

**Republic of the Union of Myanmar**  
**Myanmar Investment Commission**  
**Notification No. 51/ 2014**  
**19<sup>th</sup> August, 2014**

**Investment activities which are not subject to tax exemptions and relief**

In exercising the powers conferred to it by section 56 sub-section (b) Foreign Investment Law and section 43 sub-section (b) Myanmar Citizens Investment Law, the Myanmar Investment Commission of the Republic of the Union of Myanmar hereby announces the list of the types of economic activities which are not subject to tax exemptions and relief in accordance with section 12 sub-section (j) Foreign Investment Law and section 11 sub-section (k) Myanmar Citizens Investment Law –

1. Economic activities for which there are no exemptions and relief from customs duty and no exemptions and relief from commercial tax

<b>Sr. no.</b>	<b>Investment activities</b>
(a)	Manufacturing of alcohol, beer, cigarettes and similar goods and related services
(b)	Distribution of petrol, diesel, fuel and natural gas
(c)	Repairing automobiles and similar services
(d)	Industries which citizens can easily engage in, which do not require high technology and where the investment amount is small (with the exception of activities that involve a large number of workers)
(e)	Extraction (logging) or agriculture on the basis of a long-term lease in reserved forests (reserved forests, protected public forests)
(f)	Exploitation of natural resources (excluding the exploration and drilling of petroleum and natural gas)
(g)	Selling residential buildings after constructing them
(h)	Renting out of vehicles and machinery
(i)	Restaurants and sale of food

*CONVENIENCE TRANSLATION – for further information, contact [info@pwplegal.com](mailto:info@pwplegal.com)*



2. Activities concerning milk and dairy products are not subject to exemptions and relief from commercial tax, but exemptions and relief from customs duty are allowed.
3. This notification only covers investment activities allowed by the Myanmar Investment Commission after the issuance of this notification.

(Published in Myanmar Alinn on 25 August 2014)