

The Republic of the Union of Myanmar

Myanmar Investment Commission

Notification No. 1 / 2026

The 14th of Waning of Taboung, 1387 ME

(16th March, 2026)

The Myanmar Investment Commission, in exercise of the powers conferred under section 100, sub-section (b) of the Myanmar Investment Law, hereby issues the following Notification:

The Minimum Criteria Required to be Eligible for Tax Exemption or Relief

1. An investor shall meet at least the following criteria to qualify for tax exemption or relief in a promoted investment sector:
 - (a) being able to contribute at least 35% of the total investment amount in cash, as specified in the Proposal and Endorsement Applications;
 - (b) being able to provide documentary evidence confirming that, in the case of investment through an offshore loan, the loan approval letter including the loan repayment schedule, from the Central Bank of Myanmar has been submitted, and that the cash inflow of both such loan and foreign capital has been remitted through an Authorized Dealer (AD) licensed bank.
2. These criteria shall be amended as necessary, subject to the national policy requirements.

Mya Tun Oo
Chairman

Letter No. MIC – 6/ 1/ 2026 (0035)

Date: March 16, 2026