

**The Republic of the Union of Myanmar**

**Myanmar Investment Commission**

**Notification No. 87/2017**

2<sup>nd</sup> Waxing of Nadaw 1379 ME

(20<sup>th</sup> November, 2017)

**Describing 100% Export-oriented Investments**

1. In exercising of the power conferred under section 100 (b) of the Myanmar Investment Law, the Myanmar Investment Commission has prescribed investment activities as 100% export-oriented investments if the investors supply all of their finished goods and semi-finished goods manufactured locally to investment businesses which are 100% export-oriented without supplying the domestic market.
2. The announcement is therefore made that such 100% export-oriented investments can apply for tax exemptions or reliefs in accordance with the section 77 (b) of the Myanmar Investment Law.

Kyaw Win

Chairman