The Republic of the Union of Myanmar

Ministry of Home Affairs

Notification No. 241/2026

10th Waning Day of Tabaung, 1387 ME

(12th March 2026)

The Ministry of Home Affairs, exercising the power conferred by Section 58(a) of the Registration of Association Law, with the consent of the Union Government, hereby issues these Rules.

Chapter I

Title and Definitions

1. These Rules shall be called the Registration of Association Rules.

2. The expressions contained in these Rules shall have the same meanings as in the Registration of Association Law. In addition, the following expressions shall have the meanings given below:

(a) **Law** means the Registration of Association Law.

(b) **Temporary Registration Certificate** means a certificate issued by the relevant registration board to temporarily carry out the objectives and work plans of an association while the application for a registration certificate is being scrutinized in accordance with the Law.

(c) **Renewed Registration Certificate** means a certificate issued by the relevant registration board after scrutiny in accordance with the Law, permitting an association to continue its existence and activities after the expiry of its registration certificate.

(d) **Recommendation** means evidence of endorsement from a relevant government department or organization, stating that the objectives and work plans to be implemented by the association align with policies

and goals and genuinely support the department's work, other than an ambiguous reply.

(e) **Memorandum of Understanding (Draft)** means a finalized agreement, other than a non-MoU coordination agreement, negotiated between a branch of an international non-governmental organization and the government department or organization that will cooperate with it, to be signed by both parties to implement the objectives and work plans of the international non-governmental organisation based in its home country.

(f) **Annual Report** means a report prepared in accordance with financial regulations on the activities conducted during the year in line with the association's objectives and work plans, submitted to the relevant registration board.

(g) **Financial Statement** means the accounts from Form (15) to Form (15-h), audited in accordance with Section 28(f) of the Law, regarding the receipt, maintenance, and expenditure of the association's funds and property.

(h) **Association Property** means funds, endowment funds, debts, debentures, social stocks, bonds, bank accounts, copyrights, or property acquired by the association through donations or purchased with the association's funds.

(i) **Property** means movable or immovable property, including tangible or intangible property.

(j) **Financial Intelligence Unit** means the Financial Intelligence Unit established under the Anti-Money Laundering Law.

(k) **Form** means the form prescribed under these Rules.

Chapter II

Functions and Duties of the Hierarchy of Registration Boards

3. In implementing the functions and duties under Section 6 of the Law, the hierarchy of registration boards may carry out the following:

(a) scrutinizing whether the association uses its name, seal, mark, and uniform design in compliance with Section 28(b) of the Law;

(b) scrutinizing whether the association implements its objectives and work plans, and whether it carries out activities beyond them;

(c) scrutinizing whether the association submits its annual report and financial statement in accordance with Section 28(f) of the Law;

(d) scrutinizing whether the association obtains permission by submitting changes of name, executive members, address, opening or dissolution of branches in accordance with the stipulations;

(e) scrutinizing and recording activities of the association that contravene any existing law, and if there are suspicious circumstances, sending information to relevant government departments or organizations to take necessary investigation and action; supervising in accordance with the risk assessment report on financing of terrorism relating to non–profit organizations (NPOs) issued by the Central Body on Anti–Money Laundering;

(f) hierarchical supervision and mutual sharing of information among registration boards.

Chapter III

Registration and Renewal of Domestic Association

4. To obtain a registration certificate, a domestic association shall apply to the relevant registration board in accordance with Section 7 of the Law by completing Form (1) together with complete required information. In such application: a copy of the bank book showing a minimum opening balance of 100 million kyats deposited by at least two responsible persons of the association shall be submitted if applying to the Union Registration Board, and a copy of the bank book showing a minimum opening balance of 50 million kyats deposited by at least two responsible persons of

the association shall be submitted if applying to a Region or State Registration Board or the Union Territory Registration Board.

5. If the relevant registration board receives an application under Rule 4, it shall issue a temporary registration certificate for the domestic association using Form (3) within 21 days, excluding government holidays, from the date of application.

6. To verify whether the executive members of a domestic association issued Form (3) meet the following qualifications, the relevant registration board shall send the personal information of those executive members to the Myanmar Police Force:

(a) being a citizen, associate citizen, or naturalized citizen of Myanmar;

(b) being at least 18 years of age;

(c) not being a member of a political party;

(d) not being a serving civil servant;

(e) not participating in more than two associations holding registration certificates;

(f) not being a religious clergy;

(g) not being a person charged with any offense or serving a prison term;

(h) not being mentally unsound;

(i) not being a person who directly or indirectly communicates with or supports organizations designated by the State as committing terrorist acts, members of such organizations, unlawful associations, or members of unlawful associations.

7. The relevant registration board shall:

(a) if it receives verification from the Myanmar Police Force that the executive members of the domestic association issued Form (3) meet the qualifications under Rule 6, scrutinize whether they meet the following criteria, and decide whether to grant or refuse registration as a domestic association:

(1) not likely to affect the perpetuation of sovereignty, the rule of law, security, and national solidarity of the State;

(2) the information in the application complies with the provisions of the Law;

(3) complies with State policies or existing laws;

(4) consists of social activities beneficial to the State and its citizens;

(5) not likely to negatively affect any or all social activities;

(6) the statements of objectives and work plans relate to the policies and objectives of the recommending government department or organization, or can support the work of that organization;

(7) not likely to interfere in the domestic or political affairs of the State;

(8) not likely to carry out actions that would affect foreign investments;

(9) not likely to disseminate false information that would affect the State's international relations.

(b) if it decides to grant registration, notify the domestic association issued Form (3) within seven days from the date of decision, stating the date of decision, that registration is granted.

(c) if it decides to refuse registration, reply to the domestic association issued Form (3) in accordance with Section 10 of the Law.

(d) if it receives verification from the Myanmar Police Force that the executive members of the domestic association issued Form (3) do not meet the qualifications under Rule 6, notify the relevant domestic association to apply for amendment regarding the non-compliant executive members.

(e) if a domestic association holding a temporary registration certificate that receives a notification under sub-rule (d) submits a newly formed executive committee replacing the non-compliant executive members, send the information of the replacement executive members to the Myanmar Police Force for verification in accordance with Rule 6.

8. A domestic association receiving notification under Rule 7(b) shall, within 30 days from the date of the decision to grant registration, submit and deposit the following in person by its responsible person to the relevant registration board:

(a) original evidence of payment of the registration fee prescribed in Section 12(a) of the Law to the relevant Myanmar Economic Bank, made within 23 days from the date of the decision to grant registration;

(b) a copy of the bank book opened in the name of the domestic association as approved by the relevant registration board;

(c) the original of Form (3).

9. The relevant registration board shall:

(a) if the evidence and documents under Rule 8 are submitted and deposited, issue the domestic association registration certificate using Form (5);

(b) if the domestic association fails to comply with Rule 8, cancel Form (3) or cancel Form (5) if not collected.

10. If a domestic association receives a reply letter under Rule 7(c), it may, within 30 days from the date of receipt of such reply, make amendments and clarifications regarding the reasons for refusal and reapply for a registration certificate to the relevant registration board in accordance with Rule 4.

11. The relevant registration board shall:

(a) if it receives a reapplication from a domestic association under Rule 10, scrutinize the following and decide whether to grant or refuse registration as a domestic association:

(1) re–scrutinize compliance with the criteria in Rule 7(a);

(2) scrutinize the amendments and clarifications submitted regarding the reasons for refusal.

(b) if it decides to grant registration, act in accordance with Rule 7(b) and Rule 9.

12. A domestic association wishing to apply for renewal of its registration certificate shall apply to the relevant registration board in accordance with Section 14(a) of the Law by completing Form (7) together with complete required information.

13. If a domestic association applying under Rule 12 does not apply 90 days before the expiry date, it shall, in addition to the renewal registration fee, pay fines to the relevant Myanmar Economic Bank as follows:

(a) if applying for renewal between 89 and 61 days before the expiry date: 10% of the renewal registration fee;

(b) if applying for renewal between 60 and 31 days before the expiry date: 20% of the renewal registration fee;

(c) if applying for renewal within 30 days before the expiry date: 30% of the renewal registration fee.

14. The relevant registration board shall:

(a) if it receives an application under Rule 12, record the application and carry out the following:

(1) send the personal information of executive members to the Myanmar Police Force to verify compliance with Rule 6;

(2) scrutinize compliance with Rule 7(a) and decide whether to grant or refuse renewal of the registration certificate if the Myanmar Police Force verifies and replies that they are compliant.

(b) if it decides to grant renewal, notify the applying domestic association within seven days from the date of decision, stating the date of decision, that renewal is granted.

(c) if it decides to refuse renewal, or if the Myanmar Police Force replies that they are not compliant, reply to the applying domestic association within seven days from the date of such decision or the date of receipt of such verification reply, stating comprehensive reasons for refusal.

15. A domestic association receiving notification under Rule 14(b) shall, within 30 days from the date of the decision to grant renewal, submit and deposit the following in person by its responsible person to the relevant registration board:

(a) original evidence of payment of the renewal registration fee prescribed in Section 15 of the Law to the relevant Myanmar Economic Bank, made within 23 days from the date of the decision to grant renewal;

(b) if not applied 90 days in advance, original evidence of payment of fines under Rule 13;

(c) a copy of the bank book opened in the name of the association as approved by the relevant registration board;

(d) the original of expired registration certificate.

16. The relevant registration board shall:

(a) if the evidence and documents under Rule 15 are submitted and deposited, issue the renewed registration certificate for the domestic association using Form (9);

(b) if the domestic association fails to comply with Rule 15, cancel the renewed registration certificate if not collected.

17. If a domestic association receives a reply letter under Rule 14(c), it may, within 30 days from the date of receipt of such reply, make amendments and clarifications regarding the reasons for refusal and reapply for renewal of the registration certificate to the relevant registration board in accordance with Rule 12.

18. The relevant registration board shall:

(a) if it receives a reapplication from a domestic association under Rule 17, scrutinize the following and decide whether to grant or refuse renewal of the registration certificate:

(1) re–scrutinize compliance with the criteria in Rule 7(a);

(2) scrutinize the amendments and clarifications submitted regarding the reasons for refusal.

(b) if it decides to grant renewal, act in accordance with Rule 14(b) and Rule 16.

Chapter IV

Registration and Renewal of International Non–Governmental Organization

19. To obtain a registration certificate, an international non–governmental organization (INGO) shall apply to the Union Registration Board in accordance with Section 17 of the Law by completing Form (2) together with complete required information. In such application, a copy of the bank book or bank statement showing a minimum opening balance of 300 million kyats deposited by at least two responsible persons of the association shall be submitted.

20. If the Union Registration Board receives an application under Rule 19, it shall issue a temporary registration certificate for the INGO using Form (4) within 21 days, excluding government holidays, from the date of application.

21. To verify whether the executive members of an INGO issued Form (4) meet the following qualifications, the Union Registration Board shall send the personal information of those executive members to the Myanmar Police Force:

(a) foreign executive members shall be foreigners or persons holding foreign status;

(b) foreign executive members shall be persons assigned by the association in its home country;

(c) Myanmar citizen executive members shall be citizens, associate citizens, or naturalized citizens of Myanmar;

(d) being at least 18 years of age;

(e) not being a member of a political party;

(f) not being a serving civil servant;

(g) not participating in more than two associations holding registration certificates;

(h) not being a religious clergy;

(i) not being a person charged with any offense or serving a prison term;

(j) not being mentally unsound;

(k) not being a person who directly or indirectly communicates with or supports organizations designated by the State as committing terrorist acts, members of such organizations, unlawful associations, or members of unlawful associations.

22. The Union Registration Board shall:

(a) if it receives verification from the Myanmar Police Force that the executive members of the INGO issued Form (4) meet the qualifications under Rule 21, scrutinize whether they meet the following criteria, and decide whether to grant or refuse registration as an INGO:

(1) not likely to affect the perpetuation of sovereignty, the rule of law, security, and national solidarity of the State;

(2) the information in the application complies with the provisions of the Law;

(3) complies with State policies or existing laws;

(4) consists of social activities beneficial to the State and its citizens;

(5) not likely to negatively affect any or all social activities;

(6) the statements of objectives and work plans relate to the policies and objectives of the recommending government department or organization, or can support the work of that organization;

(7) not likely to interfere in the domestic or political affairs of the State;

(8) not likely to carry out actions that would affect foreign investments;

(9) not likely to disseminate false information that would affect the State's international relations.

(b) if it decides to grant registration, notify the INGO issued Form (4) within seven days from the date of decision, stating the date of decision, that registration is granted.

(c) if it decides to refuse registration, reply to the INGO issued Form (4) in accordance with Section 20 of the Law.

(d) if the Myanmar Police Force verifies and replies that the executive members of the INGO issued Form (4) do not meet the qualifications under Rule 21, notify the relevant INGO to apply for amendment regarding the non–compliant executive members.

(e) if an INGO holding a temporary registration certificate that receives a notification under sub–rule (d) submits a newly formed executive committee replacing the non–compliant executive members, send the information of the replacement executive members to the Myanmar Police Force for verification in accordance with Rule 21.

23. An INGO receiving notification under Rule 22(b) shall, within 30 days from the date of the decision to grant registration, submit and deposit the following in person by its responsible person to the Union Registration Board:

(a) original evidence of payment of the registration fee of 500,000 kyats to the Myanmar Economic Bank (Nay Pyi Taw), made within 23 days from the date of the decision to grant registration;

(b) a copy of the bank book opened in the name of the INGO as approved by the Union Registration Board;

(c) the original of Form (4).

24. The Union Registration Board shall:

(a) if the evidence and documents under Rule 23 are submitted and deposited, issue the INGO registration certificate using Form (6);

(b) if the INGO fails to comply with Rule 23, cancel Form (4) or cancel Form (6) if not collected.

25. If an INGO receives a reply letter under Rule 22(c), it may, within 30 days from the date of receipt of such reply, make amendments and clarifications regarding the reasons for refusal and reapply for a registration certificate to the Union Registration Board in accordance with Rule 19.

26. The Union Registration Board shall:

(a) if it receives a reapplication from an INGO under Rule 25, scrutinize the following and decide whether to grant or refuse registration as an INGO:

(1) re–scrutinize compliance with the criteria in Rule 22(a);

(2) scrutinize the amendments and clarifications submitted regarding the reasons for refusal.

(b) if it decides to grant registration, act in accordance with Rule 22(b) and Rule 24.

27. An INGO wishing to apply for renewal of its registration certificate shall apply to the Union Registration Board in accordance with Section 22(a) of the Law by completing Form (8) together with complete required information.

28. If an INGO applying under Rule 27 does not apply 90 days before the expiry date, it shall, in addition to the renewal registration fee of 300,000 kyats, pay fines to the Myanmar Economic Bank (Nay Pyi Taw) as follows:

(a) if applying for renewal between 89 and 61 days before the expiry date: 10% of the renewal registration fee;

(b) if applying for renewal between 60 and 31 days before the expiry date: 20% of the renewal registration fee;

(c) if applying for renewal within 30 days before the expiry date: 30% of the renewal registration fee.

29. The Union Registration Board shall:

(a) if it receives an application under Rule 27, record the application and carry out the following:

(1) send the personal information of executive members to the Myanmar Police Force to verify compliance with Rule 21;

(2) if the Myanmar Police Force verifies and replies that they are compliant, scrutinize compliance with Rule 22(a) and decide whether to grant or refuse renewal of the registration certificate.

(b) if it decides to grant renewal, notify the applying INGO within seven days from the date of decision, stating the date of decision, that renewal is granted.

(c) if it decides to refuse renewal, or if the Myanmar Police Force verifies and replies that they are not compliant, reply to the applying INGO within seven days from the date of such decision or the date of receipt of such verification reply, stating comprehensive reasons for refusal.

30. An INGO receiving notification under Rule 29(b) shall, within 30 days from the date of the decision to grant renewal, submit and deposit the following in person by its responsible person to the Union Registration Board:

(a) original evidence of payment of the renewal registration fee of 300,000 kyats to the Myanmar Economic Bank (Nay Pyi Taw), made within 23 days from the date of the decision to grant renewal;

(b) if not applied 90 days in advance, original evidence of payment of fines under Rule 28;

(c) a copy of the bank book opened in the name of the association as approved by the Union Registration Board;

(d) the original expired registration certificate.

31. The Union Registration Board shall:

(a) if the evidence and documents under Rule 30 are submitted and deposited, issue the renewed registration certificate for the INGO using Form (10);

(b) if the INGO fails to comply with Rule 30, cancel the renewed registration certificate if not collected.

32. If an INGO receives a reply letter under Rule 29(c), it may, within 30 days from the date of receipt of such reply, make amendments and clarifications regarding the reasons for refusal and reapply for renewal of the registration certificate to the Union Registration Board in accordance with Rule 27.

33. The Union Registration Board shall:

(a) if it receives a reapplication from an INGO under Rule 32, scrutinize the following and decide whether to grant or refuse renewal of the registration certificate:

(1) re–scrutinize compliance with the criteria in Rule 22(a);

(2) scrutinize the amendments and clarifications submitted regarding the reasons for refusal.

(b) if it decides to grant renewal, act in accordance with Rule 29(b) and Rule 31.

Chapter V

Amendment and Modification of Association Information

34. An association holding a registration certificate that wishes to change or expand its objectives and work plans from those stated at the time of approval shall apply to the relevant registration board in accordance with Section 28(i) of the Law by completing Form (11) together with complete required information.

35. The relevant registration board, upon receiving an application under Rule 34, shall carry out the following:

(a) scrutinize for compliance with the criteria in Rule 7(a) for domestic associations or Rule 22(a) for INGOs, and decide whether to grant or refuse permission;

(b) notify the applying association within seven days from the date of decision, stating comprehensive reasons for the decision.

36. An association holding a registration certificate that receives a notification under Rule 35(b) shall act as follows:

(a) if notified that permission is granted for the change or expansion of objectives and work plans: within 30 days from the date of such notification, pay 5% of the registration fee to the relevant Myanmar Economic Bank as a service charge, submit the deposit evidence together with the original Form (5) (Annex A) for domestic associations or original Form (6) (Annex A) for INGOs, and collect the newly issued Form (5) (Annex A) or Form (6) (Annex A) containing the approved objectives and work plans in person by the responsible person from the relevant registration board;

(b) if notified that permission is refused, and is dissatisfied with such decision, may reapply in accordance with Rule 34 after making amendments and clarifications regarding the reasons for refusal.

37. An association holding a registration certificate that wishes to change its name shall apply to the relevant registration board in accordance with Section 28(j) of the Law by completing Form (12) together with complete required information.

38. The relevant registration board, upon receiving an application under Rule 37, shall carry out the following:

(a) scrutinize for compliance with the following and decide whether to grant or refuse permission:

(1) compliance with Rule 7(a) for domestic associations or Rule 22(a) for INGOs;

(2) not contradicting the definition of social activity in Section 2(g) of the Law;

(3) compliance with Section 28(b) of the Law;

(4) consistency with the association's objectives and work plans.

(b) notify the applying association within seven days from the date of decision, stating comprehensive reasons for the decision.

39. An association holding a registration certificate that receives a notification under Rule 38(b) shall act as follows:

(a) if notified that permission is granted for the name change: within 30 days from the date of such notification, pay 5% of the registration fee to the relevant Myanmar Economic Bank as a service charge, submit the deposit evidence together with the original Form (5) for domestic associations or original Form (6) for INGOs, and collect the new Form (5) or Form (6) containing the approved name in person by the responsible person from the relevant registration board;

(b) if notified that permission is refused, and is dissatisfied with such decision, may reapply in accordance with Rule 37 after making amendments and clarifications regarding the reasons for refusal.

40. An association holding a registration certificate that wishes to change its address, open a branch, expand a branch, or reduce a branch shall apply to the relevant registration board in accordance with Section 28(j) of the Law by completing Form (13) together with complete required information.

41. The relevant registration board, upon receiving an application under Rule 40, shall carry out the following:

(a) scrutinize the following and decide whether to grant or refuse permission:

(1) whether the location for expansion or relocation exceeds the permitted area;

(2) the correctness of evidence of ownership, lease, or permission to use the premises for the expansion or relocation;

(3) whether the reason for application is justifiable;

(4) whether the application is to open a branch under the approved association name;

(5) whether the social activities to be carried out at the branch align with the association's objectives and work plans;

(6) whether the location for expansion or relocation falls within a restricted area.

(b) notify the applying association within seven days from the date of decision, stating comprehensive reasons for the decision.

42. An association holding a registration certificate that receives a notification under Rule 41(b) shall act as follows:

(a) if notified that permission is granted for the address change: within 30 days from the date of such notification, pay 5% of the registration fee to the relevant Myanmar Economic Bank as a service charge, submit the deposit evidence together with the original Form (5) and Form (5) (Annex B) for domestic associations or original Form (6) and Form (6) (Annex B) for INGOs, and collect the new Form (5) and Form (5) (Annex B) or Form (6) and Form (6) (Annex B) containing the approved address in person by the responsible person from the relevant registration board;

(b) if notified that permission is refused for the application under Rule 40, and is dissatisfied with such decision, may reapply in accordance with Rule 40 after making amendments and clarifications regarding the reasons for refusal.

43. An association holding a registration certificate that wishes to change its executive members shall apply to the relevant registration board in accordance with Section 28(j) of the Law by completing Form (14) together with complete required information.

44. The relevant registration board, upon receiving an application under Rule 43, shall carry out the following:

(a) send the personal information of the proposed new executive members to the Myanmar Police Force to verify compliance with Rule 6 for domestic associations or Rule 21 (for INGOs);

(b) upon receiving verification under sub-rule (a), decide whether to grant or refuse the application;

(c) notify the applying association within seven days from the date of decision, stating comprehensive reasons for the decision.

45. If an association holding a registration certificate receives a notification under Rule 44(c) that permission is refused for the change of executive members, it may reapply in accordance with Rule 43 after making amendments and clarifications regarding the reasons for refusal.

46. If any executive member of an association holding a registration certificate fails to meet any qualification in Rule 6 or Rule 21, the association shall apply to the relevant registration board using Form (14) within seven days from the date such disqualification arises, to replace the disqualified executive member with a new qualified executive member.

47. An INGO that wishes to change its home country shall apply to the Union Registration Board in accordance with Section 17 of the Law by completing Form (2) together with complete required information.

Chapter VI

Receipt, Maintenance, and Expenditure of Association Funds and Property

48. An association holding a registration certificate shall systematically keep records of donations received from donors, including:

(a) the amount of money, type, quantity, and value of goods, technology, labor, or services donated by donors, and the method of donation;

(b) information about the donating person or organization;

(c) if donated in cash or by bank transfer, records of receipt through a bank account opened in the association's name as stated in the registration certificate; if donated in the form of technology, labor, or services, records of transfer and receipt by other means.

49. An association holding a registration certificate shall systematically keep records of the maintenance and expenditure of donations from donors, including:

(a) financial statements showing income, expenditure, and debts of the association;

(b) records of the association's property, technology, labor, or services provided;

(c) bank accounts, debentures, social stocks, or bonds opened in the association's name as stated in the registration certificate;

(d) evidence of ownership, lease, or permission to use the premises where the association and its branches are located;

(e) the following records prepared using double–entry bookkeeping, verified, recorded, and approved by resolution of the executive committee:

(1) Financial Statement, Form (15);

(2) Cash Book, Form (15–A);

(3) General Ledger, Form (15–B);

(4) Adjustment Journal, Form (15–C);

(5) Receipts and Payments Account, Form (15–D);

(6) Income and Expenditure Account, Form (15–E);

(7) Trial Balance, Form (15–F);

(8) Fixed Assets Register, Form (15–G);

(9) Balance Sheet, Form (15–H).

Chapter VII

Submission and Scrutiny of Financial Statements, Annual Reports, and Activities

50. An association holding a registration certificate shall:

(a) submit its financial statement and annual report to the relevant registration board in accordance with Section 28(f) of the Law. If the association was unable to implement its objectives and work plans during the reporting period, it shall include the period and reasons for such inability;

(b) submit copies of the financial statement and annual report submitted under sub–rule (a) to the government department or organization that provided its recommendation.

51. An association holding a registration certificate shall submit an activity report to the relevant Township Administrator, Township General Administration Department, in the area where it implements its activities, once every three months, containing the following:

(a) the status of actual implementation of the association's approved objectives and work plans during the reporting period;

(b) the status of expenditure of funds and property to carry out activities;

(c) whether the receipt and expenditure of funds and property comply with the Anti–Money Laundering Law;

(d) photographic records and evidence of activities;

(e) the ability to implement work plans, and reasons if unable;

(f) implementation of emergency relief activities;

(g) activities carried out in restricted areas in accordance with stipulations;

(h) the status of cooperation from relevant government departments or organizations in implementing work plans;

(i) compliance with directives issued by the relevant local administrative body;

(j) proposed work plans for the next quarter;

(k) any points to be specifically reported.

52. The relevant registration board shall scrutinize the financial statements and annual reports submitted under Rule 50 as follows:

(a) whether submitted within the prescribed period;

(b) for associations registered with the Union, Region, State, or Union Territory Registration Board, whether the financial statement has been audited by a certified public accountant (qualified) registered with the Myanmar Accountancy Council;

(c) whether the activities comply with the association's approved objectives, work plans, and territorial limits;

(d) whether copies of the financial statement and annual report have been submitted to the recommending government department or organization;

(e) whether the receipt, maintenance, and expenditure of association property are appropriate and correct;

(f) whether the receipt and expenditure of funds and property comply with the Anti–Money Laundering Law;

(g) the correctness of the submitted information;

(h) whether the information in the financial statement and annual report has been fully completed.

53. If, while scrutinizing financial statements and annual reports submitted under Rule 50, or while monthly scrutinizing information of associations issued registration certificates and amended information, the relevant registration board finds an association that may pose a risk of money laundering or financing of terrorism, it shall prepare and send the information to the Financial Intelligence Unit in accordance with directives issued by the Union Registration Board.

54. The Township Administrator, Township General Administration Department, shall:

(a) whether based on submissions under Rule 51 or based on its own field inspections, if it finds that an association holding a registration certificate is unable to comply with the Law, promptly report to the relevant registration board;

(b) if, in connection with a report under sub–rule (a), it finds suspicious circumstances suggesting that an association's activities relate to money laundering or financing of terrorism, notify the Financial Intelligence Unit and send a copy of such notification to the relevant registration board.

55. A government department or organization that provided a recommendation for an association holding a registration certificate shall monitor to prevent money laundering and financing of terrorism, and if it finds an association that may pose a risk, send the information to the Financial Intelligence Unit and send a copy to the Union Registration Board.

56. The Financial Intelligence Unit shall scrutinize the information sent under Rule 53, Rule 54(b), and Rule 55, and send its findings regarding associations that may pose a risk of money laundering or financing of terrorism to the relevant registration

board, the relevant Township Administrator, Township General Administration Department, and the relevant government department or organization, with a copy to the Union Registration Board.

57. The Financial Intelligence Unit, based on its scrutiny under Rule 56 or, if necessary, based on its own investigations, if it finds evidence of money laundering or financing of terrorism, shall take further action to enable legal action to be taken under relevant laws.

58. A registration board, Township Administrator, or government department or organization that receives findings sent under Rule 56 shall scrutinize and assess them, and carry out awareness–raising and monitoring of associations that may pose a risk of money laundering or financing of terrorism.

59. The relevant registration board shall publicly announce the activities contained in the annual report submitted by an association holding a registration certificate, by appropriate means, for public information.

Chapter VIII

Inspection of Associations

60. A registration board, and a government organization or department acting under its delegation, may inspect whether an association holding a registration certificate is carrying out its objectives and work plans in accordance with the Law, based on submissions under Rule 50, submissions by the Township Administrator, Township General Administration Department under Rule 54(a), or if the relevant registration board deems an investigation necessary.

61. In carrying out an inspection under Rule 60, the following methods may be used:

(a) investigation by any electronic communication method;

(b) requiring written clarifications;

(c) summoning and examining responsible persons of the association;

(d) field inspection by a team.

62. In carrying out an inspection under Rule 60, the following matters shall be examined:

(a) office location, evidence of ownership, lease, or permission to use the premises, the status of the office and branches, and contact information;

(b) the registration certificate and its term;

(c) activities of the association;

(d) whether the name and activities of the association comply with the name, objectives, and work plans approved by the relevant registration board;

(e) records of receipt of donations kept in accordance with Rule 48;

(f) records of maintenance and expenditure of donations kept in accordance with Rule 49;

(g) when carrying out emergency relief activities in areas declared by the State as natural disaster–affected areas under the Natural Disaster Management Law, whether the association obtained permission from the relevant local administrative body and carried out activities in accordance with such permission;

(h) if carrying out activities in restricted areas, whether permission was obtained from the relevant local administrative body and security forces;

(i) whether the association engages in any act that would cause discrimination, danger, or illegality against the organizations or persons receiving assistance;

(j) compliance with the Law, and the rules, regulations, by–laws, notifications, orders, directives, and procedures issued under the Law;

(k) compliance with existing laws;

(l) whether the association submits quarterly activity reports to the relevant Township Administrator, Township General Administration Department;

(m) any matters directed to be inspected by the relevant registration board.

63. If, based on its own investigation under Rule 60 or based on an investigation submitted by a government organization or department, the relevant registration board finds that the inspected association is in compliance with existing laws and rules, it shall keep a record thereof.

64. A government organization or department acting under the delegation of the relevant registration board, if it finds during an inspection under Rules 61 and 62 that the inspected association has violated existing laws or rules, shall report back to the relevant registration board with solid evidence and reasoning to enable action to be taken by administrative means or under existing laws.

65. If, based on its own investigation or a submission under Rule 64, a matter arises that requires action under any existing law, the relevant registration board shall coordinate with the relevant government department or organization.

Chapter IX

Administrative Action and Appeal

66. The relevant registration board shall:

(a) if, based on its own investigation or a submission under Rule 64, it finds a matter warranting administrative action, issue an order using Form (17) in accordance with the administrative procedures in Section 29 of the Law, making one or more orders;

(b) state in the order that if dissatisfied with the administrative order issued under sub–rule (a), an appeal may be filed with the higher registration board within 60 days from the date of the order; send the original Form (17) to the relevant association within seven days from the date of the order, and submit a copy of Form (17) to the higher registration board;

(c) if the administrative order issued under sub–rule (a) is an order of the Union Registration Board, state that an application for review may be filed with the Union Registration Board within 60 days from the date of the order; send the original Form (17) to the relevant association within seven days from the date of the order.

67. (a) An association or its responsible person wishing to appeal to a higher registration board or apply for review to the Union Registration Board may apply to the relevant registration board using Form (18) to copy the administrative order and related evidence.

(b) The relevant registration board shall scrutinize and permit the application under sub–rule (a).

68. (a) An association receiving notification under Rule 66(b), if dissatisfied with the order, may file an appeal with the higher registration board within 60 days from the date of the order, together with the original administrative order and required evidence.

(b) An association receiving notification under Rule 66(c), if dissatisfied with the order, may apply for review to the Union Registration Board within 60 days from the date of the order, together with the original administrative order and required evidence.

(c) If no appeal or application for review is filed within the prescribed period after notification under Rule 66(b) or Rule 66(c), the original administrative order of the registration board shall be final.

69. (a) The higher registration board, upon receiving an appeal under Rule 68(a), shall scrutinize and issue an order using Form (19) to confirm, revise, or set aside the original order.

(b) The Union Registration Board, upon receiving an application for review under Rule 68(b), shall review and issue an order using Form (19) to confirm, revise, or set aside the original order.

Chapter X

Dissolution of Association

70. An association holding a registration certificate that wishes to dissolve shall apply to the relevant registration board in accordance with Section 28(j) of the Law by completing Form (20) together with complete required information.

71. The relevant registration board, upon receiving an application under Rule 70, may decide to dissolve the association after scrutinizing compliance with Section 51 of the Law.

72. An association permitted to dissolve shall donate its property to another association holding a registration certificate under this Law or to a government department or organization.

73. If a court issues an order dissolving an association under Section 43 of the Law, the court shall send a copy of such judgment to the relevant registration board.

Chapter XI

Application for Copy of Registration Certificate

74. An association holding a registration certificate that wishes to apply for a copy of the registration certificate due to damage or loss shall apply to the relevant registration board within seven days from the date of the executive committee's resolution by completing Form (21) together with complete required information.

75. The relevant registration board shall scrutinize an application under Rule 74, decide whether to grant or refuse it, and notify the relevant association within seven days from the date of such decision.

76. An association receiving notification under Rule 75 shall, within 30 days from the date of the decision to grant, collect the copy of the registration certificate in person by its responsible person from the relevant registration board.

Chapter XII

Miscellaneous

77. An association holding a registration certificate shall not be registered again under any other law.

78. If an association wishes to use a seal, mark, or uniform design that was not submitted for use at the time of its registration application, it shall submit it to the relevant registration board and obtain permission before use.

79. If the name, seal, mark, or uniform design of an applying association is identical or deceptively similar to that of another, the registration board shall:

(a) if the name, seal, mark, or uniform design of an already registered association or an organization formed under any other existing law does

not have copyright under relevant law, permit use by the association that applied first based on the date of application;

(b) if the name, seal, mark, or uniform design of an already registered association or an organization formed under any other existing law has obtained copyright under relevant law, decide based on such copyright.

80. An association holding a registration certificate shall submit its annual report and financial statement in the Myanmar language.

81. An association holding a registration certificate shall submit a copy of its bank book showing transactions relating to expenditure of the association's funds to the relevant registration board once every three months.

82. If there is any change in the contact methods stated in its registration application, such as contact person, email, office phone, mobile phone, etc., an association holding a registration certificate shall promptly notify the relevant registration board.

83. An international non-governmental organization holding a registration certificate shall:

(a) sign the Memorandum of Understanding (Draft) submitted at the time of application with the relevant government department or organization, and submit such signed MoU to the Union Registration Board within seven days from the date of signing;

(b) if the MoU submitted at the time of application is amended or renewed, submit it to the Union Registration Board within seven days from the date of such amendment or renewal.

84. An association holding a registration certificate shall display the original or a copy of its registration certificate at its head office and branches in a place visible to the public.

85. The funds and property of an association holding a registration certificate shall not be used or transferred by any means for any purpose other than implementing the originally approved objectives and work plans, except as provided in Rule 72.

86. An association holding a registration certificate shall not take any action that harms the interests of the State.

87. The relevant registration board shall, in accordance with the directives of the Union Registration Board, manage the property of an association whose registration certificate has been cancelled, as determined by the Union Government.

88. If a recommending government department or organization no longer cooperates with the association it recommended, it shall inform the relevant registration board.

89. When issuing a registration certificate, deciding to refuse registration, canceling, amending association information, issuing administrative orders, or dissolving an association, the relevant registration board shall notify the relevant government department or organization, publicly announce by appropriate means, and if necessary, notify other registration boards.

90. A departmental staff member performing office duties for the relevant registration board who informs or delivers any office information or document relating to an association to an unauthorized person by any means shall be subject to action under existing laws.

91. If an association is convicted of an offense under Rule 57, its registration certificate shall be deemed cancelled.

92. Temporary registration certificates issued under the Law Relating to the Registration of Associations (Pyidaungsu Hluttaw Law No. 31/2014) are hereby cancelled.

93. Associations holding registration certificates under the Law Relating to the Registration of Associations (Pyidaungsu Hluttaw Law No. 31/2014) that do not wish to continue as associations under this Law shall submit a request for dissolution in accordance with Section 28(j) of the Law.

94. The Registration of Association Rules issued under Ministry of Home Affairs Notification No. 705/2015 dated 5th June, 2015, are hereby repealed by these Rules.

(Sd.)

Lieutenant General Phone Myat

Union Minister

Reference No.: PaHtaYa/ 2–1/ 1–1(838) / 2026

Date: 12th March 2026