

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

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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

Sr. No.	Sector/ Type of Business	Industrial Code
	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

Sr. No.	Sector/ Type of Business	Industrial Code
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

Sr. No.	Sector/ Type of Business	Industrial Code
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