

The Republic of the Union of Myanmar

Myanmar Investment Commission

Notification No. 13 /2017

The 5th Waxing of Tagu, 1378 ME

(1st April, 2017)

Classification of Promoted Sector

1။ In exercises of the power conferred under section 43 and sub- section (b) of Section 100 of the Myanmar Investment Law. The Myanmar Investment Commission has prescribed this investment promoted sectors with the approval of Union Government:

| Sr. No. | Sector/ Type of Business | Industrial Code |
|---------|---|-----------------|
| (A) | Agriculture and its related services (except cultivation and production of tobacco and virginia) | |
| 1 | cultivation of crops, variety of beans and oil-bearing crops except paddy | MSIC 0111 |
| 2 | cultivation and production of paddy | MSIC 0112 |
| 3 | cultivation of vegetables, cucumber, roots and tubers | MSIC 0113 |
| 4 | cultivation of sugarcane | MSIC 0114 |
| 5 | cultivation of fiber plant (cotton, jute, roselle fiber and other fiber plants) | MSIC 01169 |
| 6 | cultivation of annual crops | MSIC 0119 |
| 7 | cultivation of grapes (perennial crops) | MSIC 0121 |
| 8 | cultivation of tropical zone and temperate zone fruit (cultivation banana, mango, durian, rambutan, papaya, pineapple, dragon fruit, tamarind, and other tropical and temperate zone fruit such as custard apple, jackfruit, mangosteen, longan tambuten, avocado, fig, date palm.) | MSIC 0122 |
| 9 | cultivation of lemon, lime (cultivation of pomelo, sweet lime, lemon, lime, orange and other kinds of lime and lemon) | MSIC 0123 |
| 10 | cultivation of nuts (guava, palm, damson, apple and lychee, and cultivation other nuts like pear) | MSIC 0124 |
| 11 | Cultivation of other trees and bush fruits and nuts | MSIC 0125 |
| 12 | cultivation of oil-bearing crops | MSIC 0126 |
| 13 | cultivation of cordial plants (cultivation of coffee, tea, coco and other cordial plants) | MSIC 0127 |

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|--------------|---|-----------------|
| 14 | seasoning plants, scented plants, inhalant and herbal plants (cultivation of pepper, sweet chili, spicy chili, nutmeg, ginger, turmeric and other seasoning plants) | MSIC 0128 |
| 15 | Growing of other perennial crops | MSIC 0129 |
| 16 | reproduction of plants | MSIC 0130 |
| 17 | Support activities for crops production | MSIC 0161 |
| 18 | Post-harvest crops activities | MSIC 0163 |
| 19 | modification of seeds to reproduce plants | MSIC 01640 |
| 20 | service for weeding and disinfecting insects | MSIC 019 |
| 21 | service for harvesting the crops with machines | CPC 8611 |
| 22 | service for grinding and producing crops | CPC 861 |
| 23 | service for having water for crops | CPC861 |
| 24 | service for drying crops | MSIC01634 |
| 25 | service for storage of farm-crops | CPC861 |
| 26 | service for laboratory test on farm-crops | CPC861 |
| 27 | service for soil-test | CPC861 |
| 28 | service for renting the machines for agriculture | CPC73121 |
| 29 | establishing the infrastructure for whole-sale market for agricultural products | CPC545 |
| 30 | services to support cultivation and production of crops(service for crops after harvesting period, service for production of seeds, other services) | CPC861 |
| (B) | Plantation and conservation of forest, and other businesses with forest | |
| 1 | Forest plantation | MSIC 02101 |
| 2 | Production of teak | MSIC 02102 |
| 3 | Production of rubber wood | MSIC 02205 |
| 4 | Carried out of forest and forest plantation with contract system | MSIC 02401 |
| (C) | Livestock production, breeding and production of fishery products, and its related services | |
| 1 | Dairy cattle farming, reproduction and production | MSIC 01412 |

| Sr. No. | Sector/ Type of Business | Industrial Code |
|--------------|--|-----------------|
| 2 | Farming of horse and other equine | MSIC 0142 |
| 3 | Farming, reproduction and production of sheep and goats | MSIC 01441 |
| 4 | Farming, reproduction and production of pig | MSIC 01451 |
| 5 | Farming, reproduction and production of poultry | MSIC 01461 |
| 6 | Farming of other animals | MSIC 0149 |
| 7 | Mixed farming | MSIC 0150 |
| 8 | Support activities for animal production | MSIC 0162 |
| 9 | Breeding and production of pearl | MSIC 013118 |
| 10 | Breeding and production of fresh water and maring living being | MSIC 03229 |
| (D) | Manufacturing (Except manufacturing of cigarette, liqueur, beer, and other harmful products to health) | |
| 1 | Slaughtering, processing and packing of meat (except chicken, duck, birds cultured in house) | MSIC 1011 |
| 2 | Slaughtering, processing and packing animals for egg or meat | MSIC 1012 |
| 3 | Producing, processing and freezing fish and fishery products | MSIC 1021 |
| 4 | Production of canned fish | MSIC 1022 |
| 5 | Value-added production of shellfish and mollusc such as prawn and crab | MSIC 1023 |
| 6 | Value-added production including production of fish-slice | MSIC 1024 |
| 7 | Production of seaweed and moss, etc. | MSIC 1025 |
| 8 | Production of Animal medicines | MSIC 1076 |
| 9 | Processing the vegetables and fruits for long-term storage | MSIC 1031 |
| 10 | Production of canned vegetable and fruit | MSIC 1032 |
| 11 | Production of edible oil and fat from other vegetables and animals not expressly specified | MSIC 1039 |
| 12 | Production of edible oil and fat from vegetables | MSIC 1041 |
| 13 | Production of bread and food from coconut oil, kernel and coconut | MSIC 1042 |
| 14 | Production of palm oil | MSIC 1043 |
| 15 | Production of maize oil | MSIC 1044 |
| 16 | production of edible oil and fat from animals | MSIC 1045 |
| 17 | Production of edible oil and fat from other vegetables and crops not expressly specified (nut which could produce fat, | MSIC 1039 |

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|---------|---|-----------------|
| | production of food and powder from crop seeds, production of margarine, production of similar mixed foods, production of mixed fat to be used for frying | |
| 18 | Production of fresh milk and dairy product | MSIC 1051 |
| 19 | Production of milk powder, sweetened creamer | MSIC 1052 |
| 20 | Production of other dairy product | MSIC 1059 |
| 21 | Grinding the crops (except rice and maize) | MSIC 1061 |
| 22 | Grinding rice/maize and production of rice-flour/ maize flour | MSIC 1063 |
| 23 | Bakery | MSIC 1071 |
| 24 | Production of sugar | MSIC 1072 |
| 25 | Manufacturing of Cocoa, Chocolate and sugar confectionary | MSIC 1073 |
| 26 | Manufacturing of macaroni noodles, biscuit, dry cake and food with flour | MSIC 1074 |
| 27 | Production of prepared meals and dishes | MSIC 1075 |
| 28 | Production of coffee, Tea and Traditional Medicinal Plants | MSIC 1076 |
| 29 | Production of seasoning, sauce, other objects used for cooking (production of seasoning, sauce and pepper; production of food including mayonnaise, mustard, rice-flour; production of mustard, rice-flour, vinegar; production of emulated honey with smoked sugar; squeezing meat, fish, shellfish or mollusc; production of edible salt such as iodine salt; production of energy drink) | MSIC 1077 |
| 30 | Production of animal feed | MSIC 1080 |
| 31 | Production of flaked wood (production of wood-based products such as plywood, fibre board (horizontal), vertical board (wood piece)) | MSIC 1621 |
| 32 | Production of finished wood products for buildings | MSIC 1622 |
| 33 | Production of boxes with wood | MSIC 1623 |
| 34 | Production of other objects with wood (production of products with raw materials such as cork, hay, water hyacinth, dried banana tree by folding many layers, twisting, entwining and weaving) | MSIC 1629 |
| 35 | Making furniture with wood (including bamboo and cane) | MSIC 3100 |
| 36 | Production of soap, soap powder, perfume and cleaner materials | MSIC 2023 |
| 37 | Spinning, weaving, dyeing and finalizing | MSIC 131 |
| 38 | production of rope , varieties of rope and net | MSIC 1394 |
| 39 | Production of clothes | MSIC 1411 |
| 40 | Production of women' underwear | MSIC 1411 |

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|---------|--|-----------------|
| 41 | Production of varieties of hat | MSIC 14131 |
| 42 | Production of varieties of bags including baggage, hand bag and haversack | MSIC 1512 |
| 43 | Production of sport items | MSIC 3230 |
| 44 | Production of varieties of shoe | MSIC 1520 |
| 45 | Production of finished leather products | MSIC 15121 |
| 46 | Production of leather baggages and hand bags | MSIC 1512 |
| 47 | Processing and production of wool and fur | MSIC 1420 |
| 48 | Manufacturing of varieties of plastic products | MSIC 2223 |
| 49 | Manufacturing of products for household and personal use | MSIC 3290 |
| 50 | Manufacturing of pulp, paper and paper board | MSIC 1701 |
| 51 | Production of fertilizer and Nitrogen compound | MSIC 2012 |
| 52 | Production of insecticide and chemical products to be used in farming | MSIC 2021 |
| 53 | Production of fibre (emulated fibre) | MSIC 2030 |
| 54 | Production of medicine, chemical products for medicine and botanical products | MSIC 2100 |
| 55 | Manufacturing the varieties of tyre | MSIC 2211 |
| 56 | Production and revision of rubber tyre and tube | MSIC 2211 |
| 57 | Production of concrete, cement, limestone, brick, ceramic and plaster | MSIC 2394 |
| 58 | Manufacturing of construction materials | MSIC 2395 |
| 59 | Manufacturing of Plastic products for construction business (tank, water containers, reservoirs) | MSIC 2221 |
| 60 | Production of iron and steel | MSIC 2410 |
| 61 | Production of refine metal except machine and mechanical equipment | MSIC 25 |
| 62 | Manufacturing of jade (fine) and jewellery | MSIC32114 |
| 63 | Manufacturing of computer, electronic and optical products | MSIC 26 |
| 64 | Manufacturing of electric motor, generator(generating electricity), transformer(diode), electricity distributing and control apparatus | MSIC 271 |

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|---------|--|-----------------|
| 65 | Manufacturing of electricity distributing and control apparatus | MSIC 2712 |
| 66 | Manufacturing of consumer electronics (manufacturing of video, TV equipment, manufacturing of broadcasts studio equipment) | MSIC 264 |
| 67 | Manufacturing of telecommunication equipment (production of telephone, fax, wireless, private branch exchange) | MSIC 263 |
| 68 | Manufacturing of electronic indicator and other components | MSIC 2612 |
| 69 | Manufacturing of data cable for communication business | MSIC 263 |
| 70 | Manufacturing of batteries and accumulators | MSIC 2720 |
| 71 | Manufacturing of wiring and wiring devices | MSIC 273 |
| 72 | Manufacturing of aluminum and related materials | MSIC 2420 |
| 73 | Manufacturing of glass and glass products | MSIC 2310 |
| 74 | Manufacturing of glass fiber | MSIC 2731 |
| 75 | Manufacturing firming machines | MSIC 28210 |
| 76 | Manufacturing and installation of different types vehicles | MSIC 2910 |
| 77 | Production of bodies (coachwork) for motor vehicles and trailers | MSIC 292 |
| 78 | Production of vehicle related fixtures and parts of machines | MSIC 293 |
| 79 | Production of motorcycles (production of motorcycles, engine and spare parts) | MSIC 3091 |
| 80 | Production of machinery and equipment | MSIC 28 |
| 81 | Production of general purpose machinery | MSIC 281 |
| 82 | Building of ships and floating structure | MSIC3011 |
| 83 | Building of pleasure and sporting boats | MSIC 3012 |
| 84 | Production of railway locomotive, carriages, railway road frame and rolling stock | MSIC 302 |
| 85 | Manufacturing of aircraft, crafts for aviation and related fixtures | MSIC 303 |
| 86 | Manufacturing and selling of fuselage, engine, parts and related fixtures | MSIC 3030 |
| 87 | Production of Petroleum chemical items | MSIC 2310 |
| 88 | Production of chemical items | MSIC 20 |
| 89 | Manufacturing business based on rubber | MSIC 221 |
| 90 | Production of engine oils | MSIC 1921 |
| 91 | Production of Traditional medicine | MSIC 10762 |
| 92 | Production of medical equipment and supply | MSIC 3250 |

| Sr. No. | Sector/ Type of Business | Industrial Code |
|---------|---|-----------------|
| (E) | Establishment of industrial zones (For the establishment of industrial zone, the developer shall construct, to be an appropriate ratio of the industrial zone, road and open space, water supply, electricity, hospital or clinic, administrative office, fire station, mechanical institute, park area, industrial hazardous waste management and industrial area in accordance with the standards of zone.) | |
| (F) | Establishment of new urban areas (For the establishment of new urban areas, the developer shall construct, to be an appropriate ratio of the urban area, road and open space, water supply, electricity, hospital or clinic, administrative office, fire station, school, market, telecommunication area, and park area in accordance with the standards of urban area.) | |
| (G) | City development activities | |
| | 1 Water supply | MSIC 42203 |
| | 2 Water supply through waste water purification | MSIC 38 |
| | 3 Waste collection | MSIC 38113 |
| | 4 Building and leasing of the affordable housing | MSIC 68101 |
| | 5 Public transport in/out bound of the city | MSIC 492 |
| (H) | Construction of road, bridge and railway line | |
| | 1 Construction of new highways and the bridges on those roads | MSIC 42103 |
| | 2 Construction of railway line | MSIC 42105 |
| | 3 Construction of flight runway | MSIC 42106 |
| | 4 Upgrading the bridges and highways, and construction of tunnels | MSIC 42102 |
| (I) | Construction of seaport, river port and dry port | |
| (J) | Management, operation and maintenance of airport | |
| (K) | Maintenance of aircrafts | |
| (L) | Supply and transport services | |
| | 1 Public transport with train | MSIC 4911 |
| | 2 Train cargo transport | MSIC 4912 |
| | 3 Train cargo transport with container | MSIC 4923 |

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|--------------|--|-----------------|
| 4 | Public transport by road | MSIC 4922 |
| 5 | Services for storage of cargo by road | MSIC 4923 |
| 6 | Inland water transport | MSIC5011 |
| 7 | Cargo service by inland water transport | MSIC 5022 |
| 8 | Domestic air transport for passengers | MSIC 511 |
| 9 | International air transport for passengers | MSIC 511 |
| 10 | Services for constructing and hiring warehouse, silos and tank | MSIC 41012 |
| 11 | Establishment of cold chain | MSIC 5210 |
| 12 | Service for packing the goods | CPC 854 |
| (M) | Power generation, transmission and distribution | |
| (N) | Production of renewable energy | |
| 1 | Power generation, transmission and distribution by using solar power, wind power and underground thermal power | MSIC 3510 |
| 2 | Engineering services for power generation and transmission by using solar power, wind power and underground thermal power | CPC 83324 |
| (O) | Telecommunication businesses | |
| 1 | Installation of fibre pipeline, telecommunication and power transmission line, and construction of telecommunication tower | CPC841 |
| 2 | Business related to regional fibre pipeline | CPC841 |
| 3 | Telecommunication services | CPC841 |
| (P) | Education services | |
| 1 | Private schools | MSIC 85 |
| 2 | Schools which apply international curriculum | MSIC 8530 |
| 3 | Technology and vocational institutes | MSIC 8530 |
| 4 | Higher education services | MSIC 8530 |
| 5 | Sport education services | MSIC 85419 |
| 6 | Training for civil aviation | MSIC 85 |
| 7 | Training and developing health service support human resources | MSIC 85 |
| (Q) | Health services | |

| Sr. No. | Sector/ Type of Business | Industrial Code |
|---------|--|-----------------|
| 1 | Hospital service | MSIC 861 |
| 2 | Medical laboratory service | MSIC 861 |
| 3 | Traditional hospital service | MSIC 86101 |
| 4 | Private clinic service | MSIC 86 |
| 5 | manufacturing of Veterinary Medicine | MSIC 7500 |
| (R) | Information technology services | |
| 1 | Service for information and technology infrastructure | MSIC 63 |
| 2 | Software development | MSIC 58201 |
| (S) | Hotel and tourism | |
| 1 | Providing services by construction of hotels and resorts | MSIC 55102 |
| 2 | Transport services for tourists and sight-seeing | MSIC 5011 |
| 3 | Eco-tourism business | MSIC 50111 |
| (T) | Science research development business | |
| 1 | Science research and development projects for agriculture and breeding | MSIC 72105 |
| 2 | Research for medical education and medicine | MSIC 72103 |
| 3 | Research for Industrial development, engineering and technology | MSIC 72102 |
| 4 | Research for post-harvesting technology | MSIC 72105 |
| 5 | Preliminary research on agricultural science (services for practicing the agriculture, technology, crops nursery, forest plantation, animal husbandry, fish culturing) | MSIC 72105 |
| 6 | Research on traditional medicine and laboratory service | MSIC 72103 |
| 7 | Research on geology science | MSIC 72103 |

2. In accordance with the sub- section (c) of the Section 75, the investments covered in the above investment promoted sectors shall be granted income tax exemptions if it is apply to Commission.

(Kyaw Win)
Chairman