

The Republic of the Union of Myanmar
Myanmar Investment Commission
Notification No. 51/2014

Nay Pyi Taw
19 August 2014

Investment Business Activities that are not required to grant exemption and relief from tax

The Republic of the Union of Myanmar, Myanmar Investment Commission in exercise of the powers conferred under section 56 sub-section (b) of the Foreign Investment Law and section 43 sub-section (b) of the Myanmar Citizen Investment Law, prescribed the list of Investment activities that are not required to grant exemptions and reliefs from tax under section 12 sub-section (j) of the Foreign Investment Law and section 11 sub-section (k) of the Myanmar Investment Law. They are as follows;

1. Types of Business Activities that are not eligible for exemptions and reliefs on Custom Duty and Commercial Tax

Sr. No	Investment Business Activities
(a)	Manufacturing of Alcohol, Beer, Cigarette , similar products and related service business
(b)	Sale and Distribution of Gasoline, Diesel, Engine Oil and Natural Gas
(c)	Repair and maintenance of vehicles and similar services
(d)	Industry ,with no high technology and minimum capital investment, able to be carried out by Myanmar Citizens (Excluding labour intensive business)
(e)	Production, Extraction (logging) on the basis of the long-term lease on forest area (reserved, protected forest area)
(f)	Extracting Natural Resources (excluding exploration and production of oil and gas)
(g)	Construction and sale of Building
(h)	Rental services of vehicle, machinery and equipments
(i)	Restaurant, food and beverages business

2. Food Industry related to Milk and Dairy products will not be granted exemption and relief from Commercial tax but will be granted exemption and relief from Custom duty.

3. Provisions in this notification shall be applied to Investment Business activities permitted by the Commission after the issue of this notification.

Zay Yar Aung
(Chairman)