

**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 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)	<b>Agriculture and its related services (except cultivation and production of tobacco and virginia)</b>	
1	Cultivation of Cereals (except rice), pulses and oil seed crops	ISIC 0111
2	Cultivation and production of Rice	ISIC 0112
3	Cultivation of vegetables, melon/cucumber and root crops	ISIC 0113
4	Cultivation of Sugarcane	ISIC 0114
5	Cultivation of Cotton and Allied Fiber Crops	ISIC 0116
6	Cultivation of annual crops	ISIC 0119
7	Cultivation of grapes ( perennial crops)	ISIC 0121
8	Cultivation of tropical zone and temperate fruit crops (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 citrus (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 type fruit crops and nuts	ISIC 0125
12	Cultivation of Oil trees (Oil palm,...)	ISIC 0126
13	Cultivation of cordial plants	ISIC 0127
14	Cultivation of culinary crops, herbal, inhalant and medicinal plants (pepper, sweet chili, spicy chili, nutmeg, ginger, turmeric and other seasoning plants)	ISIC 0128
15	Cultivation of Perennial crops	ISIC 012/ ISIC 0129
16	Plant Breeding and multiplication	ISIC 0130
17	Supportive activities on crop production	ISIC 0161

Sr. No.	Sector/ Type of Business	Industrial Code
18	Post harvest activities	ISIC 0163
19	Seed treatment activities for multiplication	ISIC 0164
20	Weeding activities and Sanitation of pest and pathogens	ISIC 0161
21	Mechanized harvesting service	CPC 8611
22	Milling and processing service	CPC 861
23	Water resource and irrigation service	CPC 861
24	Service on drying facilities	ISIC 0163
25	Service on Storage facilities	CPC 861
26	Laboratory service on food crop	CPC 861
27	Soil testing service	CPC 861
28	Renting service on Agriculture machines	CPC 73121
29	establishing the infrastructure for whole-sale market for agricultural products	CPC 91131
30	Other services from crop cultivation to production of crops(service for crops after harvesting period, service for production of seeds, other services)	CPC 861
<b>(B)</b>	<b>Establishment of forest plantations, conservation and other forest related businesses</b>	
1	Establishment of forest plantation	ISIC 0210
2	Establishment of teak plantation	ISIC 0210
3	Production of rubber wood	ISIC 0220
4	Carried out of forest and forest plantation with charges or contract system	ISIC 0240
<b>(C)</b>	<b>Livestock production, breeding and production of fishery products, and its related services</b>	
1	Cattle and buffalo farming, breeding and production	ISIC 0141
2	Farming of Equine family	ISIC 0142
3	Sheep and goat farming, breeding and production	ISIC 0144
4	Pig farming, breeding and production	ISIC 0145
5	Poultry farming, breeding and production	ISIC 0146
6	Farming of other animals	ISIC 0149
7	Mixed farming	ISIC 0150
8	Supporting activities for animal production	ISIC 0162
9	Pearl culturing and production	ISIC 0321
10	Breeding and production of fresh water and marine organisms	ISIC 0321, 0322

Sr. No.	Sector/ Type of Business	Industrial Code
( D )	<b>Manufacturing (Except manufacturing of cigarette, liqueur, beer, and other harmful products to health)</b>	
1	Slaughtering and packing (excluding native chicken, duck and other fowls)	ISIC 1010
2	Slaughtering, packing and preservation of poultry (layers and broilers)	ISIC 1010
3	Production, processing and freezing fish and fisheries products	ISIC 1020
4	Production of canned fish	ISIC 1020
5	Value-added production of shellfish and mollusc such as prawn and crab	ISIC 1020
6	Manufacturing of canned shellfish and mollusc such as prawn and crab	ISIC 1020
7	Production of seaweed and moss, etc.	ISIC 1020
8	Production of veterinary medicine	ISIC 2100
9	Processing the vegetables and fruits for long-term storage	ISIC 1030
10	Production of canned vegetable and fruit	ISIC 1030
11	Production of edible oil and fat from other vegetables and animals not expressly specified	ISIC 1040
12	Production of edible oil and fat from vegetables	ISIC 1040
13	Production of bread and food from coconut oil, kernel and coconut	ISIC 1030, 1071
14	Production of palm oil	ISIC 1040
15	Production of maize oil	ISIC1040
16	production of animal oil and fat	ISIC 1040
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 1040
18	Production of fresh milk and value-added dairy products	ISIC 1050
19	Production of milk powder, evaporated milk and condensed milk	ISIC 1050
20	Production of other dairy product	ISIC 1050
21	Grinding the crops (except rice and maize)	ISIC 1061
22	Grinding rice/maize and production of rice-flour/ maize flour	ISIC 1061
23	Bakery	ISIC 1071
24	Production of sugar	ISIC 1072
25	Manufacturing of Cocoa, Chocolate and sugar confectionary	ISIC 1073
26	Manufacturing of macaroni noodles, biscuit, dry cake and food with flour	ISIC 1074
27	Production of prepared meals and dishes	ISIC 1075
28	Production of coffee, Tea and Traditional Medicinal Plants	ISIC 1079

Sr. No.	Sector/ Type of Business	Industrial Code
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 1079
30	Production of animal feed	ISIC 1080
31	Production of veneer (production of wood-based products such as plywood, fiber board (horizontal), particle 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, 1312, 1313
38	production of rope , varieties of rope and net	ISIC 1394
39	Production of clothes	ISIC 1410
40	Production of women' underwear	ISIC 1410
41	Production of varieties of hat	ISIC 1410
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 3290
45	Production of finished leather products	ISIC 1410,1511
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 2220
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 2220
60	Production of iron and steel	ISIC 2410
61	Production of refine metal materials except machine and mechanical equipment	ISIC 25
62	Manufacturing of finished jade and gem and jewellery	ISIC 3211
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 2710
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 2630
68	Manufacturing of electronic indicator and other components	ISIC 2610
69	Manufacturing of data cable for communication business	ISIC 2630
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 2310
75	Manufacturing farming machines	ISIC 2821
76	Manufacturing and installation of different types vehicles	ISIC 2910
77	Production of bodies (coachwork) for motor vehicles and trailers	ISIC 292, 2920
78	Production of vehicle related fixtures and parts of machines	ISIC 2930
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	ISIC 3011
83	Building and production of pleasure crafts and Sporting boats	ISIC 3012
84	Production of locomotives, coaches and wagons, Bridge girders and trusses and concrete sleepers	ISIC 302
85	Manufacture of Air and Spacecraft and Related Machinery	ISIC 303
86	Production and selling of airframe, engine and components of aircraft	ISIC 3030
87	Production of Petroleum chemical items	ISIC 1920
88	Production of chemical items	ISIC 20
89	Manufacturing business based on rubber	ISIC 221
90	Production of engine oils	ISIC 1920
91	Manufacturing of Traditional Medicine Drugs	ISIC 2100
92	Production of medical equipment and supply	ISIC 3250
<b>( E )</b>	<p><b>Establishment of Industrial Zone/ Industrial Complex</b></p> <p>The Development shall construct the industrial zone/ industrial park with provision of proper technical infrastructure and utility services such as roads, water supply, electricity, drainage, waste water treatment and solid waste and hazard waste management system, and provision of social and administrative amenities such as hospital and clinic, vocational training school, offices, fire station, park and green in line with planning and zoning regulation of industrial zone development</p>	-
<b>( F )</b>	<p><b>Establishment of new urban areas</b></p> <p>The developer shall construct the new urban areas with provision of proper technical infrastructure and utility services such as roads, water supply, electricity, communication, drainage, waste water treatment and solid waste management system, and provision of social, commercial and administrative amenities such as hospital and clinic, schools and training education, offices, market, commercial area, fire station, park, green and recreation in line with planning and zoning regulation of urban development</p>	-
<b>( G )</b>	<b>City development activities</b>	
1	Water supply	ISIC 4220
2	Water supply through waste water purification	CPC 941, 943
3	Waste collection	CPC 942
4	Building and leasing of the affordable housing	ISIC 4100, CPC 7211
5	Public transport in/out bound of the city	ISIC 492

Sr. No.	Sector/ Type of Business	Industrial Code
<b>( H )</b>	<b>Construction of road, bridge and railway line</b>	
1	Construction of new highways and the bridges on those roads	ISIC 4210
2	Construction of railway line	ISIC 4210
3	Construction of runway (including taxiway, apron, access road, parameter road)	ISIC 4210
4	Upgrading the bridges and highways, and construction of tunnels	ISIC 4210
<b>( I )</b>	<b>Construction of seaport, river port and dry port</b>	ISIC 4290
<b>( J )</b>	<b>Management, operation and maintenance of airport</b>	
<b>( K )</b>	<b>Aircraft Repair and Maintenance Services</b>	ISIC 3315
<b>( L )</b>	<b>Supply and transport services</b>	
1	Passenger transport by train	ISIC 4911
2	Freight transport by train	ISIC 4912
3	Container transport by train	ISIC 4912
4	Passenger Transportation by Road Transport	ISIC 4922
5	Freight Transportation and Storage by Road Transport	ISIC 4923
6	Inland water transport for passengers	ISIC 5021
7	Inland water transport services for freight	ISIC 5022
8	Domestic air transport for passengers	ISIC 5110
9	International air transport for passengers	ISIC 5110
10	Services for constructing and hiring warehouse, silos and tank	CPC 72112
11	Establishment of cold chain	CPC 83116
12	Service for packing the goods	CPC 854
<b>( M )</b>	<b>Power generation, transmission and distribution</b>	ISIC 351
<b>( N )</b>	<b>Production of renewable energy</b>	
1	Power generation, transmission and distribution by using solar power, wind power and geothermal power	ISIC 3510
2	Engineering services for power generation and transmission by using solar power, wind power and geothermal 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	CPC 83325
2	Business related to regional fibre pipeline	CPC 83325
3	Telecommunication services	CPC841
<b>( P )</b>	<b>Education services</b>	
1	Private schools	ISIC 85

<b>Sr. No.</b>	<b>Sector/ Type of Business</b>	<b>Industrial Code</b>	
	2	Schools which apply international curriculum	ISIC 85
	3	Technology and vocational institutes	ISIC 8530
	4	Higher education services	ISIC 8530
	5	Sport education services	ISIC 8541
	6	Civil Aviation Training Services	CPC 92919
	7	Training and developing health service support human resources	ISIC 854
<b>( Q )</b>		<b>Health services</b>	
	1	Hospital service	ISIC 861
	2	Medical laboratory service	ISIC 861
	3	Traditional Medicine Hospital Service	ISIC 8610
	4	Private clinic service	ISIC 861
<b>( R )</b>		<b>Information technology services</b>	
	1	Service for information and technology infrastructure	ISIC 63
	2	Software development	ISIC 5820
<b>( S )</b>		<b>Hotel and tourism</b>	
	1	Providing services by construction of hotels and resorts	CPC 53129
	2	Transport services for tourists and sight-seeing	CPC 6413
	3	Eco-tourism business	CPC 8556
<b>( T )</b>		<b>Science research development business</b>	
	1	Science research and development projects for agriculture and breeding	ISIC 7210
	2	Research for medical education and medicine	ISIC 7210
	3	Research for Industrial development, engineering and technology	ISIC 7210
	4	Research for post-harvesting technology	ISIC 7210
	5	Preliminary research on agricultural science (services for practicing the agriculture, technology, crops nursery, forest plantation, animal husbandry, fish culturing)	ISIC 7210
	6	Research on traditional medicine and laboratory service	ISIC 7210
	7	Research on geology science	ISIC 7210

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