

**The Republic of the Union of Myanmar**

**Myanmar Investment Commission**

**Notification No. 13 /2017**

The 5<sup>th</sup> Waxing of Tagu, 1378 ME

( 1<sup>st</sup> April, 2017 )

**Classification of Promoted Sector**

1. In exercise 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)	<b>Agriculture and its related services (except cultivation and production of tobacco and virginia)</b>	
1	cultivation of crops, variety of beans and oil-bearing crops except paddy	ISIC 0111
2	cultivation and production of paddy	ISIC 0112
3	cultivation of vegetables, cucumber, roots and tubers	ISIC 0113
4	cultivation of sugarcane	ISIC 0114
5	cultivation of fiber plant ( cotton, jute, roselle fiber and other fiber plants)	ISIC 01169
6	cultivation of annual crops	ISIC 0119
7	cultivation of grapes ( perennial crops)	ISIC 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.)	ISIC 0122
9	cultivation of lemon, lime (cultivation of pomelo, sweet lime, lemon, lime, orange and other kinds of lime and lemon)	ISIC 0123
10	cultivation of nuts ( guava, palm, damson, apple and lychee, and cultivation other nuts like pear )	ISIC 0124
11	Cultivation of other trees and bush fruits and nuts	ISIC 0125
12	cultivation of oil-bearing crops	ISIC 0126
13	cultivation of cordial plants (cultivation of coffee, tea, coco and other cordial plants)	ISIC 0127
14	seasoning plants, scented plants, inhalant and herbal plants (cultivation of pepper, sweet chili, spicy chili, nutmeg, ginger, turmeric and other seasoning plants)	ISIC 0128

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15	Growing of other perennial crops	ISIC 0129
16	reproduction of plants	ISIC 0130
17	Support activities for crops production	ISIC 0161
18	Post-harvest crops activities	ISIC 0163
19	modification of seeds to reproduce plants	ISIC 01640
20	service for weeding and disinfecting insects	ISIC 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	ISIC01634
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>(B)</b>	<b>Plantation and conservation of forest, and other businesses with forest</b>	
1	Forest plantation	ISIC 02101
2	Production of teak	ISIC 02102
3	Production of rubber wood	ISIC 02205
4	Carried out of forest and forest plantation with contract system	ISIC 02401
<b>(C)</b>	<b>Livestock production, breeding and production of fishery products, and its related services</b>	
1	Dairy cattle farming, reproduction and production	ISIC 01412
2	Farming of horse and other equine	ISIC 0142
3	Farming, reproduction and production of sheep and goats	ISIC 01441
4	Farming, reproduction and production of pig	ISIC 01451
5	Farming, reproduction and production of poultry	ISIC 01461
6	Farming of other animals	ISIC 0149

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7	Mixed farming	ISIC 0150
8	Supporting activities for animal production	ISIC 0162
9	Breeding and production of pearl	ISIC 013118
10	Breeding and production of fresh water and marine products	ISIC 03229
<b>( D )</b>	<b>Manufacturing (Except manufacturing of cigarette, liqueur, beer, and other harmful products to health)</b>	
1	Slaughtering, processing and packing of meat (except chicken, duck, birds cultured in house)	ISIC 1011
2	Slaughtering, processing and packing animals for egg or meat	ISIC 1012
3	Producing, processing and freezing fish and fishery products	ISIC 1021
4	Production of canned fish	ISIC 1022
5	Value-added production of shellfish and mollusc such as prawn and crab	ISIC 1023
6	Value-added production including production of fish-slice	ISIC 1024
7	Production of seaweed and moss, etc.	ISIC 1025
8	Production of Animal medicines	ISIC 1076
9	Processing the vegetables and fruits for long-term storage	ISIC 1031
10	Production of canned vegetable and fruit	ISIC 1032
11	Production of edible oil and fat from other vegetables and animals not elsewhere specified	ISIC 1039
12	Production of edible oil and fat from vegetables	ISIC 1041
13	Production of bread and food from coconut oil, kernel and coconut	ISIC 1042
14	Production of palm oil	ISIC 1043
15	Production of maize oil	ISIC 1044
16	production of edible oil and fat from animals	ISIC 1045
17	Production of edible oil and fat from other vegetables and crops not expressly specified (nut which could produce fat, 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)	ISIC 1039
18	Production of fresh milk and dairy product	ISIC 1051
19	Production of milk powder, sweetened creamer	ISIC 1052
20	Production of other dairy product	ISIC 1059
21	Grain milling (except rice and maize)	ISIC 1061
22	Grain milling rice/maize and production of rice-flour/ maize flour	ISIC 1063
23	Bakery	ISIC 1071
24	Production of sugar	ISIC 1072
25	Manufacturing of Cocoa, Chocolate and confectionery	ISIC 1073
26	Manufacturing of macaroni noodles, biscuit, dried cake and food with flour	ISIC 1074

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27	Production of prepared meals and dishes	ISIC 1075
28	Production of coffee, Tea and Traditional Medicinal Plants	ISIC 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)	ISIC 1077
30	Production of animal feed	ISIC 1080
31	Production of flaked wood (production of wood-based products such as plywood, fibre board (horizontal), vertical board (wood piece))	ISIC 1621
32	Production of finished wood products for buildings	ISIC 1622
33	Production of boxes with wood	ISIC 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)	ISIC 1629
35	Making furniture with wood (including bamboo and cane)	ISIC 3100
36	Production of soap, soap powder, perfume and cleaner materials	ISIC 2023
37	Spinning, weaving, dyeing and finalizing	ISIC 131
38	production of rope , varieties of rope and net	ISIC 1394
39	Production of clothes	ISIC 1411
40	Production of women' underwear	ISIC 1411
41	Production of varieties of hat	ISIC 14131
42	Production of varieties of bags including baggage, hand bag and haversack	ISIC 1512
43	Production of sport items	ISIC 3230
44	Production of varieties of shoe	ISIC 1520
45	Production of finished leather products	ISIC 15121
46	Production of leather baggages and hand bags	ISIC 1512
47	Processing and production of wool and fur	ISIC 1420
48	Manufacturing of varieties of plastic products	ISIC 2223
49	Manufacturing of products for household and personal use	ISIC 3290
50	Manufacturing of pulp, paper and paper board	ISIC 1701
51	Production of fertilizer and Nitrogen compound	ISIC 2012

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52	Production of insecticide and chemical products to be used in farming	ISIC 2021
53	Production of fibre (emulated fibre)	ISIC 2030
54	Production of medicine, chemical products for medicine and botanical products	ISIC 2100
55	Manufacturing the varieties of tyre	ISIC 2211
56	Production and revision of rubber tyre and tube	ISIC 2211
57	Production of concrete, cement, limestone, brick, ceramic and plaster	ISIC 2394
58	Manufacturing of construction materials	ISIC 2395
59	Manufacturing of Plastic products for construction business ( tank, water containers, reservoirs)	ISIC 2221
60	Production of iron and steel	ISIC 2410
61	Production of refine metal except machine and mechanical equipment	ISIC 25
62	Manufacturing of jade (fine) and jewellery	ISIC32114
63	Manufacturing of computer, electronic and optical products	ISIC 26
64	Manufacturing of electric motor, generator(generating electricity), transformer(diode), electricity distributing and control apparatus	ISIC 271
65	Manufacturing of electricity distributing and control apparatus	ISIC 2712
66	Manufacturing of consumer electronics (manufacturing of video, TV equipment, manufacturing of broadcasts studio equipment)	ISIC 264
67	Manufacturing of telecommunication equipment (production of telephone, fax, wireless, private branch exchange )	ISIC 263
68	Manufacturing of electronic indicator and other components	ISIC 2612
69	Manufacturing of data cable for communication business	ISIC 263
70	Manufacturing of batteries and accumulators	ISIC 2720
71	Manufacturing of wiring and wiring devices	ISIC 273
72	Manufacturing of aluminum and related materials	ISIC 2420
73	Manufacturing of glass and glass products	ISIC 2310
74	Manufacturing of glass fiber	ISIC 2731
75	Manufacturing firming machines	ISIC 28210
76	Manufacturing and installation of different types vehicles	ISIC 2910
77	Production of bodies (coachwork) for motor vehicles and trailers	ISIC 292
78	Production of vehicle related fixtures and parts of machines	ISIC 293
79	Production of motorcycles (production of motorcycles, engine and spare parts)	ISIC 3091
80	Production of machinery and equipment	ISIC 28

Sr. No.	Sector/ Type of Business	Industrial Code
81	Production of general purpose machinery	ISIC 281
82	Building of ships and floating structure	ISIC3011
83	Building of pleasure and sporting boats	ISIC 3012
84	Production of railway locomotive, carriages, railway road frame and rolling stock	ISIC 302
85	Manufacturing of aircraft, crafts for aviation and related fixtures	ISIC 303
86	Manufacturing and selling of fuselage, engine, parts and related fixtures	ISIC 3030
87	Production of Petroleum chemical items	ISIC 2310
88	Production of chemical items	ISIC 20
89	Manufacturing business based on rubber	ISIC 221
90	Production of engine oils	ISIC 1921
91	Production of Traditional medicine	ISIC 10762
92	Production of medical equipment and supply	ISIC 3250
<b>( E )</b>	<b>Establishment of industrial zones</b> (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. )	
<b>( F )</b>	<b>Establishment of new urban areas</b> (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.)	
<b>( G )</b>	<b>City development activities</b>	
1	Water supply	ISIC 42203
2	Water supply through waste water purification	ISIC 38
3	Waste collection	ISIC 38113
4	Building and leasing of the affordable housing	ISIC 68101
5	Public transport in/out bound of the city	ISIC 492
<b>( H )</b>	<b>Construction of road, bridge and railway line</b>	
1	Construction of new highways and the bridges on those roads	ISIC 42103
2	Construction of railway line	ISIC 42105
3	Construction of flight runway	ISIC 42106

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	4 Upgrading the bridges and highways, and construction of tunnels	ISIC 42102
<b>( I )</b>	<b>Construction of seaport, river port and dry port</b>	
<b>( J )</b>	<b>Management, operation and maintenance of airport</b>	
<b>( K )</b>	<b>Maintenance of aircrafts</b>	
<b>( L )</b>	<b>Supply and transport services</b>	
	1 Public transport with train	ISIC 4911
	2 Train cargo transport	ISIC 4912
	3 Train cargo transport with container	ISIC 4923
	4 Public transport by road	ISIC 4922
	5 Services for storage of cargo by road	ISIC 4923
	6 Inland water transport	ISIC5011
	7 Cargo service by inland water transport	ISIC 5022
	8 Domestic air transport for passengers	ISIC 511
	9 International air transport for passengers	ISIC 511
	10 Services for constructing and hiring warehouse, silos and tank	ISIC 41012
	11 Establishment of cold chain	ISIC 5210
	12 Service for packing the goods	CPC 854
<b>( M )</b>	<b>Power generation, transmission and distribution</b>	
<b>( N )</b>	<b>Production of renewable energy</b>	
	1 Power generation, transmission and distribution by using solar power, wind power and underground thermal power	ISIC 3510
	2 Engineering services for power generation and transmission by using solar power, wind power and underground thermal power	CPC 83324
<b>( O )</b>	<b>Telecommunication businesses</b>	
	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
<b>( P )</b>	<b>Education services</b>	
	1 Private schools	ISIC 85
	2 Schools which apply international curriculum	ISIC 8530
	3 Technology and vocational institutes	ISIC 8530
	4 Higher education services	ISIC 8530

Sr. No.	Sector/ Type of Business	Industrial Code
5	Sport education services	ISIC 85419
6	Training for civil aviation	ISIC 85
7	Training and developing health service support human resources	ISIC 85
<b>( Q )</b>	<b>Health services</b>	
1	Hospital service	ISIC 861
2	Medical laboratory service	ISIC 861
3	Traditional hospital service	ISIC 86101
4	Private clinic service	ISIC 86
5	manufacturing of Veterinary Medicine	ISIC 7500
<b>( R )</b>	<b>Information technology services</b>	
1	Service for information and technology infrastructure	ISIC 63
2	Software development	ISIC 58201
<b>( S )</b>	<b>Hotel and tourism</b>	
1	Providing services by construction of hotels and resorts	ISIC 55102
2	Transport services for tourists and sight-seeing	ISIC 5011
3	Eco-tourism business	ISIC 50111
<b>( T )</b>	<b>Science research development business</b>	
1	Science research and development projects for agriculture and breeding	ISIC 72105
2	Research for medical education and medicine	ISIC 72103
3	Research for Industrial development, engineering and technology	ISIC 72102
4	Research for post-harvesting technology	ISIC 72105
5	Preliminary research on agricultural science (services for practicing the agriculture, technology, crops nursery, forest plantation, animal husbandry, fish culturing)	ISIC 72105
6	Research on traditional medicine and laboratory service	ISIC 72103
7	Research on geology science	ISIC 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 applied to the Commission.

(Kyaw Win)  
Chairman