for a term of not more than 5 years and with a fine.”

In addition, violating declaration obligations can be considered disciplinary offences under the disciplinary regimes of the various public servants. Confiscation is only possible if the Commission can prove that the wealth is derived from a corruption offence (section 53 Anti-Corruption Law).

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<sup>5</sup> RAI [website](#) on international data exchange.



## 9. Storage and access to declarations

### 9.1 Storage

Declarations submitted in paper form will require physical space to be stored. This is one more reason to aim for an electronic system as soon as it is feasible. The Anti-Corruption Commission will also need to define a time-span for which declarations will be stored. Ideally, this would last at least as long as statutes of limitations for section 61 run after leaving office according to the criminal code.

### 9.2 Public access

Asset declarations are available **online** to the public in many countries. The reasons are obvious: Once declarations are available online, all citizens can contribute to the verifications. Furthermore, accountability of public officials is always to the public at large. Public transparency of financial disclosures underlines this accountability. In all countries core personal data such as numbers of bank accounts, personal addresses or number plates of vehicles are always exempt from publication. An example from the region is Indonesia. It summarizes all financial data from each declaration accessible through an online platform by any citizen. Outside the region probably best known is Georgia, which only three years after publishing declarations online, won the global 2013 UN Public Service Competition with its e-system. Declarations list all names of persons, all banks at which the declarant keeps accounts, the municipality where real estate is located, types of vehicles, and dates of transaction. Until declarations are published online through an e-system, private natural or legal persons should be able to request **copies** of asset declarations showing all data that would be published online while redacting data that is exempt from publication (bank account numbers etc.).

The public availability of declarations – including availability online – is fully compatible with **human rights**. The European Court of Human Rights decided already in 2005 (*Wypych v. Poland*, No. 2428/05) that online availability of declarations is not a violation of the right to privacy. Furthermore, **international standards** recommend it: The Council of Europe's "Legislative Toolkit on Conflict of Interest" (2015) recommends in its Article 15 para. 2 that "declarations are published online and are freely accessible". A similar statement is contained in the Western Balkan Recommendation (no. I.2).

On a technical level, the Anti-Corruption Commission would need to decide how it would achieve this publicity. There are several options:

- **Scanning** the declarations, redacting core data, and putting the scans online. The disadvantage of this option is that image files provide no machine-readable data (the numbers cannot be automatically copied or otherwise extracted).
- **Migrating** the public data from the paper forms into an electronic database available online. The data could be used for publication as well as verification purposes.
- **Posting** declarations for a period of times at the workplaces; beyond the time period declarations would be accessible upon request.

### 9.3 Access by state bodies

Other state bodies need to be able to access the full version of the declaration. This concerns in particular investigators, prosecutors, courts, tax authorities, and the Financial Intelligence Unit.

## 10. External monitoring and reporting

Anti-Corruption Agencies usually report regularly to the public on their activities. For the Anti-Corruption Commission, this could include publishing statistics on at least the following categories of information:

- **Declarations:** number of declarants, number of submissions, number of late submissions; number and concrete cases of self-corrections; number and concrete cases where family members refused to provide data;
- **Verifications/audits:** number of verifications (formal, arithmetic/logical, audits), number of complaints and other categories of triggers for an audit, results, level of access of Anti-Corruption Commission to data and (lack of) cooperation by state bodies with the Anti-Corruption Commission;
- **Sanctions:** number of disciplinary sanctions, number of transfer to other state bodies, outcome of transfers (in particular other sanctions);
- **Access:** number/percentage of declarations available online, number of requests by state bodies and private stakeholders for access to declarations, number of refused requests.

Furthermore, it would be useful for the public at large if the Anti-Corruption Commission would share the following information online:

- List of declarants;
- List of declarants who have not complied with their submission obligation;

- List of declarants who have self-corrected their declarations;
- A list of declarations where family members refused to provide some or all information.

## **Annex I: Anti-Corruption Law 2013 (excerpt)**

### **The Anti-Corruption Law**

**(2013, Pyidaungsu Hluttaw Law No. 23)  
The 1<sup>st</sup> Waxing Day of Wagaung, 1375 M.E.  
7 August 2013**

### **Chapter VIII**

#### **Declaration made by the Person in Authority relating to the Money, Property, Liabilities and Assets**

47. The Commission shall, after requesting the name list of persons in authority who are responsible to send declaration relating to the money, property, liabilities and assets from the relevant departments, organizations, scrutinize and declare by notification.

48. The persons in authority who are responsible to send declaration under section 47 shall send and submit declarations annually the list of money, property, liabilities and assets owned by their household led by them in accord with the stipulations.

49. The persons in authority, in sending the declaration shall submit attaching:

(a) the copy of evidence for the ownership of his money and properties;

(b) the copy of paid income tax from the sale proceeds of properties if there is transfer of sale of properties;

(c) the list of money, property, liabilities and assets obtained locally and overseas in addition to document of title of money and property under sub-sections (a) and (b).

50. If the person in authority who is responsible to send declaration of list on the money, property, liabilities and assets passes away, his successor, legal representative or receiver shall submit the declaration on the list of money and property owned by the such deceased person to the Commission in accord with the stipulations.

[...]

61. Any person in authority who fails intentionally to submit documents relating to the money, property, liabilities and assets within the time stipulated by the Commission under this Law or submits such documents falsely or conceals the facts shall, on conviction, be punished with imprisonment for a term not exceeding five years or may also be liable to a fine.

## **Annex II: The Anti-Corruption Rules 2015 (excerpt)**

### **Chapter VIII**

#### **Declaration of Currencies, Properties, Liabilities and Assets Owned by the Competent Authority**

37. The Commission shall, with the approval of the Union Government, determine the level of the competent authority who shall be responsible to compile the list regarding the currency property, liability and assets, and submit them, and ask for the list of names of such competent authority from the relevant government departments and organization, and issue notification after scrutinizing it.

38. The relevant government department and organization shall cause to compile the list of co-parcenary property which are money, property, liability and assets-owned by the family headed by him from the competent authority responsible to send declaration of ownership in their government department and organization with Form (7), and shall compile and send it to the Commission within 60 days from the issuance of notification under Rule 37.

39. After sending the declarations from the government department and organization, if the responsible competent authority holding the prescribed position appears again, declaration for such persons shall be sent to the Commission within thirty days from the date of holding such position.

40. The competent authority responsible to send the declaration under Rule 38 and 39 shall, after compiling the list of co-parcenary property which are money, property, liability and assets owned by the family headed by him with Form (7), send to the Commission on 31st December every year or at a time the Commission has asked for it from time to time.

41. The competent authority shall, in sending declaration with Form 7:

(a) attach and submit the copies of evidential documents proving how his money and property have been owned;

(b) attach and submit the original recommendations of the relevant persons regarding liabilities and assets;

(c) if there was transfer and sale of property, and was paid tax from sales money, attach and submit the evidence and documents copies proving such payment;

(d) in addition to the evidence proving ownership of the money and property contained in sub-rule (a), (b)and (c), attach and submit the list of money and property as well as liabilities and assets obtained at home and abroad.

42. When the competent authority responsible to send the declaration under Rule 38 and 39 passed away, his successor, authorized agent or trustee shall compile the list of money and property owned by the deceased person with Form 7, and submit it to the commission.

**Annex III: Declaration form (annex to the AC-Rules 2005)**

**The Republic of the Union of Myanmar  
The Anti-Corruption Commission  
Dispatching the Declaration  
[Rule 38]**

To:  
Chairman  
The Anti-Corruption Commission  
Nay Pyi Taw

**Subject: Dispatching the List of Family-Owned Money, Property, Liability and Assets**

1. Authority:

Name:

Citizenship Scrutiny Card No., Foreigner Registration No., Nationality,

Passport No., Visa No. ..

Position / Duty:

Address: .

2. (a) Name of Department/ Organization:

Address of Department/ Organization:

Date of Despatching:

Date of Receipt: (To be filled by the Commission's Office)

3. The list of family-owned money, property, liability and assets which is of co-parcenary led by me/ deceased person is filled in the attached forms and dispatched.

Person who submits Declaration

Date:



Annex -1

- Name of person who submits declaration:
- Current Duty, Position:
- Date of Submitting Declaration:

**Immoveable Properties**

[Land (to mention the "Type"), Residence, Building]

Serial No.	Types of Property	Location	Particulars	Remark

[signature]

**Illustration:**

**LAND:** It is to be mentioned the points relating to each plot of land differentiating the land such as residential land, farmland, garden land as categorized by the authorities.

**RESIDENCE:** It is to be mentioned the residence, and if the garage and barracks have been built in addition to the residence, the residence shall only be mentioned. If there are more than one residence, each residence is required to be mentioned separately.

**BUILDING:** Regarding other buildings which are not residence, it is required to mention only the main building. If there are more buildings, each building is required to be mentioned separately.

Annex -2

- Name of person who submits declaration: .....
- Current Duty, Position: .....
- Date of Submitting Declaration: .....
- .....

**Moveable Properties**

[ Diamond , Gold, Silver, Precious Stones, Ruby and Jewellery ]

Serial No.	Types of Property	Number	Weight/Carat	Remark

[signature]

**Illustration:**

- **Diamond, gold, silver, precious stones, ruby and jewellery**

For each type of property, it is required to mention the weight. If it is the article made of gold and precious stones such as "diamond", and if known separately, it is required to mention the carat of the diamond, and the weight of the gold. If not known, the net weight shall be mentioned.

Annex -3

- Name of person who submits declaration: .....
- Current Duty, Position: .....
- Date of Submitting Declaration: .....

**Moveable Properties**

[ Savings ]

Serial No.	Types of Savings	Price	Location	Remark
	Savings at the Post Office  Savings certificate Savings in the Bank			

[signature]

**Illustration:**

- **Savings:** money in possession for use, deposited money in the bank with current account and life insurance are not required to be mentioned.

Annex -4

- Name of person who submits declaration: .....
- Current Duty, Position: .....
- Date of Submitting Declaration: .....

**Moveable Properties**

[Business]

Serial No.	Types of Business	Particulars	Capital	Remark

[signature]

**Illustration:**

**Business:** It is the business mainly carried out to obtain income. The private property such as cart, bicycle used for the business is not required to be mentioned. The share subscribed in cooperative society and the job earning salary do not include in this category.

If a business has been operating with share in partnership with any other person, the particulars of the business and the amount of money subscribed in such partnership are required to be mentioned, and that the name and address of such business partner are required to be mentioned in the "Remark" column.

Annex - 5

- Name of person who submits declaration: .....
- Current Duty, Position: .....
- Date of Submitting Declaration: .....

**Moveable Properties  
(Automobile)**

Serial No.	Types of Automobile	Number	Particular	Remark

[signature]

Annex -6

- Name of person who submits declaration:
- Current Duty, Position:
- Date of Submitting Declaration:

**List of Debit and Credit**

Serial No.	Creditor	Type of Debit	Debit/Credit	Remark

[signature]

**Illustration :**

The change in the amount of debits due to payments of debts in installment is not required to be reported further.



Annex - 7

**General Remark**

.....  
.....  
.....

**Illustration**

If there are other remarks to be mentioned further, please write on this page.

The above statements are true and authentic

Signature:

Name:

Citizenship Scrutiny Card No.:

Date: .....



# UNODC

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