COST OF DOING BUSINESS IN MYANMAR

SURVEY REPORT 2017

JICA

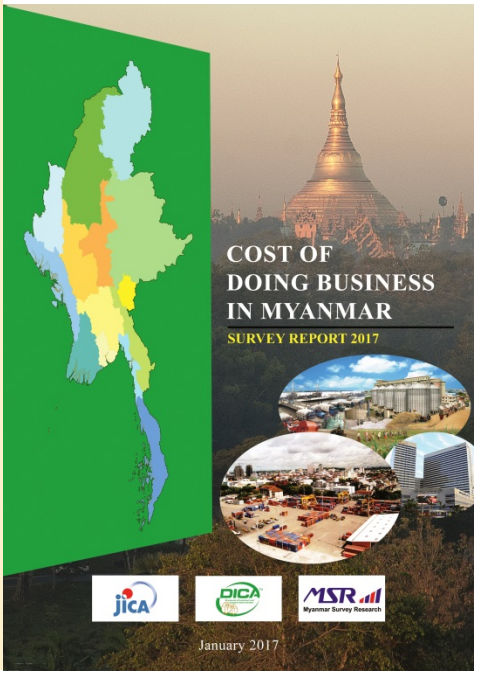
DICA Directorate of Investment and Company Administration

MSR Myanmar Survey Research

January 2017

COSTOF DOING BUSINESS IN MYANMAR

SURVEY REPORT 2017



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ACRONYMS

AGM	Annual General Meeting
AOA	Articles of Association
CUSDEC - 2	Export Declaration Form
DICA	Directorate of Investment and Company Administration, Under MOPF
DISI	Department of Industrial Supervision And Inspection, Ministry of Industry
ECD	Environmental Conservation Department (for EIA/SIA), Under MNREC
EIA	Environmental Impact Assessment (Environmental Survey)
EMP	Environmental Management Plan
FED Form	Foreign Exchange Declaration Form
FIL	Foreign Investment Law
FOB	Free on Board
IEE	Initial Environmental Examination
IRD	Internal Revenue Department, Ministry of Planning And Finance
IZ	Industrial Zone
JICA	Japan International Cooperation Agency
MACCS	Myanmar Automatic Cargo Clearance System
MCIS	Myanmar Customs Information System
MEPE	Myanma Electric Power Enterprise
MFTB	Myanma Foreign Trade Bank, Ministry of Planning And Finance
MIC	Myanmar Investment Commission
MIL	Myanmar Investment Law
MITS	Myanmar Inspection and Testing Services Ltd
MNREC	Ministry of Natural Resources and Environmental Conservation
MOA	Memorandum of Association
MOPF	Ministry of Planning And Finance
MPE	Myanma Petrochemicals Enterprise
NRC	National Registration Card (= Citizenship Certificate of Myanmar Nationals)
OSS	One Stop Service
PAT	Proposal Assessment Team (DICA)
RFP	Request for Proposal
SEZ	Special Economic Zone
SIA	Social Impact Assessment (Part of Environmental Survey)
TOR	Terms of Reference
UMFCCI	Union of Myanmar Federation of Chambers of Commerce and Industry

TERMS

U	"U" is a Myanmar honorific used before the name of a man—single or married. It is an equivalent of Mr.
Daw	"Daw" is a Myanmar honorific used before the name of a woman—single or married. It is an equivalent of Mrs/Ms.
Myanma	"Myanma" (Myanmar without "r") is used as an adjective. It is found mostly on the names of the government economic enterprises.
Viss	Myanmar traditional weight measuring unit. There are 100 ticals in a viss. 1 viss = 3.6 lb = 1.65 kg

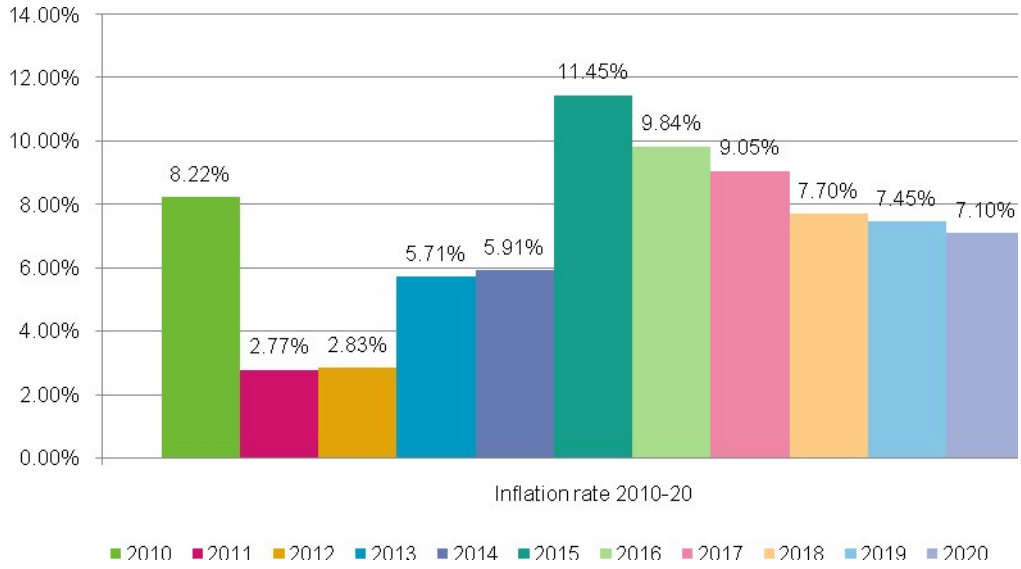
CURRENCY EXCHANGE RATES

Other curren-cies	**In short**	**Unit**	**Myanmar kyat (MMK)** equivalent to 1 unit of the respective currency		
			November 2016	**December 2016**	**January 2017**
United States dollar	USD	1 dollar	1,286	1,370	1,355
Chinese yuan	CNY	1 yuan	189	197.22	195.10
Thai baht	THB	1 baht	37	38.077	37.818
Indian rupee	INR	1 rupee	19	20.194	19.884
Japanese yen	JPY	1 yen	12.26	11.687	11.540
Korean won	KRW	1 won	1.1274	1.1425	1.1203
Singapore dollar	SGD	1 dollar	925	946.43	934.48
Euro	EUR	1 euro	1,410	1,432.2	1,418.3
British pound	GBP	1 pound	1,517	1,683.7	1,664.9

http://forex.cbm.gov.mm/index.php/fxrate(Reference exchange rate - Central Bank of Myanmar)

Inflation rates from 2010 to 2020 (Estimation: 2017 – 2020)[1]

The following chart shows the inflation rates from 2010 to 2016 with estimation until 2020.



[1] https://www.statista.com/statistics/525770/inflation-rate-in-myanmar/

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PREFACE

MYANMAR has been working on a series of reform towards creating sound investment climate for foreign direct investment (FDI) over the past several years. The new Myanmar Investment Law was enacted on 18 October 2016 and the new Myanmar Companies Law is expected to be promulgated soon. The Investment Policy, formed under the new government in November 2016, clearly identifies that the foreign investment is very crucial for national development. Annual FDI amount approved by Myanmar Investment Commission (MIC) in the fiscal year 2015-2016 recorded 9.48 billion USD, which is more than seven times larger than that of the fiscal year 2012-2013.

As a part of such effort to nurture favourable business environment, we consider it is inevitable to provide existing and potential foreign investors with appropriate information for doing business. Lack of proper information including doing business cost is considered to be one of the obstacles for foreign business to invest in Myanmar. We are receiving voices from foreign investors on needs of such data.

Directorate of Investment and Company Administration (DICA), which is under the Ministry of Planning and Finance and also acts as the secretariat of the MIC, is in the position to provide those who are doing business or willing to do so with such information and services as the Union's investment promotion agency. Although many of neighbouring countries publish a kind of doing business cost survey report by their agencies, Myanmar has not issued such report yet so far.

Against this background, the Survey on Cost of Doing Business in Myanmar was planned and conducted by DICA, with the support of Japan International Cooperation Agency (JICA), which currently dispatches a JICA Advisor on investment promotion in DICA. The Myanmar Survey Research (MSR) as the JICA consultant has been implementing the survey.

This report covers multiple dimensions of business cost such as land and building, human resources, government procedures, export/import logistics, infrastructure and utilities, business services and others. This report is also available on our DICA website (http://www.dica.gov.mm).

As this is the very first report of its kind in Myanmar, we welcome readers' feedbacks and continue to improve how to provide necessary quality data for investors. We tried to collect such data systematically with appropriate data sources so that it is easier to update the data later on. We also aim to standardize the survey exercise and internalize it in DICA for periodical and continuous updates for the future.

We sincerely hope this Survey Report 2017 on Cost of Doing Business in Myanmar helps investors to consider investment in Myanmar.

With best wishes,

U Aung Naing Oo
Secretary
Myanmar Investment Commission
Director-General
Directorate of Investment and Company Administrationtion

Executive summary

Methodology and process

The Survey on the Cost of Doing Business in Myanmar was conducted from September to December 2016. The process included set-up of the survey including preliminary discussions between DICA, JICA and MSR, held a consultation/coordination meeting with relevant government departments, private sector associations and others in total more than 50 participants on September 16, compilation of a list of interviewees, conducting interviews including making appointments, compilation of report and seeking confirmation of the data and information from some government departments and enterprises.

In doing this survey, the following methods were employed:

1 Indepth interviews (IDIs) for acquiring primary data

2 Desk study—using established websites for acquiring secondary information, and

3 Using published materials

In the IDI part, there were three divisions—(1) government departments/enterprises, (2) associations and (3) private businessmen. As the rules and regulations for making investments in Myanmar are mainly concerned with the government departments and enterprises, official data and information constitutes the largest part of this survey report. Data and information provided by the respondents of the government departments and enterprises from IDIs were reinforced with the information from the websites concerned. All the websites accessed are established ones. Some respondents handed some documents related to their work process and pamphlets to the data-collectors.

All the data and information were scrutinized, edited and put in the report with care for accuracy and efficient use of space. All pieces of information had to be scrutinized so that they would be appropriate with or fulfill the purpose of the publication. In the final stage, the data and information put in the report were sent in parts to the respective respondent for confirmation.

Explanation of chapters

As the title of this report suggests, costs are mainly reported in the publication. However, the costs are usually coupled with the procedures, which cannot be ignored. There are 7 main chapters in this publication—(1) Land, space and building; (2) Human resources; (3) Government sector; (4) Export-import and logistics; (5) Infrastructure usage; (6) Business services and others; and (7) Thilawa Special Economic Zone. The last part of the report are the appendices.

In the beginning of the report, demographic information is given with reference to the Results of the 2014 Myanmar Population and Housing Census of the Ministry of Labour, Immigration and Population. Chapter 1 deals with prices of industrial land, commercial land and residential land, with focus mainly on Yangon City, along with the costs for renting office space, commercial space and residential space. Construction costs are included in this chapter so that potential investors would have some idea of constructing a building and the cost of construction materials.

In Chapter 2, there are two main parts—employment and human resource development. In the employment sector, minimum, median and maximum salaries of five industries, including benefits and allowances, are provided. The human resource development part starts with a brief explanation of the Myanmar education system, followed by fees collected by private vocational and technical schools and private international schools are detailed.

Chapter 3 (Government Sector) provides the costs and basic information about the process of establishing a business and investment process. The first part details the costs and processes of registering foreign companies, branch companies/representative offices and joint-venture companies and fulfillment of legal requirements. The second part—Investment Process—contains procedure for applying for permit from the Myanmar Investment Commission, documents to be attached with proposal forms and post-activities.

Chapter 4 explains customs and clearance, import clearance system, export and import procedures and the second part is the logistics section—overseas logistics, cross-border logistics, domestic logistics and cargo handling costs.

Chapter 5 mentions the cost of utilities—electricity, inspection of water and sanitation, waste disposal, gases, fuels, generators along with installation costs and telecommunication—mobile phone, landline phone and the Internet costs and their installation costs.

Other business services are summed up in Chapter 6 which includes financial and insurance services and individual services such as lawyer's service fees, accounting service fees, business consultancy fees, engineering services and inspection charges—inspection for fire safety, inspection of electricity, inspection of elevator and escalator, and inspection of boiler. In the second part are some hotel rates, car rental rates, and kinds of visas and visa fees. In the last part, the living costs of an individual expatriate and a family expatriates are estimated.

The last chapter, Chapter 7, exclusively mentions costs and procedures of Thilawa Special Economic Zone which has its own specific nature. Chapter 8 provides listings of DICA branch offices in Myanmar, business associations, some marketing research companies and EIA/SIA companies, sample calculation of income tax, and finally, references—interviews, associations, printed materials, and websites used in this survey.

DEMOGRAPHIC INFORMATION

BASIC INFORMATION

Republic of the Union of Myanmar[2]

Head of State – President:	U HtinKyaw	
State Counsellor and Minister for Foreign Affairs	DawAung San SuuKyi	
Vice-President	U MyintSwe	
Vice-President	U Henry Van Thio	
Political system:	Parliamentary democracy	
Capital:	Nay Pyi Taw (NPT)	
Area:	676,552 sq-km (261,218 sq-miles)	
Population density:	76.1 per sq-km	
Population:	51,486,253	
Male:	24,824,586	48.2%
Female:	26,661,667	51.8%
Urban population:	14,877,943	30%
Rural population:	35,401,957	70%
Currency:	Myanmar kyat (MMK)	
Official language:	Myanmar	

NOTE:

Male population + female population = enumerated plus estimated national population----------51,486,253
Urban population + rural population = enumerated national population only----------50,279,900

Union population– State/Region-wise

	State/ Region		Population (Enumerated data)	Population (Plus estimated data)	Remark
1	Kachin	State	1,642,841	**1,689,441**	With estimated data
2	Kayah	State	286,627	**286,627**	
3	Kayin	State	1,504,326	**1,574,079**	With estimated data
4	Chin	State	478,801	**478,801**	
5	Sagaing	Region	5,325,347	**5,325,347**	
6	Tanintharyi	Region	1,408,401	**1,408,401**	
7	Bago	Region	4,867,373	**4,867,373**	
8	Magway	Region	3,917,055	**3,917,055**	
9	Mandalay	Region	6,165,723	**6,165,723**	
10	Mon	State	2,054,393	**2,054,393**	
11	Rakhine	State	2,098,807	**3,188,807**	With estimated data
12	Yangon	Region	7,360,703	7,360,703	
13	Shan	State	5,824,432	**5,824,432**	
14	Ayeyarwady	Region	6,184,829	**6,184,829**	
15	Nay Pyi Taw	Region	1,160,242	**1,160,242**	
	Total ▶		**50,279,900**	**51,486,253**	

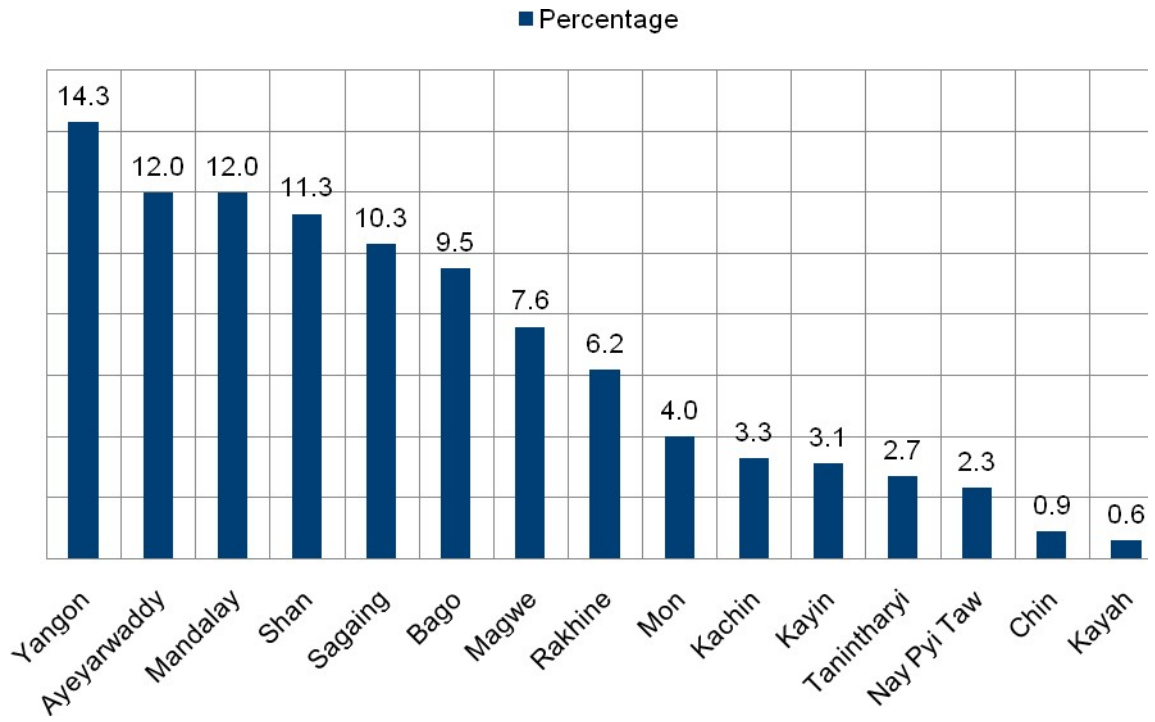
[2] (a) Myanmar President Office (www.president-office.gov.mm/(b) The 2014 Myanmar Population and Housing Census, The Union Report, Ministry of Immigration and Population, May 2015

At the time of census-taking in April 2014, the entire country, there was insecurity in three States—Kachin, Kayah and Rakhine—due to insurgency. Census could not be taken in some parts of these three States, and so the immigration officials had to estimate the population in these parts. The estimated population has been added to the enumerated population data.

Myanmar – Seven States, Seven Regions and NPT Union Territory

Myanmar is geographically divided into 7 States and 7 Regions—totaling 14 major territorial divisions of equal status and rights—and the Nay Pyi Taw Union Territory in which the government is seated. The distinction is that each of the States is resided by a particular indigenous ethnic race. For example, Shan State is resided by the majority Shan nationals, mingling with other ethnic races. In Kachin State, the majority residents are Kachin nationals. In the eight Regions, the majority residents are Bamar, mingling with other ethnic races.

Population ratios of States and Regions



Sector-wise GDP

GDP at current producers' prices by sector of activity – (2010-11 – 2014-15)[3]

Sectors	2010-11	2011-12	2012-13	2013-14 (pa)	2014-15 end of Mar
Agriculture	**14,658,961.3**	**15,048,295.7**	**15,680,310.0**	**17,132,958.0**	**18,249,950.5**
Agriculture	11,108,404.4	11,113,043.0	11,349,615.2	12,316,081.8	12,872,823.6
Livestock /fishery	3,392,103.2	3,758,635.4	4,141,221.1	4,631,945.9	5,238,746.8
Forestry	158,453.7	176,617.3	189,473.7	184,930.3	138,380.1
Industry	**10,528,139.7**	**14,490,501.6**	**16,594,170.9**	**18,773,850.0**	**22,540,987.4**
Energy	66,994.9	2,241,424.3	2,745,827.8	2,919,975.0	4,011,431.0
Mining	299,433.4	469,268.8	418,323.5	547,645.2	783,798.4
Processing /manufacturing	7,900,494.0	9,132,523.0	10,299,192.0	11,553,545.4	13,043,707.7
Electric power	421,882.7	481,449.4	614,929.5	695,854.6	924,959.1
Construction	1,839,334.7	2,165,836.1	2,515,898.1	3,056,829.8	3,777,091.2
Services	**14,589,663.9**	**16,769,090.4**	**18,984,779.1**	**22,105946.5**	**24,646,157.4**
Transportation	4,594,356.4	5,511,332.4	6,112,723.9	6,926,880.1	7,508,543.4
Communications	332,227.1	401,983.3	605,796.9	913,831.7	1,220,955.2
Financial institutions	37,715.4	65,318.2	85,345.7	114,385.1	135,790.5
Social and admin services	915,719.6	989,005.8	1,326,076.7	1,683,301.2	2,025,534.2
Rental and other services	738,484.2	883,290.7	1,095,645.8	1,323,897.9	1,537,311.7
Trade	7,971,161.2	8,918,160.0	9,759,190.1	11,143,650.5	12,218,022.4
Annual GDP ►	**39,776,764.9**	**46,307,887.7**	**51,259,260.0**	**58,012,754.5**	**65,437,095.3**

[3] Department of Planning, 2015 Myanmar Statistical Yearbook

INTRODUCTION

BACKGROUND

In order to attract Foreign Direct Investment (FDI), it is inevitable to provide existing/potential foreign investors with appropriate information for doing business. Lack of proper information including doing business cost is considered to be one of the obstacles for foreign business to invest in Myanmar.

Directorate of Investment and Company Administration (DICA), which is under the Ministry of Planning and Finance and also acts as the secretariat of Myanmar Investment Commission (MIC), is in the position to provide those who are doing business or willing to do so with such information and services as the Union's investment promotion agency (IPA). Although many of neighbouring countries publish a kind of doing business cost survey report by their IPAs, Myanmar has not issued such report yet so far.

Against this background, "Myanmar Doing Business Cost Survey" is planned by DICA with the support of Japan International Cooperation Agency (JICA), which currently dispatches a JICA Advisor on investment promotion in DICA. For this purpose, JICA contracted with Myanmar Survey Research (MSR) as the consultant team, which implemented the Surveya-long with the separately prepared Terms of Reference (TOR).

As the deliverable of the Survey, "Myanmar Doing Business Cost Survey Report" has been published as the first report of its kind in Myanmar.

OBJECTIVES

The major objectives of this survey are:

- To collect systematically cost information necessary for existing/potential foreign investors to do business in Myanmar
- To disseminate doing business cost information for existing/potential foreign investors to utilize their business decision/practice
- To standardize the survey exercise and internalize it in DICA for periodical and continuous updates for the future

COST ITEMS COVERED IN THIS SURVEY

1 Land, space and building

Land ----------	Industrial, commercial, residential and others; multiple locations; industrial zones
Rental space----------	Office space, commercial space, warehouse, residential place, etc.
Building construction ----------	e.g. factory with reinforced concrete structure

2 Human resources

Employment ----------	Minimum wage, basic salary, overtime, typical allowances, social security etc.

	(Unskilled workers, skilled workers, engineers, supervisors, managers, etc.
Human resource development	Vocational training, business management training etc.

3 Government

Investment process ----------	Company registration and investment approval (DICA/MIC/SEZ)
Business establishment--------- process	Governmental obligatory registrations and licenses for business start-up (by labor/immigration offices, line ministries, local governments and designated associations)
Taxation ----------	Corporate tax, commercial tax, withholding tax, stamp duty, income tax etc.

4 Export-Import logistics

Customs and clearance---------	Tariff rate, handling fee, documentation, COO etc.
Export/Import ----------	Licensing, documentation etc.
Overseas logistics----------	20ft container maritime/aviation freight cost with major destinations
Cross-border logistics ----------	Land transportation via major borders with neighboring countries
Domestic logistics ----------	Truck, railway, inland water between major cities, toll road fee, etc.
Cargo handling cost----------	Loading/unloading cost, warehouse etc.

5 Infrastructure usage

Utilities ----------	Electricity, water, sewage, waste treatment, gas, fuel, generator etc.: for each item, installation/initial cost, tariff table, running cost, service fee etc.
Telecommunication ----------	Mobile phone, landline, internet; subscription, rate for call/SMS/data

6 Business services and others

Finance and insurance----------	Bank account, loan, transfer, saving and other financial services
Business services ----------	Lawyers, accountants, translators/interpreters, business consultants etc.
Engineering services ----------	Environment (EIA/IEE), building/fire/electricity inspection, IT etc.
Mission costs ----------	Hotel room rates, rent-a-car rates, visas etc.
Foreigner's living cost ----------	Accommodations, commodities, medical and education costs, vehicles, etc.

Places of study

Yangon	To be surveyed most as the center of business
Bago	Considered to be extension of Yangon business area
Thilawa	As the Myanmar's the only one operational SEZ
Mandalay	As one of the two polar cities and the second largest business center
Taunggyi	To be utilized in Shan State Investment Fair to be held in Feb. 2017
Dawei	Southern Myanmar where DICA branch is located

RESEARCH METHODOLOGY

The survey has been conducted with the methods mentioned below.

1 Desk study method (secondary data and information)
2 In-depth interview method (primary data and information

Desk study method

MSR has its own databank, and the MSR survey team conducted desk study prior to and during field visits. The study covered secondary data gleaned from records at MSR data bank, Statistical Yearbooks issued by the Central Statistical Organization (CSO), and documents issued by the government departments.

MSR databank has stored data and information, especially on market, FDI, economy and politics of the country, gleaned by monitoring the media, for the last 20 years.

Secondary data are also retrieved from established websites and the data and information so obtain are later confirmed with the respective government department/ministry or association.

In-depth interview method (IDI)

In-depth Interviews (IDIs) were conducted with related institutions, organizations and individuals in Yangon and five other places. The questionnaires (checklists of information) were developed in accordance with the data and information requirements mentionedin the “Cost items covered in this survey.”

Limitations of survey

This survey report is intended to be a means of guide and aid to potential foreign investors in Myanmar and not a book containing comprehensive information. However, as we had to cover a diversity of topics, we were limited by time. Actually, a chapter is equal to a research project which normally takes about one and a half months, and we had exerted efforts to be able to complete it within the four-month period (from September to December 2016). It was not always smooth in acquiring data and information—which are appropriate to the report—as the cooperation of the respondents played a great role in the accomplishment of this task.

SURVEY PERIOD

The implementation of this survey project started in September, 2016 and was continued until December 2016.

1 Land, space and building

The listed land and space properties are just samples at the timing of the survey.
1 square-foot = 0.092903 square-meter

1.1 LAND LEASE

1.1.1 Industrial land lease in Yangon[4]

Sr	Industrial Zone (IZ)	Township	Area (Sq-ft)	Package price per month (MMK)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Hlaingtharyar IZ	Hlaingtharyar	50,000	17,000,000	340
2	Hlaingtharyar IZ	Hlaingtharyar	65,000	18,000,000	280
3	Hlaingtharyar IZ	Hlaingtharyar	64,800	16,000,000	250
4	Hlaingtharyar IZ	Hlaingtharyar	10,000	2,200,000	220
5	Hlaingtharyar IZ	Hlaingtharyar	87,120	18,000,000	210
6	Hlaingtharyar IZ	Hlaingtharyar	43,560	2,000,000	100
7	Shwe Linban IZ	Hlaingtharyar	34,348	5,000,000	150
8	Shwe Linban IZ	Hlaingtharyar	43,560	6,000,000	140
9	Shwe Linban IZ	Hlaingtharyar	130,680	13,000,000	100
10	Dagon Seikkan IZ	Dagon Seikkan	55,300	20,000,000	360
11	Dagon Seikkan IZ	Dagon Seikkan	81,457	15,000,000	180
12	Dagon Seikkan IZ	Dagon Seikkan	108,900	15,000,000	140
13	East Dagon IZ	East Dagon	43,560	8,000,000	180
14	East Dagon IZ	East Dagon	11,250	4,000,000	360
15	East Dagon IZ	East Dagon	43,560	2,000,000	50
16	Shwe Thanlwin IZ	Hlaingtharyar	74,052	20,000,000	140
17	North Okkalapa IZ	North Okkalapa	7,200	3,000,000	330
18	North Okkalapa IZ	North Okkalapa	30,800	5,000,000	160
19	North Okkalapa IZ	North Okkalapa	50,000	12,000,000	240
20	North Okkalapa IZ	North Okkalapa	15,000	5,000,000	330
21	Thaketa IZ	Thaketa	34,348	5,000,000	280
22	Thaketa IZ	Thaketa	2,400	2,000,000	830
23	Thaketa IZ	Thaketa	21,780	9,000,000	410
24	Shwepyitha IZ	Shwepyitha	4,000	2,000,000	150
25	Shwepyitha IZ	Shwepyitha	12,000	4,000,000	330
26	Wartayar IZ	Shwepyitha	217,800	17,000,000	80
27	—	Hmawbi	392,040	16,000,000	40
28	South Dagon IZ	South Dagon	87,120	12,000,000	340
29	South Okkalapa IZ	South Okkalapa	7,500	4,000,000	530
30	Thilawa zone	Thanlyin	108,900	18,000,000	170

[4] https://www.shweproperty.com/

1.1.2Commercial land lease in Yangon[5]

Sr	Location	Township	Area (Sq-ft)	Package pri-ceper month (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	3rd Street	Mingaladon	407	3	7,400
2	Shwegondaing Road	Bahan	11000	25	2,300
3	Waizayatar Road	South Okkalapa	3600	6	1,700
4	Pyay Road	Dagon	9000	14.5	1,600
5	Bayintnaung Road	Mayangon	7500	12	1,600
6	-	Tamwe	4050	6	1,480
7	Moe Gaung Street	Yankin	8000	8	1,000
8	Laydauntkan Road	Thingangyun	10115	10	990
9	Thanthumar Road	South Okkalapa	2700	2.5	930
10	-	Bahan	13200	12	910
11	Than Thu mar Road	South Okkalapa	3600	3	830
12	Parami Road	Mayangon	15640	12	770
13	Aye-yar-won Road	Thaketa	7200	4.5	630
14	Lan Thit Road	Insein	12000	7.5	625
15	Kan Road	Hlaing	9800	6	610
16	Shwe Taunggyar	Bahan	7040	4	570
17	Pyay Road	Mingaladon	47250	5	110

1.1.3 Residential land lease in Yangon

(No rental exists for residential land.)

1.1.4 Bago Industrial Zone[6]

Bago Industrial Zone is currently separated into 2 parts—Foreign Industrial Zone and Local Industrial Zone. All the land plots in these industrial zones are sold out at MMK 40 million per acre. However, the new Regional Government has a plan to take back the land plots which are not operated by the owners. After that, the Bago Regional Government will rent these land plots again. According to the chief minister, the leasing price by Bago Regional Government has not yet been set.

Land lease in Bago

Bago Industrial Zone[7]

Location	Unit	Price (USD)
Foreign Industrial Zone	Acre/year	10,000 – 15,000
Local Industrial Zone	Acre/year	10,000 – 15,000
Near Industrial Zone	Acre/year	10,000 – 15,000

[5]Ibid
[6] U Win Thein, Minister, Bago Region Government
[7]U Thein Zaw, Real Estate agent, Bago

1.1.5 Land lease in Mandalay[8]

Location	Unit	Monthly rental rate (MMK in million)
Industrial zone 1, 63rd Street	100-ft x 100-ft	10.0
Industrial zone 1	1.5-acre	8.00
Industrial zone 1	1-acre	6.0-8.0
Industrial zone 1	50-ft x 50-ft	6.0
Industrial zone 1	1.5-acre	5.0
Industrial zone 1	1-acre	18
Industrial zone 2	1-acre	5.0
Industrial zone 2	1-acre	2.0

1.1.6 Land lease in Taunggyi[9]

Location	Unit	Price (MMK in millions)
—	1-acre	0.2

Government land lease

Department of Urban and Housing Development (DUHD)[10]

The main cost from Department of Urban and Housing Development DUHD) is land lease fee. DUHD rents land at USD 5 – 7 per square meter per year. However, the lands owned by DUHD have already occupied. Therefore, investors need to rent from the private sector.

The fee of lands rented by private is USD 8-15 per square meter per year. Property tax is collected by respective City Development Committee. The estimated tax for a factory is USD 10,000 per year.

In Mingaladon Industrial Park, DUHD collects USD 0.345 per square meter per year for land tax.
In MIP, management fee is collected at USD 0.4 per square meter per year.

In Hlaingtharyar IZ, Shwepyitha IZ, Anawrahta IZ, Mya Sein Yaung IZ, DUHD collects MMK 2,000 – 3,000 per square meter per year as land tax to local business owners.

Currently, DUHD does not collect land tax from Thilawa SEZ. But in future, DUHD will collect USD 0.1 – 0.3 per square meter per year for local government's fund.

1.2SPACEFOR LEASE

1.2.1 Office space for lease in Yangon[11]

Sr	Location	Township	Area (Sq-ft)	Package price per month (MMK)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)

[8] U Khin Maung Hla, President, Industry Zone Supervisory Committee
[9] U Myint Kyi, President, Industry Supervisory Committee, Ayethayar Industrial Zone
[10] Daw Moe Thida, Deputy Director, Department of Urban and Housing Development
[11] Zaygwet Journal, No 988, Nov 17, 2016; Ahkyosaung Journal, No 905, Dec 1, 2016

1	Lower Kyimyindaing Street	Kyimyindaing	1,000	5,500,000	5,500
2	Strand Road	Lanmadaw	1,575	6,000,000	3,800
3	U Chit Maung Street	Tamwe	2,400	8,500,000	3,500
4	Thitsar Street	South Okkalapa	1,200	2,500,000	2,000
5	Kaba Aye Street	Mayangon	2,400	3,500,000	1,400
6	Yuzana Tower	Bahan	3,000	2,000,000	700
7	Kan Street 6½ miles	Hlaing	1,170	850,000	700
8	Olympic tower	Kyauktada	1,780	1,100,000	600
9	Pyay Street	Kamayut	4,200	2,500,000	600
10	FMI	Hlaingthayar	2,400	1,500,000	600
11	Sea Green Tower	Botahtaung	2,000	1,000,000	500
12	Shwe Hinthar Street	Hlaing	4,900	1,500,000	300

1.2.2Commercial space for lease in Yangon[12]

Sr	Location	Township	Area (Sq-ft)	Package price per month (MMK)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Strand (Kanna) Road	Kyimyindaing	1200	5,000,000	4,200
2	Thanthumar Street	South Okkalapa	1200	3,500,000	2,900
3	Pyay Road	Hlaing	3375	7,000,000	2,000
4	—	South Okkalapa	2600	5,000,000	1,900
5	Saya San Street	Yankin	7500	14,000,000	1,900
6	Hledan Street	Kamayut	1080	2,000,000	1,800
7	—	South Okkalapa	2400	4,000,000	1,700
8	Yaw Mingyi Street	Dagon	900	1,500,000	1,700
9	Waizayantar Street	Thingangyun	3600	5,000,000	1,400
10	Ledauntkan Street	Thingangyun	1500	2,000,000	1,300
11	8 miles, Pyay Road	Mayangon	6400	8,000,000	1,300
12	Ledauntkan Street	Thingangyun	7500	10,000,000	1,300
13	Ledauntkan Street	Thingangyun	1820	2,000,000	1,000
14	Parami Street	Hlaing	8000	7,500,000	900
15	Bayintnaung Street	Bayintnaung	8800	4,000,000	500
16	Shu Khin Thar Street	Thaketa	4000	1,300,000	300

1.2.3 Warehouse for lease in Yangon[13]

Sr	Location (Industrial Zones)	Township	Area (Sq-ft)	Package price (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Shwepyitha IZ	Shwepyitha	3,200	3,000,000	900
2	Shwe Paukkan IZ	Shwe Paukkan	8,100	5,000,000	600
3	Shwepyitha IZ	Shwepyitha	14,400	6,500,000	500
4	Mingaladon IZ	Mingaladon	21,600	11,000,000	500
5	Mingaladon IZ	Mingaladon	8,400	4,500,000	500
6	Mingaladon IZ	Mingaladon	11,200	6,000,000	500
7	Shwe Paukkan IZ	Shwe Paukkan	2,400	1,200,000	500
8	Hlaingtharyar IZ	Hlaingtharyar	4,800	2,000,000	400

[12] Ibid
[13] Ibid

9	Hlaingtharyar IZ	Hlaingtharyar	6,300	2,500,000	400
10	Shwepyitha IZ	Shwepyitha	6400	2,500,000	400
11	Hlaingtharyar IZ	Hlaingtharyar	9,600	3,000,000	300
12	Shwepyitha IZ	Shwepyitha	9,000	3,000,000	300
13	Shwepyitha IZ	Shwepyitha	10,000	3,000,000	300
14	East Dagon IZ	East Dagon	20,700	5,500,000	300
15	South Dagon IZ	South Dagon	4,800	1,000,000	200

1.2.4 Residential place for lease in Yangon[14]

Sr		Location	Township	Area (Sq-ft)	Package price/per month (MMK)	Price per square-foot (MMK)
Condominiums						
1	**C**	—	Mayangon	1450	2,000,000	1,400
2	**C**	—	Bahan	1250	1,700,000	1,400
3	**C**	—	Dagon	1700	2,100,000	1,200
4	**C**	—	Bahan	1250	1,500,000	1,200
5	**C**	—	Mayangon	2200	2,500,000	1,100
6	**C**	—	Bahan	1800	1,700,000	900
7	**C**	—	Mayangon	1500	1,200,000	800
Apartments						
8	**A**	Parami Street	Yankin	1300	2,000,000	1,500
9	**A**	Manawhari Yeiktha	Ahlone	800	600,000	800
10	**A**	Yaw Mingyi Street	Dagon	900	750,000	800
11	**A**	—	Hlaing	1000	600,000	600
12	**A**	Strand Road	Botahtaung	1000	450,000	500
Stand-alone units						
13	**S**	Phonegyi Street	Lanmadaw	1,250	5,000,000	4,000
14	**S**	Pyay Road	Kamayut	2,800	6,000,000	2,000
15	**S**	Tekkatho Yeikmon Housing	Bahan	3,600	4,000,000	1,100
16	**S**	Thukhawady Street	Yankin	7,200	7,500,000	1,000
17	**S**	Inya Myaing Street	Bahan	3,500	3,000,000	900
18	**S**	Dhamma Zedi Street	Bahan	3,000	2,500,000	800
19	**S**	Kanbawza Yeiktha Street	Bahan	4,200	3,000,000	700
20	**S**	Pyay Road	Bahan	10,000	5,500,000	600
21	**S**	Pho Sein Street	Bahan	10,000	4,500,000	500

1.2.5 Office and commercial space for lease in Bago[15]

New City and Old City

Location	Unit	Price (MMK in millions)
Downtown space	40-ft x 80-ft	2
Space off highway	40-ft x 80-ft	1
Space off main roads downtown	40-ft x 60-ft	0.6
Space downtown (1 storey)	40-ft x 60-ft	0.3

[14] Ibid

[15] U Thein Zaw, Real Estate agent, Bago

1.2.6 Warehouse for lease in Mandalay[16]

Location	Unit	Monthly rental rate (MMK in million)
—	40-ft x 60-ft	1.50
—	50-ft x 50-ft	6.00
—	40-ft x 60-ft	18.0
Industrial zone 1	40-ft x 60-ft	1.50
Industrial zone 1	40-ft x 60-ft	18.0
Industrial zone 1	50-ft x 50-ft	6.0

1.2.7 Office space for lease in Mandalay[17]

Location	Unit	Monthly rental rate (MMK in million)
In front of Diamond Plaza, Chanayethazan Township	40-ft x 60-ft	5.00
73rd Street, between 35th Street and 36th Street, Mahaaungmyae Township	30-ft x 70-ft 3-storey building	3.00
73rd Street, between 33rd Street and 34th Street, Chanayethazan Township	27-ft x 70-ft 3-storey building	2.50
Aungmyaethazan Township	2-storey building	2.00
80th Street, East Amarahtani, Aungmyaethazan Township,		1.50
Manawhari Street, Chanmyathasi Township	40-ft x 60-ft	1.20
—	20-ft x 30-ft	1.00

1.2.8 Commercial space for lease in Mandalay[18]

Location	Unit	Monthly rental rate (MMK)
Man Myanmar plaza 2nd floor	1 sq-ft	800
Man Myanmar plaza 3rd floor	1 sq-ft	600
Diamond plaza ground floor	1 sq-ft	6,500
Diamond plaza 1st floor	1 sq-ft	3,000-5,000
Diamond plaza 2nd floor	1 sq-ft	3,000-5,000
Diamond plaza 3rd floor	1 sq-ft	2,000-3,000
Diamond plaza 4thfloor	1 sq-ft	1,800-2,500
Diamond plaza 5thfloor	1 sq-ft	1,500-2,000

1.2.9 Residential space forlease in Mandalay[19]

Location	Unit	Monthly rental rate (MMK in million)

[16] (1) U Khin Maung Hla, President, Industry Zone Supervisory Committee
(2) MMM Real Estate Agency, Shwe Mandalay Real Estate Agency
[17] MMM Real Estate Agency
[18] U Than Win, President, Man Myanmar Plaza
[19] U Khin Maung Than, Advocate, High Court, Daw Cho Zar Win, Sales Manager, MMM Real Estate Agency, U Nay Lin Aung, Owner, Shwe Mandalay Real Estate Agency

Myothit, Chanmyathasi Township	40-ft x 60-ft	0.85
Near Zaycho Market	30-ft x 70-ft	5.00
Corner of 69th Street and 38th Street	30-ft x 100-ft	1.50
21st Street, between 87th Street and 86th Street	-	0.70-0.9.0
Aungmyaethazan Township, corner of 88th Street and 14th Street	2-storey building	1.00
—	40-ft x 40-ft	2.00
—	20-ft x 30-ft	1.00

1.2.10 Warehouse for lease in Taunggyi[20]

Location	Unit	Price (MMK in millions)
Ayethayar Industrial Zone	210-ft x 52-ft	2
Ayethayar Industrial Zone	130-ft x 40-ft	1
Ayethayar Industrial Zone	125-ft x 40-ft	0.6

1.2.11 Office space for lease in Taunggyi[21]

Location	Unit	Price (MMK in millions)
-	1sq-ft	0.087
Taunggyi Township	40-ft x 30-ft	3.5
Near BEHS 1, Thittaw Ward	13-ft x 40-ft	0.7
West Myopat Street	10-ft x 25-ft	0.5

1.2.12 Commercial space for lease in Taunggyi[22]

Location	Unit	Price (MMK in millions)
West Myopat Street	40-ft x 30-ft 20-ft x 30-ft	2

1.2.13 Residential space for lease in Taunggyi[23]

Location	Unit	Price (MMK in millions)
Taunggyi Township	2-storey building	1-2
Pinsin Shwethahtaykone Ward	2-storey building	0.5
Yayayekwin Ward	2-storey building	1-1.5

1.2.14 Office for lease in Dawei[24]

Location	Unit	Monthly rental rate (MMK in million)
-	20-ft x 40-ft 1 storey building	0.60
-	20-ft x 40-ft 2 storey building	0.50-2.00

[20] President, Industry Supervisory Committee
[21] Myoma Tower Condominium, Daw Naw Zar Myint, Dr Sai Aung Kyaw, President, Real Estate Agent
[22] Dr Sai Aung Kyaw, President, Real Estate Agent
[23] Dr Sai Aung Kyaw, President, Real Estate Agent
[24] U Soe Thein, Secretary of Industrial Supervisory Committee, Dawei

1.2.15 Commercial space forlease in Dawei[25]

Location	Unit	Monthly rental rate (MMK in million)
'Gold Coast' high-rise condo	1 sq-ft	0.12-0.14

1.2.16 Warehouse lease in Dawei[26]

Location	Unit	Monthly rental rate (MMK in million)
Remote area	40-ft x 90-ft	1.5

1.3 CONDOMINIUM[27]

Analysis of set condo prices in Yangon[28]

MSR has a detailed list of township-wise condo prices set by the **Condo Prices Scrutiny and Setting Committee**(CPSSC) (2015) for the purpose of taxation. In the following table, the highest to the lowest condo prices—shown against respective townships—are extracted from the detailed list, and in the next table, the detailed prices are represented by three levels—mode, minimum and maximum.

Highest to lowest set prices (for taxation)

Condo prices vary, depending on the location and internal space. The following is an extraction from the detailed list of condo prices set by the CPSSC for taxation in 2015.

Price per square-foot in MMK

Botataung	400,000	Sanchaung	266,667	Mingala Taungnyunt	211,111
Dagon	360,902	Thanlyin	265,193	Pazundaung	205,882
Hlaing	350,000	Pabedan	260,000	Thingangyun	200,000
Tamwe	304,762	Mayangon	257,353	Latha	196,429
Ahlon	300,000	Bahan	250,000	Thaketa	142,857
Lanmadaw	280,000	Kamayut	233,333	Insein	125,858
Yankin	272,727	Kyimyindaing	212,766		

Mostly prices per sq-ft are highest in the first-class areas. The second-rate condos are in the second-class areas. Although downtown townships are not in the first-class area, the condos in them are not rated low because of their locations in the hub.

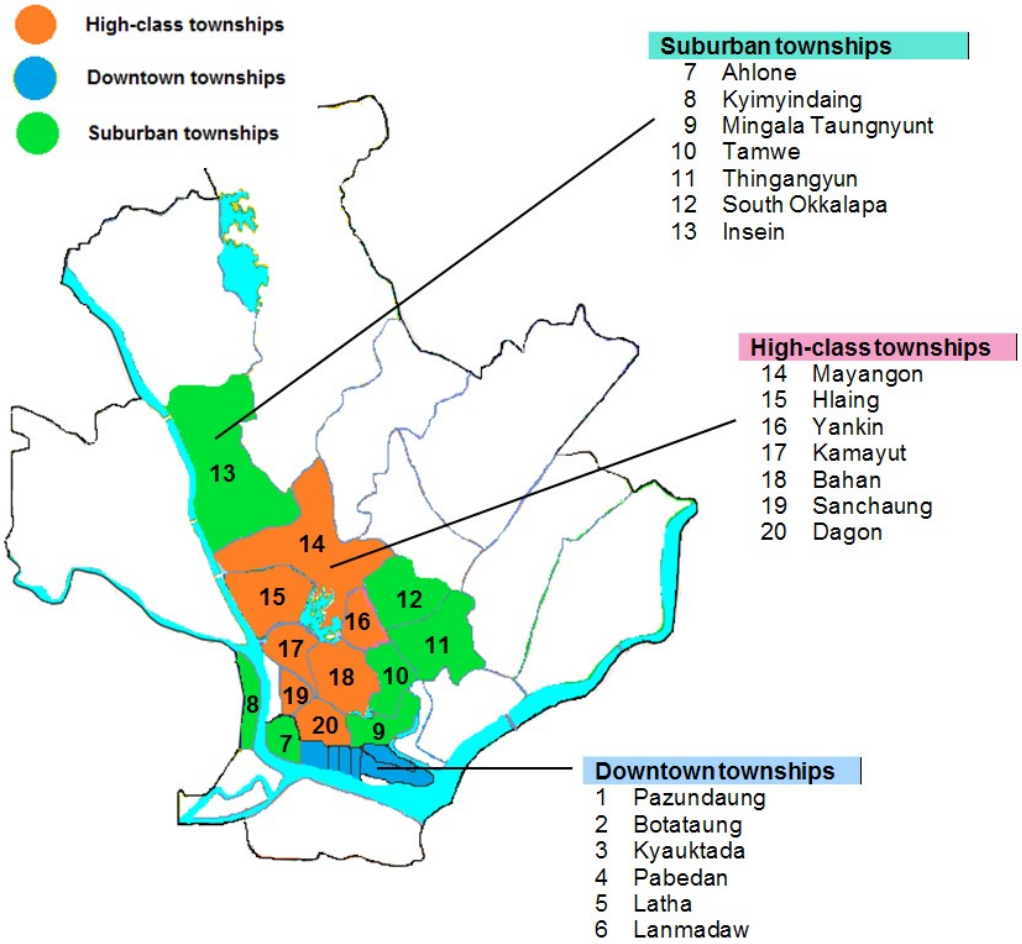
Prices set by Condo Price Scrutiny and Setting Committee for taxation (2015)

Township	Mode	Minimum	Maximum	Location
PRICE PER SQ-FT IN MMK				

[25] Ibid
[26] Ibid
[27] The Condominium Law, which partially allows foreigners to own property, was enacted on 22 January 2016, however, it has not been effective in reality as its rules and regulations have not been prepared yet. Therefore, prices presented in this section are just for reference.
[28] Condo Prices Scrutiny and Setting Committee

1	Pazundaung	250,000	90,000	300,000	Downtown townships
2	Botataung	250,000	150,000	300,000	
3	Kyauktada	300,000	200,000	300,000	
4	Pabedan	300,000	175,000	300,000	
5	Latha	300,000	175,000	300,000	
6	Lanmadaw	250,000	175,000	300,000	
7	Ahlone	250,000	65,000	250,000	Suburban townships
8	Kyimyindaing	250,000	65,000	250,000	
9	Mingala Taungnyunt	175,000	50,000	250,000	
10	Tamwe	250,000	55,000	250,000	
11	Thingangyun	150,000	40,000	250,000	
12	South Okkalapa	150,000	60,000	250,000	
13	Insein	150,000	35,000	250,000	
14	Mayangon	250,000	50,000	400,000	High-class townships
15	Hlaing	100,000	80,000	400,000	
16	Yankin	150,000	90,000	400,000	
17	Kamayut	330,000	75,000	400,000	
18	Bahan	330,000	180,000	400,000	
19	Sanchaung	250,000	60,000	400,000	
20	Dagon	330,000	180,000	400,000	

According to the above table, the CPSSC has grouped the townships in the Yangon City into three—downtown, high-class and suburban.



1.4 LAND SALES

The following land prices for sale are only for reference as foreigners are not yet allowed to buy properties.

1.4.1 Industrial landfor sale in Yangon[29]

Industrial land prices vary depending on location. Even within an industrial zone, there are different prices.

Sr	Industrial Zone (IZ)	Township	Area (Sq-ft)	Package price (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Hlaingtharyar IZ	Hlaingtharyar	47,916	1,500	31,300
2	Hlaingtharyar IZ	Hlaingtharyar	76,230	1,800	23,600
3	Hlaingtharyar IZ	Hlaingtharyar	50,965	1,200	23,600
4	Hlaingtharyar IZ	Hlaingtharyar	43,560	1,000	23,000
5	South Dagon IZ	South Dagon	2,800	250	90,000
6	South Dagon IZ	South Dagon	2,400	150	62,500
7	South Dagon IZ	South Dagon	4,800	250	52,000
8	South Dagon IZ	South Dagon	28,314	1,400	50,000
9	South Dagon IZ	South Dagon	21,600	950	44,000
10	South Dagon IZ	South Dagon	4,800	180	37,500
11	South Dagon IZ	South Dagon	174,240	1,200	6,900
12	Dagon Seikkan IZ	Dagon Seikkan	87,120	2,200	25,000
13	Dagon Seikkan IZ	Dagon Seikkan	43,560	750	17,200
14	Dagon Seikkan IZ	Dagon Seikkan	108,900	1,000	9,200
15	Shwe Paukkan IZ	Shwepaukkan	4,800	310	65,000
16	North OkkalapaIZ	North Okkalapa	13,200	600	46,000
17	MingaladonIZ	Mingaladon	87,120	1,700	20,000
18	Shwe Linban IZ	Hlaingtharyar	87,120	1,600	18,400
19	Shwepyitha IZ	Shwepyitha	254,826	3,500	14,000
20	Shwe Thanlwin IZ	Hlaingtharyar	98,010	1,360	13,880

1.4.2Commercial land for sale in Yangon[30]

Sr	Location	Township	Area (Sq-ft)	Package price (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Near Maha Bandoola Bridge	Dawbon	1,250	160	128,000
2	Marlar Myaing 8th Street	Hlaing	1,250	350	280,000
3	Marlar Myaing 2nd Street	Hlaing	1,250	280	224,000
4	Bogon, Tharyar Street	Insein	1,800	75	42,000
5	Inya Road	Kamayut	4,050	3700	914,000
6	Inya Road	Kamayut	5,000	1,900	380,000

[29]https://www.shweproperty.com/
[30] Ibid

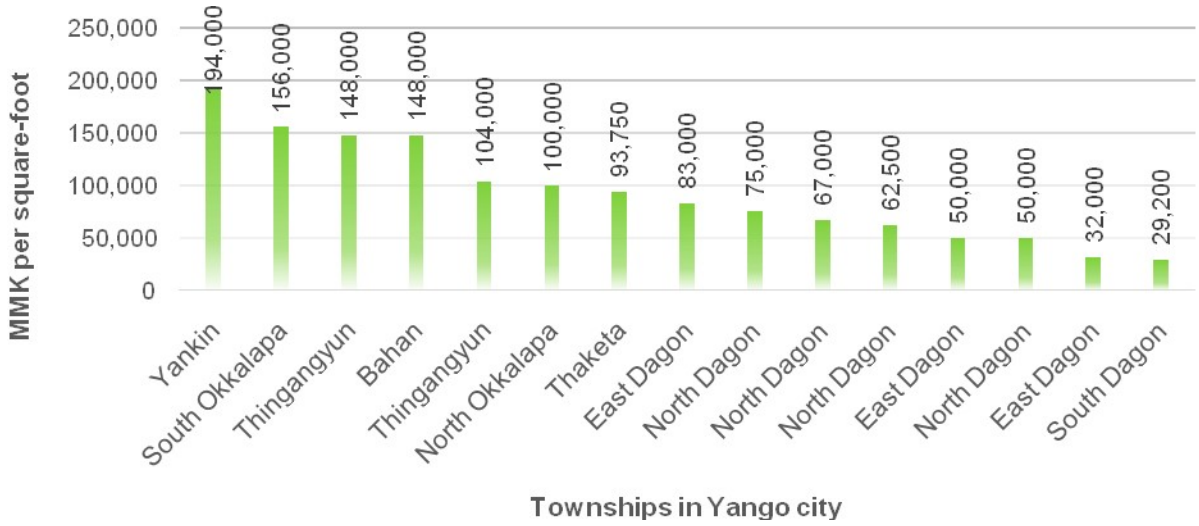
7	Shwe Taunggyar	Kamayut	6,011	1,900	316,000
8	Nyaungbin Road	Kyimyindaing	1,250	400	320,000
9	Kanna (Strand) Road	Kyimyindaing	1,000	800	800,000
10	Near Capital Hyper Mart	North Dagon	2,400	300	125,000
11	Thukhita Road	North Okkalapa	2,400	290	121,000
12	Thudamma Road	North Okkalapa	1,200	280	233,000
13	Makyikyi Street	Sanchaung	1,600	600	375,000
14	—	Sanchaung	1,500	950	633,000
15	Thanthuma Road	South Dagon	2,400	900	375,000
16	Waizayanta Road	South Okkalapa	2,880	780	271,000
17	Near Waizayanta Road	South Okkalapa	2,880	680	236,000
18	South Okkala 3rd Ward	South Okkalapa	2,400	550	230,000
19	Arrkatha Street	South Okkalapa	2,400	260	108,300
20	Near Waizayanta Road and Parami Road	South Okkalapa	1,200	120	100,000
21	Myindawtha Road	Thaketa	2,400	530	221,000
22	16thWard	Thingangyun	1,800	400	222,000
23	Thuwunna	Thingangyun	2,520	480	190,000
24	Kyaukkon	Yankin	2,875	1,300	452,000
25	Myintzu Street	Yankin	3,710	870	235,000

1.4.3 Residential land for sale in Yangon[31]

Residential land for sale is available more in suburban townships than in downtown and high-class areas.

Sr	Location	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Parami Yeiktha	Yankin	3,600	700	194,000
2	Malikha Housing	Thingangyun	2,160	320	148,000
3	Saw Maha Street	Bahan	2,700	400	148,000
4	Zanila Road	Thingangyun	2,500	260	104,000
5	—	North Okkalapa	1,200	120	100,000
6	Mya Khwar Nyo Housing	Thaketa	6,400	600	93,750
7	Bo Min Yaung Street	East Dagon	2,400	200	83,000
8	Pinlon Street	North Dagon	2,400	180	75,000
9	U Ngwe Gaing Street	North Dagon	2,400	160	67,000
10	U TunMyint Road	North Dagon	2,400	150	62,500
11	Yadana Housing	East Dagon	10,000	500	50,000
12	Bayint Naung Road	North Dagon	2,400	120	50,000
13	Taw Win Housing	East Dagon	10,000	320	32,000
14	Yadana Road	South Dagon	1,200	35	29,200

[31] Ibid



1.4.4 Land prices for sale in Bago[32]

Bago Industrial Zone

Location	Unit	Price (MMK in millions)
Foreign Industrial Zone	Acre	180
Local Industrial Zone	Acre	150

New City (Oktha Myothit)

Location	Unit	Price (MMK in millions)
Land off highway	40-ft x 80-ft	350
Land off main roads downtown	40-ft x 60-ft	100 – 150
Downtown	40-ft x 60-ft	30 – 50

Old City (Bago Myohaung)

Location	Unit	Price (MMK in millions)
Land near Myoma Market downtown	40-ft x 80-ft	1,500
Land off highway	40-ft x 80-ft	700
Land off main roads downtown	40-ft x 60-ft	100 – 150
Downtown	40-ft x 60-ft	50 – 70

1.4.5 Land prices for sale in Mandalay[33]

Location	Unit	Price (MMK in millions)
Corner of 62nd Street and Manawhari Street, Chanmyaethasi Township	40-ft x 60-ft	1,000
26th Street, between 80th Street and 86th Street, Chanayethasan Township	30-ft x 70-ft with building	2,500
Aungmyaethasan Township	40-ft x 60-ft	50-100
12nd Street, Aungmyaethasan Township	40-ft x 60-ft	400-500

[32] U Thein Zaw, Real Estate agent, Bago
[33] U Khin Maung Than, Advocate and U Khin Maung Hla, President, Industry Zone Supervisory Committee

Industrial zone 2	1-acre	2,000
Industrial zone 1	1-acre	12,00
Industrial zone 3	1-acre	650-850
Industrial zone 1	1-acre	800
Industrial zone 1	1-acre	500
Ngwekyitaw Ward, 68th Street	60-ft x 160-ft	400
Corner of Manawhari Street, Chanmyathasi Township	40-ft x 60-ft	100
26th Street, between 80th Street and 86th Street, Chanayethasan Township	30-ft x 70-ft	2,500
Aungmyaythasan Township	40-ft x 60-ft	50-100
12th Street, Aungmyaythasan Township	40-ft x 60-ft	400-500
-	40-ft x 60-ft	115
In front of Arrkasartheikpan	40-ft x 60-ft	30
In front of Arrkasartheikpan	40-ft x 60-ft	25
In front of Arrkasartheikpan	40-ft x 60-ft	20

1.4.6 Land prices for sale in Taunggyi[34]

Location	Unit	Price (MMK in millions)
Infront of Arrkasartheikpan	40-ft x 60-ft	30
Infront of Arrkasartheikpan	40-ft x 60-ft	25
Infront of Arrkasartheikpan	40-ft x 60-ft	20
Near Heho Airport	1-acre	250
Near Heho Airport	40-ft x 60-ft	10
Hopon Township	1-acre	5.0
Near Inle hotel	1-acre	100
Kyauktalone Street, Taunggyi Township	1-acre	20-30
Nyaung Shwe Township	1-acre	30-50
Taunggyi Township	1 sq-ft	0.3
-	1 sq-ft	0.2
Between East Myopat Street and West Myopat Street	1 sq-ft	0.1-0.2
Ayethayar Industrial Zone, Taunggyi Township	40-ft x 60-ft	15-50
Ayethayar Industrial Zone, Taunggyi Township	1-acre	150
—	1-acre	1500

1.4.7 Industrial land price in Dawei[35]

Location	Unit	Price (MMK in million)
Kamyawkin Street, Dawei Myothit Ward	1-ft x 60-ft	5.00
Arzarni Street	1-ft x 60-ft	1.50

1.4.8 Commercial land price in Dawei[36]

Location	Unit	Price (MMK in million)
Remote area	1 acre	300

[34] Dr Sai Aung Kyaw, President, Real Estate Agent Association, Taunggyi, U Myint Kyi, President, Industry Supervisory Committee

[35] U Soe Thein, Secretary of Industrial Supervisory Committee, Dawei

[36] Ibid

Maungmagan Beach	1 acre	100

1.4.9 Residential land price in Dawei[37]

Location	Unit	Price (MMK in million)
—	1-ft x 60-ft	10-30

1.5 SPACE FOR SALES

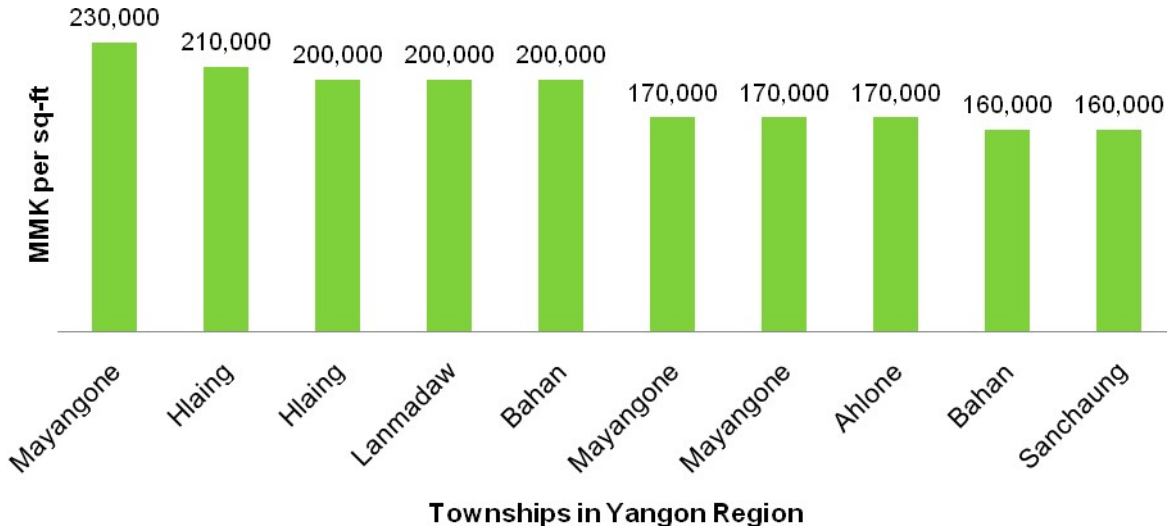
Foreigners are not yet allowed to buy properties but the following prices are just for reference.

Office space for sales in Yangon[38]

Sr	Location	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Min Dhamma Street	Mayangon	2,400	550	230,000
2	(Address NA)	Hlaing	3,800	800	210,000
3	(Address NA)	Hlaing	2,400	480	200,000
4	(Address NA)	Lanmadaw	2,480	500	200,000
5	(Address NA)	Bahan	3,200	650	200,000
6	(Address NA)	Mayangon	2,300	400	170,000
7	(Address NA)	Mayangon	4,600	800	170,000
8	(Address NA)	Ahlone	3,000	500	170,000
9	(Address NA)	Bahan	3,600	590	160,000
10	(Address NA)	Sanchaung	2,250	360	160,000

NA: Not available

Office space sales

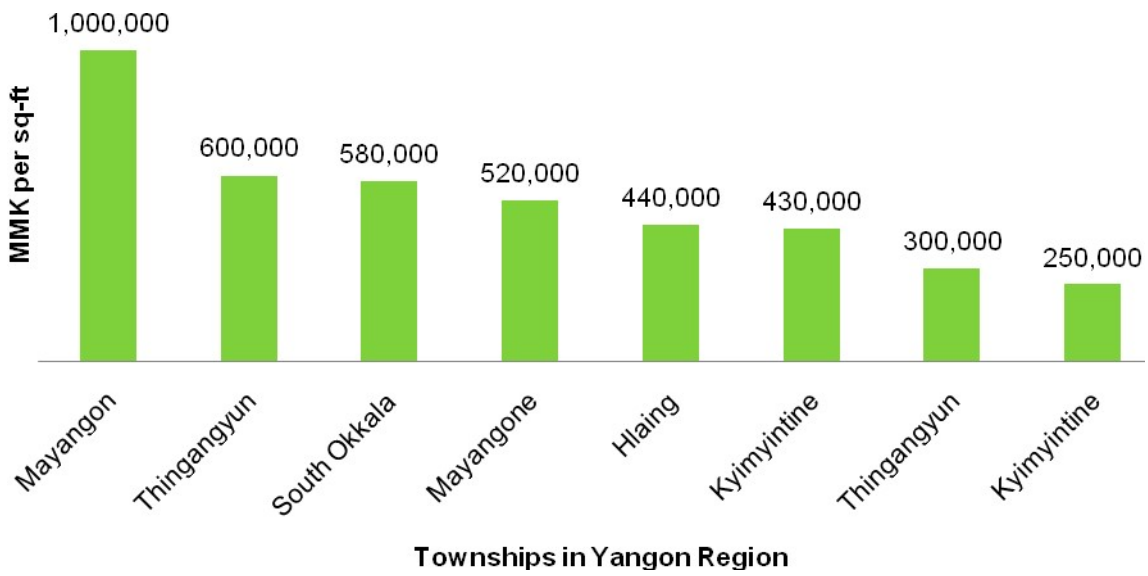


[37] Ibid
[38] https://www.shweproperty.com/

Commercial space for opening shopsfor salein Yangon[39]

Sr	Location	Township	Area (Sq-ft)	Package price (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Bayint Naung Street	Mayangon	3,000	3,000	1,000,000
2	Laydauntkan Street	Thingangyun	1,240	750	600,000
3	Parami Street	South Okkalapa	7,700	4,500	580,000
4	Kaba Aye Street	Mayangon	1,716	900	520,000
5	Kamayut Railway Station	Hlaing	800	350	440,000
6	Bo Thura Street	Kyimyindaing	540	230	430,000
7	Kyaikkasan Street	Thingangyun	1,000	300	300,000
8	Bo Thura Street	Kyimyindaing	810	200	250,000

Shop space sales



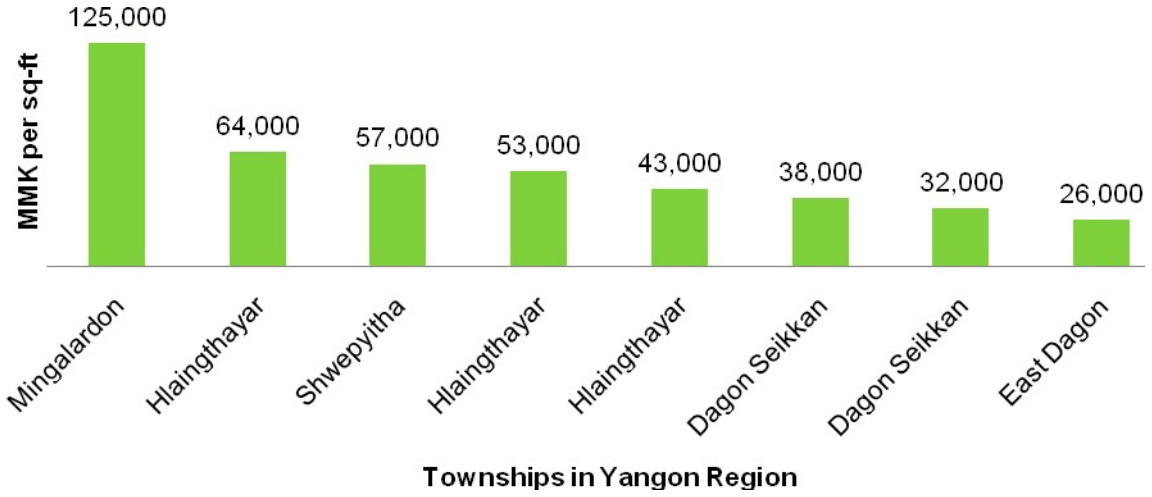
Warehouse for sale in Yangon[40]

Sr	Location (Industrial Zones)	Township	Area (Sq-ft)	Package price (MMK in mil-lions)	Price per square-foot (MMK)
1	2	3	4	5	6 (=5/4)
1	Mingaladon	Mingaladon	16,000	2,000	125,000
2	Hlaingtharyar	Hlaingtharyar	25,000	1,600	64,000
3	Shwepyitha	Shwepyitha	7,000	400	57,000
4	Hlaingthayar	Hlaingtharyar	16,000	850	53,000
5	Hlaingthayar	Hlaingtharyar	7,000	300	43,000
6	Dagon Seikkan	Dagon Seikkan	20,000	750	38,000

[39] Ibid
[40] Ibid

7	Dagon Seikkan	Dagon Seikkan	25,000	800	32,000
8	East Dagon	East Dagon	11,250	290	26,000

Warehouse sales



Residential place for sale in Yangon[41]

Sr		Location	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per square-foot (MMK)
Condominiums						
1	**C**	Bo Yar Nyunt Street	Dagon	1,500	380	250,000
2	**C**	—	Dagon	1,500	300	200,000
3	**C**	—	Sanchaung	1,190	220	180,000
4	**C**	Hlaing Street	Hlaing	1,350	210	160,000
5	**C**	Hlaing Street	Hlaing	1,450	215	150,000
6	**C**	—	Thingangyun	1,600	160	100,000
7	**C**	—	Sanchaung	1,200	95	79,000
Apartments						
8	**A**	Shwegondaing Street	Bahan	810	800	990,000
9	**A**	Near Shwedagon Pagoda	Bahan	687	150	220,000
10	**A**	Baho Street	Sanchaung	1,500	200	130,000
11	**A**	Sanchaung Street	Sanchaung	900	110	120,000
12	**A**	—	Tamwe	1,000	70	70,000
13	**A**	—	Tamwe	900	60	67,000
14	**A**	—	Tamwe	750	40	50,000
15	**A**	U Nyo Street	Sanchaung	864	41	47,000
Stand-alone units						
16	**S**	—	North Okkalapa	1,200	700	580,000
17	**S**	—	North Okkalapa	1,200	650	540,000
18	**S**	Inya lane	Kamayut	3,200	1,500	470,000
19	**S**	Natmauk Lane	Bahan	8,000	3,200	400,000
20	**S**	Thanlwin lane	Kamayut	5,500	1,950	350,000
21	**S**	Thanlwin Street	Bahan	7,370	2,500	340,000

[41] Ibid

22	S	—	North Okkalapa	1,200	400	330,000
23	S	Inya Myaing Lane	Bahan	5,400	1,650	310,000
24	S	—	Yankin	2,400	700	290,000
25	S	Kan Yeiktha Street	Hlaing	3,640	1,000	270,000
26	S	Tharthana Yeiktha Street	Bahan	2,500	650	260,000
27	S	—	Hlaing	2,800	700	250,000
28	S	—	Bahan	1,250	300	240,000
29	S	—	Bahan	3,500	750	200,000
30	S	Opposite Inya Lake	Hlaing	3,790	700	180,000
31	S	—	North Dagon	2,400	380	160,000
32	S	Bauk Htaw	Yankin	9,000	1,000	100,000
33	S	Hlaingtharyar FMI	Hlaingthayar	4,900	380	78,000

1.6CONSTRUCTION COSTS[42]

For engineering and construction services, the following costs will be charged generally:

Cost for a basic structure (Yangon)

(Not including machines, interior fixings and furnishings)

	USD
Factory with steel structure (average size)	20,000 – 25,000
Factory with reinforced concrete (average size)	30,000
Finishing process such as tile flooring and wooden ceiling (extra cost)	15,000

NOTE: Whether the building is a steel structure or a reinforced concrete structure, there will be an extra cost—estimated at USD 15,000—if the person wishes to use tile flooring and wooden ceiling.

Consultation of construction projects

For consultation services, the following costs will be charged generally:

For consultation service such as preliminary work, architecture, drawing and calculation of estimated cost	5 – 8 % of project cost
Third party QC service	2 % of project cost

For training services, MES charges MMK 70,000 for teaching all engineering subjects. In other private teaching schools, it costs about MMK 200,000 for a student.

Prices of major construction materials

The following prices, obtained from the Myanmar Engineering Society in December 2016, are subject to change:

Sr	Material	Unit	Price (USD)	Remark
1	Cement	Ton	87.36	1 ton = 1,000 kg, 1 bag = 50 kg
2	Reinforcing steel bar	Ton	370.97	
3	Structural steel	Ton	443.55	

[42] U Kyi Lwin, CEC member, Myanmar Engineering Society

4	Angle steel	Ton	443.55	
5	U steel	Ton	443.55	
6	Steel plate	Ton	524.19	
7	H-section steel	Ton	486.29	
8	Plywood	m^3	9.29	
9	Timber single door	m^2	195.16	
10	Timber double door	m^2	195.16	
11	Steel single door	m^2	282.88	
12	Steel double door	m^2	282.88	
13	Aluminium door	m^2	170.11	
14	Glass single door	m^2	264.42	
15	Glass double door	m^2	264.42	
16	Steel louver	m^2	254.59	
17	Aluminium louver	m^2	153.09	
18	Timber ceiling	m^2	16.13	
19	Timber flooring	m^2	20.50	
20	Steel balustrade	m	99.71	
21	Basin	Nos	38.10	
22	Carpet	m^2	27.05	
Sr	**Material**	**Unit**	**Price (MMK)**	**Remark**
1	Sand	m^3	12,400	
2	Gravel	m^3	35,300	
3	Low-quality timber	Ton	700,000	
4	Brick	piece	120	
5	Broken brick	m^3	13,500	
6	6-in x 9-in boulder	m^3	46,000	
7	Binding wire	kg	1,544	
8	Nail	ton	1,867,000	
9	Wire mesh	m	500	
10	Teak beating	m	1,000	(37mm x 37mm)
11	Safety net	m^2	3,200	
12	Lime	Bag	2,000	
13	Bamboo	Nos	3,000	
14	Sand paper	Doz	12,000	
15	Binding agent	Ton	456,000	
16	Welding rod	Ton	3,000,000	
17	Steel brush	Nos	500	
18	Paint brush	Nos	600	
19	Paint roller	Nos	1,500	

Myanmar Engineering Society (MES)

Myanmar Engineering Society is a non-profit organization founded for the development of engineering and construction sector. MES is providing engineering services, construction services, consultation services and training services.

2 | HUMAN RESOURCE

2.1 EMPLOYMENT

2.1.1 Wages[43]

Salaries in Myanmar are paid in Myanmar kyat (MMK) or United States dollar (USD). However,92% of locally owned companies, 93%of local-foreign joint ventures, and 79 %of foreign owned companies pay in MMK.

Currencies paid for salary in Myanmar

Company payment	Local companies	Local-foreign JVs	Wholly foreign owned companies
MMK pay	92%	90%	79%
USD pay	1%	3%	17%
MMK & USD pay	7%	7%	4%

MSR gathered salary data from 235 companies in 13 industries and the data are analyzed into minimum, median and maximum levels. In this report, (1) overall analysis of the 13 industries (MMK payment), (2) overall analysis of the USD-pay companies (USD payment), and (3) analyses of five industries—manufacturing, trading, engineering, construction and sales/marketing companies are mentioned.

MMK payment

Sr	Position/rank (Local staff)	All the companies			Top ten companies		
		Minimum	Median	Maximum	Minimum	Median	Maximum
		MMK			MMK		
1	Managing Director	1,500,000	5,000,000	9,000,000	4,000,000	7,000,000	9,000,000
2	Director	1,000,000	1,500,000	5,000,000	2,000,000	3,500,000	5,000,000
3	General Manager	600,000	1,000,000	2,500,000	1,200,000	1,500,000	2,500,000
4	Manager	375,000	600,000	1,800,000	700,000	1,200,000	1,800,000
5	Assistant Manager	250,000	400,000	1,200,000	500,000	700,000	1,200,000
6	Supervisor	170,000	350,000	730,000	300,000	500,000	730,000
7	Accountant	220,000	450,000	1,000,000	400,000	600,000	1,000,000
8	Assistant Accountant	180,000	250,000	700,000	200,000	400,000	700,000
9	Secretary	165,000	300,000	750,000	250,000	450,000	750,000
10	Receptionist	150,000	200,000	350,000	180,000	250,000	350,000
11	Office Staff	150,000	200,000	400,000	180,000	300,000	400,000
12	Sales Staff	150,000	200,000	600,000	200,000	300,000	600,000
13	Driver	160,000	250,000	450,000	220,000	320,000	450,000
14	Security Guard	120,000	140,000	230,000	140,000	180,000	230,000
15	General Worker	100,000	125,000	210,000	120,000	150,000	210,000
16	Cleaner	90,000	100,000	180,000	90,000	120,000	180,000

[43] Salary Survey Report 2016, Myanmar Survey Research Company Ltd

Daily wage		MMK per day					
17	Unskilled/hard labor	3,500	5,000	8,000	4,500	6,000	8,000

USD payment

Sr	Position/rank (Local staff)	Companies of payment in USD		
		Minimum	Median	Maximum
		USD		
1	Managing Director	3,000	5,000	8,000
2	Director	2,000	3,000	6,000
3	General Manager	1,200	2,200	5,100
4	Manager	750	1,700	4,200
5	Assistant Manager	500	880	1,500
6	Supervisor	400	750	1,200
7	Accountant	350	720	1,385
8	Assistant Accountant	250	500	950
9	Secretary	300	553	1,100
10	Office Staff	200	370	500
11	Sales Staff	150	350	600
12	Driver	200	360	450
13	General Worker	100	210	300

Salary payments in five industries

Sr	Position/rank (Local staff)	All the companies			Top ten companies		
		Minimum	Median	Maxi-mum	Minimum	Median	Maxi-mum
		MMK			MMK		
Manufacturing companies (other than garment industry)							
1	Director	900,000	1,500,000	5,000,000	1,000	3,000	5,000
2	General Manager	450,000	700,000	1,500,000	500	800	2,500
3	Manager	350,000	550,000	1,200,000	300	500	1,500
4	Assistant Manager	300,000	500,000	1,000,000	250	400	850
5	Supervisor	180,000	300,000	600,000	200	300	410
6	Assistant Supervisor	150,000	210,000	450,000	150	220	350
7	Production Worker	105,000	150,000	250,000	120	170	300
8	Accountant	250,000	350,000	600,000	225	300	600
9	Assistant Accountant	165,000	200,000	400,000	150	200	350
10	Secretary	150,000	200,000	400,000	150	225	500
11	Office Staff	150,000	200,000	400,000	150	200	500
12	Driver	150,000	250,000	300,000	160	250	500
13	Security Guard	120,000	150,000	200,000	110	160	250
14	Cleaner	90,000	105,000	130,000	100	150	180
Trading companies							
1	Director	1,000,000	1,500,000	3,000,000	1,000	2,000	3,500
2	General Manager	600,000	1,000,000	2,000,000	550	800	2,200
3	Manager	500,000	750,000	1,800,000	450	700	1,700
4	Assistant Manager	400,000	500,000	1,000,000	350	470	1,355
5	Purchaser	250,000	500,000	1,000,000	250	450	1,200
6	Trade & Port Clearance	200,000	250,000	350,000	200	250	350
7	Accountant	250,000	300,000	700,000	250	350	600
8	Assistant Accountant	220,000	260,000	450,000	200	280	500
9	Secretary	150,000	200,000	450,000	150	200	400
10	Office Staff	150,000	200,000	400,000	130	200	400
11	Driver	150,000	250,000	350,000	150	230	320
12	General Worker	100,000	130,000	180,000	100	150	180

Engineering companies							
	Engineering staff						
1	Chief Engineer	600,000	800,000	1,700,000	700	1200	2,200
2	Engineer	300,000	500,000	1,000,000	350	600	1,000
3	Assistant Engineer	200,000	300,000	600,000	250	350	600
4	Heavy Machine Operator	250,000	350,000	550,000	300	350	600
5	Mechanic	200,000	300,000	450,000	200	280	400
	Technical sales staff						
6	Manager	350,000	500,000	780,000	400	750	1,000
7	Supervisor	250,000	350,000	500,000	300	400	600
8	Sales Representative	300,000	450,000	750,000	350	480	700
	Administrative staff						
9	Finance & Account Manager	300,000	450,000	600,000	350	600	1,050
10	Accountant	250,000	350,000	500,000	250	400	750
11	Secretary	200,000	250,000	350,000	230	300	425
12	Office Staff	180,000	250,000	350,000	200	250	350
13	Driver	180,000	250,000	350,000	180	250	400
14	General Worker	100,000	135,000	240,000	100	150	200
Construction companies							
1	Director	750,000	1,000,000	2,500,000			
2	General Manager	500,000	750,000	1,500,000			
3	Deputy General Manager	400,000	550,000	1,000,000			
4	Manager	300,000	500,000	800,000			
5	Assistant Manager	270,000	400,000	650,000			
6	Architect	350,000	500,000	800,000			
7	Civil Engineer	300,000	450,000	700,000			
8	Supervisor	250,000	350,000	600,000			
9	Accountant	250,000	400,000	600,000			
10	Office Staff	150,000	220,000	310,000			
11	Store Keeper	180,000	250,000	300,000			
12	General Worker	120,000	150,000	180,000			
13	Driver	200,000	300,000	400,000			
	Daily wage worker	**MMK per day**					
1	Carpenter	6,000	8,000	15,000			
2	Mason In-charge	6,000	8,000	13,000			
3	Mason Worker	4,500	6,000	8,000			
4	Bar Bender In-charge	6,000	8,000	13,000			
5	Bar Bender Worker	4,000	6,000	8,000			
6	Electrician In-charge	6,000	7,000	10,000			
7	Electrician (Worker)	4,000	6,000	7,000			
8	Plumber In-charge	5,000	6,500	7,500			
9	Plumber Worker	4,000	5,500	7,000			
Sales and marketing companies							
1	General Manager	500,000	1,700,000	2,200,000	500	1,500	2,300
2	Factory Manager	400,000	1,500,000	2,000,000	450	1,300	1,800
3	Admin Manager	400,000	900,000	1,500,000	400	1,000	1400
4	Marketing Manager	350,000	450,000	900,000	400	500	1000
5	Sales Manager	300,000	400,000	600,000	350	450	800
6	Brand Manager	300,000	400,000	500,000	350	400	700
7	Assistant Manager	300,000	400,000	500,000	350	400	500
8	Sales Supervisor	200,000	250,000	400,000	200	250	400
9	Sales Staff	150,000	200,000	300,000	180	225	330
10	Supervisor	170,000	250,000	320,000	200	250	350
11	Assistant Supervisor	150,000	220,000	300,000	180	225	330

12	Accountant	200,000	300,000	450,000	200	325	500
13	Assistant Accountant	180,000	220,000	300,000	175	250	325
14	Cashier	150,000	160,000	200,000	150	180	250
15	Secretary	160,000	200,000	300,000	200	280	400
16	Office Staff	150,000	180,000	250,000	150	200	300
17	Phone Operator and Receptionist	150,000	180,000	250,000	150	175	240
18	General Worker	125,000	150,000	180,000	120	150	180
19	Driver	150,000	200,000	350,000	150	200	400
20	Security	130,000	150,000	200,000	130	170	300
21	Cleaner	120,000	150,000	200,000	130	160	300

Comparison of minimum wages between Myanmar and selected countries

The committee concerned has announced a national minimum wage of 3,600 Kyat or USD 3 for 8 working hours per day under Notification No. 1/2015 dated 29 June 2015 effective from 1 September 2015. The company with fewer than 15 employees will be exempted from the wage. The new law applies to all businesses in all sectors.

Comparison of minimum wages between Myanmar and selected countries is presented in the following chart:[44]

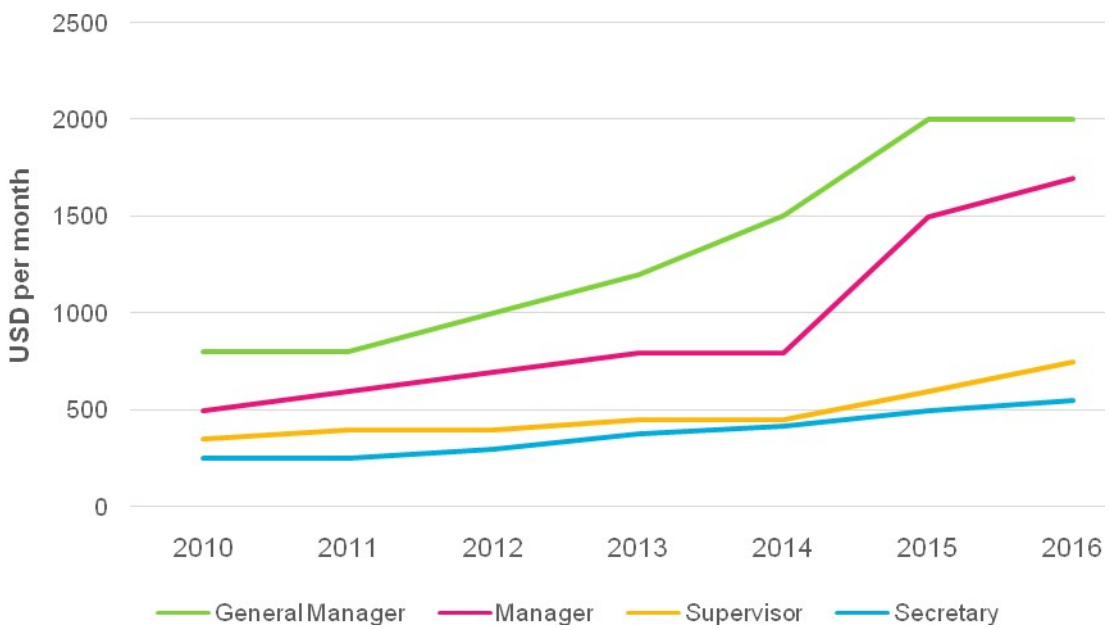
Minimum monthly salaries of Myanmar and eight other countries

Median monthly salaries of companies of USD payment (of local staff)

Sr	Position	2010	2011	2012	2013	2014	2015	2016
1	General Manager	800	800	1,000	1,200	1,500	2,000	2,000
2	Manager	500	600	700	800	800	1,500	1,700
3	Supervisor	350	400	400	450	450	600	750
4	Accountant	325	400	400	460	500	600	720
5	Secretary	250	250	300	380	420	500	553
6	Office staff	160	171	195	220	300	350	370
7	Driver	125	150	175	200	285	300	360

Trend of monthly salaries in USD of local staff

[44] www.thanhniennews.com › Business, ThanhNiên, Nov 21, 2015
www.wageindicators.org › Minimum Wages › 28 January 2016



2.1.2 Overtime charges[45]

Overtime may be carried out by agreement between the employer and employees in accordance with the provisions of the law. Any implementation of a constant overtime policy requires permission of the relevant authorities, eg the Factories and General Labour Law Inspection Department.

Every work in excess of 8 hours per day or 48 hours per week is considered overtime. Accordingly, even if an employee only works 40 hours per week, the ninth hour on a working day would be considered overtime, even if the weekly working hours do not exceed 48 hours.
Overtime pay shall be calculated as double the basic wage/salary, to be calculated as follows:

(Monthly salary x 12 months)/52 weeks/44hours (or 48 hours) x 2

Example calculation:

Suppose a person gets **MMK 300,000** per month:

		MMK
His/her yearly income	MMK 300,000 x 12 months	3,600,000
His/her weekly income	MMK 3,600,000 / 52 weeks	69,230.77
His/her hourly income	MMK 69,230.77 / 48 hours	1,442.308
His/her one-hour overtime wage	MMK 1,442.308 x 2	**2,885**

Pursuant to the Shops and Establishment Law (2016), overtime is limited to a maximum of 12 hours per week, or 16 hours in cases of special needs. For work on the weekly rest day, the employee shall further be granted a substitute rest day.

Different stipulations are found in sector specific laws, such as the Factories Act (1951) and the Oilfields (Labour and Welfare) Act (1951).

[45] Labour Law 2016

2.1.3 Benefits

Most of the kinds of benefits provided to employees in various industries are similar. However, there are variations in quantities or amounts. The following benefits are one provided at companies in the manufacturing industries other than garment industry.

Type of allowance	No of companies that provide the allowance	Description
Manufacturing companies (other than garment industry)		
■ Allowance		
Meal	7	Lunch provided at work or MMK 300~500 per day or MMK 15,000~150,000 per month in cash
Transportation	13	Mostly ferry bus provided or car provide for foreign expatriate or provide MMK 10,000~60,000 per month in cash
Accommodation	5	MMK 5000~30000 or house provided for higher positions and foreign expatriates
Phone bill	3	Pre-paid card provided for higher position for dealing with customers
Uniform	13	MMK 30,000~45,000 per year or 2~3 pairs provided
Training	4	Local or overseas training depending on employee's performance
■Bonus		
Overtime	12	MMK 200~5,000 per hour
Monthly bonus	5	MMK 10,000~80,000 or depend on monthly sales amount
Seasonal bonus	6	MMK 10,000~20,000 or double/triple of basic salary
Yearly bonus	11	MMK 50,000~400,000 or double/triple of basic salary
Sales commission	4	5~15% commission depending on the sales target.
■Benefits		
Medical	9	A clinic for minor case in the factory or MMK 1,000~200,000 allowance depending on health situation
Retirement Gratuity	1	Depending on royalty and prolong service, monthly saving varies from MMK 50,000 to 100,000, the person concerned unknown.
Insurance	3	Body insurance or life insurance or USD 15~$4,000 depending on position.
Social Security	2	According to government's social security policy
Long Service	1	Provide gold 0.25 tical for 5~6 year service, gold 1 tical for 10~11 year service, gold 1.5 ticals for 15~16 year service and gold 3 ticals for 25 year and above service
■Leave		
Length of Service	10	Up to 12 days with over 1 year service
Annual leave	10	6~21 days depending on service but no leave for probation staff
Casual leave	11	3~10 days
Maternal leave	13	30~98 days
Paternal leave	3	Only one company provide 7 days
Sick leave	8	10 days~90 days with health records
Unpaid leave	5	1 day per month
Leave refund	5	10 days salary refund per year
Married leave	2	3~7 days

■Vacation		
Vacation	3	Group vacation one trip per year to Chaungthar Beach or other local places.
Staff party	9	Staff party 1~2 times per year
■Increment		
Yearly increment	11	The Salary Increment is mainly based on performance. Minimum 5% to maximum 25% increment of original salary.

Social Security Board[46]

According to Social Security Law 2012, Social Security Board has implemented Social Security Scheme to support the development of the State's economy through the increase of production to enjoy more security in social life and health care of workers who are major productive force of the Union by the collective guaranty of the employer, worker and the Union for enabling to fulfill health and social needs of the workers.

Wages

Minimum wages

Sr	Description	MMK per hour	MMK per day
1	Minimum wage	450	3,600

The minimum wage is revised biennially (once in every two years) by the committee formed with employers, employees and technical expertise. However, every company—with 15 employees and above—needs to pay the wage as per its proposal to the MIC.

Allowances and benefits

Leave allowances

Sr	Kind of leave	Leave period	Remark
1	Medical leave	Treatment up to 26 weeks	If the insured persons who need to the treatment up to 52 weeks or to a period specifically stipulated by the Social Security Board;
2	Maternal leave	6 Weeks	Before birth
		8 Weeks	After birth
3	Paternal leave	15 days	15-days leave for infant care on confinement of his insured wife

According to Social Security Law 2012,the following establishments shall be applied with the provisions for compulsory registration for social security system and benefits contained in this Law if they employ minimum number of workers and above determined by the Ministry of Labour, Immigration and Population in co-ordination with the Social Security Board:

(i) industries which carry out business whether or not they utilize mechanicalpower or a certain kind of power, businesses of manufacturing, repairing and servicing, or engineering businesses, factories, warehouses and establishments;

[46] U Myo Aung, Permanent Secretary, and U Tun Than, Director-General, Social Security Board, Ministry of Labour, Immigration and Population

(ii) Government departments, Government organizations and regional administrative organizations which carry out business;

(iii) development organizations;

(iv) financial organizations,

(v) companies, associations, organizations, and their subordinate departments and branch offices which carry out business;

(vi) shops, commercial establishments, public entertaining establishments;

(vii) Government departments and Government organizations which carry out business or transport businesses owned by regional administrative body, and transport businesses carried out with the permission of such department, body or in joint venture with such department or body;

(viii) constructions carried out for a period of one year and above under employment agreement;

(ix) businesses carried out with foreign investment or citizen investment or joint ventured businesses;

(x) businesses relating to mining and gem contained in any existing law;

(xi) businesses relating to petroleum and natural gas contained in any existing law;

(xii) ports and out-ports contained in any existing law;

(xiii) businesses and organizations carried out with freight handling workers;

(xiv) Ministry of Labour, Immigration and Population and its subordinate departments and organizations;

(xv) Establishments determined by the Ministry of Labour, from time to time, that they shall be applied with the provisions of compulsory registration for SocialSecurity System and benefits contained in this Law in co-ordination with theSocial Security Board and with the approval of the Union Government

According to **Social Security Law 2012**, the following insurance systems are included in Social Security Allowances:

1 Health and social care insurance system
2 Family assistance insurance system
3 Invalidity benefit, superannuation benefit and survivors' benefit insurance system
4 Unemployment benefit insurance system
5 Other social security system (Housing Plan)
6 Employment Injury Benefit insurance System

Benefits in insurance systems

However, only three insurance systems are currently provided by Social Security Board—Health and social care insurance system, family assistance insurance system, employment injury benefit insurance system.

Health and social care insurance

In health and social care insurance system, according to the Social Security law 2012,When the insured is sickness due to any other cause, they can have the right to get both of medical care and cash benefit as follow;

I. Sickness Benefit (60% of average wage of the previous 4 months for 26 weeks)

II. Maternity Benefit (70% of average wage of a year for 14 weeks to 18 weeks)

III. Maternity expense for female insured person(50% of average for single delivery,75% of average wage for twin delivery and 100% of average wage for triplet delivery)

IV. Miscarriage Benefit (70% of average wage of a year for 6 weeks)

V. Benefit for Adoption the child under 1 year of female insured worker (70% of average wage of a year for up to maximum 8 weeks

VI. Paternity Benefit (70% of Average Wage for 15 days with leave)

VII. Maternity expense of the male insured person (has the right to entitled half of maternity expense)

VIII Medical treatment for her child up to one year after confinement of the female insured person

IX Funeral expense for deceased of any other cause (from one time up to maximum of 5 times)

X. If it had paid contribution for 180 months and above under the combined of the social security law 2012 and social security act 1954, the insured person has the right to take medical care after retirement.

Family assistance insurance

In family assistance insurance system, the following benefits are included:

I. Scholastic stipend for the children of the insured couple earn less than stipulated amount of income (10% of average wage for a child living schools age of academic years)
II. Family Assistance for natural disaster of insured worker (40% of average wage of a month)
III. Appropriate benefit for dependent family members in accord with stipulate.

Employment injury benefit insurance system

In employment injury benefit insurance system, the Social Security Board shall manage, in accord with the stipulation, the employment injury benefit insurance system in order to avoid from giving the employment injury benefit by the employer in lump sum and to enable the worker to enjoy the following benefits:

I. medical treatment
II. Temporary Disability Benefit due to Employment Injury (70% of average wage ofa month for 52 weeks)
III. Permanent Disability Benefit due to Employment Injury (5 years to 9 years in lump sum with calculation based on 70% of average wage of a month of the practical capacity and total loss of capacity for work due to employment injury
IV. Survivors Benefit for deceased of Employment Injury (for 30 times to 80 times based on contribution)

To ensure benefits of these insurance systems, both employers and employees need to pay registration fees to Social Security Board as follow:

Sr	Type of insurance system	Premium (per total monthly income of employee)		
		Employer	Employee	Total
1	Health and Social Care Insurance System	2%	2%	4%
2	Family assistance insurance system	—	—	—
3	Employment Injury Benefits Insurance System	1%	—	1%
	Total ▶	3%	2%	5%

2.2 Human Resource Development

Public education sector

Overview of education system in Myanmar[47]

Basic Education

A child can enter the primary school at age 5. In Basic Education system, primary level is from grade 1 to 5, lower secondary level from grade 6 to 9 and upper secondary level from grade 10 to 11. A student has to do the matriculation examination in grade 11. The Basic Education system is a 5-4-2 structure.

Level		No of years	Age			Grade		
Primary		5	5^+	to	10^+	1	to	5
Secondary	Lower	4	11^+	to	14^+	6	to	9
	Upper	2	15^+	to	16^+	10	to	11
Total years of study in Basic Education level ▶		**11**	**5^+**	**to**	**16^+**	**1**	**to**	**11**

Higher Education

This system is a 4-1-2 structure — 4 years for a bachelor's degree, 1 year for qualifying class (preparation class to a master's degree) and 2 for a master's degree. There are also doctoral programmes for master's degree holding students. In the entire country, there are 168 institutions of higher learning (colleges and universities). Of them, 120 are vocational/technical institutions and 48 are non-vocational.[48]

Numbers of vocational and non-vocational institutions of higher learning

Sector	Vocational	Non-vocational	Total
Public (government) sector	**120**	**48**	**168**

Numbers of vocational and technical institutions of higher learning[49]

Sr	University/college	No of institutions
1	Institutes of Economics	3
2	Institutes/Colleges of Education	23
3	Institutes of Foreign Languages	2
4	National Management College	1
5	Universities of Medicine	4
6	Universities of Dental Medicine	2
7	Universities of Nursing	2
8	Universities of Medical Technology	2
9	Universities of Pharmacy	2
10	University of Community Health	1
11	University of Traditional Medicine	1
12	University of Public Health	1

[47] http://www.myanmar-education.edu.mm/dhel/education-system-in-myanmar/education-structure/

[48] Non-vocational includes defense and religious institutions and simple major courses such as physics, chemical, history, geography, etc.

[49] Compiled from the prospectus for students who would be joining various institutions of higher learning, published by the Ministry of Education 2015

13	Technological Universities/Colleges	35
14	Universities of Computer Studies	25
15	Myanmar Aerospace Engineering University	1
16	National Universities of Arts and Culture	2
17	University of Forestry	1
18	Agriculture University	1
19	University of Veterinary Science	1
20	Universities/Colleges of Cooperatives	4
21	Lacquer ware Technology College	1
22	Nationalities Development Colleges	3
23	Marine University/College	2
	Total ▶	**120**

Private education sector

In the private sector too, there are Basic Education level schools such as vocational and technical schools and also Higher Education institutions.

Type of institution	Main subject	Course duration	Tuition fee per course (MMK)
m = month(s), w = week(s), d = day(s), h = hour(s)			
Tuition fees of schools for high-school and university graduates (vocational)			
Pharmacist &nurse aid	Pharmacist	1 m	80,000
	Nurse aid	1 m	100,000
	Pharmacist & nurse aid	5 m	200,000
	Pharmacist & nurse aid	12 m	300,000
	Nurse aid & pharmacy (basic)	3 m	95,000
	Nurse aid & pharmacy (advance)	6 m	150,000
	Certificate of pharmacist & nurse aid	5 m	200,000
	Diploma of pharmacist & nurse aid	12 m	300,000
Accountancy	LCCI level I & II (Book-keeping & Account)	5 m	54,000
	LCCI level III (per subject)	5 m	54,000
	LCCI level I & II (Book-keeping & Account)	6 m	80,000
	LCCI level III	6 m	65,000
Engineering	Engineering (per month)	1 m	300,000
	Certificate of civil engineering	6 m	800,000
	Diploma of civil engineering	6 m	800,000
	Certificate of electrical engineering	6 m	800,000
	Diploma of electrical engineering	6 m	800,000
	Certificate of electronic engineering	6 m	800,000
	Diploma of electronic engineering	6 m	800,000
	Certificate of mechanical engineering	6 m	800,000
	Diploma of mechanical engineering	6 m	800,000
	Certificate of mechatronic engineering	6 m	800,000
	Diploma of mechatronic engineering	6 m	800,000
	Certificate of mechanical & electrical engineering	6 m	800,000
	Diploma in mechanical & electrical engineering	6 m	800,000
Computing	Computing (per month)	1 m	300,000
	Special effect	2.5 m (100 h)	55,000
	Web page creation	2.5 m (100 h)	60,000
	Auto CAD	2.5 m (100 h)	50,000
	Database management	2 m (80 h)	60,000
	C++ programming	2 m (80 h)	50,000
	Visual basic	2 m (80 h)	50,000
	Java programming	2.5 m (100 h)	70,000
	System admin	2 m (80 h)	80,000

Logistics	Logistics and multi-modal transport	2.5 m	480,000
	Logistics and supply chain management	6.5 m	176,000
Tourism & Hospitality	Foods & beverages	3 m	300,000
	Front office	3 m	150,000
	Flight attendant	3 m	150,000
	Housekeeping	3 m	150,000
	Tourism management	9 m	500,000
	Foods & beverages	2.5 m	150,000
	Housekeeping operation	2.5 m	150,000
	International cookery	2.5 m	150,000
	Front office & customer service	2.5 m	300,000
	International bakery & pastry	2.5 m	300,000
	Hotel & tourism English	2.5 m	50,000
	International hospitality management	3 m	500,000
Marine	Basic safety	2 w	100,000
	Pre-sea (Deck) rating	1 m	100,000
	Pre-sea (Engine) rating	1 m	100,000
	Ship security awareness	1 d	20,000
	Work-shop skills	5 m	1,300,000
	Efficient engine rating	2 w	40,000
Information Technology	Basic level (IT)	3 m	55,000
	Advanced level (IT)	4.5 m	110,000
Trade	Systematic distribution & management	3 m	40,000
	Practical approach to International trade	1.5 m	40,000
	Business English	2.5 m	40,000
	Financial Management	2.5 m	40,000
Language	Basic English	6 m	80,000
	Intermediate level	6 m	90,000
	Advanced level	6 m	100,000
Tuition fees of private basic schools level (vocational)			
Computing	Special class	10 d	68,000
	Computing	2 m	35,000
	Regular computing class (basic)	3.5 m	18,000
	Computing class (part time basic class)	3.5 m	15,000
	Office 2010	2 m (80 h)	35,000
	Desktop publishing	2.5 m (100 h)	40,000
	Graphic design	2.5 m (100 h)	40,000
	Advanced excel	1 m (60 h)	30,000
	Accounting (MYOB)	1 m (60 h)	35,000
	Computer for kids (basic)	2.5 m (100 h)	35,000
	Computer for kids (advance)	2.5 m (100 h)	35,000
	Using email & internet	1 week	7,000
Mobile Re-pairing	Mobile phone software	2 m	300,000
	Mobile phone hardware	2 m	300,000
	Mobile phone software	1 m	150,000
	Mobile phone hardware	1 m	150,000
Accountancy	Regular accountancy and practical account-ing (basic)	3.5 m	12,000
	Accountancy and practical accounting (ad-vance)	3.5 m	25,000
Language	Basic level	1 m	30,000
	Intermediate level	2 m	40,000

International schools

There are around 15 to 20 international schools in Yangon. The following are the fees collected by International School of Myanmar (ISM):

School fees ofISM for annual 2016 – 2017[50]

Grade Level	Semester-wisetuition Fees (In USD)	Multi-Child Enrollment 5% Discount After first Child (In USD)
Pre-school	2,326	2,210
Pre-Kindergarten 4	3,619	3,438
Kindergarten	3,792	3,602
Grade 1 to Grade 5	5,266	5,003
Grade 6 to Grade 8	6,057	5,754
Grade 9 to Grade 11	6,606	6,276
Grade 12	7,173	6,814

Type of fee	Uniform	Fee in USD
Registration fee		1,000
Late fee first month		100
Late fee after first month	Per-day	10

Uniform Fees	Polo shirt: MMK 9,000 PE: MMK 7,000	MAP testing fee (Gr 2-11) USD 40 per Year
Elementary and Middle School Only		Girl's long pants: MMK 7,500 Skirt: MMK 5,000
Participation Fees	Band, Art, Field Trips, Week Without Walls Require Additional Participation Fees	Deposit for returning students Last payment date 27 May 2016 - USD500

Note: Application fee of USD 100 per application must be paid in cash in Dollars at the Business Office located on the ground level of the middle school building.

[50] ISM website (http://www.ismyanmar.com/fee_structure.php)

3 | GOVERNMENT SECTOR

3.1 BUSINESS ESTABLISHMENT PROCESS[51]

3.1.1 Company registration procedures

Registration of foreign companies

There will be costs involved in going through the process for obtaining registration certificate as a foreign company:

Steps	Process	USD	MMK
1	Name check form		1,000
2	Company registration forms		5,100
3	Signed company registration documents		0
4	Registration fee		500,000
5	Temporary registration and permit to trade (if desired)		0
6	Minimum capital transfer (service companies)	50,000	0
	Minimum capital transfer (other foreign companies)	150,000	0
7	Permanent incorporation certificate and permit		0

Foreign companies wishing to obtain company registration certificate have to go through the following 7 steps:

STEP 1 **Check availability of company name**

1	Submit signed name check form to DICA.
	Requirements:
	Name check form – purchased from DICA or downloaded from DICA website
	Payment:
	MMK 1,000

DICA: Directorate of Investment and Company Administration

STEP 2 **Obtain company registration forms from DICA or through DICA website**

2	Obtain company registration forms from DICA or through DICA website
3	Pay stamp duty at OSS or IRD
	Requirements:
1	Application cover letter
2	Declaration of registration (Form 1)
3	Situation of registered office form
4	Declaration of Legal Version
5	Certificate of translation
6	Directors' details (Form 26)
7	Memorandum of Association
8	Articles of Association
9	Application form for permit (Form A)

[51](1) How to register your company in Myanmar, updated in 2016, DICA (2) http://www.dica.gov.mm/ (Provided by Daw Nilar Mu, Director (Company Division), DICA

10	Statement of company objectives and undertaking not to conduct trading activities
Other documents to be provided by the applicant:	
11	Copy of passport of shareholder (if an individual) or directors' resolution (if a company)
12	Copy of passport of foreign directors or copy of the NRC for local directors
Payment:	
	MMK 5,100

OSS: One stop service; IRD: Internal Revenue Department; NRC: National Registration Card

STEP 3 **Submit signed company registration documents to DICA**

4	Submit completed and signed forms to DICA
Requirements:	
1	Application cover letter
2	Declaration of registration (Form 1)
3	Situation of registered office form
4	Declaration of Legal Version
5	Certificate of translation
6	Statement of company objectives and undertaking not to conduct trading
7	Directors' details (Form 26)
8	Memorandum of Association
9	Articles of Association
10	Application form for permit (Form A)
11	Copy of passport of shareholder and directors' resolution
12	Copy of passport of foreign directors or copy of the NRC for local directors

NRC: National Registration Card

STEP 4 **Pay registration fee**

5	Pay registration fee to OSS
Requirements:	
	Payment acceptance letter issued by OSS
Payment:	
	MMK 500,000

STEP 5 **Obtain temporary registration and Permit to Trade (if desired)**

6	Obtain temporary incorporation certificate and temporary permit from DICA (if desired)
Requirements:	
1	Conditions letter issued by DICA
2	Temporary incorporation certificate issued by DICA
3	Temporary Permit to Trade issued by DICA

STEP 6 **Transfer minimum capital and submit other documents**

7	Confirm registered office address (within one month of registration)
8	Submit proof of minimum capital transfer and signed conditions letter to DICA

Requirements:	
1	Credit advice confirming transfer of minimum capital required
2	Submit conditions letter signed by company
Minimum capital required:	
1	USD 50,000 minimum capital required for service companies
2	USD 150,000 minimum capital required for other foreign companies

STEP 7 **Permanent incorporation certificate and permit**

9	Obtain permanent incorporation certificate and permanent Permit to Trade from DICA
Requirements:	
1	Incorporation Certificate (Permanent) issued by DICA
2	Permit to Trade (Permanent) issued by DICA

Registration of branches or representative offices of foreign companies

There will be costs involved in going through the process for obtaining registration certificate as a foreign branch company or a representative office:

Steps	Process	USD	MMK
1	Application documents		1,000
2	Submit signed application documents to DICA		0
3	Registration fee		500,000
4	Temporary registration and Permit to Trade		0
5	Minimum capital transfer (service companies)	50,000	0
	Minimum capital transfer (other foreign companies)	150,000	0
6	Permanent incorporation certificate and permit		0

Foreign companies wishing to obtain branch office registration certificate or representative office certificate have to go through the following 6 steps:

STEP 1 **Prepare application documents for submission to DICA**

1	Obtain application documents from DICA or through the DICA website
Requirements:	
1	Application cover letter
2	Declaration of registration (Form 1)
3	Situation of registered office form
4	Declaration of legal version
5	Authorized persons' details (Form 18)
6	Application form for permit (Form A)
7	Statement of company objectives and undertaking not to conduct trading activities
Other documents to be provided by applicant, company	
–	Directors' resolution of applicant company
–	List of directors of applicant company
–	Copy of passport or NRC of authorized person
–	* Memorandum and Articles of Association of applicant company (in English)
–	* Annual report or audited financial statements of applicant company for previous two years
–	*Appointment letter/power of attorney for authorized persons
	* indicates documents that must be notarized and certified by the appropriate authorities of the resident country and by the Embassy of Myanmar in that country

DICA: Directorate of Investment and Company Administration

STEP 2 Submit signed application documents to DICA

2	Submit completed and signed application documents to DICA
	Requirements:
1	Application cover letter
2	Declaration of registration (Form 1)
3	Situation of registered office form
4	Declaration of legal version
5	Authorized persons' details (Form 18)
6	Statement of company objectives and undertaking not to conduct trading activities
7	Application form for permit (Form A)
8	Directors' resolution of applicant company
9	List of directors of applicant company
10	Copy of passport or NRC of authorized person
11	* Memorandum and Articles of Association of applicant company (in English)
12	* Annual report or audited financial statements of applicant company for previous two years
13	Appointment letter/power of attorney for authorized persons

STEP 3 Pay stamp duty and registration fee

3	Pay stamp duty at OSS or IRD
4	Pay registration fee at OSS
	Requirements:
	Payment acceptance letter issued by OSS
	Payment:
	MMK 500,000

OSS: One stop service; IRD: Internal Revenue Department

STEP 4 Obtain temporary registration and Permit to Trade

5	Obtain temporary incorporation certificate and temporary permit from DICA (if desired)
	Requirements:
1	Conditions letter issued by DICA
2	Temporary incorporation certificate issued by DICA
3	Temporary Permit to Trade issued by DICA

DICA: Directorate of Investment and Company Administration

STEP 5 Transfer minimum capital and submit other documents

6	Confirm registered office address (within one month of registration)
7	Submit evidence of minimum capital transfer and signed conditions letter to DICA
	Requirements:
1	Credit advice confirming transfer of minimum capital required
2	Submit conditions letter signed by company
	Minimum capital required:
1	USD 50,000 minimum capital required for service companies

2	USD 150,000 minimum capital required for other foreign companies

DICA: Directorate of Investment and Company Administration

STEP 6 **Permanent incorporation certificate and permit**

8	Obtain permanent incorporation certificate and permanent Permit to Trade from DICA
Requirements:	
1	Incorporation Certificate (Permanent) issued by DICA
2	Permit to Trade (Permanent) issued by DICA

Registration of joint venture companies
(Incorporated under 1950 Special Companies Act)

There will be costs involved in going through the process for obtaining registration certificate as a foreign branch company:

Steps	Process	USD	MMK
1	Name check form		1,000
2	Obtain company registration forms		0
3	Submit company registration application		0
4	Pay registration fee		500,000
5	Obtain incorporation certificate		0

Foreign companies wishing to establish a joint-venture company have to go through the following 5 steps:

STEP 1 **Check availability of company name at DICA**

1	Submit signed name check form to DICA or through DICA website
Requirements:	
	Name check form – purchased from DICA or downloaded from DICA website
Payment:	
	MMK 1,000

DICA: Directorate of Investment and Company Administration

STEP 2 **Obtain company registration forms**

2	Obtain joint venture company registration forms from DICA or through DICA website
Requirements:	
1	Company registration form
2	Declaration of registration (Form 1)
3	Situation of registered office form
4	Declaration of legal version
5	Certificate of translation
6	Directors' details (Form 26)
7	Forms of Articles of Association (AoA)
8	Form of Memorandum of Association (MoA)

DICA: Directorate of Investment and Company Administration

STEP 3 **Submit company registration application and pay stamp duty**

3	Prepare and submit completed and signed company registration application documents at DICA

4	4. Pay stamp duty at OSS or IRD	
	Requirements:	
	i	Application letter
	ii	AoA form (completed and signed)
	iii	MoA form (completed and signed)
	iv	Draft JV Agreement
	v	Recommendation letter from the Union Attorney-General's Office
	vi	Letter for incorporation (from relevant government agency)
1	Citizens of Myanmar: Copies of national registration cards of all directors	
2	**Myanmar-based companies:**	
	i	Copy of company certificate
	ii	BOD resolution
	iii	Proposed representative of company
3	**Foreigners/foreign companies:**	
	i	Copy of passport of director/shareholders,
	ii	If one investor is institutional investor, a resolution of BOD of the institution + authorized letter of person

DICA: Directorate of Investment and Company Administration; IRD: Internal Revenue Department

STEP 4 **Pay registration fee**

5	Pay the registration fee to OSS
	Requirements:
	Payment acceptance letter from OSS
	Payment:
	MMK 500,000

OSS: One-stop service

STEP 5 **Obtain Incorporation Certificate**

6	Obtain company Incorporation Certificate
7	Receive notification from Ministries regarding incorporation (also published In government gazette)
	Requirements:
	Company incorporation certificate signed by DICA

3.1.2 Compliance with legal requirements upon successful registration

Upon incorporation, companies must act in accordance with all applicable laws and regulations. Below are some of the provisions of the Myanmar Companies Act of 1914 which companies are required to comply with:

- Every company must register the allotment of shares (Form VI) within one month of the allotment date.
  The registration fee: MMK 25,000.
- Companies must register details of their director(s), manager(s) and/or managing agent(s) and notify the authorities of any changes to the composition of their general management (Form XXVI) within 14 days of the appointed date or the date on which the changes occurred.
  The registration fee: MMK 25,000.

- Companies are required to notify the authorities of the location of their registered office to which all communication and notices can be addressed. The address of the initial registered office must be provided to DICA when filing the registration documents. All companies must inform DICA of any change of address within 28 days of the date on which the change occurred.

  The registration fee: MMK 25,000.
- A company must hold its first annual general meeting (AGM) within 18 months from the date of its incorporation and then at least once every calendar year and within no more than 15 months of the previous meeting. To comply, companies are required to submit the records of the AGM, an annual list of members, and the summary of share capital (Form E) within 21 days of the AGM.

  The lodge fee is MMK 25,000
- Every company is required to submit a copy of every extraordinary and special solution resolution of the company with DICA within 15 days from the date of the resolution.
- Notice of extraordinary meetings must be given at least 21 days before the date on which such a meeting is to take place.
- Foreign branch offices are required to submit their head office's financial statements, their representative office's financial statements and annual general reports for each financial year.

  The registration fee: MMK 75,000.

3.1.3Essential documents to be submitted for company registration renewal

Company registration certificates for all types of companies in Myanmar are only valid for five years. This includes companies run by citizens of Myanmar, foreign companies, branches of foreign companies, joint ventures and non-profit organizations.

Companies are required to renew their registration with DICA before a business registration certificate expires. When applying for renewal, companies must include the documents listed below:

Documents required for foreign companies

1. Application for renewal of registration
2. Form A, completed and signed
3. Specific business activities of the company
4. A list of directors/share-holders
5. Form E (updated), completed and signed
6. Audited financial statements for the last two years
7. Credit advices relating to any capital brought in
8. A copy of the permit issued by MIC for the foreign company licensed by MIC
9. A tour licence (updated) (tourism companies only)
10. A certified copy of the income tax clearance from the Internal Revenue Department

Documents required for branches and representative offices of foreign companies

1. Application for renewal of registration
2. Form A, completed and signed
3. A detailed list of the company's business activities
4. Audited financial statements (balance sheets, profit-and-loss statements) of the branch, audited financial statements (statements) of the parent company and annual reports of the head office
5. Credit advices relating to minimum capital brought in (only for the first renewal companies)
6. A licence from the Central Bank of Myanmar (representative offices of banks only)

7 A certified copy of the income tax return from the Internal Revenue Department
8 A copy of the permit issued by the MIC to the foreign company permitted by MIC

What types of companies may be registered in Myanmar?

1

The Myanmar Companies Act of 1914 provides for several types of entities to conduct business in Myanmar. When the shares of the company are owned by the government, it must be incorporated under the 1950 Special Companies Act. There are two main types of companies in Myanmar—private limited-liability companies and public limited-liability companies.

Companies may be registered in one of the following forms:

- As a private company (Myanmar citizens only)
- As a public company (Myanmar citizens only)
- As a foreign company
- As a branch or representative office of a foreign company
- As a joint venture company in which a Myanmar Government entity holds shares
- As an association

What is the company registration fee?

2

The company registration fee is MMK 500,000 for all types of private companies and MMK 2,500,000 for public companies. In addition, applicants are required to pay MMK 1,000 to by a name check and MMK 5,100 for the company registration. Registration fees are the same for all types of companies, that is, both for companies run by citizens of Myanmar and for foreign companies.

Applicants are also required to pay stamp duty from the Internal Revenue Department. The stamp duty fees range from MMK 65,000 to MMK 165,000 depending on the authorized capital of the applicant company. Applicants need to pay the fees of stamp duty according to the defined time-frame of IRD. Associations are not required to pay stamp duty on registration.

How long does it take until a company incorporation certificate is issued?

3

For local companies, company incorporation certificates will be issued within three days upon payment of the registration fees to DICA.

For foreign companies, permanent certificates for businesses that do not need an MIC certificate will be issued within as few as three days upon receipt of a bank credit advice by DICA relating to capital that has been transferred to the company's account. Permanent certificates for business that do need an MIC certificate will be issued immediately upon issuance of the MIC permit. (In accordance with the Foreign Investment Law, applications for MIC permits are reviewed and approved within 90 days of the date on which the application is received.)

What is the minimum capital requirement when registering a company?

4

In general, there is no minimum capital requirement when registering a company in Myanmar. Minimum capital requirements for banking, insurance and securities companies should refer to regulations of the Central Bank of Myanmar and the Ministry of Planning and Finance respectively.

However, there are initial capital requirements for Myanmar public companies and foreign companies. This capital remains with the respective company and can be used by this company according to their operational needs.

Myanmar public companies:-----**MMK 50,000,000**

Foreign companies, branches or representative offices:

- MIC-permitted companies: -**USD 150,000**

  MIC-permitted companies are expected to bring in their initial capital according to their investment plan. Proof of the initial capital brought in needs to be provided only when renewing the registration after 5 years.

- Others: ----------**USD 50,000**

	Upon registration, other companies are required to provide a credit advice from a bank account in Myanmar that states that 50% of the initial capital has been transferred. The remaining 50% is due no later than five years upon receipt of the registration certificate.
When registering a company as a joint venture, are there any provisions regarding the share proportion or the percentage applicable to foreign investors?	
5	DICA has no restrictions regarding the share proportion for joint ventures between Myanmar citizens and foreigners. For MIC permitted companies, Notification No 16/2016 under the Foreign Investment Law 2012 provides a list of economic activities in which foreign investors may invest only in the form of a joint venture with a local partner, a local company, or citizens of Myanmar. For non-MIC permitted companies, the share proportion can be regulated depending on the main objectives of companies and specific regulations from relevant ministries. For detailed information or allowed share proportions for joint ventures, please visit the Company Registration Division at DICA or write an email to core.gov.mm@gmail.com.
What are the minimum and the maximum number of shareholders in a private company and in a public company?	
6	In a private company, the transfer of shares is restricted, and the number of shareholders may range from a minimum of two to a maximum of fifty. Public limited-liability companies must have a minimum of seven shareholders.
Can companies begin operations immediately after registration?	
7	Unless further licences are required form other relevant ministries and/or departments, private companies may begin operations immediately after they have received their company incorporation certificate. Information regarding required licences for different economic activities can be inquired directly at the Company Registration Division at DICA or via email to core.gov.mm@gmail.com. Public companies must apply for a Certificate for Commencement of Business before they can begin operation. Detail for how to apply for the Certificate for Commencement of Business for public companies are provided in **Section 3.1.1** (Company registration procedures). These documents are also available for download from the DICA website.
What documents are required for registering a company	
8	There are different types of documents required for registration, depending on the type of company or entity. Details on what documents are required for each type of company are provided in Section 3. The documents are available for download from DICA website.
How long are company registration certificates valid?	
9	The company registration certificates are valid for 5 years. After the initial five-year period, companies must have their certificates renewed. Details of registration renewal procedures are provided in **Section 3.1.3**.

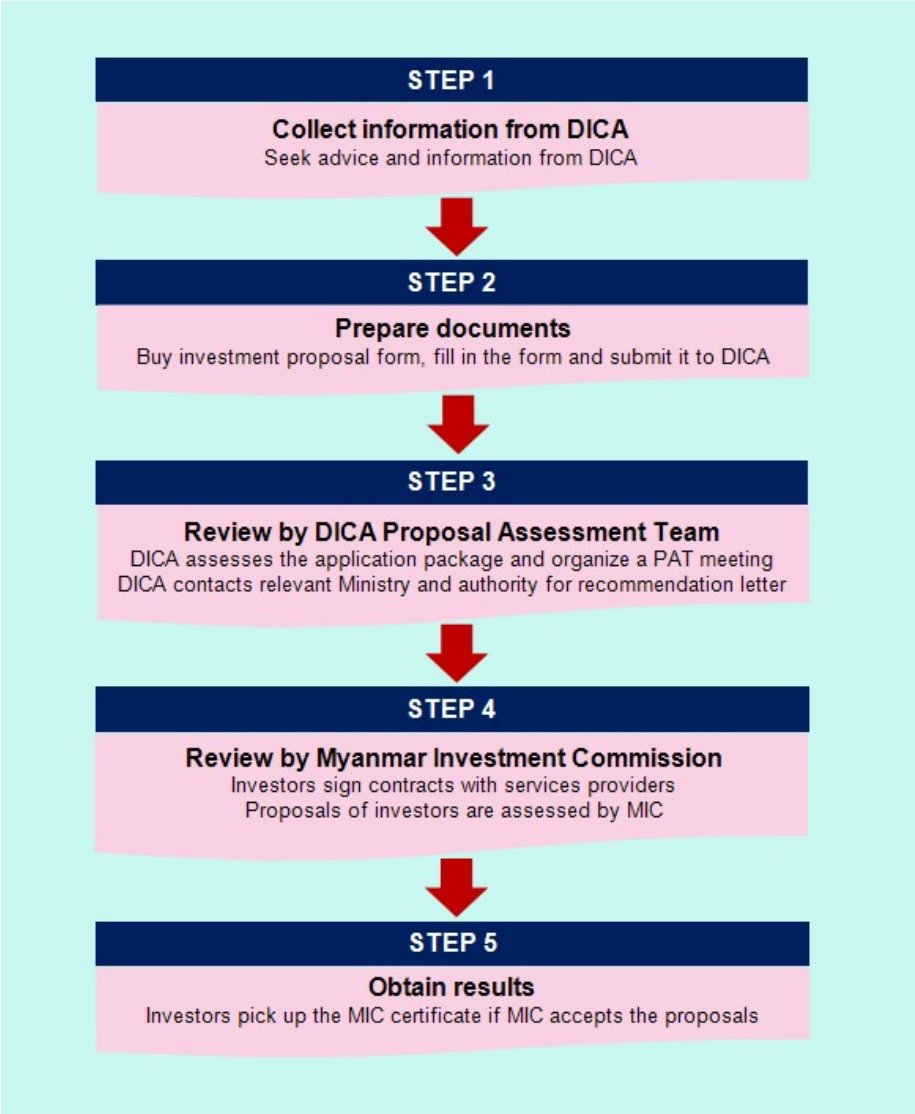
REMARK: The Myanmar Companies Law has been drafted, is on the approval process and is expected to be enacted in the first half of 2017 to replace current Myanmar Companies Act (1914). Please note the process indicated in the "3.1 BUSINESS ESTABLISHMENT PROCESS" here will change accordingly and ask DICA for the updated information.

3.2 INVESTMENT PROCESS[52]

3.2.1 Applying for MIC permit

The Myanmar Investment Commission (MIC) is responsible for approving investment proposals and for issuing investment permits—also called MIC permit—in Myanmar.

Application procedure



REMARK: The procedures mentioned above and information in the section 3.2.2 and 3.2.3 may change when the new Myanmar Investment Law (18 October 2016) which comes into effect in April 2017 with new rules and regulations currently being drafted.

New procedures under the new Myanmar Investment Law will follow the Investment Policy below with the role of Myanmar Investment Commission and new processes indicated below. Further details will be delivered after the rules are promulgated and enacted.

[52] U Win Tin, Director (Monitoring Section), DICA

Investment Policy

The Investment Policy published in November 2016 supports the implementation of the Government of the Republic of the Union of Myanmar's 12-point Economic Policy published on 29 July 2016.

1 Responsible and mutually beneficial foreign investment are welcomed.

2 The Myanmar Investment Commission and relevant government agencies will facilitate foreign investment through transparent, clear and expeditious procedures.

3 The establishment of supportive environment for all investors with macroeconomic stability, rule of law, credible dispute settlement procedures, and a reliable banking system the proper functioning of economic infrastructure will be carried out.

4 As foreign investments is very crucial for national development, the Union Government will-

(a) establish a predictable regulatory framework with non- discriminatory treatment between foreign and local businesses.

(b) protect businesses from disputed seizures.

(c) protect the right to transfer profits and other repatriations in accordance the law after payment of taxes and other payment obligations.

(d) provide long- term land lease for approved investments in accordance with the law.

5 Local and foreign investors must comply with the principles of responsible business conduct including in relation to environmental and natural resources matters.

6 Foreigners are not permitted to conduct certain businesses relating to national security, and culture and social affairs. These restricted business activities will be made publicly available.

7 The following investments will particularly be welcomed and encouraged:

(a) Productivity-enhancing and value-adding agro-based industries with linkages to regional and global supply chains.

(b) Activities that enable technology transfer and value added domestic production.

(c) Activities that support the development of small and medium enterprises.

(d) Investments for rapid infrastructure development.

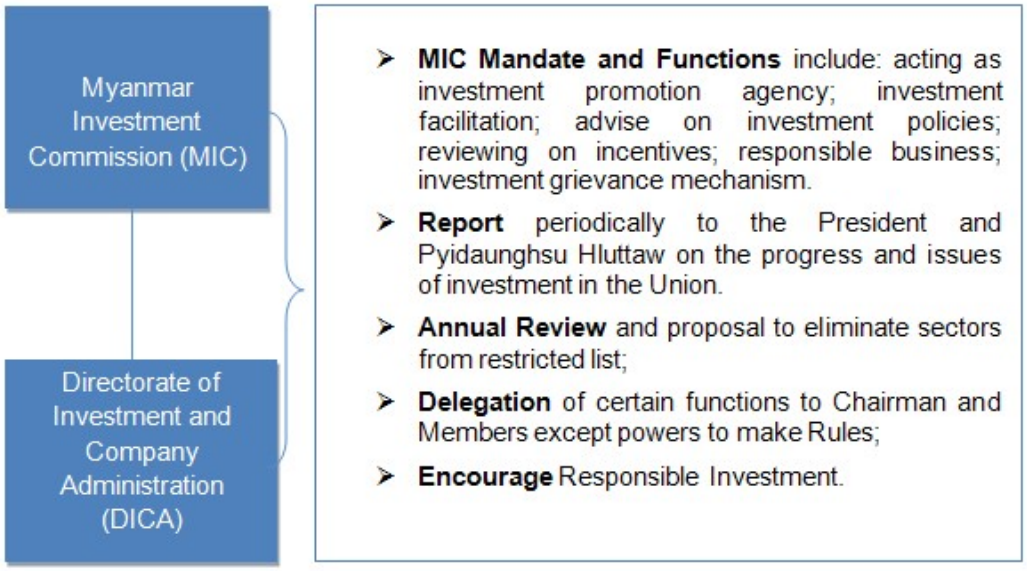
(e) Investments that create job opportunities and delivery of vocational education support development of human capacity.

(f) Investments to be made in economically less developed regions.

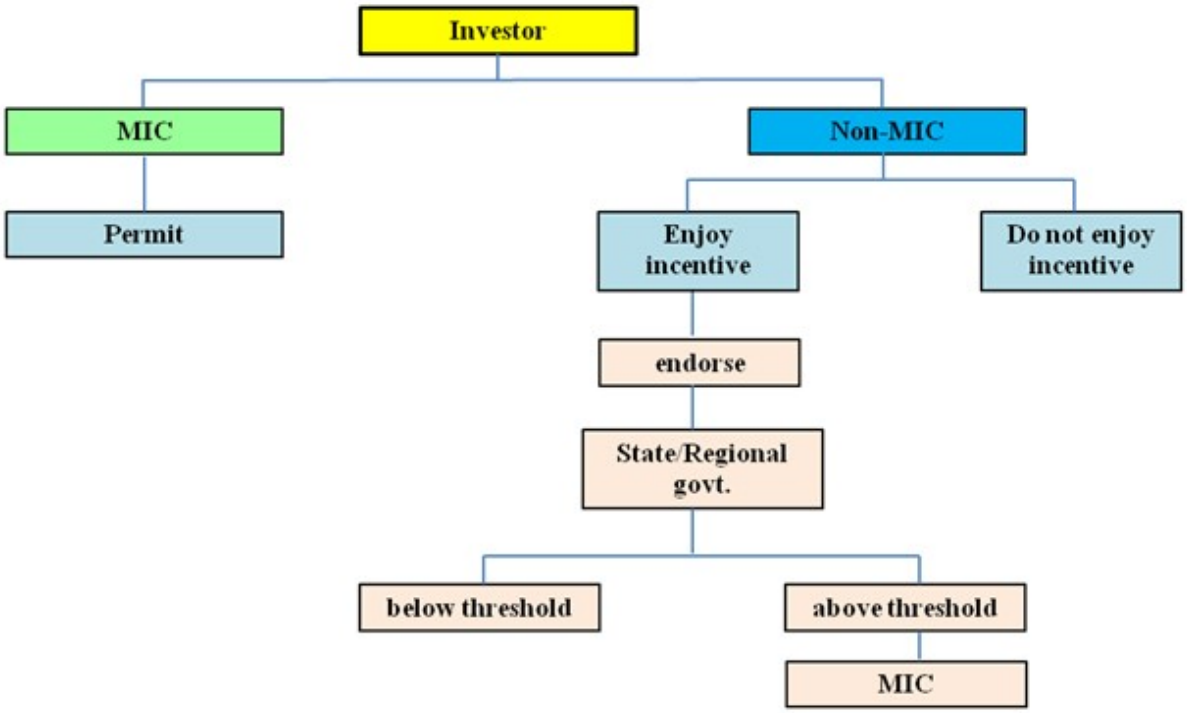
(g) Investment to develop industrial cities and special economic clusters.

(h) Investments related to tourism.

Role of Myanmar Investment Commission



New process under the Myanmar Investment Law



3.2.2 Investment procedures and its cost

Under Directorate of Investment and Company Administration, there are four investment divisions. The following information is acquired from the four divisions:

Please note the following information will change under the new Myanmar Investment Law and associated new rules.

Investment Division 1[53]

Documents to be attached with Proposal Form (1) in making Investment

Agriculture sector, livestock & fisheries sector, (wood-based industry, food processing and beverages business manufacturing sector)

1	Company Registration Certificate (Copy)
2	National Identification Card (Copy) and Passport (Copy)
3	Evidence on financial and business landscape of the promoter accompanying economic justification
4	Joint Venture Agreement (Draft) and Recommendation of the Union Attorney General's Office if the proposed investment is related to the State
5	Memorandum of Association and Articles of Association of the Company
6	Certificate on Land Ownership with land location map
7	Land Lease Agreement (Draft) and Recommendation of the Union Attorney General's Office if the proposed investment is related to the State
8	Recruitment of employees (Local/Foreign)
9	Plans for Social Security and Welfare for employees
10	Environmental Impact Assessment
11	Socio-economic Impact Assessment

Related department/ministries

- Food and Drug Administration (FDA)
- Ministry of Natural Resources and Environmental Conservation (related to timber)
- Ministry of Agriculture, Livestock and Irrigation
- Ministry of Health and Sport (Food and Drug Administration FDA)
- Ministry of Industry
- Ministry of Home Affairs

Checklist for doing investment under FIL[54] and MIL[55]

Sr	Step	Required documents
1	Preparing for proposal	■ Proposal from 1 (brought from DICA or download form DICA website) Necessary payment: 5000 Kyat (for foreign investment form)
2	Related Documents for Proposal	■ To submit Industrial Grant if the investment business is carried out in Industrial Zone. ■ For business carried out on own land, to submit La Na/30 document/ Applying evidence/Land Used form 105-106 Form 15(A). ■ Land lease agreement (Draft) for leasing private land and building.
2	Machinery & equipment	■ Detail list of machinery and equipment to be purchased in local. ■ Detail list of machinery and equipment to be imported.
4	Economic Justification	■ Lists of raw material (Purchase in local/foreign) ■ Annually services. ■ Plan for services. ■ Profit & loss (to enclose detail calculation) ■ Cash flow statement, Profit & loss (to enclose detail calculation) ■ Benefit to the Union (Income Tax/Commercial Tax) ■ Employment opportunities (No. of employee from local and abroad, Designation and Salary)

[53] U Min Zaw Oo, Director, Investment Division 1, DICA
[54] Foreign Investment Law
[55] Myanmar Investment Law

5	Financial statements	■ To submit bank statement for local purchased (exclude the value of have been purchased). ■ If the investment includes foreign currency, submit bank statement of MFTB/MICB
6	Miscellaneous	■ Application for exemption and reliefs for tax. ■ Undertaking for new investment project. ■ National identification card/passport copy of the investor. ■ Location map. ■ Fire hazard prevention and protection plan. ■ Social security and welfare plan. ■ Photo of the constructed building. ■ Conceptual design for the building to be constructed. ■ Memorandum of association and articles of association of the registered company/form 6/form 26.
7	Contracts related to the business	■ CMP contract made with the buyer company to work with and Memorandum of Association and Articles of Association

Investment Division 2[56]

Documents to be attached with Proposal Form (1) in making Investment

Manufacturing

1	Company Registration Certificate (Copy)
2	National Identification Card (Copy) and Passport (Copy)
3	Evidence on financial and business landscape of the promoter accompanying economic justification
4	Joint Venture Agreement (Draft) and Recommendation of the Union Attorney General's Office if the proposed investment is related to the State
5	Memorandum of Association and Articles of Association of the Company
6	Certificate on Land Ownership with land location map
7	Land Lease Agreement (Draft) and Recommendation of the Union Attorney General's Office if the proposed investment is related to the State
8	Recruitment of employees (Local/Foreign)
9	Plans for Social Security and Welfare for employees
10	Environmental Impact Assessment Program according to the laws, rules and regulations of Ministry of Natural Resources and Environmental Conservation
11	Detail Programme for Corporate Social Responsibility (CSR) and Fire Hazard

Related industries

■	Steel
■	Cement
■	Vehicle production

Investment Division 3[57]

Checklist for doing investment under FIL and MIL

Hotel and tourism

Required Stage	Step	Required documents
Stage 1	Preparing for proposal	■ Document for La Na 30 for own land and form 105 for proposed documents ■ Land lease agreement (Draft) for leasing private land and building ■ Submit from related ministry for Government Land and Buildings by taking the prior approval of the union government and comments from Union Attorney office.

[56] Dr Nyi Nyi Maung, Deputy Director, Investment Division 2, DICA
[57] Dr Min Zaw Oo, Deputy Director, Investment Division 3, DICA

	Machinery & equipment	■ Lists of machinery to be imported ■ Lists of machinery for local purchase
	Economic Justification	■ Lists of raw materials (local/foreign) ■ Annually targeted production ■ Profit and loss ■ Cash flow statement ■ Cost and benefit for country (income tax and commercial tax) ■ employment of labor and staff (lists of staff for local/foreign, salary)
	Financial statements	■ Bank statement for local ■ Bank statement for MFTB/MICB if foreign currency is obtained.
	Additional requirements	■ Resolution letter to follow up the instructions (regulations) from respective departments for preserving National Culture ■ If use National Heritage Building—resolution letter to follow up requirement and regulations concerning with Heritage Conservation.
	Miscellaneous	■ Tax exemption and reliefs to Myanmar Investment Commission ■ Letter of undertaking to carry out business activity ■ Identity cards of investors ■ Business Activity and function ■ Fire outbreak prevention and Safety plan ■ Job satisfaction and social welfares for Employees ■ Photocopy of building ■ Layout design for propose building ■ Company registration card @ form 6, form 26
	Agreements for proposed business	■ Joint venture Agreement (Draft) if the investment is related with the union ■ BOT Contract (Draft) and comments of Union Attorney General's Office for Government land and buildings
Stage 2	Submitting to PAT	■ To send 25 sets of proposals
Stage 3	Taking comments from related Ministries	■ To send related ministries by sending proposals from 15 sets of proposals.
Stage 4	Submitting by amending requirements	■ According to PAT meeting and relevant ministries comments, investors shall have to amend and submit the requirements.
Stage 5	Submitting to MIC	■ To send 10 or 12 sets of complete proposals ■ Power point to present the proposed business ■ PDF for proposal
Stage 6	Issuing MIC permit	■ Getting permit by one of directors ■ Showing Identity card or passport ■ Lists of directors ■ Bank statement for US$ 75,000 for foreign Investment ■ 7 sets of proposals to distribute for related ministries ■ Environmental management plan

Checklist for doing investment under FIL and MIL

Transportation—airline, airport service and port

Required Stage	Step	Required documents
Stage 1	Preparing for proposal	■ Submit from Transportation Ministry to Union Government and forward to MIC ■ Submit from related ministry for Government Land and Buildings by taking the prior approval of the union govern-

		ment and comments from Union Attorney office.
	Machinery & equipment	■ Lists of machinery to be imported ■ Lists of machinery for local purchase
	Economic Justification	■ Lists of raw materials (local/foreign) ■ Annually targeted production ■ Profit and loss ■ Cash flow statement ■ Cost and benefit for country (income tax and commercial tax) ■ employment of labor and staff (lists of staff for local/foreign, salary)
	Financial statements	■ Bank statement for local ■ Bank statement for MFTB/MICB if foreign currency is obtained.
	Miscellaneous	■ Tax exemption and reliefs to Myanmar Investment Commission ■ Letter of undertaking to carry out business activity ■ Identity cards of investors ■ Business Activity and function ■ Fire outbreak prevention and Safety plan ■ Job satisfaction and social welfares for Employees ■ Photocopy of building ■ Layout design for building ■ Company registration card @ form 6, form 26
	Agreements for proposed business	■ Joint venture Agreement (Draft) if the investment is related with the union ■ BOT Contract (Draft) and comments of Union Attorney General's Office for Government land and buildings
Stage 2	Submitting to PAT	■ To send 25 sets of proposals
Stage 3	Taking comments from related ministries	■ To send related ministries by sending proposals from 15 sets of proposals.
Stage 4	Submitting by amending requirements	■ According to PAT meeting and relevant ministries comments, investors shall have to amend and submit the requirements.
Stage 5	Submitting to MIC	■ To send 10 or 12 sets of complete proposals ■ Power point to present the proposed business ■ PDF for proposal
Stage 6	Issuing MIC permit	■ Getting permit by one of directors ■ Showing Identity card or passport ■ Lists of directors ■ Bank statement for US$ 75,000 for foreign Investment ■ 7 sets of proposals to distribute for related ministries ■ Environmental management plan

Related industries

■	Hotel	■	Port (airport/port)
■	High-rise building	■	Warehouse
■	Renting office space	■	Communications
■	Development of industrial zone	■	Road (BOT system

Investment Division 3[58]

Checklist for doing investment under FIL and MIL

Other service sectors

Required Stage	Step	Required documents
Stage 1	Preparing for proposal	■ Proposal from 1 (brought from DICA or download form DICA website) Necessary payment: 5000 Kyat (for foreign investment form)
	Related Documents for Proposal	■ To submit Industrial Grant if the investment business is carried out in Industrial Zone. ■ For business carried out on own land, to submit La Na/39 document/ Applying evidence/Land Used form 105. ■ Land lease agreement (Draft) for leasing private land and building. ■ To submit land lease (Draft) with the recommendation letter of Union Attorney General's Office for the land owned by the government body/ the proposal shall be submitted through the relevant ministry.
	Machinery & equipment	■ Detail list of machinery and equipment to be purchased in local. ■ Detail list of machinery and equipment to be imported.
	Economic Justification	■ Lists of raw material (Purchase in local/foreign) ■ Annually services. ■ Services program. ■ Profit & loss (to enclose detail calculation) ■ Cash flow statement, Internal Rate of Return (IRR), Recoupment Period (to enclose detail list) ■ Benefit to the Union (Income Tax/Commercial Tax) ■ Employment opportunities (No. of employee from local and abroad, Designation and Salary)
	Financial statements	■ To submit bank statement for local purchased (exclude the value of have been purchased). ■ Bank statement for foreign currency. ■ If the investment includes foreign loan, submit loan agreement (Draft) and loan repayment schedule.
	Miscellaneous	■ Application for exemption and reliefs for tax. ■ Undertaking for new investment project. ■ National identification card/passport copy of the investor. ■ Project plan. ■ Explanation of the nature of the project. ■ Fire hazard prevention plan. ■ Waste water treatment system. ■ Social security and welfare plan. ■ Evaluation of environmental impact. ■ Undertaking for corporate social responsibility—CSR ■ Conceptual design for the building to be constructed. ■ Location map. ■ Memorandum of association and articles of association of the registered company/form 6/form 26.
	Agreements for proposed business	■ Joint venture Agreement (Draft) for the business joint venture with relevant government body. ■ BOT agreement (Draft) and recommendation letter of the Union Attorney General Office if the land is related to the Union.
Stage 2	Submitting to PAT	■ To submit at least 20 copies of proposals

[58] Dr Lin Htut, Director, Investment Division 4, DICA

Stage 3	Requesting Recommendation from relevant Ministries	■ To send related ministries by sending proposals (at least 20 sets proposal)
Stage 4	Submitting by amending requirements	■ According to PAT meeting and relevant ministries' comments, investors shall have to amend and submit the requirement.
Stage 5	Submitting to MIC	■ To send 10 or 12 sets of complete proposals. ■ Power point to present the proposed business. ■ PDF format proposal.
Stage 6	Issuing MIC permit	■ Getting permit by one of directors. ■ Showing Identity card or passport. ■ Bank statement for US$ 75,000 for foreign Investment. ■ 7 sets of proposals to distribute for related ministries. ■ Environmental management plan.

Checklist for doing investment under FIL and MIL

Power sector—heavy power plant

Required Stage	Step	Required documents
Stage 1	Preparing for proposal	■ Proposal from 1 (brought from DICA or download form DICA website) Necessary payment: 5000 Kyat (for foreign investment form)
	Related Documents for Proposal	■ To submit through the relevant Ministry or Region or State ■ To submit BOT Agreement (Draft) (amended in accord with the comment of Union Attorney General Office) ■ To submit Joint Venture (JV) with local people for small & medium power generation
	Machinery & equipment	■ Detail list of machinery and equipment to be purchased in local. ■ Detail list of machinery and equipment to be imported.
	Economic Justification	■ Lists of raw material (Purchase in local/foreign) ■ Annually targeted production ■ Profit & loss (to enclose detail calculation) ■ Cash flow statement, Internal Rate of Return (IRR), Recoupment Period (to enclose detail list) ■ Benefit to the Union (Income Tax/Commercial Tax) ■ Employment opportunities (No. of employee from local and abroad, Designation and Salary)
	Financial statements	■ To submit bank statement for local purchased (exclude the value of have been purchased). ■ Bank statement for foreign currency. ■ If the investment includes foreign loan, submit loan agreement (Draft) and loan repayment schedule.
	Miscellaneous	■ Application for exemption and reliefs for tax. ■ Undertaking for new investment project. ■ National identification card/passport copy of the investor. ■ Project plan. ■ Explanation of the nature of the project. ■ Fire hazard prevention plan. ■ Waste water treatment system. ■ Social security and welfare plan. ■ Evaluation of environmental impact. ■ Undertaking for corporate social responsibility—CSR ■ Conceptual design for the building to be constructed. ■ Location map. ■ Memorandum of association and articles of association of the registered company/form 6/form 26.

	Agreements for proposed business	■ Joint venture Agreement (Draft) for the business joint venture with relevant government body. ■ BOT agreement (Draft) and recommendation letter of the Union Attorney General Office if the land is related to the Union.
Stage 2	Submitting to PAT	■ To submit at least 20 copies of proposals
Stage 3	Requesting Recommendation from relevant Ministries	■ To send related ministries by sending proposals (at least 20 sets proposal)
Stage 4	Submitting by amending requirements	■ According to PAT meeting and relevant ministries' comments, investors shall have to amend and submit the requirement.
Stage 5	Submitting to MIC	■ To send 10 or 12 sets of complete proposals. ■ Power point to present the proposed business. ■ PDF format proposal.
Stage 6	Issuing MIC permit	■ Getting permit by one of directors. ■ Showing Identity card or passport. ■ List of directors. ■ Bank statement for US$ 75,000 for foreign Investment. ■ 7 sets of proposals to distribute for related ministries. ■ Environmental management plan

Checklist for doing investment under FIL and MIL

Mining sector

Required Stage	Name of steps	Required documents
Stage 1	Preparing for proposal	■ Proposal from 1 (brought from DICA or download form DICA website) Necessary payment: 5000 Kyat (for foreign investment form)
	Requirements for Oil & Gas	■ Application letter from Ministry of Energy. ■ The approval of the Union Cabinet (letter submitting by the Ministry of Mines to Union Cabinet). ■ Agreement (Draft) with the recommendation letter of Union Attorney General's Office. ■ Process depending on the type of contract. ■ Area, location map of the block.
	Machinery & equipment	■ Detail list of machinery and equipment to be purchased/have been purchased in local. ■ Detail list of machinery and equipment to be imported.
	Economic Justification	■ Lists of raw material (Purchase in local/foreign) ■ Annual services. ■ Plan for services. ■ Profit & loss (to enclose detail calculation) ■ Cash flow statement, Internal Rate of Return (IRR), recoupment Period (to enclose detail list) ■ Benefit to the Union (Income Tax/Commercial Tax) ■ Employment opportunities (No. of employee from local and abroad, Designation and Salary)
	Financial statements	■ To submit bank statement for local purchased (exclude the value of have been purchased). ■ Bank statement for foreign currency. ■ If the investment includes foreign loan, submit loan agreement (Draft) and loan repayment schedule.
	Miscellaneous	■ Evaluation of environmental impact. ■ Undertaking for corporate social responsibility—CSR ■ National identification card/passport copy of the investor. ■ Fire hazard prevention plan.

		■ Memorandum of association and articles of association of the registered company/form 6/form 26.
	Agreements for proposed business	■ Agreement (Draft) with the recommendation letter of Union Attorney General's Office. ■ BOT agreement (Draft) and recommendation letter of the Union Attorney General Office if the land is related to the Union. ■ Land lease agreement (Draft) for carrying out in private land. ■ Joint venture Agreement (Draft) for the business carried out by joint venture with relevant government body.
Stage 2	Submitting to PAT	■ To submit at least 20 copies of proposals
Stage 3	Requesting Recommendation from relevant Ministries	■ From 20 copies of the proposal, same will be used in seeking the recommendation of the relevant Ministry.
Stage 4	Submitting by amending requirements	■ In accord with the decision of the PAT members and the recommendation of the relevant ministry, to submit the revised proposal after completing the requirement.
Stage 5	Submitting to MIC	■ 10 copies of proposals. ■ Power Point files to make a presentation in MIC meeting. ■ To submit PDF file format proposal.
Stage 6	Issuing MIC permit	■ To come and get MIC permit by Managing Director/Director. ■ To submit 7 sets of proposals to forward relevant government body.

Related ministries	
■	Ministry of Electricity and Energy
■	Ministry of Mine

3.2.3 Post-permit activities

Investment/capital

Change in total investment

If investors want to increase the investment amount of the business, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (including reasons for increasing the investment, original investment amount, increase investment amount and total investment amount)
2	Board of Directors' resolution
3	If investors want to import machineries and equipment when increasing the investment, they need to attach a list of machineries and equipment (If investors want to decrease total investment, this fact is not necessary.)
4	Copy of loan agreement (If investors want to increase the investment with loan)
5	Copy of MIC permit
6	Power of Attorney (if investors cannot come to office)
Cost to amend permit	
	MMK 250,000

Expansion of business (type of business)

If investors want to expand type of business, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution
	Investment amount increase or not
	List of Machineries to be imported
	List of increased product, raw materials, employee list and invested area
	Loan Agreement if increased investment with loan (Draft is acceptable)
	Balance of machineries
	Power of Attorney (if investor cannot come to office)
Cost to amend permit	
	MMK 250,000

Approval for loan

If investors want to get a loan, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (describe the specific reasons)
2	Amount of Capital that has already invested
3	Board of Directors' resolution
4	Loan agreement (attached with the repayment schedule)
5	Copy of MIC permit
6	Power of Attorney (if investors cannot come to office)

Amendment of loan

If investors want to Amend of loan amount, lender and repayment schedule, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Board of Directors' resolution
3	List of amendment of Loan (amount, borrower, repayment schedule)
4	Amendment of Loan Agreement with repayment schedule (Draft is acceptable)
5	Amount of Capital that has already invested (with copy of credit advice)
6	Power of Attorney (if investor cannot come to office)

Share transfer (fully or partly)

If investors want to transfer shares, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Board of Directors' resolution
3	Form 6 (list of shareholders) and form 26 (list of directors)
4	Transfer of all shares (submit with form 6)
5	Complete transfer of part of shares (submit with form 7)
6	Recommendation letter for the clearance of taxes

7	Copy of MIC permit
8	Power of Attorney (if investors cannot come to office)

Reinvestment of profits

If investors want to reinvest their profits, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Mention budget year to reinvest profit
3	Form 10
4	Audit report
5	Recommendation letter for the clearance of taxes
6	Copy of MIC permit
7	Power of Attorney (if investors cannot come to office)

Transfer of foreign currency (transfer of shares, dividend and profit share repatriation)

If investors want to transfer the foreign currency (transfer of shares, dividend and profit share repatriation), they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Board of Directors' resolution
3	Audit Report
4	Bank Statement
5	Form 13 (form for transfer of foreign currency)
6	Recommendation letter for the clearance of taxes
7	Copy of MIC permit
8	Power of Attorney (if investors cannot come to office)

Mortgage of land and building permitted for investment

If investors want their mortgage of land and building permitted for investment, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Form 5
3	Mortgage agreement (draft) (to enclose recommendation of the Union Attorney General's Office for government Organization)
4	Copy of MIC permit
5	Power of Attorney (if investors cannot come to office)

Business operation

Import of machinery and equipment

If investors want to import machinery, equipment, instruments, machinery components, spare parts or materials used in the business, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Pro forma invoice
3	Recommendation form related Ministry (If necessary)
4	Sales contract
5	Balance of Machinery and Equipment
6	Copy of MIC permit
7	Copy of original proposal (only the page which includes the list of machinery, equipment, instruments, machinery components, spare parts and materials used in the business relevant for this request)
8	Power of Attorney (if investors cannot come to office)

Import of raw materials

If investors want to import raw materials, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (initial raw materials or yearly raw materials need to be mentioned
2	Pro forma invoice
3	Sales contract
4	Progress in Construction, renovation
5	Copy of MIC permit
6	Copy of original proposal (only the page which include the list of raw materials relevant for this request)
7	Power of Attorney (if investors cannot come to office)

Issue recommendation letter for export

If investors want to export product mentioned in their proposal, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Pro forma invoice
3	Import license and import declaration for raw materials
4	Amount of capital already invested (Cash, machineries)
5	List of exportation of product
6	Power of Attorney (if investor cannot come to office)

Issue confirmation for commencement date of business operation

If investors want to report the date of the commencement of business operation, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter
2	Form 11 [Download link to file]
3	Copy of MIC permit
4	Copy of Credit Advice
5	Bill of Lading(BL) or Export Declaration (ED) or similar documents used in international trade for the export of manufacturing business
6	If the company sales locally—the date of the income first-derived from the local sales of the manufacturing business

7	the date on which the service business commences
8	Power of Attorney (if investors cannot come to office)

Extension of construction period

If investors requests for extension of construction period, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (describe the specific reasons)
2	Progress in Construction, Renovation
3	Amount of Capital that has already invested
4	Copy of MIC permit
5	Power of Attorney (if investors cannot come to office)

Extend land lease agreement and MIC permit duration

If investors want to extend land lease agreement,the duration of investment of the business and duration of MIC's Permit, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution (or) recommendation letter from relevant ministries
3	Copy of MIC permit
4	Power of Attorney (if investors cannot come to office)

Appointment of expatriate for stay permit

If investors want to apply for the permission of work for the foreign employee, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (Name, Passport number, position, duration)
2	Copy of passport
3	Form 8 (application form for the permission of work)
4	Recommendation letter from representative of company
5	Recommendation letter from relevant industrial zone (if the business is in industrial zone)
6	Number of already appointed employees (local, foreign)
7	Copy of MIC permit
8	Power of Attorney (if investors cannot come to office)

Newrecruitment of expatriate for foreign employee

The following documents are necessaries on application for the permission of work for the foreign employee and need to attend to the Chairman of MIC:

Required documents for attachment	
1	Cover letter (Name, Passport number, position of the foreign employee and duration of work)
2	Copy of passport
3	Form ( ) (application form for the permission of work)
4	Form ( ) (application form for the stay permit)
5	Recommendation letter from representative of Board of Director)

6	List of appointed employee (Local and foreign) (Local employees must be listed as Managerial level, Supervisory level, skilled, semi-skilled and un-skilled level)
7	Copy of MIC permit and Decision
8	Authorization letter (If investors cannot come to office)
9	Copy of latest Quarterly Performance Report
10	CV form of applied foreign employee

Liquidation of business

If investors want to liquidate the business, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons for liquidation)
2	Board of Directors' resolution
3	Capital amount have been invested
4	Recommendation letter for the clearance of taxes
5	Copy of MIC permit
6	Power of Attorney (if investors cannot come to office)

Application for a certified true copy of MIC permit

If investors want to apply for a certified true copy of their MIC permit, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution
3	Advertisement in newspaper
4	Recommendation letters from relevant police station
5	Copy of MIC permit
6	Power of Attorney (if investors cannot come to office)
Payment:	
	MMK 750,000

MIC permit amendments

Amendment of permit: Change name of investor or promoter

If investors want to change the name of Investor or Promoter, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution
3	Form 6 (list of shares holder) and form 26 (list of directors)
4	Copy of MIC permit
5	Power of Attorney (if investors cannot come to office)
Payment	
	MMK 250,000

Amendment of permit: Change of address

If investors want to amendment of permit in changing of address, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Map (concerned original and applied area)
3	Land lease Agreement for applied area (Draft is acceptable)
4	Land lease Agreement for permitted area (if it is already signed, termination agreement will be needed)
5	Land grant for applied area
6	Board of Directors' Resolution
7	Recommendation letter for the clearance of taxes
8	Power of Attorney (if investor cannot come to office)
Payment	
	MMK 250,000

Amendment of permit: Change of permitted duration of investment

If investors want to extend land lease agreement, the duration of investment of the business and duration of MIC's permit, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution (or) recommendation letter from relevant ministries
3	Copy of MIC permit
4	Power of Attorney (if investors cannot come to office)
Payment	
	MMK 250,000

Amendment of permit: Change of type of investment

If investors want to change the type of investment (from Citizen Investment to Foreign investment or from Foreign investment to Citizen Investment), they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons)
2	Board of Directors' resolution
3	If the type of investment will change from Citizen Investment to Foreign investment: share ratio (JV or 100%) according to notification 26/2016 and particulars relating to foreign company
4	If the type of investment will change from Foreign investment to Citizen investment: particulars relating to Myanmar Company
5	Recommendation letter for the clearance of taxes
6	Copy of MIC permit
7	Power of Attorney (if investors cannot come to office)
Payment	
	MMK 250,000

Amendment of permit: Change of company name

If investors want to change the name of business, they need to address to the chairman of the Myanmar Investment Commission attached with the following documents:

Required documents for attachment	
1	Cover letter (reasons for name change)
2	Board of Directors' resolution
3	Copy of MIC permit

4	Power of Attorney (if investors cannot come to office)
Payment	
	MMK 250,000

Amendment of permit: Change of type of business

If investors want to change the type of business, they need to address to the chairman of the Myanmar Investment Commission attached with the following document:

Required documents for attachment	
1	Cover Letter (reasons)
2	Board of Directors' resolution
3	Investment amount increase or not
4	List of Machineries to be imported
5	List of amended products, raw materials, employee list and invested area
6	Balance of machineries
7	Power of Attorney (if investor cannot come to office)
Payment	
	MMK 250,000

Amendment of contracts

The following documents are necessaries on application for the permission of amendment of Land and Building Lease Agreement, BOT Agreement, 100% Foreign Agreement, Joint Venture Agreement and need to attend to the Chairman of MIC:

Required documents for attachment	
1	Cover Letter
2	Letter from relevant Ministry
3	Board of Directors' resolution
4	Amendment of Agreement (Draft is acceptable)
5	Recommendation letter for the clearance of taxes
6	Power of Attorney (if investor cannot come to office)

Reporting

Necessary reports required to be submitted	
1	Quarterly Report
2	Audit Report

3.3 TAXATION[59]

	Kind of tax	Subject	Calculation base	Percentage of the calculation base
1	Commercial tax	Rent of building, flat and land	Monthly rental	5%
2	Income tax	Employee (including expatriates)	Yearly income after deducting all tax reliefs	(See range below)
	●See sample calculations of income tax at Appendix 8.5			
	Exemption:	1	If the annual income of a salaried person does not exceed MMK 4,800,000, he/she will be exempted from income tax	

[59] U Tun Than, Director, IRD

	2	Exemption from the income tax will be granted on the income from the salary of a Myanmar citizen earned in a foreign country.[60]
	3	Although the income from the annual salary is above MMK 4,800,000, the exemption from income tax shall be granted if the remaining income does not exceed MMK 2,000,000 after deducting from the total one-year income the basic relief and relief for parents, spouse and siblings.
Annual income	The annual income includes the following:	
	1	Income from the salary earned within one year
	2	Additional benefits such as commission fee, annual fee, honorarium, etc.

Tax reliefs[61]

The reliefs from the taxes mentioned below shall be deducted from the total yearly income:

		MMK
•	Basic relief (20% of the total income – not to exceed MMK 10,000,000)	< 10,000,000
•	A parent living together	1,000,000
•	A spouse	1,000,000
•	A child	500,000
•	Life insurance (for employee and wife)	—
•	Employee's contributions to social welfare fund	—

Range to be taxed

Remaining income after tax relief deductions		**Amount to be taxed**	**Rate**	**Fixed tax**	**Accumulated total**
From	**To**				
1	2,000,000	2,000,000	0%	—	—
2,000,001	5,000,000	3,000,000	5%	150,000	150,000
5,000,001	10,000,000	5,000,000	10%	500,000	650,000
10,000,001	20,000,000	10,000,000	15%	1,500,000	2,150,000
20,000,001	30,000,000	10,000,000	20%	2,000,000	4,150,000
30,000,001 and above			25%		

Taxes during operation of business

Tax and percentage		Tax to be calculated on	To be paid by
Commercial tax	5%	Service fee paid for construction of buildings, formation of rooms, setting up networks, etc	Investor
Withholding tax	2%	Service fee paid for construction of buildings, formation of rooms, setting up networks, etc	Company owner (Myanmar national)
Withholding tax	3.5%	Service fee paid for construction of buildings, formation of rooms, setting up networks, etc	Company owner (Foreigner)
Withholding tax	2%	Value of goods purchased within the country if the value exceeds MMK 300,000	Buyer of goods

If the importer is the businessman on whom MIC has not approved or the businessman who has exceeded enjoying the limit of the MIC-granted rights, he/she has to pay a 2% advance income tax imposed on the CIF value.

Import duty will be levied according to the type of the goods if the imported goods are not entitled to freedom from duty.

[60] Under Section 33, Sub-section (d) of the Union Tax Law 2016
[61] Section 6, the Union Tax Law 2016

Import duty for exceptional commodities

Duty has to be paid according to the following table if goods such as alcohol, beer, wine, oil, tobacco, etc are imported into Myanmar:

Special commodity	Spot price level	Tax rate (MMK)
Various kinds of cigarettes	Up to MMK 400 per 20-cigarette package	MMK 3 per cigarette
	MMK 401 – 600 per 20-cigarette package	MMK 8 per cigarette
	MMK 601 – 800 per 20-cigarette package	MMK 12 per cigarette
Various kinds of cigarettes (if imported from abroad)	Of the CIF value	120%
Tobacco		60%
Processed Virginia tobacco		
Cheroot		
Cigar		
Tobacco for smoking pipe		
Kinds of tobacco for chewing		
Alcoholic drinks	Up to MMK 500 per litre	MMK 56 per litre
	MMK 501 – 1,000 per litre	MMK 169 per litre
	MMK 1,001 – 1,500 per litre	MMK 281 per litre
	MMK 1,501 – 2,000 per litre	MMK 394 per litre
	MMK 2,001 – 2,500 per litre	MMK 506 per litre
	MMK 2,501 – 3,000 per litre	MMK 619 per litre
	MMK 3,001 – 3,500 per litre	MMK 731 per litre
	MMK 3,501 – 4,000 per litre	MMK 844 per litre
	MMK 4,001 – 5,000 per litre	MMK 1,013 per litre
	MMK 5,001 – 6,000 per litre	MMK 1,238 per litre
	MMK 6,001 – 7,000 per litre	MMK 1,463 per litre
	MMK 7,001 – 8,000 per litre	MMK 1,688 per litre
	MMK 8,001 – 9,000 per litre	MMK 1,913 per litre
	MMK 9,001 – 10,000 per litre	MMK 2,138 per litre
	MMK 10,001 – 20,000 per litre	MMK 3,375 per litre
	MMK 20,001 and above per litre	60% of 1 litre value
Alcoholic drinks (if imported from abroad)	Of the CIF value	60%
Various wines	Of the CIF value	60%
	Up to MMK 500 per litre	MMK 50 per litre
	MMK 501 – 1,000 per litre	MMK 150 per litre
	MMK 1,001 – 1,500 per litre	MMK 250 per litre
	MMK 1,501 – 2,000 per litre	MMK 350 per litre
	MMK 2,001 – 2,500 per litre	MMK 450 per litre
	MMK 2,501 – 3,000 per litre	MMK 550 per litre
	MMK 3,001 – 3,500 per litre	MMK 650 per litre
	MMK 3,501 – 4,000 per litre	MMK 750 per litre
	MMK 4,001 – 5,000 per litre	MMK 900 per litre
	MMK 5,001 – 6,000 per litre	MMK 1,100 per litre
	MMK 6,001 – 7,000 per litre	MMK 1,300 per litre
	MMK 7,001 – 8,000 per litre	MMK 1,500 per litre
	MMK 8,001 – 9,000 per litre	MMK 1,700 per litre
	MMK 9,001 – 10,000 per litre	MMK 1,900 per litre
	MMK 10,001 – 20,000 per litre	MMK 3,000 per litre
	MMK 20,001 and above per litre	50% of 1 litre value
Wines (If imported from abroad)	Of the CIF value	50%
Teak and hardwoods, 10-inch-square and above teak and hardwood planks	Of the CIF value	25%

4 | Export/Import and Logistics

4.1 CUSTOMS AND CLEARANCE[62]

Head Office export/import clearance procedure

Going through the following 5 steps takes **106** minutes.

Step 1:		**Registration at the central** ▪ Accepting the data from ICT and checking completeness and correctness of documents ▪ Giving ID number ▪ Checking with the manifest ▪ Sending the documents to the respective groups. It takes 30 minutes.
Step 2:	If complete	**Levying** (if necessary) ▪ Recording in the entry register. Doing calculation by the levying officer. Checking by the responsible official. It takes 29 minutes.
Step 3:	If complete	**Setting the value** (if necessary) ▪ The process of scrutinizing to approve the value takes 42 minutes.
Step 4:	If complete	**Import Computer Section** ▪ Asking for the required documents. Finding out the prices. Calculating and setting the value. It takes 1 to 2 days. ▪ Entering the final data. It takes 5 minutes.
Step 5:		Matters on which decision is difficult to make have to be submitted to respective higher levels—deputy director, director, deputy director-general, director-general, etc.

Port export/import clearance procedure

Going through the following 6 steps takes **50** minutes.

Step 1:	**Port customs services** ▪ Registering the documents sent from the Head Office. (ID, IL, ED, EL, B/L, Invoice, Packing List, B/E) It takes 2 minutes.
Step 2:	**Officer-in-charge** ▪ Submission of the file which the levying official has checked to the officer-in-charge. Giving sanction to inspect (On-the-spot check by unpacking or inspection or X-ray scanning). It takes about 5 minutes.
Step 3:	**Inspection Team** ▪ Inspecting by forming an inspection team (On-the-spot check by unpacking or inspection or X-ray scanning). Writing endorse-

[62] U Thet Naing Oo, Director, Customs Department

		ment on the findings. It takes 35 minutes.
Step 4:	**Senior Inspection Officer**	
	▪	Approving the findings by the Inspection Team. Proceeding to submit them to the officer-in-charge. It takes about 3 minutes.
Step 5:	**Officer-in-charge**	
	▪	Checking for correctness by officer-in-charge. It takes 3 minutes.
	▪	If there is something wrong on inspection, the officer-in-charge submits the case to the Head Office. It takes 1 to 2 days.
Step 6:	**Collecting the goods and embarking them onboard**	
	▪	Collecting the goods and embarking them onboard after signing the DL if everything is correct.

Airport warehouse import clearance procedure

Going through the following 7 steps takes **90** minutes.

Step 1:	**Airport customs services**	
	▪	Registering the files submitted together with ID and opening CA Form (ID, IL, Invoice, Packing List, Airway Bill) It takes about 10 minutes.
Step 2:	**Officer-in-charge**	
	▪	Signing the CA Form and assigning for inspection by the Inspection Team. It takes about 5 minutes.
Step 3:	**Inspection Team**	
	▪	Checking by unpacking under Risk Management. It takes about 15 minutes.
Step 4:	**Levying officer**	
	▪	Calculating the tax to be levied on the contents in the CA Form and the fee for warehouse. It takes about 15 minutes
Step 5:	**Collecting the warehouse fee and the tax due**	
	▪	Collecting the warehouse fee and the tax due takes 10 minutes.
Step 6:	**Officer-in-charge**	
	▪	Checking the CA Form payment receipt and giving permission for collecting goods. It take 5 minutes
Step 7:	**Issuing goods**	
	▪	Issuing goods takes 30 minutes.

Online clearance system – MACCS

Customs Department of the Ministry of Planning and Finance introduced the Myanmar Automated Cargo Clearance System (MACCS) and Myanmar Customs Information System (MCIS)) with the support of the Government of Japan and Japan International Cooperation Agency (JICA) to be used in Yangon Region in its first phase. MACCS is an online cargo clearance system that saves time in undergoing the Myanmar Customs Department's export and import clearance procedures, aimed at joining the ASEAN Single Window.

What is significant about MACCS is that it is available for 24 hours. Whereas it takes 3 to 4 days in manual services to process the documents, MACCS takes just 3 seconds to do the

same. It can accept the declaration documents outside the office hours. Taxes can be paid from bank deposits and through bank guarantee system. It has changed the pay-tax-and-collect-goods system to check-goods-and-pay-tax system. It changed to the practice of the Weekly Exchange Rate from the Daily Exchange Rate, issued daily by the Central Bank of Myanmar, for calculation of various taxes.

Altogether 14 points in the network have been kept ready. It will handle international trade along the Yangon Port including the Thilawa Special Economic Zone and exported and imported goods via ports and airports.

Taxes collected by MACCS

There are 10 taxes which can be collected by MACCS:

1	Customs Duty		6	Advanced Income Tax
2	Commercial Tax		7	MACCS Service Fees
3	Security Free (for X-ray) Redemption Deposit or Post Value Revenue Deposit (RD or PVRD)		8	Redemption Fine (RF)
4	Specific Goods Tax		9	Direct Penalty (DP)
5	Transit Duty		10	License Fee

Work for extension

The shortcomings in the manual or paperwork system are delay, high costs, difficulty in compiling trade statistics, hindrances in trading, and emergence of corrupt cases as the employees and the public are in direct contact.

To lessen and get rid of them, the MACCS and MCIS are implemented, based on the Nippon Automated Cargo and Port Consolidated System (NACCS) and Customs Intelligence System (CIS).

Ten taxes, including Customs Duty, are collected through MACCS. In the second phase, the system will be extended to the border posts, to be implemented in the years after 2018. The Customs Department has been installing Local Area Network (LAN) and Wide Area Network (WAN) and as of October 2016, has completed 14 LANs and 13 WANs apart from the airport warehouse still under construction.

Organizations linked up

As MACCS is supportive to the National Single Window implementation, it will be linked up with other governmental associations (OGAs). The first phase being involved in export/import clearance procedures,it has links with the Ministry of Commerce, Myanma Port Authority, Food and Drug Administration, Pant Quarantine, Livestock and Veterinary Department, Fisheries Department and the Myanma Economic Bank.

Customs Tariff of Myanmar

Classification of HS Code

HS Group 1 (Chapter 1-49)		HS Group 2 (Chapter 50-83)		HS Group 3 (Chapter 84-98)	
1	Live animal	1	Textile	1	Heavy machines
2	Foodstuff	2	Footwear, headwear	2	Electrical goods
3	Chemical	3	Ceramic products	3	Medical appliance
4	Medicines	4	Glassware	4	Vehicles
5	Plastic	5	Hardware (Base metal & articles)	5	Furniture
6	Paper			6	Special Classification Provisions
7	Rubber				

Notes: 1 World Customs Organization (WCO) HS version at 6 digit level
2 ASEAN AHTN version at 8 digits level

3 Myanmar version at 10 digits level

Myanmar Customs Tariff Rate 2012

Sr No	Rate	MCT 2012	Goods
1	0	380	Live animals, fertilizers, pesticides, agricultural and livestock breeding machinery, etc
2	0.1	2	Newsprint
3	0.5	123	Sugar, wads of textiles, kerosene, cinematographic films, aircraft engines
4	1	2919	Cement, pumps, air-conditioners, heavy machines, printing presses, generators, sports equipment, chemical-based goods, etc
5	1.5	1219	Calculator, computer, typewriter, recording tape, video-tape, medical equipment, batteries of various types, etc
6	2	219	Yachts, sports equipment for physical exercise, thread, etc
7	3	813	Condensed milk, canned fish, butter, yoghurt, paper, passenger car (pick-up, bus, truck), ballpoint pen, pencils, etc
8	4	101	Tyres, coarse cotton cloth, etc
9	5	877	Motorcar spare parts, asbestos sheets, laminated sheets, tooth-brushes, etc
10	7.5	625	Paints, linoleum, electrical appliances for household use, fans, thermo flasks, batiks, etc
11	10	626	Refrigerators, washing machines, video-players, watches, musical instruments, soft drinks, etc
12	15	1151	Televisions sets, radio, camera, furniture, canned foods, etc
13	20	333	Perfume, cosmetics, sewn-up synthetic silk wear, record players, microphones, amplifiers, etc
14	30	112	Vans and saloons under engine power 2000 CC, cigarettes, etc
15	40	58	Vans and saloons over engine power 2000 CC, all kinds of alcoholic drinks, etc
Total ►		**9,558**	

CO form for tax reduction in export

The Certificate of Origin Section is under the Department of Trade, Ministry of Commerce. This section issued a Certificate of Origin for the foreign investors. In exporting products, the investors from the various countries can achieve tax reduction by applying the following Certificate of Origin (CO) forms from CO Section of Department of Trade, Ministry of Commerce.

Sr	Name of CO Forms	Privilege countries	Issued date
1	Generalized System of Preferences (Form A)	37 developed countries with 11 programs	1-8-1990
2	Preferential Treatment for LDCs from Korea	Republican of Korea	21-8-2000
3	Duty Free Tariff Preference (DFTP Scheme) from India (Form DFTP)	India	24-4-2009
4	ASEAN Free Trade Area (AFTA) (ATIGA Form D)	10 ASEAN Countries	23-11-1998/ 1-7-2010
5	ASEAN-China Free Trade Area (Form E)	China and 10 ASEAN Countries	6-9-2005/ 1-7-2010

6	ASEAN-Korea Free Trade Area (Form AK)	Republic of Korea and 10 ASEAN Countries	1-7-2007
7	ASEAN-Japan CEP (Form AJ)	Japan and 10 ASEAN Countries	1-12-2008
8	ASEAN-Australia & New Zealand Free Trade Area (Form AANZ)	Australia, New Zealand and 10 ASEAN Countries	1-1-2010
9	ASEAN-India Free Trade Area (Form AI)	India and 10 ASEAN Countries	15-1-2010

Related procedures and costs for applying CO Forms

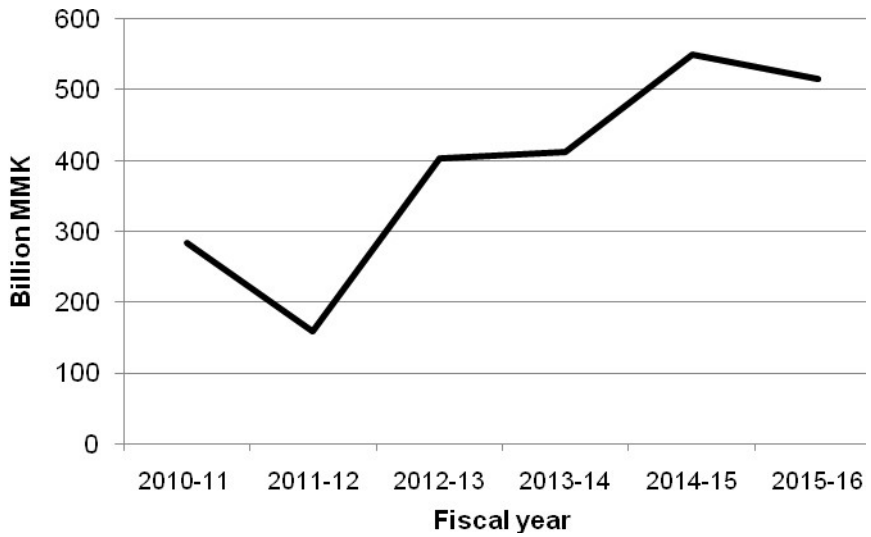
1. The investors need to fill the CO forms correctly (MMK 300 for CO Form)
2. The investors need to pay registration fees (MMK 3,000 for registration fees and MMK 300 for receipt)
3. If the investors want to amend the CO form, it will cost MMK 1,000 per one time amendment
4. If the investors want to apply True Copy of CO form, it will cost MMK 5,000 per True Copy.

Required documents for applying CO Forms

1. CO Form (to apply with company letter head to Director General of CO Section)
2. If the products are local products,
   (a) Acknowledgement for the 100% local products
3. If the products are CMP products,
   (a) Acknowledgement for CMP products
4. For the CMP products
   (a) Raw material lists per one unit of CMP products
   (b) Cost Sheet per one unit of CMP products
   (c) Manufacturing process of CMP products
5. CO Form in English Language without have any correction (Managing Director or Director need to sign in Form XXVI)
6. Bill of landing Certificate
7. Invoice and Packing list
8. Export Declaration Form from Customs Department (Original and Copy)
9. Export License (Copy)
10. Business Registration Card and Form XXVI (Copies)

Trend of annual revenue from taxes

In the trade in Myanmar, border trade accounts for 20%, trade by water and air ways 80%, in which waterway trade is much greater than the airway trade).



Fiscal year	MMK in billions
2010-2011	283
2011-2012	158
2012-2013	402
2013-2014	412
2014-2015	549
2015-2016	514

4.2 EXPORT AND IMPORT[63]

4.2.1 Exporter-Importer registration

The Department of Trade is now issuing the Exporter-Importer Registration (without separately issuing exporter registration or importer registration) as the only one certificate. If the companies wish to do export and import of products, they can carry them out only with the one registration certificate.

Procedures regarding exporter-importer registration

Types of registration

a Applying for new registration
b Extending current registration
c Amending registration
d Applying for true copy registration

Places to apply for registration of exporter-importer business

1	2	3	4
Office 3: Department of Trade, Ministry of Commerce	**Ministry of Commerce (Yangon Branch Office)**	**One Stop Service Directorate of Investment and Company Registration**	**One Stop Service**
Nay Pyi Taw	**Strand Road, Yangon**	**Yankin Township, Yangon**	**Thilawa Special Economic Zone**

Documents needed for new registrations of export business

1 Application form with company's letter head (Online form)
2 Letter from company registration office, DICA (original and copy)
3 Certificate of registration of documents (CRD) (original and copy)
4 Certificate of registration of company (original and copy)
5 Names of Board of Directors (Form 26) (original and copy)

[63] U Zaw Min, Director, Directorate of Trade, Ministry of Commerce

6 Shares of Board of Directors (Form 6) (original and copy)
7 Photo table of Director/EC members
8 Association book for rules and regulations (original)
9 Permission from Myanmar Investment Commission (only for the companies who apply with MIC permission)
10 Form of permit (only for the foreign companies who apply with MIC permission)
11 Copy of passport of Managing Director of Director (only for the foreign companies who do not have MIC permission)

Related costs for new registration of exporter importer business

Payment categories	Costs (MMK)
Payment for online registration	2,500
Payment for online registration (If the department needs to type the documents)	1,000
Payment for registration card	500
Registration fees for 6 months	50,000
Registration fees for 1 year	50,000
Registration fees for 2 years	100,000
Registration fees for 3 years	150,000
Registration fees for above 3 to 5 years	200,000

Note: There is no cost for export license. The life span of export license is 3 months from the registration date.

Documents needed for extending current registration

1 Application form with company's letter head (Online form)
2 Letter from company registration office, DICA (original and copy)
3 Certificate of registration of company (original and copy)
4 Certificate of current exporter importer registration (original and copy)
5 Lists of BODs/Shareholders (original and copy)

Documents needed for amending current registration

1 Application form with company's letter head (Online form)
2 Letter from company registration office, DICA (original and copy)
3 Certificate of registration of company (original and copy)
4 Proofs issued by the company registration office for changes and amendments
5 Names of Board of Directors (Form 26) (original and copy)
6 Shares of Board of Directors (Form 6) (original and copy)

Related costs for amending registration

a Amending the names of BODs
b Amending company's address
c Amending company's name
d Amending purpose of business

Regarding costs for amending the points (a) to (c), the investor needs to pay MMK 1,000 for every amendment. Regarding costs for amending the point (d), the investor needs to pay MMK 1,000 for each amendment.

Documents needed for applying for certified copy of exporter-importer registration

1 Application form with company's letter head (Online form)
2 Letter from company registration office, DICA (original and copy)

3 Certificate of registration of company (original and copy)
4 Certificate of current exporter-importer registration (original and copy)
5 Names of Board of Directors (Form 26) (original and copy)
6 Shares of Board of Directors (Form 6) (original and copy)
7 Notice for loss in the newspaper (original)
8 Recommendation from ward administrator and police station

Related costs for applying certified copy of exporter importer registration

When the investor lost or damaged the export license, he/she can apply for the true copy by paying MMK 3,000 and related documents.

	Fee in MMK
Applying for a true copy the export license that has been lost (together with related documents)	3,000

4.2.2 Procedures Regarding Import and Export License

Export License

There is no cost for export license. The validity of export license is three months from the date of issue. The extension for license validity is allowed and the extension period is two months for the first time and one month for the second time.

Related costs for amending current export license

Related costs to be paid after export license has expired

		Costs for amendment	Costs for penalty
		Per amendment (MMK)	
1	Apply within 1 month	3,000	—
2	Apply within 1 month to 3 months	3,000	500
3	Apply within 3 months to 6 months	3,000	1,000
4	Apply after 6 months	3,000	5,000

Related costs for applying certified copy of export license

When exporter lost or damaged the export license, he/ she can apply for the copy by paying MMK 5,000 and related documents.

	Fee in MMK
Applying for a certified copy the export license that has been lost or damaged (together with related documents)	5,000

Import license

The validity of import license is three months from the date of issue. The extension for license validity is allowed and the extension period is two months for first time and one month for second time.

The importer needs to pay license fees for import as follows:

CIF values (In MMK)	License fees for import (MMK)
1 - 10,000	250

10,001 - 25,000	625
25,001 - 50,000	1,250
50,001 - 100,000	2,500
100,001 - 200,000	5,000
200,001 - 400,000	10,000
400,001 - 1,000,000	20,000
1,000,001 and above	50,000

Related costs for amending current import license

Related costs to be paid after import license has expired

		Costs for amendment	Costs for penalty
		Per amendment (MMK)	
1	Apply within 1 month	5,000 or 2.5 % of license's value whichever is lesser	-
2	Apply within 1 to 3 months	5,000 or 2.5 % of license's value whichever is lesser	500
3	Apply within 3 to 6 months	5,000 or 2.5 % of license's value whichever is lesser	1,000
4	Apply after 6 months	5,000 or 2.5 % of license's value whichever is lesser	5,000

Related costs for applying certified copy of import license

When the importer lost or damaged the import license, he/ she can apply for the certified copy by paying MMK 5,000 and related documents.

	Fee in MMK
Applying for a certified copy the import license that has been lost or damaged (together with related documents)	5,000

Related costs for surrender of the import license to the department

Sr.	Subject	Related costs to be paid after the import license has expired (In MMK)			
		Apply within 1 month	Apply within 1 to 3 months	Apply within 3 to 6 months	Apply after 6 months
1	Costs for penalty	-	500	1,000	5,000

4.2.3 Export and import inspection[64]

Inspection of export and import goods

MITS is conducting the inspection and testing services for exported goods and imported goods very precisely, swiftly and correctly.Export & Import commodities inspection is carried out by experienced personnel of MITS for the following commodities:

a Agricultural crops: such as rice and rice products, beans and pulses, maize, sesame, oil cakes and other agriculturalproducts, chilly, onion, ginger etc:
b Forestry products: rubber, cane/rattan, bamboo and its products etc:

[64] Col Win Swe, Managing Director (Retd), Myanmar Inspection and Testing Services Ltd (MITS)

c Mineral products: such as petroleum coke etc:
d Manufacturing products: fertilizer glasses and cement etc:
e Animal products: hides & skins, duck feather, bones and horns etc:
f Marine products: fish and prawn, live-crabs etc:
g Fruits and vegetables: such a mangoes, apples, limes, lychee etc:
h Machinery and its spare parts.
i Food stuff and general commodities: such as cooking oil, wheat, cashew nut and preserved mango etc:
j Lubricants: raw oil, fuel oil.
k Motor vehicle and its spare parts.
l Construction and project bridge materials.
m Electrical goods.
n Textile goods and Handicraft products.
o Dairy products: such as condensed milk, evaporated milk etc:
p Palm Oil (In bulk & in drums)
q Industrial oil for making soap (In bulk)

MITS Provides the high quality services on inspection as follows:

Quality control: Sampling inspection, marking and packing conditions.
Weight control: Weighing and checking the weight and tonnage loaded.
Supervision: Supervise the loading throughout.
Inspection: Inspection of ship holds/tanks for cleanliness.

Insurance claims

MITS is a recognized insurance surveyor and operates independently. With MITS surveys and appraisals, the customers (importers) can assume a fair assessment should the imported cargo be damaged or lost. All analytical works, as and when necessary, are done by the MITS and in some cases, with the cooperation of the Central Research Organization and other government laboratories.For all inspection and survey job conducted and undertaken by the MITS, Views, Suggestions and Inspection Certificates are given strictly in accordance with the contractual terms and specifications independently and impartially.

Fees for inspection

a Fees for inspection services done abroad shall be claimed in United States dollar.
b Fees for inspection services done locally shall be claimed in MMK or USD.

Export and import inspection fees

Sr No	Description		Unit	Inspection fees (MMK)
1	**Agricultural and farm products**			
	(Except rice)			
	a	Up to 50MT minimum fee		30,000
	b	Above 50 MT to 200 MT minimum fee (up to 100)		40,000
		Above 50 MT to 200 MT minimum fee (up to 200)		50,000
	c	Above 200 MT	per MT	300
	d	Tally charges	per MT	100
	e	Container sealing	per FCL	2,500
			per valve	1,500
	f	Container inspection	per 20' FCL	30,000
			per 40' FCL	40,000
	g	Container inspection (empty)	per FCL	5,000
	For rice shipment			
	a	Up to 50 MT minimum fee		40,000
	b	Above 50 MT to 200 MT minimum fee (up to 100 MT)		50,000

		Above 50 MT to 200 MT minimum fee (up to 200 MT)		60,000
	c	Above 200 MT	perMT	350
	Additional service charges			
	a	For usual service with 20% random		-
		Check weighing	perMT	300
		Minimum fee		60,000
	b	For usual service with 100% weighing	perMT	600
		Minimum fee		120,000
	c	Quality inspection at warehouse	perMT	300
		Minimum fee		15,000
	d	Physical analysis charges	per sample	5,000
		(Sample brought by clients)		
	e	Sampling & analysis charges	per lot	10,000
		(Sample drawn by us)		
	f	Splitting of document & extra document	per sheet	2,000
	g	Re-insurance of certification charges	per sheet	2,000
	h	Report insurance charges for weight list	per sheet	1,000
	i	Report insurance charges for custom clearance	per sheet	1,500
2	**Hatch survey (on board)**			
	Up to 2 hatches			150,000
	3 hatches & over			200,000
3	**Forest products**			
	a	Rubber up to 300 bales minimum fee		12,000
	b	Rattan / handicraft	per intervention	25,000
4	**Sampling for analysis**			
	a	Rbd palm olein (in drum) edible oil & industrial oil	per consignment	20,000
	b	Rbd palm olein(in bulk) other edible & industrial oil	per consignment	50,000
	c	Tank cleanliness survey	per tank	10,000
	d	Milk & milk products	per consignment	10,000
	e	Bitumen	per sample[65]	20,000
5	**Mineral & chemical products**			
	a	Cement/fertilizer/urea	per MT	150
		Minimum fee		15,000
	b	Mineral	per MT	150
		Minimum fee		15,000
6	**Destination survey**			
	a	Rbd palm olein (in drum) (other edible & industrial oil)	per MT	120
	b	Rbd palm olein (in bulk)	per20' FCL	10,000
		Other edible & industrial oil	per 40' FCL	15,000
			perMT	100
		Minimum fee		10,000
	c	Milk & milk products up to 50 MT	per item	10,000
		Above 50 MT to 100 MT	per item	15,000
		Above 100 MT	per item	20,000
	d	Petroleum (in bulk)	perMT	150
		Minimum fee		15,000
	e	Bitumen		
		Up to 5 FCL minimum fee		20,000
		Over 5 FCL	perMT	200
7	**Industrial products**			
	a	Motor vehicle (G = government; P = private)	perMT	20,000 G 30,000 P
	b	Heavy trucks	perMT	25,000 G 40,000 P
8	**Other jobs (Destination survey)**		per intervention per company	10,000 G
	Up to 50 MT minimum fee			10,000 G
	Above 50 MT		perMT	200 G
	Other job (Destination survey)		per intervention	15,000 P
			per company	
	Up to 50 MT minimum fee			15,000 P

[65] According to ASTM Bitumen sampling method, add MMK 5000/- for each more than one sampled container.

	Above 50 MT	perMT	200 P
	Other job (outside Yangon) – 12 hour shift	per man/day	15,000 G
			20,000 P
9	**Goods imported into Myanmar**	Up to USD 5000	10,000
		5001—15000	15,000
		15001—25000	20,000
		25001—50000	30,000
		50001—100000	50,000
		100001—250000	75,000
		250001—500000	100,000
		500000 & above	120,000
10	**Re-export**	per item	20,000
11	**Service charges for Rac, Afla, Radiation… etc**	per item	20,000
12	**Travelling charges at cost**		2,000

Sr. No	Description		Unit	Inspection fees (MMK)	Remarks
1	**Fumigation (export of agricultural and farming products)**				
	a	Up to 60,000 Ton	per sq-ft	7	Cargo ton
	b	Above 60,000 Ton	per sq-ft	5	1 ton = MMK 250

Export and import inspection fees of FDA laboratory

Sr No	Commodity	Analysis fees (MMK)
1	Condensed milk	17,550
2	Milk	22,550
3	Palm oil	24,000
4	Margarine	31,100
5	Butter oil	31,100
6	Butter/cheese	31,100
7	Shortening/ bakery fat/ coating fat	31,100
8	Non-dairy creamer/ coffee creamer/ coffee mate	21,650
9	Lactogen/ skim milk/ milk powder/ whole milk	21,650
10	Whey powder	12,400
11	Modified starch	9,050
12	Donut mix	9,050
13	Artificial meat	15,000
14	Coffee powder	15,400
15	Sodium cyclamate/ bicarbonate	6,950
16	Citric acid	5,300
17	Chicken sausage/Pork sausage/Can (chicken/pork)	12,300
18	Lemon tea	11,950
19	Suman rose powder	12,650
20	Cream cracker	13,600
21	Pepsi/juice	13,600
22	Sunflower oil/ soy bean oil	24,000
23	Soy protein	10,500
24	Corn starch/ potato starch/ pop cora	7,100
25	Coconut cream	7,900
26	Instant coffee	15,400
27	Milo/horlicks	18,050
28	Sodium glutamate/ chicken powder	12,500
29	Ice cream powder	21,650
30	Fruit gel	12,000
31	Soy sauce	11,100
32	Chicken flavoured rice/ san pyoke	8,900
33	Glucose	8,000

34	Maltodextrin	8,200
35	Dry yeast	4,900
36	Vitamin “c” yummy gummy	13,700
37	Malt cereal	6,150
38	Golden raisin	6,500
39	Coffee flavour	13,000
40	Bread crumb	9,150
41	Coffee Mix 3 in 1	11,650
42	Seaweed	9,750
43	Chocolate	10,950
44	Vanilla powder	8,000
45	Refined sugar	6,650
46	Oat Flour	7,150
47	Malt-extract cereal	6,150
48	Noodle	15,500
49	Foreign-chicken	12,300
50	Plaste C	13,700
51	Coconut oil	24,000
52	Potato crisps	91,500
53	Tana with chilts	12,300
54	Surimi products	12,300
55	Tomato paste	24,000
56	Flavour	8,000
57	Pure extract (health-plus)	8,000
58	Collagen	8,000
59	Ice cream	14,150
60	Bean sauce	24,000
61	Natural water	9,500
62	Soy post	9,450
63	Soy sauce 3	8,950
64	Bread flavour	6,500
65	Milk fat/omega classic dry	24,000
66	Glycerin	8,000
67	Tin grease	24,000

4.3 OVERSEAS LOGISTICS

Procedure (Export and import)

First the data are keyed into the MACCS (Myanmar Automated Cargo Clearance System). After getting the shipment approval for export shipment and examination by the Customs officer at the port, the cargoes can be moved out.

In the import process also, after getting the release order and examination by the Customs officer, cargoes can be taken out from the warehouse.

Freight chargesby sea and by air[66]

Example:

Destination	Means of transport	Cargo size	Charge in USD
Yangon (RGN) to Tokyo (TYO)	By sea	20-foot container	500
Yangon (RGN) to Tokyo (TYO)	By sea	40-foot container GP	800
Yangon (RGN) to (HAM)	By sea	20-foot container	1,500

[66] Daw Thit Thit Htet, Vice-President, Myanmar International Freight Forwarders Association

Yangon (RGN) to (HAM)	By sea	40-foot container	3,000
Yangon (RGN) to (NWK)	By sea	20-foot container	3,000
Yangon (RGN) to (NWK)	By sea	40-foot container	4,000
BL fee (per BL)			50

The rates vary depending on the destination.

Destination	Means of transport	Cargo size	Unit cost (per kg)	Charge in USD
Yangon (RGN) to Narita International Airport (NRT)	By air	1,000 kg	1.45	1,450
Yangon (RGN) to (HAM)	By air	1,000 kg	2.65	2,650
Yangon (RGN) to (SYD)	By air	1,000 kg	1.90	1,900
Yangon (RGN) to (LAX)	By air	1,000 kg	3.30	3,300
Yangon (RGN) to (SIN)	By air	1,000 kg	1.00	1,000
Yangon (RGN) to (DEL)	By air	1,000 kg	1.50	1,500
AWB fee (Per AWB):				30

Express worldwide[67]

DHL EXPRESS **The rates are subject to change.**

From Myanmar

Weight	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8
Kg	USD							
0.5	33.44	36.95	39.85	39.85	63.27	63.27	72.43	77.99
1.0	37.90	41.65	46.83	48.82	75.95	74.90	86.91	94.75
1.5	42.36	46.35	53.81	57.79	88.06	86.53	101.39	111.51
2.0	46.82	51.05	60.79	66.76	100.17	98.16	115.87	128.27

For DOC shipments weighing above 2.0 kg, please refer to the chart below.

Additional charges:	Customs duties, fuel surcharges, value added surcharges and other relevant government charges and taxes are not included in rates.
Remote area surcharge:	This charge is applicable, depending on origin or destination postal codes.
Shipments > 1,000 kg:	There can be different rates for shipments above 1,000 kg.
Bulky and lightweight shipments:	Regarding this, DHL complies with IATA regulations and charges the greater of either—the volumetric or actual weight.
Commercial tax 5%:	Effective from July 1, 2015

Non-DOC

Weight (kg)	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8
	USD							
0.5	44.55	45.60	46.93	46.93	68.63	68.63	80.89	86.26
1.0	49.01	52.15	53.24	55.38	81.31	80.26	94.90	102.45
1.5	53.47	56.85	59.55	63.83	93.42	91.89	108.91	118.64
2.0	57.93	61.55	65.86	72.28	105.53	103.52	122.92	134.83

[67] DHL website (http://dct.dhl.com)

2.5	62.39	66.25	72.17	80.73	117.64	115.15	136.93	151.02
3.0	66.38	70.57	77.63	87.71	129.37	124.69	148.33	164.65
3.5	70.37	74.89	83.09	94.69	141.10	134.23	159.73	178.28
4.0	74.36	79.21	88.55	101.67	152.83	143.77	171.13	191.91
4.5	78.35	83.53	94.01	108.65	164.56	153.31	182.53	205.54
5.0	82.34	87.85	99.47	115.63	176.29	162.85	193.93	219.17
5.5	85.14	91.55	104.17	122.23	185.31	170.26	204.19	229.90
6.0	87.94	95.25	108.87	128.83	194.33	177.67	214.45	240.63
6.5	90.74	98.95	113.57	135.43	203.35	185.08	224.71	251.36
7.0	93.54	102.65	118.27	142.03	212.37	192.49	234.97	262.09
7.5	96.34	106.35	122.97	148.63	221.39	199.90	245.23	272.82
8.0	99.14	110.05	127.67	155.23	230.41	207.31	255.49	283.55
8.5	101.94	113.75	132.37	161.83	239.43	214.72	265.75	294.28
9.0	104.74	117.45	137.07	168.43	248.45	222.13	276.01	305.01
9.5	107.54	121.15	141.77	175.03	257.47	229.54	286.27	315.74
10.0	110.34	124.85	146.47	181.63	266.49	236.95	296.53	326.47
10.5	113.14	128.55	151.17	187.23	273.33	243.26	306.79	337.20
11.0	115.94	132.25	155.87	192.83	280.17	249.57	317.05	347.93
11.5	118.74	135.95	160.57	198.43	287.01	255.88	327.31	358.66
12.0	121.54	139.65	165.27	204.03	293.85	262.19	337.57	369.39
12.5	124.34	143.35	169.97	209.63	300.69	268.50	347.83	380.12
13.0	127.14	147.05	174.67	215.23	307.53	274.81	358.09	390.85
13.5	129.94	150.75	179.37	220.83	314.37	281.12	368.35	401.58
14.0	132.74	154.45	184.07	226.43	321.21	287.43	378.61	412.31
14.5	135.54	158.15	188.77	232.03	328.05	293.74	388.87	423.04
15.0	138.34	161.85	193.47	237.63	334.89	300.05	399.13	433.77
15.5	141.14	165.55	198.17	243.23	341.73	306.36	409.39	444.50
16.0	143.94	169.25	202.87	248.83	348.57	312.67	419.65	455.23
16.5	146.74	172.95	207.57	254.43	355.41	318.98	429.91	465.96
17.0	149.54	176.65	212.27	260.03	362.25	325.29	440.17	476.69
17.5	152.34	180.35	216.97	265.63	369.09	331.60	450.43	487.42
18.0	155.14	184.05	221.67	271.23	375.93	337.91	460.69	498.15
18.5	157.94	187.75	226.37	276.83	382.77	344.22	470.95	508.88
19.0	160.74	191.45	231.07	282.43	389.61	350.53	481.21	519.61
19.5	163.54	195.15	235.77	288.03	396.45	356.84	491.47	530.34
20.0	166.34	198.85	240.47	293.63	403.29	363.15	501.73	541.07
20.5	169.14	202.55	244.93	298.95	409.89	369.61	511.46	551.71
21.0	171.94	206.25	249.39	304.27	416.49	376.07	521.19	562.35
21.5	174.74	209.95	253.85	309.59	423.09	382.53	530.92	572.99
22.0	177.54	213.65	258.31	314.91	429.69	388.99	540.65	583.63
22.5	180.34	217.35	262.77	320.23	436.29	395.45	550.38	594.27
23.0	183.14	221.05	267.23	325.55	442.89	401.91	560.11	604.91
23.5	185.94	224.75	271.69	330.87	449.49	408.37	569.84	615.55
24.0	188.74	228.45	276.15	336.19	456.09	414.83	579.57	626.19
24.5	191.54	232.15	280.61	341.51	462.69	421.29	589.30	636.83
25.0	194.34	235.85	285.07	346.83	469.29	427.75	599.03	647.47
25.5	197.14	239.55	289.53	352.15	475.89	434.21	608.76	658.11
26.0	199.94	243.25	293.99	357.47	482.49	440.67	618.49	668.75
26.5	202.74	246.95	298.45	362.79	489.09	447.13	628.22	679.39
27.0	205.54	250.65	302.91	368.11	495.69	453.59	637.95	690.03
27.5	208.34	254.35	307.37	373.43	502.29	460.05	647.68	700.67
28.0	211.14	258.05	311.83	378.75	508.89	466.51	657.41	711.31
28.5	213.94	261.75	316.29	384.07	515.49	472.97	667.14	721.95
29.0	216.74	265.45	320.75	389.39	522.09	479.43	676.87	732.59
29.5	219.54	269.15	325.21	394.71	528.69	485.89	686.60	743.23
30.0	222.34	272.85	329.67	400.03	535.29	492.35	696.33	753.87

Non-DOC above 30 kg (Multiplier rate per kg)

Weight (kg)			Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8
			USD							
30.5	–	70	6.46	8.86	10.20	14.28	17.18	16.04	21.66	24.88
70.5	–	300	5.40	7.82	8.36	11.96	14.62	14.18	18.56	22.70
300.5	–	99,999	5.40	7.82	8.36	11.96	14.62	14.18	18.56	22.70

Origin and destination countries zoning table

DHL delivers to over 220 countries and territories fast and on-time. Find the latest transit times to your specific destination on http://dct.dhl.com.

Country	Express worldwide	Import express worldwide
	Zones	
Afghanistan	8	8
Albania	7	7
Algeria	8	8
American Samoa	8	8
Andorra	7	7
Angola	8	8
Anguilla	8	8
Antigua	8	8
Argentina	8	8
Armenia	7	7
Armenia	8	8
Aruba	3	3
Australia	7	7
Austria	7	7
Azerbaijan	8	8
Bahamas	7	7
Bangladesh	3	3
Barbados	8	8
Belarus	7	7
Belgium	6	6
Belize	8	8
Benin	8	8
Bermuda	8	8
Bhutan	3	3
Bolivia	8	8
Bonaire	8	8
Bosnia and Herzegovina	7	7
Botswana	8	8
Brazil	8	8
Brunei	2	2
Bulgaria	7	7
Burkina Faso	8	8
Burundi	8	8
Cambodia	2	2
Cameroon	8	8
Canada	5	5
Canary Islands, The	8	8
Cape Verde	8	8
Cayman Islands	8	8
Central African Rep.	8	8
Chad	8	8
Chile	8	8
China	3	3
Colombia	8	8

Comoros	8	8
Congo	8	8
Congo (Dem. Republic of)	8	8
Cook Islands	8	8
Costa Rica	8	8
Cote D'Ivoire	8	8
Croatia	7	7
Cuba	8	8
Curacao	8	8
Cyprus	7	7
Czech Republic	7	7
Denmark	7	7
Djibouti	8	8
Dominica	8	8
Dominican Republic	8	8
East Timor	3	3
Ecuador	8	8
Egypt	8	8
El Salvador	8	8
Equatorial Guinea	8	8
Eritrea	8	8
Estonia	7	7
Ethiopia	8	8
Falkland Islands	8	8
Faroe Islands	7	7
Fiji	8	8
Finland	7	7
France	6	6
French Guyana	8	8
Gabon	8	8
Gambia	8	8
Georgia	7	7
Germany	6	6
Ghana	8	8
Gibraltar	7	7
Greece	7	7
Greenland	7	7
Grenada	8	8
Guadeloupe	8	8
Guam	8	8
Guatemala	8	8
Guernsey	7	7
Guinea Republic	8	8
Guinea Bissau	8	8
Guyana (British)	8	8
Haiti	8	8
Honduras	8	8
Hong Kong	3	3
Hungary	7	7
Iceland	7	7
India	3	3
Indonesia	2	2
Iran	7	7
Iraq	8	8
Ireland	7	7
Israel	8	8
Italy	6	6
Jamaica	8	8
Japan	4	4
Jersey	7	7
Jordan	7	7
Kazakhstan	7	7
Kenya	8	8
Kiribati	8	8

Korea, North	3	3
Korea, South	3	3
Kosovo	8	8
Kuwait	7	7
Kyrgyzstan	7	7
Lao PDR	2	2
Latvia	7	7
Lebanon	7	7
Lesotho	8	8
Liberia	8	8
Libya	8	8
Liechtenstein	7	7
Lithuania	7	7
Luxembourg	6	6
Macau	2	2
Macedonia (FYROM)	7	7
Madagascar	8	8
Malawi	8	8
Malaysia	2	2
Maldives	3	3
Mali	8	8
Malta	7	7
Marshall Islands	8	8
Martinique	8	8
Mauritania	8	8
Mauritius	8	8
Mayotte	8	8
Mexico	5	5
Micronesia	8	8
Moldova	7	7
Monaco	7	7
Mongolia	3	3
Montenegro	7	7
Montserrat	8	8
Morocco	8	8
Mozambique	8	8
Myanmar	–	–
Namibia	8	8
Nauru	8	8
Nepal	3	3
Netherlands	6	6
Netherlands Antilles	8	8
Nevis	8	8
New Caledonia	8	8
New Zealand	3	3
Nicaragua	8	8
Niger	8	8
Nigeria	8	8
Niue	8	8
Norway	7	7
Oman	7	7
Pakistan	3	3
Palau	8	8
Panama	8	8
Papua New Guinea	8	8
Paraguay	8	8
Peru	8	8
Philippines	2	2
Poland	7	7
Portugal	7	7
Puerto Rico	8	8
Qatar	7	7
Reunion	8	8
Romania	7	7

Russian Federation	7	7
Rwanda	8	8
Saipan	8	8
Samoa	8	8
Saint Helena	8	8
San Marino	6	6
Sao Tome & Principe	8	8
Saudi Arabia	7	7
Senegal	8	8
Serbia	7	7
Seychelles	8	8
Sierra Leone	8	8
Singapore	2	2
Slovakia	7	7
Slovenia	7	7
Solomon Islands	8	8
Somalia	8	8
Somaliland (North Somalia)	8	8
South Africa	8	8
Spain	7	7
Sri Lanka	3	3
St. Barthemy	8	8
St. Eustatius	8	8
St. Kitts	8	8
St. Lucia	8	8
St. Maarten	8	8
St. Vincent	8	8
Sudan	8	8
Suriname	8	8
Swaziland	8	8
Sweden	7	7
Switzerland	7	7
Syria	7	7
Tahiti	8	8
Taiwan	2	2
Tajikistan	7	7
Tanzania	8	8
Thailand	1	1
Togo	8	8
Tonga	8	8
Trinidad & Tobago	8	8
Tunisia	8	8
Turkey	7	7
Turkmenistan	7	7
Trucks & Caicos Islands	8	8
Tuvalu	8	8
Uganda	8	8
Ukraine	7	7
United Arab Emirates	7	7
United Kingdom	6	6
United States of America	5	5
Uruguay	8	8
Uzbekistan	7	7
Vanuatu	8	8
Venezuela	8	8
Vietnam	3	3
Virgin Islands (British)	8	8
Virgin Islands (U.S.)	8	8
Yemen	7	7
Zimbabwe	8	8
Zambia	8	8
Zimbabwe	8	8

4.4 CROSS-BORDER LOGISTICS[68]

Procedure

Customs officer checks the documents and examines the cargoes. Then they release the cargoes. Invoice, packing list and license are required to do the Customs clearance at the border. It takes maximum 2 days for the local handling at the border if the documents are in order.

Transportation cost

Destination	Means of transport	Cargo size	Charge in USD
Myawaddy border to Yangon	By land	20-foot container	1,500

4.5 DOMESTIC LOGISTICS[69]

There are no specific procedures for the transportation of cargoes within regions and to border checkpoints. Cargoes are transported mainly by truck. Railway is sometimes used and water way is rarely used.

Truck charges

From	To	Cargo size	Charge (USD)
MIP/AWPT	Mingaladon Industrial Zone Shwe Pyithar Industrial Zone Hlaingtharyar Industrial Zone	20-foot-container	200
		40-foot-container	400

Subject to empty container return charges, laden night stop charges and day-over charges. In addition to these charges, there will be toll fees to be paid.

4.6 CARGO HANDLING COSTS[70]

Description	Cargo size	Fee(USD)
Loading and unloading fees	20-foot-container	50
	40-foot-container	70
Warehouse charge	1 CBM per day	0.50
Warehouse (cold storage) charge	---	---
Normally, there are no labour charges, but there will be labour charges and forklift charges for heavy cargo.		

[68] Daw Thit Thit Htet, Vice-President, Myanmar International Freight Forwarders Association
[69] Ibid
[70] Ibid

Major logistics companies in Myanmar

1	Premium Sojitz Logistics (PSL)		Cold chain
Ownership:	JV between Premium Distribution Co Ltd, Sojitz Corporation and Sojitz Logistics Corporation		
Address:	39 B1, Shwe Pinlon Housing, North Dagon Township		
Email:	—	Tel:	—

2	KOSPA Cold Chain Logistics Co Ltd		Cold chain
Ownership:	Kokubu & Co Ltd and Yoma Strategic Holdings Ltd		
Address:	2nd floor, Building 9 MICT Park, Hlaing Township		
Email:	sales@kospalogistics.com	Tel:	95 1 230 5227

3	shop.com.mm (Branch of German company)		E-commerce
Ownership:	100% local		
Address:	82-C, Shwe Min Wun Sasana Yeiktha Street, Bahan Township		
Email:	service@shop.com.mm	Tel:	09 970140004,01 544434

4	rgo47		E-commerce
Ownership:	100% local		
Address:	—		
Email:	contact@rgo47.com	Tel:	09 250195211, 09 73186667

5	Magnate Group Logistics (MGL)		Express courier
Ownership:	100% local		
Address:	46/47, Myaing Hay Won Estate, 8 mile, Mayangon Township		
Email:	—	Tel:	95 1 9669586~88, 95 1 651627

6	Speedy Business Services Co Ltd (SBS)		Express courier
Ownership:	100% local		
Address:	65 Kyaunggyi Street (near Kyimyindaing Railway Station), Kyimyindaing Township		
Email:	sbsygn@gmail.com	Tel:	951 230 1865, 95 9 73233773

7	United Courier Services (UCL)		Express courier
Ownership:	100% local		
Address:	Bldg 4, Room 42, Myopya Housing, Pyay Road, 8th Mile, Mayangon Township		
Email:	kkhtoo@uclfreight.com.mm	Tel:	959 73073099, 95 9 43190199

8	Royal Express		Express courier
Ownership:	100% local		
Address:	1243 Wayzayantar Road (Between Thitsar Road and Parami Road), South Okkala-pa Township, Yangon		
Email:	info@royalx.net	Tel:	951 8500856~60

9	Yangon General Post Office		Express courier
Ownership:	Government		
Address:	39 Bo Aung Kyaw Street, Corner of Strand Road, Ward 9, Kyauktada Township		
Email:	—	Tel:	95 1 380342, 95 1 380257

5 | Infrastructure usage

5.1 Electricity

Installation fees[71]

Meter installation

Related costs for installation of:	Cable connection	Supervision	Registration	Deposit	Meter fixing cost	Cost for meter box	Total
Home use							
New meter			6,000	4,000	65,000	15,000	90,000
New power meter (10 kW)	4,000	15% of wiring service	2,000	4,000	800,000	40,000	85,000 +15% of wiring service
New power meter (20 kW)	4,000	15% of wiring service	2,000	4,000	1,000,000	40,000	1,050,000 +15% of wiring service
New power meter (30 kW)	4,000	15% of wiring service	2,000	4,000	1,200,000	40,000	1,250,000 +15% of wiring service
Commercial use							
New power meter (10 kW)	8,000	15% of wiring service	20,000	82,500	800,000	40,000	950,500 15% of wiring service
New power meter (20 kW)	8,000	15% of wiring service	20,000	157,500	1,000,000	40,000	1,225,500 +15% of wiring service
New power meter (30 kW)	8,000	0	20,000	232,500	1,200,000	40,000	1,500,500 +15% of wiring service

[71] Daw Sandar Win, Director, Economic Planning Division, Department of Electric Power, Ministry of Electricity and Energy

Transformer installation

Related costs for installing transformers

Sr	Types of Transformer (kVA)	Infrastructure	Deposit	Cable connection	Electricity connection	Supervision Fee	Registration Fee	Total
		MMK					MMK	
1	50	1,800,000	307,500	6,000	2,000	Has a different fee according to the location and wiring service	20,000	2,135,500
2	100	2,100,000	607,500					2,735,500
3	150	2,400,000	907,500					3,335,500
4	160	2,400,000	967,500					3,395,500
5	200	2,700,000	1,207,500					3,935,500
6	250	3,000,000	1,507,500					4,535,500
7	300	3,300,000	1,807,500					5,135,500
8	315	3,300,000	1,897,500					5,225,500
9	400	3,900,000	2,407,500					6,335,500
10	450	4,200,000	2,707,500					6,935,500
11	500	4,500,000	3,007,500					7,535,500
12	700	5,800,000	4,207,500					10,035,500
13	750	6,300,000	4,507,500					10,835,500
14	900	6,800,000	5,407,500					12,235,500
15	1,000	7,800,000	6,007,500					13,835,500
16	1,100	8,300,000	6,607,500					14,935,500
17	1,250	9,300,000	7,507,500					16,835,500
18	2,000	18,000,000	12,007,500					30,035,500
19	2,500	21,000,000	15,007,500					36,035,500
20	3,000	25,000,000	18,007,500					43,035,500
21	5,000	50,000,000	30,007,500					80,035,500
22	10,000	100,000,000	60,007,500					160,035,500
23	15,000	150,000,000	90,007,500					240,035,500
24	20,000	200,000,000	120,007,500					320,035,500
25	25,000	250,000,000	150,007,500					400,035,500
26	30,000	300,000,000	180,007,500					480,035,500

Power consumption costs (unit costs)

Meters

Monthly costs for home use meter

Meter service charge				▶	MMK	500	
1	–	100	units	▶	MMK	35	per unit
101	–	200	units	▶	MMK	40	per unit
		201 and above	units	▶	MMK	50	per unit

Monthly costs for home use power meter —10 KW, 20 KW, 30 KW)

Meter service charge				▶	MMK	2,000	
1	–	5,000	units	▶	MMK	75	per unit
5,001	–	10,000	units	▶	MMK	100	per unit
10,001	–	50,000	units	▶	MMK	125	per unit

50,001	–	200,000	units	▶	MMK	150	per unit
200,001	–	300,000	units	▶	MMK	125	per unit
300,001 and above			units	▶	MMK	100	per unit

Monthly costs for commercial use power meter —10 KW, 20 KW, 30 KW)							
Meter service charge					MMK	5,000	
1	–	5,000	units	▶	MMK	75	per unit
5,001	–	10,000	units	▶	MMK	100	per unit
10,001	–	50,000	units	▶	MMK	125	per unit
50,001	–	200,000	units	▶	MMK	150	per unit
200,001	–	300,000	units	▶	MMK	125	per unit
300,001 and above			units	▶	MMK	100	per unit

Transformers

Monthly costs for transformers							
Transformer service charge				▶	MMK	200	per HP
1	–	5,000	units	▶	MMK	75	per unit
5,001	–	10,000	units	▶	MMK	100	per unit
10,001	–	50,000	units	▶	MMK	125	per unit
50,001	–	200,000	units	▶	MMK	150	per unit
200,001	–	300,000	units	▶	MMK	125	per unit
300,001 and above			units	▶	MMK	100	per unit

Electricity tariffs and installation fee (Dawei)[72]

In Dawei, electricity is supplied by DDPC Holding under supervision of Ministry of Energy. Distribution of electricity and collection of payment for meter bill are done by DDPC.

	Charge in MMK
Electricity charge	300 per unit

Installation fees (Dawei)

Related costs for installation of:	**Cable connec-tion**	**Supervision**	**Registration**	**Deposit**	**Meter fixing cost**	**Cost for meter box**	**Total**
Home use							
New power meter (10 kW)	6,000	15% of wiring service	2,000	4,000	800,000	34,000	846,000 +15% of wiring ser-vice
New power meter (20 kW)	6,000	15% of wiring service	2,000	4,000	1,000,000	34,000	1,046,000 +15% of wiring ser-vice
New power meter (30 kW)	6,000	15% of wiring service	2,000	4,000	1,200,000	34,000	1,246,000 +15% of

[72] U Ye Min Htet, Electrical Engineer, District Electric Engineer Department, Dawei, U Thet Lwin, Director, DDPC

							wiring service
Commercial use							
New power meter (10 kW)	8,000	15% of wiring service	20,000	82,500	800,000	34,000	944,500 15% of wiring service
New power meter (20 kW)	8,000	15% of wiring service	20,000	157,500	1,000,000	34,000	1,219,500 +15% of wiring service
New power meter (30 kW)	8,000	0	20,000	232,500	1,200,000	34,000	1,494,500 +15% of wiring service

Note: For industrial use power meter, there should have a business license and an approval from respective ministry.

5.2 Waterand sewage

Rates for inspection of water and sanitation[73]

No	Category		YCDC charges (USD)	
1	Inspection charges for sanitary fixture			
	a	Bath tub	10	per No
	b	Water closet	5	per No
	c	Urinal lip	5	per No
	d	Basin	3	per No
	e	Kitchen sink and laboratory sink	3	per No
	f	Water heater	10	per No
	g	Tap, bib cock, stop cock	3	per No
	h	Shower	10	per No
	i	Hose reel	15	per No
	j	Water tank	10	per No
2	Inspection charges for swimming pool		500	per No
3	Inspection charges for every septic tank or soak pit		250	per No
4	Inspection charges for ground water tank		250	per No
5	Installation fees for pump with motor (water & sanitation)			
	a	1 HP to 1.5 HP	100	per No
	b	Excess of every 0.5 HP over 1.5 HP	50	per No (lus)p
6	Design approval charges		200	per No (per storey)
7	Fees for pipe laying (water supply line)		14	per No
8	Inspection fees for water meter		1	per No
9	Fees for lateral sewer line including manhole chambers		50	
10	Fees for water connection (¾”∅ to 2” ∅)		10	per No
11	Fees for water connection (3” ∅)		31	per No
12	Fees for water connection (4” ∅)		48	per No
13	Fees for water connection (6” ∅)		64	per No
14	Water charges at construction period (with water meter)		0.23	per square-foot
15	Water charges at construction period (with water meter)		4	per 1000 gal
16	Water charges for domestic use		2	per 1000 gal

[73] U Thein Min, Deputy Chief Engineer, Water and Sanitation Department, YCDC

Charges for water and sanitation

Commercial	MMK 880	▪ Collect from all foreign companies at MMK 880.
Condo	MMK 880	▪ Calculate per cubic-meter
Factory	MMK 880	(1 cu-m = 220 gallons)

5.3Waste disposal and treatment

Waste disposal

Waste disposal is carried out by the following two departments under YCDC:

Waste disposal	carried out by:
Domestic waste	Water and Sanitation Department, YCDC
Industrial waste	Pollution Control and Cleansing Department, YCDC
Up to the present time, fee is collected only for water treatment, not for disposal.	

Permissions for water piping

1	Temporary water connection permission	**When wishing to use the water in the construction a new building**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Tax clearance recommendation of respective EO or recommendation of no taxation	
6	Copy of construction order	
7	Copy of sewage pond and septic pipe permit or apply with attached	
2	Final water connection permission	**When wishing to use water continuously after the construction was completed**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Copy of construction order (if different from the original building construction order, copy of renovation order)	
6	Temporary water connection permission	
7	Copy of sewage pond and septic pipe permit or apply attached	
3	Old house water connection permission	**When wishing to use the water without renovating the building**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	

3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Tax clearance recommendation of respective EO or recommendation of no taxation	
6	Copy of sewage pond and septic pipe permit or apply with attached	
4	Multiple water connection permission	**When wishing to use the water diverse from the original**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Copy of origin water piping order or copy of water tax receipt	
6	Agreement of origin water piping order holder	
5	Extra water connection permission	**Using water through a particular pipeline without taking water from the original pipeline**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Copy of origin water piping order or copy of water tax receipt	
6	Agreement of land owner or origin water connection permit holder	
7	Recommendation of respective ward and township authorized organization if unable to submit the agreement	
6	Moving the water pipeline and connection permission	**Using water by moving the pipeline because of weak water flow through the pipe and wishing to close it**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	Engineering Department (Water & Sanitation) City Hall. Tel: 01 382990
5	Copy of origin water piping order or copy of water tax receipt	
6	Document of water pumping fixing completion	
7	Scraping the water pipe permission	**When wishing to scrape the existing allowed pipeline for weak water flow**
Documents to be submitted		
1	Application form designated by department	
2	Propose form 2 sets on which license piping engineer signed his signature	
3	Copy of NRC of the applicant	
4	Copy of estate ownership document of the applicant	
5	Copy of origin water piping order or copy of water tax receipt	

6	Document of completion of fixing water meter

8	Fixing pumping motor permission	**Wishing to fix the water pumping motor**

Documents to be submitted	
1	Application form designated by department
2	Propose form 2 sets on which license piping engineer signed his signature
3	Copy of NRC of the applicant
4	Copy of real estate ownership document of the applicant
5	Copy of original water connection permission if use the committee owned water or water tax receipt
6	Document of completion to fix the water meter if use the committee owned water
7	For more details, please contact Engineering Department (Water & Sanitation), City Hall, Tel: 01 382990

9	Septic tank permission

- **Septic tank construction permission**—To construct the septic tank in the premises of single-owned or committee-owned back lane
- **Temporary toilet construction permission**—To use the septic pipe while new building is constructed under way in the septic pipe area
- **Septic pipe connection permission**—To connect and use the septic pipe after the building was completed

Documents to be submitted	
1	Application form designated by department
2	Propose form 2 sets on which license piping engineer signed his signature
3	Copy of NRC of the applicant
4	Copy of real estate ownership document of the applicant
5	Copy of blue print of building
6	Confession of owner expressed fully to take care in building it to meet the form permitted by department
7	For more details, please contact Engineering Department (Water & Sanitation), City Hall, Tel: 01 382990
8	For the certificate of completed building, BBC which was four- or above-four storey building, Engineering Department (Water & Sanitation) has issued the water & sanitation related recommendation.

10	**Water &Sanitation Recommendation Certificate for BBC**

Documents to be submitted	
1	Water & sanitation related permission copy
2	Construction building permission copy
3	Photos of placing the water meter, water motor, bathroom, toilet, water connection pipe line, waste water pipe line, septic pipe line, and septic tank.

11	**Water &Sanitation Recommendation Certificate for BCC**

Documents to be submitted	
1	Completion of water & sanitation related permission
2	Completion of to fix water meter and motor at the building connecting to municipal water
3	Completion of to fix the water motor at the building which use the owned tube well
4	Completion of to fix the cover pipe at the wire of water motor
5	Placing manhole at the hole of septic tank where septic pipe was down
6	Level of pipe that coming down into septic tank which was down from septic pipe was right or not
7	Fixing of air exhaust pipe to the septic pipeline
8	Fixing the waste water pipeline
9	Placing the manhole and air gauze
10	Septic tank was meet its capacity
11	Connection condition of septic pipe if it was in the area of septic pipe
12	To left the land space 6-ft and 8-in for all low and high-rise buildings if it hasn't BDS back of it to construct the septic tank.
13	There isn't left any land space in owned land, then apply may made to construct the septic at B.D.S for the low and high-rise building which has BDS at its back.

Quick study on waste management in Myanmar [74]
Current situation and key challenges

Waste generation

Currently there is no accurate and reliable data on the total waste generation in the country.

Solid waste generation in Myanmar (Estimation of World Bank 2012)

	Per-day generation		Per-capita/per-day generation
2012	5,616	tons	0.44 kg
2025	21,012	tons	0.85 kg

	Per-day generation		%
Yangon	1,981	tons	35%
Mandalay	955	tons	17%
Nay Pyi Taw	160	tons	3%
Other regions	2,520	tons	45%
Total ▶	**5,616**	**tons**	**100%**

Due to the rapid increase of waste generation, both Mandalay and City Development Committees have prioritized solid waste management as issues of immediate concern, both in terms of the environment and public health.

[74] Paper (draft) by Institute for Global Environmental Strategies (IGES), Japan, with supprt from Environmental Quality Management Co Ltd, Myanmar, submitted to First National/City Workshops for Developing the National/City Waste Management Strategies, 13 – 17 June 2026

Waste collection and disposal

Traditionally, waste collection and disposal in Myanmar have been the responsibility of local municipal authorities. In Yangon, Mandalay and Nay Pyi Taw, respective City Development Committees and their Pollution Control and Cleansing Departments (PCCDs) with their network of administrative branches and sub-units are tasked with solid waste management in municipal areas. In other parts of the country the respective Township Development Committees under the Local Government, which manage municipal waste collection and disposal.

The wastes collected by respective City Committees are disposed of at dumping sites:

Landfill operation in Yangon and Mandalay[75]

Dump site	Tons/ day	Mode of dumping	Status of the site
YCDC – Yangon City Development Committee			
Hteinbin	1,080	Open dumping	Operating
Dawechaung	843	Open dumping	Operating
Shwe Pyithar	61	Open dumping	Operating
Mingaladon	43	Open dumping	Operating
Dala	33	Open dumping	Operating
Seikkyi Khanaungto	4	Open dumping	Operating
MCDC – Mandalay City Development Committee			
Kyarnigan (North)	450	Open dumping	Operating
Thaung-in Myount-in (South)	300	Open dumping	Operating
New Brewery Factory	142	Open dumping	Closed in 2009
New Kandawgyi Lake	80	Open dumping	Closed in 2009
New Zaungkalow pond	28	Open dumping	Closed in 2007
Corner of N/E Mandalay	450	Open dumping	Closed in 2013

Industrial waste

The Ministry of Industry is responsible for managing State-owned industries—18 industrial zones, 3 special economic zones—and coordinated with private industries. The Water and Air Pollution Control Plan was issued in 1995. However, all three major cities are faced with tremendous challenges with re-

Types of industrial waste generation in selected industries in Yangon

Type of factory	Total number	Types of solid wastes		
		Common types of generated solid waste from industrial process		Domestic solid waste from the industry
		Industrial processing waste	Packaging processing waste	
Clothing Apparel and wearing	10	Textile, A Piece of Leather, Woven, Wool, Carpet, Fibber, Slick, Leftover Cotton, Buttons, Zippers, Elastic Fastener, Hangers, Rubber	Scrap Mental, Metal, Wood, Plastic, Cardboard, Plastic Bags, Plastic string	Kitchen waste (food waste, plastic, paper, glass, metal can, sanitary napkins, tissue paper), Garden Waste
Construction Materials	4	Iron, Steel Scrap, Fly Ash, Wood pieces, Ferruginous Waste- Mill Scale, Flue dust sludge, Non-Ferruginous Waste - Broken Brick, Clay Brick, Acetylene plant Sludge, Stone, Ceramics, Rubber, Gypsum	Plastic bags, Rubber bags, String, Cardboard, Paperboard	Kitchen waste (food waste, plastic, paper, glass, metal can, sanitary napkins, tissue paper), Garden Waste
Electrical Goods	3	Aluminium Products, Wire, Unwanted electrical device, Lithium, Lead Containing Battery, Light Bulbs, Mercury Containing Device, Cathode Ray Tube	Cardboard, Paperboard, Plastic Bags, Corrugated Box	Kitchen waste (food waste, plastic, paper, glass, metal can, sanitary napkins, tissue paper), Garden Waste
Food and Beverages	56	Grain, Yeast, oils and grease; food preparation waste; uneaten food, leftover portions of meals, Left-over Fruits	Cardboard, Paperboard, Steel cans, Aluminium cans, Plastic bottles and Jars, Clear, Amber and Green Glass Jars and Bottles	Kitchen waste (food waste, plastic, paper, glass, metal can, sanitary napkins, tissue paper), Garden Waste

[75] YCDC/MCDC, 2016

gard to industrial waste. According to YCDC, approximately 150 tons of industrial waste is collected daily in the city.

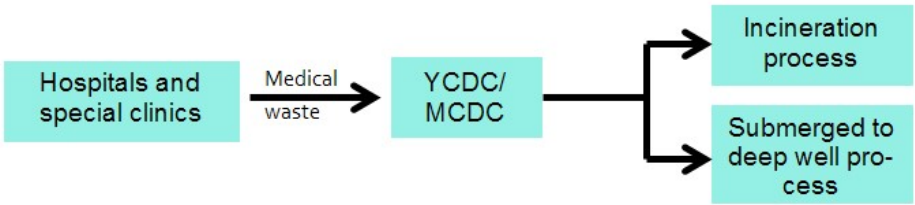
In Yangon, Dowa Eco-System Co Ltd, a subsidiary of DowaHoldings Co Ltd of Japan has established and begun operating Myanmar's first controlled landfill facility at the Thilawa Special Economic Zone. This area is jointly developed by Myanmar and Japan, with the development of Phase 1 Area (211ha) completed in June 2015. It is planned this site will receive industrial waste not only from the Thilawa Special Economic Zone but across the country. In addition to tackling different discharge sources, and managing the controlled landfill, the new company will provide comprehensive waste management services to cover the collection, transportation, intermediate treatment and recycling of waste according to their different characteristics. In so doing, the company will work to address the waste management needs of different industries whilst helping to contribute to the sustainable industrial development of the country.

Medical waste

Overall, health-care waste management practices in Myanmar are substandard although there is basic awareness at each level about the importance of protecting health workers, visitors to health care facilities and communities living within the vicinity of health-care waste.

Flow of medical waste

Large hospitals:	Collected on a daily basis
Smaller facilities:	Collected once a week or on an on-call basis



Waste separation by colour-coded bags

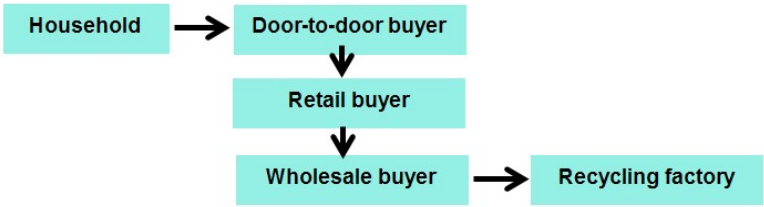
1 1 2	Non-hazardous healthcare waste or domestic waste: uncontaminated with infectious or pathogenic agents (food residues, paper, cardboard and plastic wrapping)
	Pathological waste, infectious waste as well as items that have been used for medical care
	Sharps, mainly, but not exclusively, auto-disable or disposal syringes with needles and pharmaceutical waste that consists of outdated drugs or expired unfinished medical solvents

Infectious waste: Incinerated or burned in cemeteries
Sharp waste: Buried underground in landfills.
Other waste: Treated as domestic waste.

[1]Blue or green bags are used by YCDC [2]Black bags are used by MCDC

	Country-wise	
YCDC estimate:	779 tons per year	**Infectious waste constitutes over 70%.**
MCDC estimate:	280 tons per year	

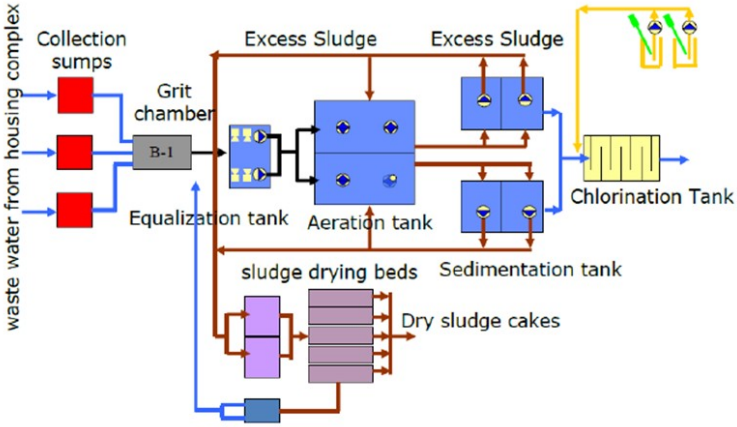
Paper waste



Paper waste including old newspapers, cardboards, clean paper and books is purchased by door-to-door buyers. The door-to-door buyers re-sell the waste paper to retail buyers. Retail buyers resell the waste paperto wholesale buyers. The wholesale buyers resell the paper waste to recycling factories.

Liquid waste (waste water and sanitation)

Centralized waste water treatment plant in NPT



DESIGN CRITERIA	
Population: 10,000 **Sewage volume:** 1,600 m^3/day	**Outlet BOD:** 20 mg/L **Daily BOD loading:** 400 kg BOD/day

Withtheexceptionofcentralbusinessdistricts,thereisnoconventionalcentralwastewaterandseweragecollectionandtreatmentsystemiinthethreemajorcities—Yangon, Mandalay and NPT.Domesticwastewaterisusuallyreleasedintothestormwaterdrainageandnaturalwaterways.InYangon,onlysixareasofthe city (7%oftotalpopulation)wereobservedtomanagewastewaterandsewagewasteswithconnectiontothetreatmentplantdrainagefacilities wherebyactivatedsludgeisusedasfertilizerandtreatedwaterisdisposedtoYangonRiver.Forotherpartsofthecity,septictankwastesaretransportedbyvacuumtruckstothetreatmentpond.InMandalay,septictanksewagewastesarecollectedwithavacuumtruckanddisposedtoOxidationpondinthegroundofAyeyatenyeincemetery,KyarNiKanvillage,PatheingyiTownship (old)andPatheingyiTownship(new).Theremainingsludgeafterevaporationisutilizedasfertilizer. Further,allindustriesgeneratingwastewaterhaveconstructedindividualtemporarytreatmentsystemstoconnectanddisposeliquidwasteviaa(10)10-inchdrainagepipelinewhichissubsequentlyconnectedtotheDohteHtawaddyRiverwithoutanypriortreatment.InNayiPyiTaw,thereisacentralizedwastewaterandseweragetreatmentfacilitywhichisconnectedthepremisesinWunnaTheikdiQuartercomprising110unitsandapopulationof10,000.Thetreatmentplantmakesuseofananaerobicmicroorganismsystemandchlorinationprocessingbeforedischargingtreatedwatertotheb Bukwe Creek.

5.4 Gas

Myanma Oil and Gas Enterprise[76]

Estimated cost for 1 mile of pipeline laying and materials

Exchange rate: 1 USD = 1200 MMK

No	Description (1 mile of pipe laying)	Pipe and materials cost (USD)	Pipe laying cost		Pipeline & materials trading company price (USD)	Crop compensations	
			MOGE Price				
			MMK	USD		MMK	USD
1	2	3	4		5	6	
1	8-inch-diameter pipeline	79,100	40,478,000	33,750	347,886	9,500,000	7,917
2	10-inch-diameter pipeline	143,900	46,738,300	38,950	434,858	9,500,000	7,917
3	14-inch-diameter pipeline	158,400	52,955,700	44,130	608,800	9,500,000	7,917
4	20-inch-diameter pipeline	419,200	64,426,000	53,690	869,715	9,500,000	7,917
5	24-inch-diameter pipeline	548,200	72,308,050	60,260	1,043,658	9,500,000	7,917
6	30-inch-diameter pipeline	613,000	83,778,000	69,815	1,304,573	9,500,000	7,917

No	Description (1 mile of pipe laying)	Total cost for MOGE (MMK)	Total cost for MOGE (USD)	Total cost for pipeline and materials trading company
1	2	7 (= 4 + 6)	8 (3 + 4 + 6)	9 (3 + 5 + 6)
1	8-inch-diameter pipeline	49,978,00	120,767	434,903
2	10-inch-diameter pipeline	56,238,300	190,767	586,675
3	14-inch-diameter pipeline	62,455,700	210,447	775,117
4	20-inch-diameter pipeline	73,926,000	480,807	1,296,832
5	24-inch-diameter pipeline	81,808,050	616,377	1,599,775
6	30-inch-diameter pipeline	93,278,000	690,732	1,925,490

Note: The above costs are estimated for 1 mile of pipe laying and materials. The actual costs may vary according to location, pipe size, compensation, time (quicker process), inspection and control system.

MOGE sells CNG to motor vehicles at MMK 273.25 per 1 kg. MOGE sells inland gas to business industries at MMK 6060.61 per 1,000 cubic feet.

[76] MOGE officials—U Tun Thwe, Director of Engineering Department, U Aung Min, Chief Engineer of Pipeline Department, U Maung Maung Khant, Director of Finance Department, U Than Sein, Director of Production Department

MOGE sells offshore gas from Shwe gas pipeline as follows:

Location	Price per 1,000 cubic feet (USD)
Kyauk Phyu	7.5806
Yenanchaung	8.3150
Taungtha	8.7253
Mandalay	9.0327

MOGE sells offshore gas from Zaw Ti Ka Gas Pipeline to Yangon Region as follows:

Customers	Price per 1,000 cubic feet (USD)
Private	4.3086
Joint-venture	4.7619

MOGE sells offshore gas from Yadana Gas Pipeline to Yangon Region as follows:

Customers	Price per 1,000 cubic feet (USD)
Private	4.8998

However, MOGE has not enough gas to supply for new industries.

Propane and butane gases[77]

Propane and butane gases are sold from the MPE retail outlets in Ahlone, Dagon and Insein Townships of Yangon Region, Mandalay, Magway and Minbu. The two gases are sold out in 25 kg cylinder for home use and 50 kg cylinder for hotel use. MPE sells propane gas at MMK 1,200 per kg to hotel.

5.5 Fuel

Prices of petrochemical products[78]

Sale system of petrochemical products

1. Petrol, diesel, aviation fuel and candle are sold out to Myanmar Petroleum Products Enterprise (MPPE) with transfer price.
2. Diesel, CGO and blue oil are sold out with floating price.
3. Slop oil, flushing oil, disqualified diesel, sugar cane wax are sold out with tender system.
4. Kerosene, CGO, blue oil and Turpentine are sold out to the related department.
5. Kerosene coal and oil dregs are sold out with open sale system.

Some prices of petrochemical products from Myanmar Petrochemical Enterprise

Sr	Product	Unit	MPE sales price	Sales price to private companies
			MMK	
1	Petrol	Gallon	2,250	2,500
2	92 Ron	Gallon	2,250	2,450
3	Diesel	Gallon	2,300	2,550
4	FO	Gallon	2,500	2,500

[77] U Kyaw Soe Win, Director (Planning), Myanma Petrochemicals Enterprise (MPE)
[78] U Kyaw Soe Win, Director (Planning) and U Maung Maung Thaw, Deputy Director, Myanma Petrochemicals Enterprise

5	Kerosene	Gallon	2,500	2,500
6	Turpentine	Gallon	2,880	4,500
7	Oil dregs	Gallon	2,000	2,000
8	CGO	Gallon	2,700	2,700
9	Blue oil	Gallon	2,570	3,500
10	Kerosene coal	Ton	250,000	250,000
11	Ammonia (100%)	Ton	2,000,000	2,000,000
12	Ammonia (30%)	Ton	30,000	240,000
13	LPG, C3	Kg	800	1,200
14	LPG, C4	Kg	600	–
15	Urea fertilizer	Ton	288,000	–

Max Energy fuel prices (private)

—As of December 5, 2016 (Monday)

Max Energy's filling stations		92 Ron Octane	95 Ron Octane	Diesel	Premium Diesel
Station Name	**Region**	**MMK per litre**			
Hinthada	Ayeyarwaddy	580.00	660.00	565.00	610.00
Kyonpyaw	Ayeyarwaddy	580.00	660.00	565.00	610.00
Ngathaingchaung	Ayeyarwaddy	580.00	660.00	565.00	610.00
Pantanaw	Ayeyarwaddy	580.00	660.00	575.00	620.00
Pathein	Ayeyarwaddy	580.00	660.00	580.00	620.00
Yekyi	Ayeyarwaddy	580.00	660.00	580.00	620.00
Bago	Bago	580.00	660.00	570.00	620.00
Indagaw	Bago	580.00	660.00	570.00	620.00
Thakkala	Bago	580.00	660.00	570.00	620.00
Thanatpin	Bago	580.00	660.00	570.00	620.00
Mandalay -1	Mandalay	640.00	775.00	590.00	640.00
Meiktila	Mandalay	640.00	710.00	620.00	660.00
Pyigyi Tagun	Mandalay	640.00	775.00	590.00	640.00
Thaton	Mon	580.00	660.00	575.00	610.00
NPT-1 Zabuthiri	NPT	610.00	700.00	600.00	640.00
NPT-2 BawgaThiri	NPT	610.00	0	600.00	640.00
Ahlone	Yangon	570.00	650.00	570.00	600.00
Aung Mingalar	Yangon	570.00	650.00	570.00	600.00
Bahan	Yangon	570.00	650.00	570.00	600.00
Dagon Ayar (Hlaingtha-ryar)	Yangon	570.00	650.00	570.00	600.00
Hlegu	Yangon	570.00	650.00	570.00	600.00
Hmawbi	Yangon	570.00	650.00	570.00	600.00
Kyundaw (Sanchaung)	Yangon	570.00	650.00	570.00	600.00
Laydauntkan	Yangon	570.00	650.00	570.00	600.00
Mingaladon	Yangon	570.00	650.00	570.00	600.00
Padaukchaung (Bayint-naung)	Yangon	570.00	650.00	570.00	600.00
Shwe Pyitha	Yangon	570.00	650.00	570.00	600.00
South Okkalapa	Yangon	570.00	650.00	570.00	600.00
Tamwe	Yangon	570.00	650.00	570.00	600.00
Thaketa	Yangon	570.00	650.00	570.00	600.00
Theinbyu	Yangon	570.00	650.00	570.00	600.00
Thuwunna	Yangon	570.00	650.00	570.00	600.00

5.6 Generator[79]

There are 10 large-scale generator sales companies in Yangon. The following are the prices of generators sold by Myan Shwe Pyi Tractors Ltd.

Industrial Business Rating

Brand	Model	Rating (kVA)		Enclosure	Standard Prices USD
		Standby	Prime		
Caterpillar	C13/450kVA	450	400	Open	60,000
Caterpillar	C15/550kVA	550	500	Open	67,000
Caterpillar	C15/660kVA	660	600	Open	80,900
Caterpillar	C13/450kVA	450	400	Sound Attenuated Enclosure	68,000
Caterpillar	C15/550kVA	550	500	Sound Attenuated Enclosure	78,500
Caterpillar	C15/660kVA	660	600	Sound Attenuated Enclosure	93,000

Small Business Rating

Brand	Model	Rating (kVA)		Enclosure	Standard Prices USD
		Standby	Prime		
Caterpillar	DE22E3	22	20	Sound Attenuated Enclosure	11,000
Caterpillar	DE33E0	33	30	Sound Attenuated Enclosure	14,000
Caterpillar	DE50E0	50	45	Sound Attenuated Enclosure	16,000
Caterpillar	DE88E0	88	80	Sound Attenuated Enclosure	19,500
Caterpillar	DE110E2	110	100	Sound Attenuated Enclosure	22,500

5.7 Telecommunication

There are 4 telephone service providers and around 6 Internet service providers in Myanmar. The following costs are acquired from the Myanma Posts and Telecommunications, a State-owned enterprise.

5.7.1 Mobile phone

Myanma Posts and Telecommunications services[80]

●Base tariff service plan

		Peak: 7 am – 11 pm	Off-peak (11 pm – 7 am)
Voice call tariffs:	To MPT lines	MMK 50 per minute	MMK 25 per minute
	To other lines	MMK 50 per minute	MMK 50 per minute

SMS tariffs:	MMK 25 per SMS	
Internet tariffs:	MMK 2 per minute	For GSM users
	MMK 4 per minute	For CDMA 800/WCDMA users
Other information:	This is the former service of MPT before Swe Thahar service plan was introduced. Nowadays, 90% of the subscribers re using Swe Thahar service to achieve better Internet access.	

[79] U Myo Myint Oo, Manager, EPG Retail & Rental, Energy & Transportation Division, MSP Tractors Ltd
[80] Myanma Posts and Telecommunications, Ministry of Transport and Communication (www.mpt.com.mm)

●Swe Thahar service plan

Who can subscribe:	GSM and WCDMA users only	
Usage periods:	23:00 – 07:00 daily	

Features (Price for local numbers):	**Voice**	**SMS**	**Internet**
	MMK 23 per minute	MMK 10 per SMS	No activation Fee
Other Information:	All tariffs valid for calls, SMS and data access within Myanmar territory. Newly activated GSM/WCDMA SIM cards after August 10, 2015 are subscribed to Swe Thahar Plan.		

● Overseas call service

Zone		**Tariff (MMK per min)**
Zone 1	ASEAN &Eight	200
Zone 2	North America	250
Zone 3	Other Asia and Oceania	400
Zone 4	Europe	600
Zone 5	Rest of the world	800

Zone 1: ASEAN & 8	
	(1) Bangladesh, (2) Brunei, (3) Cambodia, (4) China, (5) Hong Kong, (6) India, (7) Indonesia, (8) Japan, (9) Laos, (10) Macau, (11) Malaysia, (12) Philippines, (13) Singapore, (14) South Korea, (15) Taiwan, (16) Thailand, (17) Vietnam
Zone 2: North America	
	(1) USA, (2) Canada
Zone 3: Other Asia and Oceania	
	(1) Afghanistan, (2) Australia, (3) Bhutan, (4) Cook Islands, (5) Fiji, (6) French Polynesia, (7) Guam, (8) Kazakhstan, (9) Kyrgyzstan, (10) Kimbati, (11) Maldives, (12) Marshall Islands, (13) Micronesia, (14) Mongolia, (15) Nauru, (16) Nepal, (17) New Caledonia, (18) New Zealand, (19) Norfolk Islands (20) North Korea, (21) Pakistan, (22) Palau, (23) Papua New Guinea, (24) Russia, (25) Samoa, (26) Solomon Islands, (27) Sri Lanka, (28) Tajikistan, (29) Turkmenistan, (30) Timor-Leste, (31) Tokelau, (32) Tonga, (33) Tuvalu, (34) Uzbekistan, (35) Vanuatu, (36) Wallis and Futuna
Zone 4: Europe	
	(1) Albania, (2) Andorra, (3) Armenia (4) Austria, (5) Azerbaijan, (6) Belarus, (7) Belgium, (8) Bosnia and Herzegovina, (9) Bulgaria, (10) Croatia, (11) Cyprus, (12) Czech Republic, (13) Denmark, (14) Estonia, (15) Finland, (16) France, (17) Georgia, (18) Germany, (19) Greece (20) Hungary (21) Iceland (22) Ireland (23) Italy, (24) Latvia, (25) Liechtenstein, (26) Lithuania, (27) Luxembourg, (28) Macedonia, (29) Malta, (30) Moldova, (31) Monaco, (32) Montenegro, (33) Netherlands, (34) Norway, (35) Poland, (36) Portugal, (37) Romania, (38) San Marino, (39) Serbia, (40) Slovakia, (41) Sloveniam (42) Spain, (43) Sweden, (44) Switzerland, (45) Turkey, (46) Ukraine, (47) UK, (48), (49) Vatican City
Zone 5: Rest of world	
	Other countries not specified

This service provides voice calls made from Myanmar to foreign countries both fixed and mobile numbers, excluding special numbers. This service is valid for all MPT users and all MPT SIMs that have international calls activated by default.

Tourist SIM

MPT's Tourist SIM is available at only MMK 10,000, and comes pre-loaded with credit and data.

	Allowance	Validity
Credit	MMK 5,000	10 days
Data	1.5 GB	10 days

Tourist SIM rates

	Call	SMS	Data
	MMK		Pay-as-you-go
Local	23 per min	10 per SMS	6 per MB
International	200 per min	150 per SMS	You will only be charged once the preloaded allowance of 1.5 GB is fully consumed.

This rate is subject to an additional 5% commercial tax starting April 1, 2016.

Tourist SIM are available at the locations below:

• MPT SHOP	• MPT SHOP
Yangon International Airport **Terminal 1** (International arrival lounge)	Yangon International Airport **Terminal 2** (International arrival lounge)

Those who staylonger than 10 days cantop-up with MPT.

5.7.2 Landline phone

Fixed line phone service[81]

Installation charges		
NEW INSTALLATION		MMK
Private, government and fax phones	▪ New installation charge	325,000
	▪ Advanced charge	50,000
Casual phone	▪ One-day charge	3,000
	▪ Installation charge	20,000
PABX phone	▪ New installation charge	325,000
	▪ Advancedcharge	50,000
	1 Extension installation charge	2,000
	2 Extension monthly fee	250

Change charges		
ADDRESS CHANGE		MMK
Private, government and fax phones	Shifting charges	25,000
PABX phone	Shifting charges	25,000

[81] www.mpt.com.mm

	1 Extension shifting charges	5,000
NAME CHANGE		**MMK**
Private phone	Name change charge	50,000
PHONE NUMBER CHANGE		**MMK**
	Indicator change charge	150,000

PHONE TYPE CHANGE	**MMK**	
Government phone to private phone (if no new phone line connection is needed)	Free	(If respective government department needs a new phone line, installation charge must be paid.)
Government phone to government phone	Free	
Private phone to government phone	50,000	
Auto phone to Junction phone	50,000	
Junction to Auto Phone	50,000	
Auto phone to fax phone	500	(only monthly fee)
Auto phone to fax phone	Free	

Others		
VALUE-ADDED SERVICES		**MMK**
Call waiting	(Monthly fee)	500
Call line identification	(Monthly fee)	500
Call forwarding	(Monthly fee)	1,000
Junction to auto phone		5,000
3-way calling	(Monthly fee)	1,000
OTHER SERVICES		
Bill address change		5,000
Line open/close (local/STD/IDD)		3,000
Post-paid to pre-paid		Free

This rate is subject to an additional 5% commercial tax starting April 1, 2016.

5.7.3 Internet

- **MPT ADSL basic services**

Class ▶	**512 kbps**	**1 Mbps**	**1.5 Mbps**	**2 Mbps**	**2.5 Mbps**
	MMK				
Initial setup fee	50,000	50,000	50,000	50,000	50,000
Annual fee	50,000	50,000	50,000	50,000	50,000
Monthly fee	17,000	34,000	50,000	65,000	80,000
Free email account	1	4	8	10	15

This rate is subject to an additional 5% commercial tax starting April 1, 2016.

- **MPT fibre internet access service**

Class ▶	**1 Mbps**	**2 Mbps**	**4 Mbps**	**6 Mbps**	**8 Mbps**
Initial setup fee	200,000	200,000	200,000	300,000	400,000
Annual fee	60,000	60,000	60,000	60,000	60,000
Monthly fee	100,000	200,000	400,000	600,000	700,000

Class ▶	10 Mbps	20 Mbps	50 Mbps	100 Mbps
Initial setup fee	500,000	600,000	800,000	1,000,000
Annual fee	60,000	60,000	60,000	60,000
Monthly fee	800,000	1,500,000	3,500,000	7,000,000

Prices quoted for local company.
Prices to foreign company are in dollars, and are 20% higher than local prices.It will require additional equipment cost and installation cost depending on locations of customer.
This rate is subject to an additional 5% commercial tax starting April 1, 2016.

●MPT ADSL value-added services

Service	Static IP Address	Change Phone Number	Change Phone Number	Additional E-Mail Account	Additional E-Mail Account	Additional E-Mail Account	Additional E-Mail Account
Condition		Same Exchange	Different Exchange	up to 10 accounts	up to 20 accounts	up to 30 accounts	up to 50 accounts
	MMK						
Initial setup fee	50,000	50,000	100,000				
Annual fee				12,000	10,000	9,000	8,000

Prices quoted for local company. Prices to foreign company are in dollars, and are 20% higher than local prices.This rate is subject to an additional 5% commercial tax starting April 1, 2016.

● Internet packages promotion

Allocation + bonus	400 MB +	1 GB + 350 MB	5 GB + 1.5 GB
Total allocation	550 MB	1.35 GB	6.5 GB
Package price (MMK)	2,800	6,500	25,000
Validity	30 days	30 days	30 days
How to buy	Send to 1332	Send to 1332	Send to 1332

Voice outbound roaming rate (MPT)

Zone	Local call	Call back to Myanmar	Call to 3rd country	MTC–Mobile Terminating Call
	MMK per minute			
ASEAN + neighbouring	1,200	3,000	4,000	1,200
East/South Asia	1,400	3,500	4,000	1,400
Middle of Asia	1,800	4,500	5,000	1,800
Europe, Australia, Africa, America	2,000	5,000	5,000	2,000

SMS outbound roaming rate (MPT)

Zone	Local call
	MMK per minute
ASEAN + neighbouring	400
East/South Asia	500
Middle of Asia	700
Europe, Australia, Africa, America	700

6 | Business services & others

6.1 Finance and insurance

6.1.1 Finance

MFTB's section-wise services[82]

Account Department

Opening accounts

Accounts can be opened with the following currencies:

1 United States dollar --------- (USD)
2 Euro---------- (EUR)
3 Singapore dollar---------- (SGD)

Clients who keep foreign currency accounts in MFTB

Local	Foreign
Local firms	Embassies and staff members
National individuals	UN agencies
Ministries	International organizations
State-owned economic enterprises	Foreign firms
	Foreigner individuals
Joint ventures corporations	

Requirements for opening an account

Foreigners

- Application letter
- Passport, visa copy
- Two introducers
- Initial deposit (minimum USD 100, EUR100, SGD 100)
- Two photographs

Limited company (Myanmar/foreign), cooperative society, partnership

- Application letter
- Board of Directors' Resolution (Meeting minutes)
- Memorandum of Association and Articles of Association
- Company Registration Certificate
- Two introducers
- Initial deposit (minimum USD 100, EUR100, SGD 100)
- Form 6 and Form 26
- Two photographs for each authorized person

Export and Import

Requirements for export by private company

- Application letter
- Import/Export Registration
- Company Registration Certificate

[82] Daw Myint Myint Maw, Assistant General Manager, MFTB

- Export license
- Form 6 and Form 26
- Bank passbook copy

Required documents for opening of Import Letter of Credit

Private companies

- Application letter
- Import License (original and copy)
- Copy of Pro Forma invoice
- Authorization to debit (Debit Note)

Bill releasing

- Import License
- Application
- Debit authority for bill handling commission and bank charges
- Letter of Indemnity
- Form *Tha-Ka*

Remittance, bank guarantee and FC withdrawal

Requirements for remittance abroad

Private

- Approval from Foreign Exchange Management Department of Central Bank of Myanmar
- Application Letter
- Fund Transfer Application/Draft Order Form
- Invoice / Firm Order / Sale Contract
- Release Order Notification (Formerly I.D)
- Bill of lading/ Airway Bill/ Cargo Receipt
- Packing List
- Bank passbook copy
- Import license

Bank guarantee

Issuance of bank guarantee – Private

- Application
- Required Guarantee Format
- 100% of Bank Guarantee Amount is to be deposited
- Copy of Firm Order / Contract

Cancellation of bank guarantee – Private

- Application
- Original Bank Guarantee
- Original Debit Advice (if funds were deposited from company's FC account)

FC withdrawal from company and personal accounts (for travel abroad) (withdrawal for above USD 5,000)

- Application
- Air Ticket
- Passport
- Foreign Currency Account Passbook
- Approval from Ministry of Planning and Finance

Required documents for account transfer

- Application
- Debit Note
- FC Account Passbook
- Request from department concerned if the transfer is to be credited to Government Department account

Foreign Currency Supervision Department

Cheques and cards

Sr	Description		Fee collection rate
1	Travelling cheque		
	A	Selling	1% of the amount + USD 2
	B	Buying	▪ 1 to 5 cheques ▪ Additional 5 cheques
	C	Value collection	▪ 1 to 5 cheques ▪ Additional 5 cheques
2	Credit card		4% of the value
3	Cheque collection		USD 15 per cheque
4	Cash deposit		0.3% of the deposit

Account Department

Miscellany

Sr	Description		Fee collection rate
1	Issue of account cash/issue of Payment Order		USD/EUR/SGD—1 unit
2	Account transfer cheque		USD/EUR/SGD—2
3	Account transfer of other bank		USD/EUR/SGD—3
4	Account closing cheque		▪USD 5 per person ▪USD 10 per company
5	Statement duplicate		MMK 10,000
6	Bank passbook – MMK 3,000 Cheque book – MMK 500 Form – MMK 1,000	For loss or new	MMK 10,000
7	Swift payment (For foreign branch bank)		USD 50 per transaction
8	Bill under collection		▪ Maximum: 0.5% of the bill value ▪ Minimum: USD 50
9	Shipping Guarantee Issuing Commission (must open Letter of Credit – L/C)		▪ 0.25% of the bill value per 3 months ▪ Minimum: USD 50

Bank Guarantee Department

Bank guarantee service

Sr	Description		Fee collection rate
1	Guarantee Issuing/Confirming Commission		▪ 0.25% of the bank guarantee value per 3 months ▪ Minimum: USD 50
2	Guarantee Advising Commission		USD 50
3	Amendment Guarantee Advising Commission		USD 30
4	Amendment Commission		
	a	Renewal/increase of amount	▪ 0.25% per 3 months

			▪ Minimum: USD 50
	b	Other amendment	USD 50
5	Claim under guarantee		USD 25

Remittance Department

Remittance services

Sr	Description	Fee collection rate
1	Outward Remittance Commission	▪ 0.125% of the amount ▪ Minimum USD 50
2	Inward Remittance Commission	USD 15
3	Stop Payment/Amendment/Return Payment/ Query/ etc.	USD 15

Costs in exporting

Sr	Description	Fee collection rate
1	L/C Advising Commission	USD 30
2	Amendment Advising Commission	USD 25
3	L/C cancellation charges	USD 25
4	Bill Handling Commission	▪ 0.25% of the bill value ▪Minimum USD 50

Costs in importing

Sr	Description		Fee collection rate
1	L/C Open Commission		▪0.25% of L/C value per 3 months ▪ Maximum—USD 1,500 ▪ Minimum—USD 50
2	Standby L/C Issuing Commission (Collecting advance money)		1.5% of L/C value per year
3	Amendment Commission		
	a	If renewal/increase of amount	▪0.25% of L/C value per 3 months ▪ Minimum—USD 50
	b	Other amendment	USD 50
4	L/C cancellation charges (Trade Financing L/C)		USD 30 (As per Financing Agreement)
5	Discrepancy/Acceptance Charges (Accepting the discrepancy)		USD 50
6	Bill Handling Commission (Accepting bill and processing)		USD 75

6.1.2Insurance

Myanma Insurance[83]

Major kinds of insurance offered by Myanma Insurance[84]	Myanma Insurance, a government economic enterprise under the Ministry of Planning and Finance, underwrites the following portfolios in local currency or in foreign currency.

Myanma Insurance provides the following insurances in which the main services are from serial No 1 to 5:

1	Life insurance	Government service personnel life insurance Army personnel life insurance Public life insurance Group life insurance Seamen life insurance Shore job life insurance Snakebite life insurance Sportsmen life insurance Health insurance
2	Third party liability insurance	
3	Marine, aviation and travel insurance	Marine cargo insurance Marine hull & machinery insurance Travel insurance Foreign tourist travel insurance
4	Fire insurance	In addition to fire insurance, the following disasters can apply for insurance. Riot, strike and malicious damage Earthquake fire and earthquake shock Explosion Spontaneous combustion Storm, Typhoon, Hurricane, Tempest, Cyclone Flood and inundation Burglary War risk
5	Engineer insurance	Contractor's all risks insurance (CAR) Erection all risks insurance (EAR) Electronic equipment insurance (EEI) Machinery insurance
6	Comprehensive motor insurance	
7	Liability insurance	Miner's liability insurance Third party liability insurance/ Public liability insurance/ Comprehensive general liability insurance
8	Deposit insurance	
9	Credit guarantee insurance	
10	Reinsurance	

[83] U Aye Min Thein, Managing Director, Myanma Insurance, MOPF
[84] U Lwin Oo, Dy General Manager, Myanma Insurance, Ministry of Planning and Finance (http://www.mof.gov.mm/en/content/myanma-insurance)

11	Other different types of insurances	Fidelity insurance Cash in safe insurance Cash in transit insurance Burglary insurance Personal accident & disease insurance Workmen's compensation insurance (WC)

Travel insurance for foreigners

Kind of travel insurance	Validity	Premium			Benefit
			MMK		
World tourist insurance	1 week to 3 months	1 week's travel	500	1 unit	Minimum MMK 500,000 for 1 unit to Maximum MMK 1,000,000 for 20 units
		2 weeks' travel	1,000	1 unit	
		4 weeks' travel	2,000	1 unit	
		2 months' travel	4,000	1 unit	
		3 months' travel	6,000	1 unit	

Foreigners can buy Foreign Tourist Travel Insurance up to 20 Units

Kind of travel insurance	Premium			Benefit	Remark
		MMK			
Foreign tourist travel insurance	1 week's travel	500	1 unit	MMK 500,000 per unit	Additional air risk – MMK 1,000 per person
	2 weeks' travel	1,000	1 unit		
	4 weeks' travel	2,000	1 unit		
	2 months' travel	4,000	1 unit		
	3 months' travel	6,000	1 unit		

Kind of travel insurance	Premium			Benefit	Remark
		USD			
Foreign tourist travel insurance	1 week's travel	2.00	1 unit	USD 2,500 per unit	Additional air risk – USD 2.00 per person
	2 weeks' travel	2.50	1 unit		
	4 weeks' travel	3.00	1 unit		
	2 months' travel	4.00	1 unit		
	3 months' travel	5.00	1 unit		

Reinsurance

Insurances for businesses under foreign investment can be bought from international insurance companies via Myanma Insurance. Myanmar Insurance collects 15% of the amount of the reinsurance as service commission.

Private insurance companies

		Type of insurance	
		General insurance	Life insurance
1	First National Insurance Co Ltd	●	●
2	IKBZ Insurance Co Ltd	●	●
3	Young Insurance Global Co Ltd	●	●
4	Grand Guardian Insurance Co Ltd	●	●
5	Global World Insurance Co Ltd	●	●
6	Excellent Fortune Insurance Co Ltd	●	●

7	Aung Thitsar Oo Insurance Co Ltd	●	●
8	Ayeyar Myanmar Insurance Co Ltd	●	●
9	Capital Life Insurance Co Ltd	—	●
10	Citizen Business Insurance Ltd	—	●
11	Aung Myint Moh Min Insurance Co Ltd	—	●

The following are the data and information provided by IKBZ Co Ltd which is one of the private insurance companies mentioned above:

Insurance services provided by IKBZ[85]

LIFE ASSURANCE

Four kinds of life assurance

- Public Life Assurance
- Group Life Assurance
- Sportsman Life Assurance
- Snakebite Life Assurance

Public life assurance

Feature:

Public Life Assurance is to safeguard the interests of the insured person's loved ones in the events of death of himself or herself.

Requirements:

- Age: between 10 – 55 years
- Period of insurance: 5 years/10 years/15 years
- Minimum required period: 5 years
- Minimum insured amount: at least MMK 50,000
- Sum of insured amount: MMK 50,000 to MMK 30,000,000
- Short-term life assurance: 5 – 12 years
- Long-term life assurance: 13 years and above
- Accept this insurance with medical check-up from the clinic approved by the agency.
- The agency's rating table can be used to calculate the premium.
- The insured person can pay the premium once in every 3 months or 6 months or 1 year.

Benefits of life insurance:

- Loan
- Surrender value
- Period ending
- Death

Loan:

- When the premium is persistent, that is, when you pay the premium for 2 years continuously for short term life insurance, then you can get a loan with an interest of 6.25%.

Surrender value:

- When the insured person pays the premium continuously for 2 years for short-term life insurance and he does not want to keep going the policy or he has no more condition to keep paying the premium, then the policy will

[85] IKBZ Insurance Co Ltd (http://i-kbz.com/insurance/60)

come to an end and the agency will give back some amount of the premium he has put in with the calculation using the agency's rating table.

Period ending:

- When the policy ends, i.e. the insured period is over,the agency will give back the whole sum of insured amount as saving.

Death:

- If the insured person is dead, then the beneficiary will receive the insured amount.

Group life assurance

Feature:

It is a kind of insurance which can be keptby the owners, bosses, employers or managers of the companies or the business for their workers or employees and also can be kept by the willingness of workers to recover the damage or the accidents or the death.

Requirements:

- Age: between 18 – 60 years
- Minimum number of workers for assurance: 5
- Minimum required period: 5 years
- 18 to 45 years – accepted with free medical approval
- Over 45 years or sum insured is more than 1 million, accept with medical checkup.
- Sum insured can be at least MMK 10,000 to at most 5,000,000 for 1 labour.
- Premium: MMK 100 for MMK 10,000

Sportsman life assurance

Feature:

It is a kind of life assurance kept by sport men to recover the injuries or accidents while training, practicing or within competition.

Requirements:

- Age: between 10 – 60 years
- Kept by students and sportsmen
- Insured period: 1 year
- Sum insured: MMK 1 million (1 unit) to MMK 5 million (5 units)
- Premium: MMK 5,000 for MMK 1,000,000
- Accept with the exception of medical check-up

Snake bite life assurance

Feature:

It is a kind of life assurance to recover the injuries or deaths caused by a snake bite.

Requirements:

- No limitation of age for insurance
- Sum insured: MMK 500,000 (1 unit) to MMK 5,000,000 (10 units)
- Premium: MMK 500 for MMK 500,000
- Period of insurance: 1 year

HEALTH INSURANCE

Feature:

By keeping health insurance, the cost for taking treatment at a hospital as an in-patient can be saved to some extent.

Requirements:

- It is applicable to Myanmar citizens and expatriates officially residing in Myanmar. Parents or guardians can buy this insurance for their children from 6 to 18 years of age. Those—aged between 18 and 65—can by this insurance for themselves.
- Premium: MMK 50,000 (1 unit)
- Maximum that can be bought: 5 units
- Period: 1 year
- Benefit: The person insured is entitled to MMK 15,000 per day for a maximum of 30 days if he/she is hospitalized (for one unit). In case of death from an accident, the benefit is MMK 1,000,000. In case of death from an accident while being hospitalized, the benefit including treatment costs is MMK 1,000,000. The amount of benefit depends on the number of units bought.

GENERAL INSURANCE

General insurance

- Fire and peril insurance
- Comprehensive motor insurance
- Cash insurance
  - Cash-in-safe insurance
  - Cash-in-transit insurance
  - Fidelity insurance
- Special travel insurance

Fire and allied perils insurance

Feature:

Life is full of unexpected events and not all of them are pleasant. Natural calamities such as an earthquake, avalanche, storm or fire can put human life and property at risk. The company offers the Standard Fire & allied Perils policy, which will support the person insured in such trying times. This insurance policy safeguards the client against the losses that can arise due to a fire and allied perils.

Properties that are covered

The policy covers the following assets based on an agreed value or the market value:

- Building (excluding the value of land)
- Plant and machineries, equipment & accessories
- Stocks (Raw, Finished or In-process Goods and Belongings of Retailer, Wholesaler and Manufacturer)

- Furniture, Fixtures and Fittings and Other Contents

Exception: Specific Items such as bullion, unset precious stones, curiosity and work of arts for an amount exceeding MMK 50,000, manuscripts, plans, drawings, securities, obligations or documents, stamps, coins or paper money, cheques, books of accounts, computer system records, etc ...

Perils covered

●Basic covers

This policy covers various immovable and movable assets mentioned above against loss or damage due to Fire, Lightning, and Explosion of home-used gas. Moreover, the following types of losses are covered by standard fire policy:

- Goods spoiled or property damaged by water or other used to extinguish the fire.
- Pulling down of adjacent premises by the fire brigade in order to prevent the progress of flame.
- Breakage of goods in the process of their removal from the building where fire is raging e.g. damage caused by throwing furniture out of window.

● Add-on covers

The client can choose to extend his/her insurance to cover other perils:

- Riot, Strikes and Malicious Damage (RSMD)
- Air Craft Damage
- Impact Damage
- Subsidence and Landslide
- Earth–quake fire and Earth-quake shock
- Explosion
- Spontaneous combustion
- Strom, Cyclone, Tempest, Typhoon, Tornado, Hurricane (SCTTTH)
- Flood and Inundation
- Burglary
- War Risk

Properties that are not covered

Exclusion: Loss of or damage to the property insured directly or indirectly caused by or in consequence of fire:

- Theft during or after the occurrence of a fire
- Pollution or contamination
- Ionizing radiations and contamination by radioactivity
- Fermentation, natural heating, spontaneous combustion, its undergoing heating, drying process
- The burning of property by order of any public authority and subterranean fire
- Nuclear weapons material
- Forests, bush, prairie, pampas or jungle and clearing of lands by fire
- Other exclusions as defined in the Policy

Who should take the policy?

Any person/firm/organization/institution who may suffer financial loss in the event of operation of insurable perils may insure such property under the fire policy. They may be broadly categorized as under:

1. Owners, joint owners
2. Bailees, lessor, lessee, banks, financial institutions, mortgagors, mortgagees, pawnee, pawn broker
3. Warehouse keepers, custodians
4. Official receiver or assignee in insolvency proceedings
5. A person in lawful possession (E.g. common carrier/transporter, wharfing, commission agent, etc …)
6. Trustees, charitable institutions

Premium

Range of Premium Rate: Minimum – 0.13%; Maximum – 3.5%. The premium

will be charged depending on :

- The class of building
- The occupation of the building
- The adjoining building of the insured building
- The sum insured

No claim bonus

No claim bonus is a discount on the premium as a bonus for not making a claim against the policy during preceding year.

- The first year ---------- 0% (No NCB)
- The second year -------- 25%
- The third year ---------- 25%
  (25% of no claim bonus is fixed throughout the policy terms.)

Payment method

- Premium can be settled by a lump sum payment.

Benefit

For total loss

- The insured can obtain compensation up to the amount of sum insured for total loss of or damage to the property insured.

For partial loss

- Compensation up to the actual loss of the property destroyed by fire or perils will be paid to the insured.

Changes

In case of a change to be made, the client is to inform the insurance office or agent if any change occurs during the terms of insurance policy, such as:

- Change of location of the insured property
- Change of ownership of the property insured
- Alternation of the value of the property insured
- Additional add on covers

How to insure?

For insuring any property under the fire insurance policy either manual or online, the steps to be done is as follows:

1 Filling of proposal form
2 Inspection of the property
3 Payment of premium
4 Issue of Cover note / Policy document in lieu of acceptance of the proposal

For seeking assistance, the client can contact IKBZ or its agents.

How to claim?

- Intimate such loss / damage immediately so that a Competent Surveyor may be deputed to minimize the loss. IKBZ office or IKBZ agent or the employee of the company will guide you the steps to be done for claims. You will usually be required to complete and return a claim form.
- Give an account of all properties damaged or destroyed with estimated amounts having regard to their values as on the date and place of loss.
- Cooperate with surveyors by providing all the necessary documents for assessment of loss and establishing liability.
- Cooperate with the insurer in all their activities of entering the premises, taking possession of properties, their examining, sorting, removing or selling to your account, without prejudice.
- Inform particulars of all other insurances existing on the property at the time of loss.

Comprehensive motor insurance

Feature:

With his/her motorcar insured,the client's vehicle is protected against any unforeseen circumstances. The client can be rest assured of hassle-free service and street-wise support, backed by authorized workshops and end-to-end automated process which ensures fast track claim settlement.

It helps protect the client, his/her staff, third party properties and his/her business motor assets (trucks, plants, and other vehicles). It can also help to protect the client in the event of a motor related lawsuit.

Vehicles that are covered

The Policy covers the following vehicles based on (a) the agreed value or (b) the market value:

(A) Motor vehicles

1 Private Car
2 Vehicle owned by Embassy, UN and its organizations
3 Commercial Vehicles
4 Hired Vehicles, Touring Vehicles
5 Goods Transport Vehicles
6 Bus, Coache or Taxi
7 Ambulance, Fire engine, Hearse and Vehicle owned by Religious organizations
8 Any other vehicles registered at Road Transport Authority

(B) Mobile Plants (Crane, Fork -lift, Excavator, Dump Truck, etc...)

(C) Motorcycles

Types of coverage

- **Basic covers**

Loss or Damage to your vehicle, third party's property and liability to third parties, in circumstances:

- Collision and overturning
- Fire, Explosion or Lightning
- Malicious Act
- When In Transit (including loading and unloading) by road, rail or inland waterway
- Falling Objects unless caused by flood, storm, or natural disaster

- **Add-on covers**

Vehicle owners can also buy additional covers for other perils by payment of extra premiums:

Compulsory covers

- Strike, riot and civil commotion (3 days only)
- Wind screen

Optional covers

- Acts of god (Flood, Wind storm, Earthquake, etc…)
- War risk
- Theft, etc...

Major Exclusions under this Policy

The following are some of the major exclusions under this Policy. This will ensure the client is not put to any kind of inconvenience while making his/her claim. Any loss/damage to the vehicle and/or its accessories will not be covered if caused by the following:

- Normal wear, tear and general ageing of the vehicle
- Any consequential loss
- Mechanical or electrical breakdown, failure
- Vehicle being used otherwise than in accordance with limitations as to use
- Damage to / by a person driving the vehicle without a valid license
- Damage to / by a person driving the vehicle under the influence of drugs or liquor
- Damage to tyres and tubes, unless damaged during an accident
- Loss/damage outside Myanmar

Who should take the policy?

Any person / firm / organization / institution who may suffer financial loss in the event of operation of insurable perils may insure such vehicle under the Motor insurance policy. They may be broadly categorized as under:-

1 Owners, joint owners
2 Bailees, lessor, lessee, banks, financial institutions, mortgagors, mortgagees, pawnee, pawn broker, seller or buyer in hire purchase
3 A person supervising the vehicle or In-charge of the administration department in the institution or launch officer or any responsible person.
4 A person in lawful possession e.g. cargo carrier/transporter, commission agent, etc...
5 Trustees, charitable institutions
6 Any person liable to other vehicle related Insurable Interest

Term of the insurance policy

- Motor insurance Policy is an annual policy generally but renewable each year. However, the terms can be minimum 3 months or maximum one year. Before the end of the term of the insurance, the policy can be renewed.

Premium

Range of Premium Rate: Minimum – 0.8%; Maximum – 1.5% on the sum insured. The premium to be charged may vary depending on:

- Usage of vehicle
- Value of vehicle , class of model, type and manufacturing date
- Engine cubic capacity
- Seating capacity

No claim bonus

If you do not make a claim during the Policy period, a No claim bonus (NCB) is offered on renewals. This discount can go as high as 40% for private vehicle and 25% for commercial vehicle. NCB will only be allowed provided the Policy is renewed within one month of the expiry date of the previous policy.

Period of Insurance	% of discount on total premium	
	Private Vehicle	Commercial Vehicle / Motor Cycle
Preceding year	25%	15%
Preceding 2 consecutive years	30%	20%
Preceding 2 consecutive years	40%	25%

Payment method

- Premium can be settled by lump sum payment.

Benefit

Compensation for the own damage

- For the total loss of the insured vehicle; the claim payable is up to the amount of sum insured of the insured vehicle. For the partial loss of the insured vehicle; the claim payable is up to the total repair cost of the insured vehicle borne by the insured.

Compensation for the third party liability

a **Death benefit**
For loss of one life of third party, the maximum claim payable amount is Ks 1 million.

b **Injury benefit**
Compensation is payable according to the schedules prescribed by the Insurance Business Supervisory Board.

c **Losses or damage of property owned by third property**
The claim payable is up to a reasonable cost of repair of the damaged property or value of the loss the property borne by insured.

d **Towing charges**
For motor vehicles: ---------up to Ks 100,000
For motor cycles: ---------- up to Ks 10,000

e **Legal expenses**
Up to Ks 200,000 for each case.

Maximum amount of third party liability

Maximum amount of Third Party Liability for one event is limited as "Combined Single Limit" as follows:

– For motor vehicles - limited to maximum amount of Ks 50 million for one event.
– For motorcycles - limited to maximum amount of Ks 25 million for one event.

Changes

To inform IKBZ office or agent if any change occurs during the terms of insurance policy. such as:

- Change in ownership of the insured vehicle
- Change for replacement with another vehicle
- Change in major parts, color, etc. of the insured vehicle
- Change in type and usage of insured vehicle

How to insure?

For insuring any vehicle under this policy, either manual or online, the steps to be done is as follows:

1 Filling of proposal form
2 Inspection of the vehicle
3 Payment of premium
4 Issue of Cover note / Policy document in lieu of acceptance of the proposal

For seeking assistance, the client can contact IKBZ or its agents.

How to claim?

- Intimate such loss / damage to us immediately so that a competent surveyor may be deputed to minimize the loss. The IKBZ staff will guide you the steps to be done for claims.
- In a claim for the accident due to your vehicle (including a third party claim and an own damage claim) and in a theft claim, report to the police.
- In a claim for the accident due to other vehicles (in a third party liability), must obtain the insurance details of that vehicle and then report it to the insurer of that vehicle.
- Cooperate with surveyors by providing all necessary documents for assessment of loss and establishing liability.
- Inform the particulars of all other insurances existing on the property at the time of loss.

Cash insurance

Cash-in-safe insurance

Feature:

The cash-in-safe insurance policies are very much helpful in such undesirable situations as burglary or theft. This policy indemnifies the client against loss of money whilst kept within the premises.

This policy covers cash, bank and currency note, coins, certified cheques, money orders, postage cheques, postal cheques, securities and postage stamps secured in a locked safe or vault/strong room in the premises of the insured.

Exclusion: Manuscripts, accounts or records

Periods covered

The following types of losses covered by this policy are:

- Burglary, robbery
- Any violent and forcible means

Major exclusions under this policy

- To any loss due to any fraudulent act by the insured or a partner or an employee (except such acts by a messenger or custodian) discovered within three working days after the occurrence and in case of dishonest act committed several times before discovery, the date of discovery is assumed to be the first day of occurrence.
- To any loss due to forgery, payment of money in any exchange or purchase or accounting or arithmetical errors or omissions.
- To any loss due to any loss insured by fidelity guarantee.
- To any loss due to war (whether war be declared or not), civil war , terrorism, strike , riots , civil commotion to a popular rising, rebellion, revolution, acquisition of property by order of public authority.
- To any loss due to nuclear weapons, radiation or contamination by radio activity from any nuclear fuel or from any nuclear waste from the combustions of nuclear fuel.
- Any loss or damage by fire however caused
- Other exclusions as defined in the policy

Who should take the policy?

Any person / firm / organization / institution who may suffer financial loss in the event of insurable perils may insure such cash-in-safe under the Policy. They may be broadly categorized as under:

1 Government agencies
2 Cooperative societies
3 Banks (private as well as state)
4 Private business people and private enterprises

Term of the insurance policy

- Cash-in-Safe insurance Policy is issued for one day or up to a year.

Premium

Range of Premium Rate: Minimum – 0.2%; Maximum – 1% on the sum insured.
The premium to be charged may vary depending on:

- Location of building where the money is kept
- Safety measures of the building
- Safety measures concerning the strong room / vault
- Closeness or nearness to security people
- Systematic controls in book-keeping and non-loss situations in the past

Payment method

- Premium can be settled by lump sum payment.

Benefit

The policy covers loss of money from within the locked safe or locked strong room due to burglary or robbery during working days or holidays will be compensated according to conditions under this Policy.

Changes

Please inform our office or agent if any change occurs during the terms of insurance policy, such as:

- Change in amount of sum insured
- Change in location of srong room / vault
- Change in name of custodian / vault keeper (probably changeable within a year)

How to insure?

For insuring any property under this insurance policy either manual or online, the steps to be followed are as follows:

1 Filling of proposal form
2 Inspection of the building / strong room / vault
3 Inspection of relevant documents of custodian
4 Payment of premium
5 Issue of cover note / policy document in lieu of acceptance of the proposal

How to claim?

- Intimate such loss immediately so that a competent surveyor may be deputed to minimize the loss. IKBZ office or IKBZ agent or the employee of the company will guide you the steps to be done for claims.
- Inform immediately to the police
- Cooperate with surveyors by providing all necessary documents for assessment of loss.
- Inform the particulars of all other existing insurances at the time of loss.

Cash-in-transit insurance

Feature:

The cash-in-transit insurance policies are very much helpful in such undesirable situations as burglary or theft. This policy indemnifies the client against loss of money whilst kept during transit.

This policy covers cash, bank and currency note, coins, certified cheques, money orders, postage cheques, postal cheques, securities and postage stamps secured while in transit

Exclusion: Manuscripts, accounts or records

Perils covered

The losses of money in transit between the insured's premises and bank or post office, or other specified places occasioned by the following perils covered by this Policy are:

- Burglary, robbery
- Any violent and forcible means

Major exclusions under this policy

Loss of money directly or indirectly caused by:

- Earthquake ,Volcanic eruption, flood, typhoon, tornado, cyclone , hurricane, Other convulsion of nature or atmospheric disturbance
- War, invasion, Act of Foreign Enemy, hostilities or warlike operations (whether war be declared or not), mutiny, riot, civil commotion, insurrection, rebellion, revolution , conspiracy, military, naval or usurped power, Martial Law or

state of siege
- Other exclusions as defined in the policy

Who should take the policy?

Any person / firm / organization / institution who may suffer financial loss in the event of insurable perils may insure such cash-in-transit under the Policy. They may be broadly categorized as under:

- Government agencies
- Cooperative societies
- Banks (private as well as state)
- Private business people and private enterprises

Term of the insurance policy

- Cash-in-transit insurance Policy is issued for one day or up to a year.

Premium

Range of Premium Rate: Minimum – 0.017%; Maximum – 0.09 % on the sum insured. The premium to be charged may vary depending on distance from Premises to destination. Discount rate can be enjoyed according to the followings:

- Accompaniment of guards in transit
- Usage of own vehicle in conveying
- Safety of safe-box (kept under lock-and-key or sealed)
- Using public route (must be secured and common)
- Location of destination (should be in major places)

Payment method

- Premium can be settled by lump sum payment.

Benefit

Any loss of money in transit between the insured's premises and bank or post office, or other specified places occasioned by Robbery or theft will be compensated according to conditions under this Policy.

Changes

To inform IKBZ or its agents in case of the need to make a change:

- Change in amount of sum insured
- Change in conveying vehicle
- Change in conveying route

How to insure?

For insuring any property under this insurance policy either manual or online, the steps to be followed are as follows:

1. Filling of proposal form
2. Inspection of the building/strong room/vault
3. Payment of premium
4. Issue of Cover note/ Policy document in lieu of acceptance of the proposal

How to claim?

- Intimate such loss immediately so that a competent surveyor may be deputed to minimize the loss. IKBZ office or IKBZ agent or the employee of the company will guide you the steps to be done for claims.
- Inform immediately to the police.
- Cooperate with surveyors by providing all necessary documents for assessment of loss.
- Inform the particulars of all other existing similar insurances at the time of loss.

Fidelity insurance

Feature:

Despite the best internal control measures in any corporate activity, mishaps like misappropriation and embezzlements by employees do take place. Fidelity Insurance Policy protects employers against such exposures.

This insurance is targeted to cover financial losses mentioned in the following by employees such as cashiers, finance or sales personnel and other such employees holding position or trust in your organization.

1. loss of money or money's worth which is confidently entrusted by business,
2. loss of money or money's worth accepted by employees in line of duty

The term "Money" shall be deemed to mean and to include cash and/or any other financial instrument that is easily convertible into cash.

Foreign currency shall be equivalent to local currency at the prevailing Central Bank Mean rate at the time of loss.

Exclusion: Manuscripts, accounts or records

Types of coverage

This policy provides coverage against any direct pecuniary loss sustained by the employer through the following acts committed by his employees in connection with their occupation and duties.

- Default, remissness
- Fraud, larceny
- Degeneration, dishonesty
- Negligence, embezzlement
- Forgery, fraudulent conversion

Major exclusions under this policy

Some of the major exclusions under the policy are:

- any fraudulent Claims,
- any loss due to war (whether war be declared or not), Civil war, terrorism, strike, riots, civil commotion to a popular rising, rebellion, revolution
- any loss due to acts of nature (flood, wind storm, earthquake, etc …)
- other exclusions as defined in the Policy

Types of policies

The cover may be required in respect of a single employee or a group of employees. There are three types of Policies normally issued by the Insurer for this clause of business namely "Individual Policy", "Collective Policy" and "Position Policy".

- Individual Policy: This Policy covers and individual for a stated amount.
- Collective Policy: This Policy covers a group of employees. The Insured decides the amount of guarantee required for each individual according to his or her responsibility and position. A schedule is included in the Policy.
- Position Policy: This Policy covers the amount of sum insured specified against position irrespective of number of people working in the position. The policy schedule contains "Positions" rather than the names of individuals, with the sum insured specified for each position.

Who should take the policy?

Any person / firm / organization / institution who may suffer financial loss in the event of insurable perils may insure such Fidelity Insurance under the Policy.

	They may be broadly categorized as under:
	▪ Government agencies
	▪ Cooperative societies
	▪ Banks (private as well as state)
	▪ Private business people and private enterprises
Term of the insurance policy	
	▪ Fidelity insurance Policy is issued for one day or up to a year.
Premium	
	Range of Premium Rate: Minimum – 1%; Maximum – 2% on the sum insured. The premium to be charged may vary depending on types of the following institution.
	▪ 1.0% on sum insured for government enterprise and bank.
	▪ 2.0% on sum insured for private owned enterprise and companies.
Payment method	
	▪ Premium can be settled by lump sum payment.
Benefit	
	This policy covers any direct pecuniary loss sustained by the insured (employer) through acts of fraud, dishonesty, forgery or larceny committed by his employees in connection with their occupation and duties.
Changes	
	Please inform our office or agent if any change occurs during the terms of insurance policy, such as:
	▪ Change of name of employee(s)
	▪ Change of amount of sum insured (probably changeable within a year)
How to insure?	
	For insuring any property under the fidelity insurance policy either manual or online, the steps to be done is as follows:
	1 Filling of proposal form
	2 Inspection of relevant documents of employee
	3 Payment of premium
	4 Issue of Cover note / Policy document in lieu of acceptance of the proposal
How to claim?	
	▪ Intimate such loss immediately so that a Competent Surveyor may be deputed to minimize the loss. IKBZ office or IKBZ agent or the employee of the company will guide you the steps to be done for claims.
	▪ Take action or sue the defaulting employee in the case of the “act of infidelity”.
	▪ Cooperate with surveyors by providing all necessary documents for assessment of loss.
	▪ Inform the particulars of all other existing similar insurances at the time of loss.

Special travel insurance

Feature:

1 While travelling along the specified route from the beginning till the end with the vehicle stated in the ticket, the insured will get indemnity for his/her death/injury directly or indirectly due to the stated vehicle unless the insured suffers/commits the followings:

- Pre-existing diseases and handicaps
- Insane
- Suicide
- Voluntary act of bodily injury
- Abortion
- Involvement in dangerous/reckless act
- Violation of law to commit a crime
- Usage of illegal drugs
- War, strike, riot and civil commotion

2 The beneficiary will be compensated up to 3,000,000 Kyats upon the death of the insured and up to 2,400,000 Kyats proportionally upon the extent of injury occurred to the insured.

3 The beneficiary is required to submit the claim during one year since the insured's death and during two years since the injury occurred to the insured.

6.2 BUSINESS SERVICES

There are various individual private companies/entities which are providing lawyer services, translation and interpretation services, accounting services and business consultancy services. The costs mentioned below are those which MSR has interviewed:

6.2.1 Lawyer's services[86]

Service fees for trademarks

Sr	Description	USD Per trademark/ patent/design application
1	Registration of per trademark (multi class) per patent (invention, design) / per design	185
2	Registration of per domain name	185
3	Registration of assignment / record of change of name and address of registered per trademark / per patent	185
4	Renewal / re-registration (multi class)	185
5	Publishing / re-publishing of caution notice	170
6	Search (multi class) per trademark	150

[86] U Myint Lwin (Advocate and Trademarks Agent), U Myint Lwin Law Office

Official fee	
Stamp duty on power, declaration, registration	45

Expenses	
Publishing charges for caution notice in The Voice Weekly Journal (per 1/8 page)	150
Miscellaneous expenses	25

Requirements	
1	A power of attorney notarized and legalized up to the Republic of the Union of Myanmar Embassy / Consulate. If there is no Embassy / Consulate in your country, the power of attorney may be legalized by the Republic of the Union of Myanmar Embassy / Consulate any country
2	One Declaration per trademark / patent / application
3	Specimen of the mark (12 copies)
4	Publishing of cautionary notice – one insertion in a local newspaper is our local practice

Service fees for advocate

Sr	Description	USD
1	Establishment of a company (local, foreigner)	400
It may take about 3 months to do it.		
2	Application for approval of MIC	7,000 – 40,000
It may take about 10 months to get approval.		
3	Signing contract for leased land	200
4	Signing contract for joint venture in Yangon	1,000
5	Signing contract for joint venture in other cities rather than Yangon Depends on the distance	1,000 – 5,000
6	Application for business license	300
7	Preparing various contract and checking if written contracts are according to existing laws in Myanmar. (USD 500 per page)	1,000 – 15,000
8	Doing works related to the government offices on behalf of the company	1,000 per year by contract

6.2.2 Accounting services[87]

Kyu Kyu Win and Associates Services Co Ltd provides the following services:

1 Auditing service

[87] Daw Tin Tin Khaing, General Manager, Kyu Kyu Win and Associates Services Co Ltd (Accounting, Auditing, Financial and Legal Consultancy Services)

2 Accounting service
3 Tax consulting service
4 Financial and legal consulting service
5 Business registration and incorporation service

The company provides auditing and accounting service for the investors with the following charges.

Fees for auditing and accounting service

Type of company	USD
Newly formed company with zero or less business activities	1,000 – 2,000
Medium size company with some business activities	3,000 – 5,000
Big size company with many business activities	5,000 – 10,000

The service fees for auditing and accounting services are nearly the same. But, the investors need to pay separately for the two services.

6.2.3 Translators/interpreters

Translation and interpretation fees vary, depending on the individual service providers. The following are the fees provided by Myanmar Translation Co Ltd:

	Service	Fee
English-Myanmar[88]		
Translation fees	Between English and Myanmar (Including editing and proof-reading)	USD 15 per 450-500 words
Interpretation fees	Simultaneous interpretation (between English and Myanmar)	USD 400 per day
	Consecutive interpretation	USD 300 per day
If the location is outside of Yangon, the service user needs to pay addition fees for transportation, meal and accommodation for the interpreter.		
Japanese-Myanmar[89]		
Translation fees	From Myanmar to Japanese	MMK 20 per word
	From Japanese to Myanmar	USD 20–50 per page
Interpretation fees	Between Japanese and Myanmar	USD 200 – 300 per day
If the location is outside of Yangon, the service user needs to pay addition fees for transportation, meal and accommodation for the interpreter.		

6.2.4 Business consultancy

Service fees for consultant[90]

Sr	Description		USD per hour
1	Senior level for a consultant	(Lawyer)	500 per hour

[88] Ma Khaing Zar, Translation Section, Ma Kyaw Ohnmar, Interpretation Section, Myanmar Translation Co Ltd
[89] U Set Paing, Founder of Myanmar Erin Group
[90] U Myint Lwin (Advocate and Trademarks Agent), U Myint Lwin Law Office

2	Junior level for a consultant	(Lawyer)	300 per hour
3	Senior level for a consultant	(non-lawyer)	200 per hour
4	Junior level for a consultant	(non-lawyer)	100 per hour

Financial and legal counselling[91]

Sr	Description	USD per hour
1	Tax consulting, financial and legal consulting services	200 per hour
2	Business registration and incorporation service	3,000 per hour

Investors need to pay for the other related costs for business registration and incorporation.

6.3 ENGINEERING SERVICES

6.3.1 Environment (EIA/SIA)[92]

A business company, be it local and foreign, has to contact a research agency in Myanmar to do environmental impact assessment (EIA) or initial environmental examination (IEE) or environmental management plan (EMP).

The investor has to ask two questions first:

1. Is the project (construction of buildings or doing operations, eg mining) he/she plans to undertake needed to have Environmental Impact Assessment conducted?
2. If yes, what level of assessment should be conducted of the two levels—(1) EIA/SIA or (2) IEE?

To be able to acquire answers to these questions, the business person can visit the ECD website(www.ecd.gov.mm) or contact direct to it. After getting a decisive answer as to the level of assessment to be conducted, the businessman is to acquire services from one of the research agencies in Myanmar. According to the Ministry of Natural Resources and Environmental Conservation (MNREC), as of July 25, 2016, there are 42 agencies and 117 individuals that have submitted application forms to ECD and the department is now planning to issue registration license. ECD accepted project proposals for EIA at Nay Pyi Taw from October 2011 to December 2015. Starting from December 2015, ECD has sent its two representatives to MIC to serve as One Stop Service (OSS). These representatives attend Project Assessment Team Meeting with other ministries concerned.

The research agency has to follow guidelines in the EIA Procedures issued by MNREC in its Notification No 616/2015, dated December 29, 2015. The key government entity is the Environmental Conservation Department (ECD) under MNREC.

Difference between EIA/SIA and IEE[93]

There are specifications set by ECD to differentiate between IEE and EIA/SIA. The following

Criteria for IEE Type Economic Activities	Criteria for EIA Type Economic Activities
Installed capacity ≥ 1 MW but < 15 MW and Reservoir volume (full supply level) < 20,000,000 m^3 and Reservoir area (full supply level) < 400 ha	Installed capacity ≥ 15 MW or Reservoir volume (full supply level) ≥ 20,000,000 m^3 or Reservoir area (full supply level) ≥ 400 ha

counting,

is a size specification in hydro-electric power project that enables determination of IEE or EIA. In other words, IEE type business has lesser environmental impacts than EIA type.

Rules for EIA related services are:

1. IEE and EMP services can be done by professional staffs of the company, the Environmental specialist who has close relation with the company and other specialists from outside of company.
2. EIA can only be done by Third Party—Research Agencies

Regarding EIA license, the department is planning to issue license for the agencies and individuals who are currently providing EIA services. But, it may take time. Currently, the department is preparing to issue transitional certificates for agencies and individuals.

Steps to be taken before conducting an EIA

Process before EIA/SIA assessment

1 The research agency can be selected on a tender basis or on negotiation basis.

2 Whether it is the invitation of tenders from multiple research agencies or the request for a proposal from a particular research agency, the following data and information are to be mentioned.

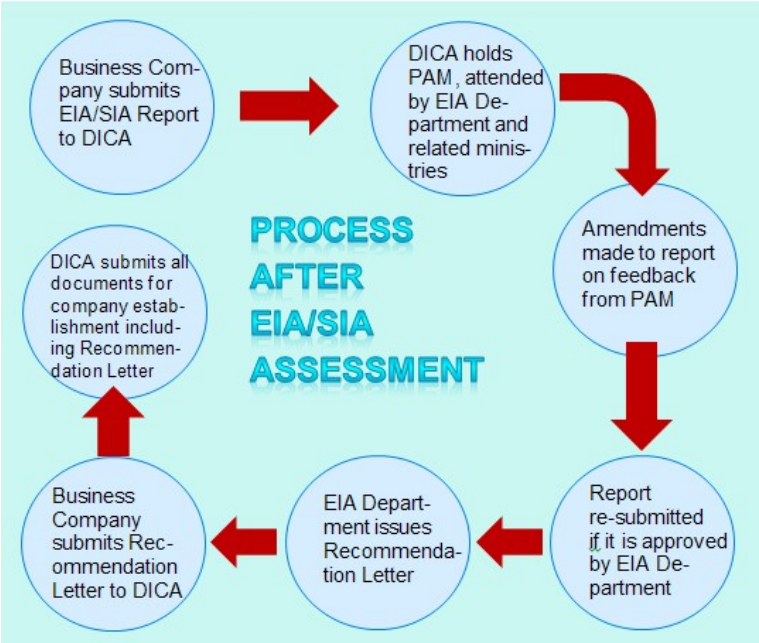
— Project objectives
— Project background
— Project description
— Project size and cost
— Project site (with site map – coordinates)
— Project plan
— Project owner (project proponent)

3 Upon receiving terms of reference (specifications of data and information and other requirements), the research agency submits a proposal in which it mentions the research objective, scope of work, research methodology, timeline and payment and terms.

4 The businessman assesses and selects a research agency (if it is on a tender basis) and sends feedback to the research agency. Negotiations have to be held on the contents in the proposal before entering into a contract on conducting the EIA/SIA.

5 If all the contents in the proposal are mutually agreed, a contract is made between the two parties and assessment work starts.

6 Upon receiving the final assessment report from the research agency, the businessman has to gives feedback on the report. If the report is approved by the businessman, it is submitted to the Directorate of Investment and Company



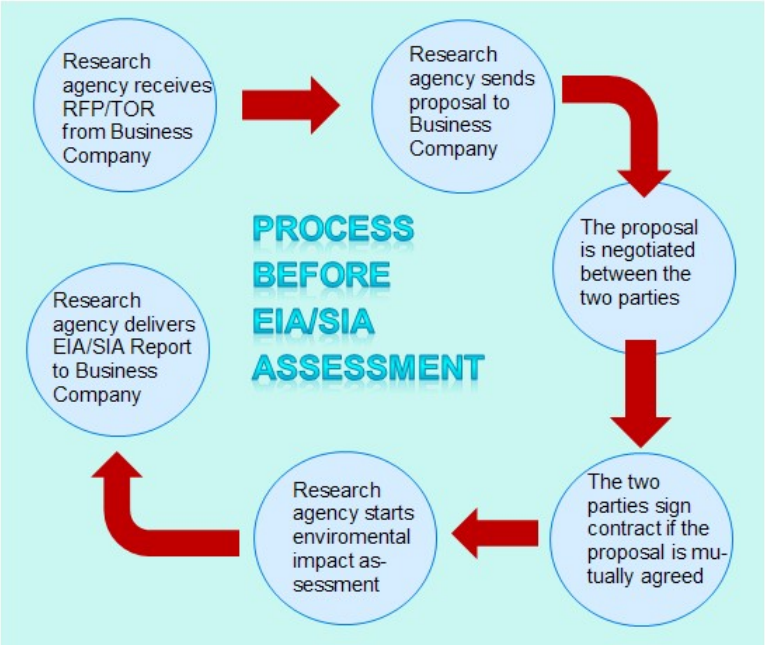
Administration under the Ministry of Planning and Finance.

Process on completion of the EIA/SIA Report

1 EIA/SIA Final Report is to be submitted to DICA under the Ministry of Planning and Finance.

2 DICA convenes a proposal assessment meeting, participated by the Ministries concerned including ECD under the Ministry of Natural Resources and Environmental Conservation

3 If the meeting deems that the report is still not perfect, ECD asks the research agency to make amendments to the report through the company which has submitted the application for establishing a company.



4 If the report is accepted by ECD, it issues a recommendation letter to the applicant company.

5 The company then submits the recommendation letter to DICA which checks all the necessary documents submitted by the applicant and forwards them to MIC.

6 It takes around 90 days from the submission of the Final Report to the DICA's submission of necessary documents to MIC.

Costs for conducting EIA/SIA

The amount of the fee charged by a research agency depends on:

- **Travelling**: The distance between Yangon (the location of research agency) and the project site
- **The extent of work:**Depending on the kind of industry, the research agency needs to acquire the input of an expert or experts on the related field (eg hydro power generation, chemicals, mining etc) to be able to assess the impacts during the implementation period and the operation period, and formulate Environmental Management Plan (EMP) to alleviate the impacts.
- **Lab tests:**Services for measuring soil quality, water quality and air quality before the implementation period. Prices differ according to the number of samples and the frequency of taking samples – open season, rainy season, cool season.

The tasks of a research agency

1 Literature review/secondary data collection

2 Travelling between Yangon and destination city and within destination city. The frequency of travelling to the site can be one to three – four.

3 Observation of the site according to criteria – flora and fauna, landscape change, etc

4 Study of the industry to ascertain the possible impacts (with the aid of an expert/engineer)
5 Taking samples of soil, water and air for lab tests
6 Interviews with neighbours—families, monasteries, associations, etc
7 Interviews with key informants—local administrator, school head, health-care person, midwife, etc
8 Public Consultation Meeting (PCM)—attended by local authorities, departmental officials and local elders, etc.
9 Compiling the report

Depending on the level of assessment and the size of the project, research fees range from minimum **USD 20,000 or less** to maximum **USD 100,000 or more**. The items for which the fees are charged vary and depend on the individual research agencies. Hence, the fees cannot be mentioned accurately.

ECD does not fix the costs for conducting environmental impact assessment (EIA) or initial environmental examination (IEE) or environmental management programme (EMP).

The following is a sample breakdown of the service fee charged by a research agency.

Sr	Description		Fee in USD
1	Literature review/secondary data collection		—
2	Travel cost (**one time**)		200 – 500
3	Observation of the site		—
4	Engagement of an expert/engineer		500 – 1,000
5	(a) Lab test – soil (nutrient)	(**per sample**)	50 – 100
	(b) Lab test – soil (heavy metal (**per sample**)	(**per sample**)	50 – 100
	(c) Lab test – water (**per sample**)	(**per sample**)	150 – 200
	(d) Lab test – air	(**24 hours**)	800 – 1,000
6	Interviews with neighbours		—
7	Interviews with key informants		—
8	Public consultation meeting		—
9	Data analysis and compilation of the report		1,500 – 10,000

NOTES:
1 The amount of the fee for secondary data depends on the research agency.
2 Travelling can be more than one time.
3 The amount of the fee for observation of the site depends on the research agency. In observing the site, sometimes zoologists and botanists may have to be engaged.
4 The amount of the honorarium for the expert depends on the workload.
5 Samples can be more than one.
6 The amount of the fee for interviewing neighbours depends on the research agency.
7 The amount of the fee for interviewing key informants depends on the research agency.
8 The amount of the fee for holding the PCM depends on the research agency.
9 The amount of the fee for report compilation depends on the industry.

Assuming that the total cost of all the fees is USD 50,000, there will be a research agency fee, a percentage calculated on the total and commercial tax 5%, calculated on the sum of the total fee plus agency fee.

The total of all fees ▶	**50,000**
● Agency fee (10%)	5,000
●Commercial tax (5%) on the sum of the total & agency fee	2,750
Grand total ▶	**57,750**

(In words: Fifty-seven thousand, seven hundred and fifty United States dollars only)

6.3.2Inspection of building[94]

Inspection of new buildings is conducted by Yangon City Development Committee and two committees as mentioned below:

Inspection	carried out by:
1 to 8½ storeys	YCDC
9 to 12 ½ storeys	High-rise Building Inspection Committee
13 storeys and above	Committee for Quality Control of High-rise Building Construction Projects

Required documents for Building Completion Certificate (BCC)

Under 3 ½ storeyed	If above 4 storeyed (Additional)
▪ Department application form	▪ Recommendation of complete tax of Home Revenue
▪ Copy of the applicant's National Registration Card (NRC)	▪ Front, back and both sides photos of existing building and photo of electric meter, water motor, sewage existing
▪ Copy of building permit	▪ Recommendation of Engineering Dept (Water and Sanitation)
▪ Copy of the receipt of inspection fee	▪ Recommendation of Engineering Dept (Road and Bridge)
▪ Log Book	
▪ Receipt of purchased bin from the Environmental Conservation and Cleansing Department	▪ Recommendation of Fire Department ▪ Theodolite Reading for building inclination
▪ Recommendation of Appraiser	

Permit inspection fee

		MMK	
▪	**Inspection fee**		
	•Residential ----------	18	per sq-ft
	• Commercial ----------	36	per sq-ft
▪	**Fine for construction without permit**		
	•Residential ----------	500	per sq-ft
	• Commercial ----------	2,500	per sq-ft
▪	**Extension permit fee**		
	• 25% of permit inspection fee		

BCC inspection fee

		MMK
▪	**Inspection fee**	

[94] U Kyaw Tha Sein, Deputy Chief Engineer, Engineering Department (Building), YCDC

	• 25% of permit inspection fee		
■	**Fine for premature usage of the building**		
	•Residential ----------	120,000	per unit
	• Commercial ----------	240,000	per unit
■	**Fine for exceed area**	15,000	per sq-ft

6.3.3Inspection of fire prevention[95]

Requirements for construction of high-rise buildings

1 If a private individual or a construction businessman plans to construct a high-rise building, he has to obtain the paper on "Fire safety inspection and advice" from the Fire Services Department (FSD).

2 If asked, the FSD will issue the Form for Fire Safety Inspection and Advice.

3 The applicant is to prepare a Case File with the file cover with the application form issued by the FSD, together with the following documents, and submit it to the FSD.

(A) A copy of the blueprint of the building to be constructed and the following are to be included in the form.

(1) The map indicating the location of the building to be constructed (layout plan)
(2) The aerial view of the building
(3) The front view of the building
(4) The back view of the building
(5) The right side view of the building
(6) The left side view of the building
(7) The image showing the height and floors of the building
(8) The image showing the main staircases
(9) The image showing the main door and windows and their measurements
(10) The image showing emergency fire staircase
(11) The image showing the plan for installation of fire security systems

(B) A copy of the National Registration Card of the applicant or the proxy (representative)
(C) A copy of the map and land history
(D) General Power if the person is representative

4 Having the applicant do a presentation for obtaining the fire safety inspection and advice document for the construction of a building, 8 floors and above, whether payment has been made to the government or not.

5 If the presentation is qualified, payment has to be made to the government and the Advice Letter is issued to the applicant.

6 On completion of the building, the applicant has to submit an already formatted application to the FSD so that SFD can inspect the building on site and issue the Fire Safety Certificate.

7 Fire Safety Certificate is issued to the applicant whose building is in conformity with the document on fire safety inspection and advice.

[95] Daw Thein Kyi, Assistant Director,Fire Services Department, Head Office, Yangon

Service fees for fire safety inspection

The fees for fire safety inspection have been fixed for both foreign and domestic investors with effect from June 1, 2014:

Group	Sr	State/Region	Unit	Downtown wards	Outside downtown areas
				MMK	
Group 1	1	NPT Council Region	Per sq-meter	1,000	500
	2	Yangon Region			
	3	Mandalay Region			
Group 2	1	Sagaing Region	Per sq-meter	500	200
	2	Tanintharyi Region			
	3	Bago Region			
	4	Magwe Region			
	5	Ayeyarwaddy Region			
Group 3	1	Kachin State	Per sq-meter	200	100
	2	Kayah State			
	3	Kayin State			
	4	Chin State			
	5	Mon State			
	6	Rakhine State			
	7	Shan State			

Buildings on which 100% fee will be collected

Economic buildings:	Offices where records and statistics are kept	
	Buildings where vocational or services industries are carried out	
	Examples:	Ban, hospitals, clinics, aviation control towers, universities and colleges, post offices, printing presses, motorcar showrooms, etc
Mechanical and handicraft buildings:	Buildings where goods are assembled or detached, manufactured, finished, invented, packaged and repaired	
	Examples:	Factories where vehicles of all kinds are manufactured, foodstuff factories, electronics factories, mining, etc
Buildings prone to danger:	Buildings where goods physically and mentally detrimental are stored, manufactured and used.	
	Examples:	Storage of firecrackers, storage of chemicals which are explosive, etc
Commercial buildings:	Buildings where exhibitions are held, goods are traded and goods for sale are stored.	
	Examples:	Department stores, markets, showrooms, retail/wholesale shops, etc
Buildings where many people stay:	Buildings where people stay with the purpose of sleeping in.	
	Examples:	Recreation centres, hotels, motels, apartments, monasteries, nunneries, dormitories and residential buildings
Buildings where goods are stored (Warehouses)	Buildings where goods for business use, not dangerous goods, are stored	
	Examples:	Hangars, furniture warehouses, automobile services, car parking lots, etc

Buildings on which 50% fee will be collected

Buildings where many people are gathered for the purpose of serving as aplace for rest and recreation, enjoying foods, travellers' waiting place and social and religious matters. **Examples**: Cinemas, music halls, reception halls, restaurants, dancing theatres, amusement parks, stadiums, parking place for transportation vehicles

Buildings on which 25% fee will be collected

Educational buildings:	Buildings where six or more students can be accommodated for the purpose of educational teaching and less than 100 persons can be accommodated for religious teaching and where there can be nurturing, caring and supervisions are undertaken. Also included are buildings where more than 5 children of older than 2.5 years of age can be taught, cared for and supervised.	
	Examples:	—
Buildings for training and caring for:	Buildings for training and caring for are those where medical treatment is given to persons with physical limitations such as health or age; people are arrested and detained for their sentences; and the freedom of residents are confined.	
	Examples:	Training schools, rehabilitation centres, centres for caring for people
Buildings for general purposes:	Buildings are those which are not accurately categorized for the use as residence	
	Examples:	Buildings for livestock breeding, personal car garages, storage tan, towers, green houses, etc

Department of Industrial Supervision and Inspection (DISI) under the Ministry of Industry has four main responsibilities:

1. Industrial registration
2. Boiler inspection
3. Electricity inspection
4. SME development

6.3.4Industrial registration[96]

Documents needed for industrial registration

1. MIC Permit
2. Licenses from Ministries concerned
3. EIA, SIA Report
4. Factory Design
5. Installed machine design
6. Production technology
7. Environmental protection plan
8. Product quality
9. Quality of raw material
10. Sewage system
11. No of products
12. Marketing plan
13. Human resources (Foreign and local)

[96] U Soe Moe Kyaw, Deputy DG, Department of Industrial Supervision and Inspection (DISI), Ministry of Industry

According to Private Industrial Law 1990, there are three types—large, medium, and small industries. The sizes of private industries are categorized as follows:

Sr	Size	No of employees	Power (HP)	Capital outlay (MMK in millions)	Production value(MMK in millions)
1	Small	≤ 50	≤ 25	≤ 1	≤ 2.5
2	Medium	> 50 to ≤100	> 25 to ≤ 50	> 1 to ≤5	> 2.5 to ≤ 10
3	Large	> 100	> 50	> 5	> 10

Cost for industrial registration

Costs for registration of the above industries are:

Categories	Industry		
	Large	Medium	Small
Registration	50,000	25,000	12,000
Extension	40,000	20,000	10,000
Changes	50,000	25,000	12,000
Penalty	20,000	10,000	5,000

6.3.5Inspection of electricity[97]

Electrical Inspection Department is responsible for electricity inspection, escalator and elevator inspection, and inspection of electrical devices, inspection of substation and electrician training.

Cost for inspection of electricity

According to the government official interviewed, the inspectors charge MMK 500 for every point to which the tester is put.

Documents needed for electricity inspection

1 Company or corporate name
2 Location for electricity installation

General costsfor electricity inspection of building vary according to usage of electricity by the devices, size, area and number of storeys of the building. The average costs for 2-storey building is round about **MMK 30,000**—which means they put the tester to 60 points (60 x MMK 500 = MMK 30,000)

Costs for electricity inspection of factory vary according to the usage of electricity by the machines installed, size and area of the factory. The average costs for a factory is between **MMK 50,000 – MMK 100,000**.

Procedure electricity installation[98]

1 The person who wishes to install electricity is to submit the application to the MEPE[99]Township Manager, according to the transformer capacity, together with other documents—evidence of ownership, National Registration Card, the registra-

[97] U Khin Shwe, Director of Electrical Inspection Department, Ministry of Industry
[98] Interview with Yangon Electricity Supply Corporation (YESC)
[99] Myanma Electric Power Enterprise

tion of household members, the list of loads, the guarantee about the transformer, etc.

2 The Township Manager Office has to prepare complete set of case documents including the facts such as branch power station or feeder which will supply electricity, the strength of loads of 11/6.6 kV feeder, conductor size, CT ratio, technical data, location map (GPS point), etc and submit the case to the District MEPE Office.

3 The District Office scrutinizes the documents and submit them to the Technology Committee meeting of the YESC.

4 The Technology Committee meeting checks the balance of the electricity supplied and the loads and the feasibility of connecting power and makes decisions.

5 The Committee meeting permits supply of electricity if the transformer, under 1,000 kVA, can handle the loads. The cases above 1,000 kVA are to be submitted to the Management Committee Meeting, and then to Business-related Management Committee of the Ministry of Electricity and Energy, which makes the final decision for permits.

6 After receiving permit, the applicant has to proceed with the transformer installation for which he has to pay infrastructure/administration fee, supervision fee, meter deposits, etc.

7 After the installation of transformer, the applicant has to ask for the CT Meter to be used with the transformer, by applying toMaterialPlanning Department of the YESC (Head Office) through the Township and District Offices.

8 The Township Office Manager has to inform the Electricity Inspection (EI) Department of the Ministry of Industry after the transformer and CT meterinstallation. After the EI, the EI Department issues a certificate after necessary changes in the installation, if any.

9 For transformers under 1,000 kVA, for which LT meter has been installed, EI conducted and necessary fees paid, the respective Township/District Office starts to distribute power.

10 In the case of the above-1,000-kVA transformer, to be used with HT meter, specifications of HT meter, PT and CT are to be submitted to the YESC (Head Office). The devices have to be sent to the Electricity Test and Inspection Department (Test Lab). If the Test Lab approves them, the applicant has to proceed with the installation of HT meter, conducting EI and paying in necessary fees. Afterwards, he has to apply to the YESC (Head Office), through the Township/District Office, for electricity distribution. After obtaining approval from the Management Committee meeting of the YESC has approved, permits for electricity distribution and meter use.

6.3.6Inspection of escalator and elevator

Documents needed for escalator inspection

1 Licenses from related City Development Committee
2 Location map of escalator in the building
3 Drawing form
4 Structure recommendation
5 Specifications of escalator
6 Quality certificate of engineers who is the focal person for escalator installation
7 European standard certificate of steel wire

Documents needed for elevator inspection

1 Licenses from related City Development Committee
2 Location map of elevator in the building
3 Drawing form
4 Recommendation for the foundation and structure of elevator
5 Specifications of elevator

6 Quality certificate of elevator
7 Quality certificate of engineers who is the focal person for escalator installation
8 European standard certificate of steel wire

Cost for inspection of elevator and escalator

Category	Cost (MMK)
Passenger	30,500
Cargo	90,500
Commercial	40,500

6.3.7Inspection of boiler

Boiler Inspection Department is responsible for registration and inspection of boilers.

Cost for inspection of boiler

The investors need to register new boiler at boiler inspection department. The department then issues a 1-year license and does the inspection services. The documents needed and fees for boiler inspection are as follows:

Documents needed for boiler registration

1 Inspecting authority's certificates of inspection during construction
2 Constructor's certificates of Manufacture and Test
3 Material certificates (Chemical & Physical properties)
4 Detail drawing of new boiler
5 Radiographic examination results for welded seams
6 Heat treatment test results
7 Maker's stamp (Name Plate)
8 Plan of boiler and steam pipe

Sr	Surface area (square meter)	Registration fees	Annual fees
1	Up to 5	30,000	20,000
2	5 to 10	40,000	30,000
3	10 to 30	50,000	40,000
4	30 to 50	60,000	50,000
5	50 to 70	70,000	60,000
6	70 to 90	80,000	70,000
7	90 to 110	100,000	80,000
8	110 to 200	120,000	100,000
9	Over 200	150,000	150,000

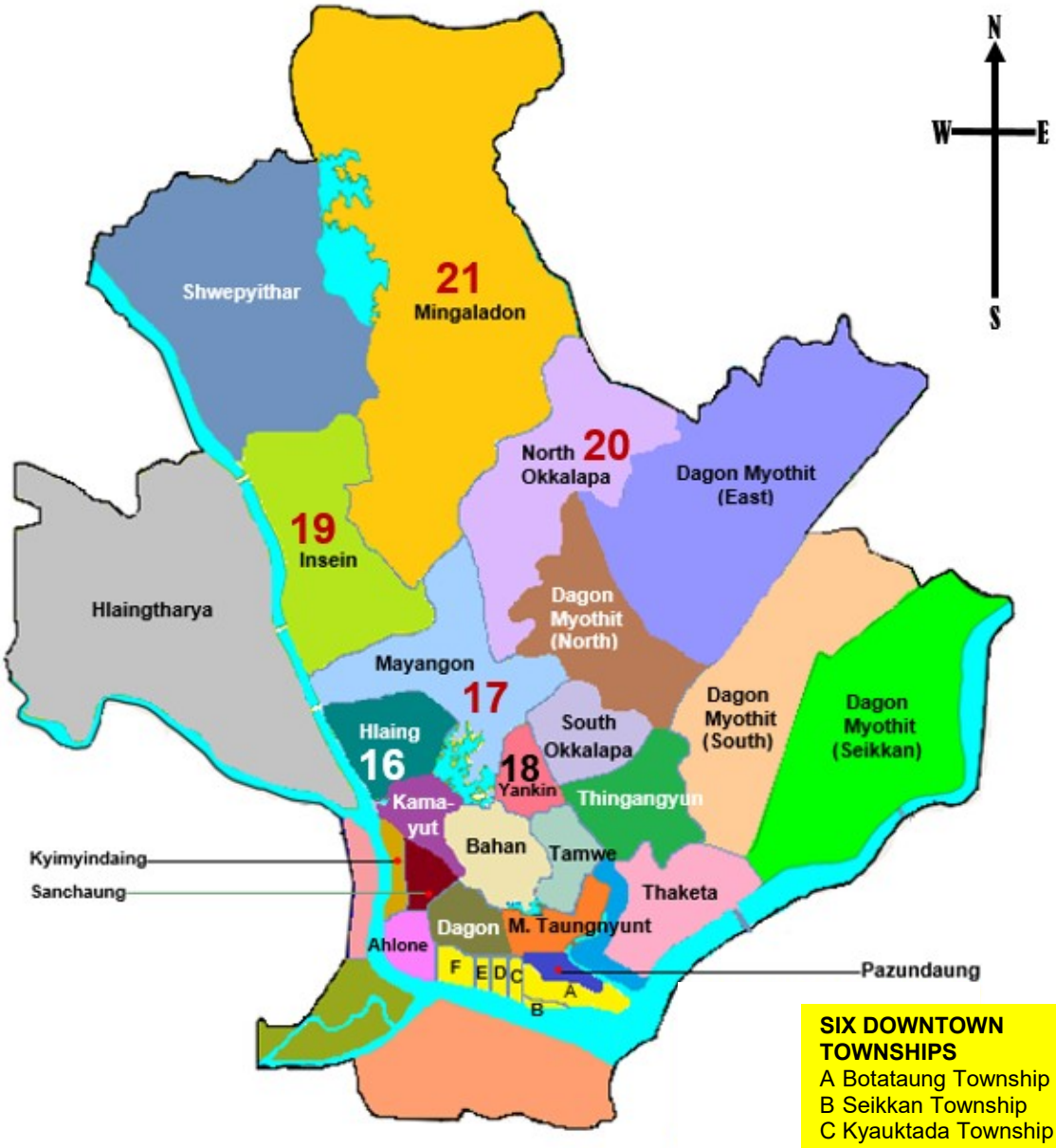
6.3.8Registration of small and medium enterprises

The costs for SME registration is not fixed yet. However, the department will charge for SME registration round about MMK 20,000.

6.4 MISSION COSTS

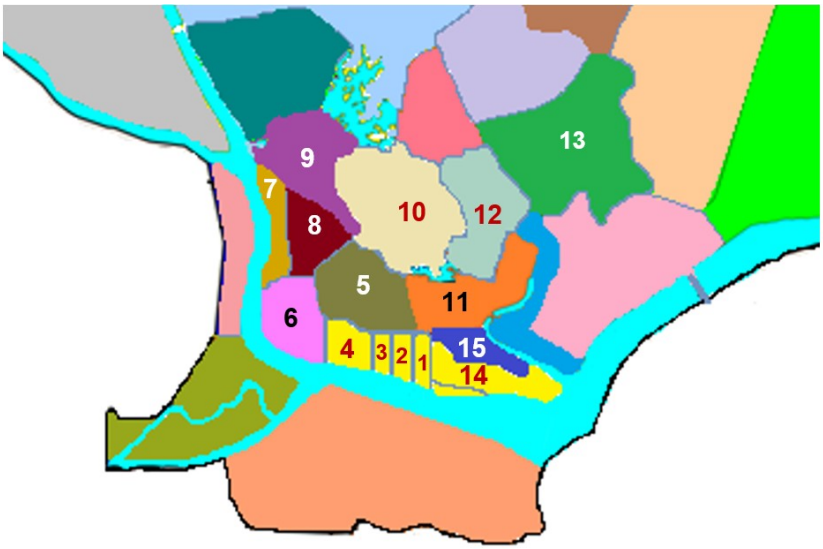
6.4.1 Hotel room rates[100]

Townships in Yangon Region



SIX DOWNTOWN TOWNSHIPS
A Botataung Township
B Seikkan Township
C Kyauktada Township
D Pabedan Township
E Latha Township
F Lanmadaw Township

[100] ROOM RAES: https://www.expedia.com/Hotel-Search#rfrrid=TG.LP.SeeAllHotels&regionId=2986&destination=Yangon



1	Kyauktada
2	Pabedan
3	Latha
4	Lanmadaw
5	Dagon
6	Ahlone
7	Kyimyindaing
8	Sanchaung
9	Kamayut
10	Bahan
11	M. Taungnyunt
12	Tamwe
13	Thingangyun
14	Botataung
15	Pazundaung

Rating methodology and room rates[101]

In the following listing, star ratings were taken from the Yangon Hotel Directory 2015 of the Ministry of Hotels and Tourism, and the hotel room rates per double-room from www.expedia.com (accessed in November 2016).The star levels of the hotels are rated, based on the facilities they provide.

Hotels in downtown Yangon		Rating	USD
1 Kyauktada Township			
Strand Hotel		5	----
92 Strand Road, Kyauktada Township, Yangon.			
Tel: +95 1 243377, 243333	Email: info@hotelthestrand.com		
Hotel K Yangon		—	60
190/194 Pansodan Street, Kyauktada Township, Yangon.			
Tel: +95 1 373904	Email: info@hotelk.asia		
Asia Plaza Hotel		—	65
277 Bogyoke Aung San Road, Kyauktada Township, Yangon.			
Tel: +95 1 391071	—		
Hotel at Yangon Heritage		—	60
184/186 Sule Pagoda Road, Kyauktada Township, Yangon.			
Tel:+95 1 398262	Email: contact@hotelyangonheritage.com		
2 Pabedan Township			
Sule Shangri-La Yangon		4	172
223 Sule Pagoda Road, Pabedan Township, Yangon.			
Tel: +95 1 242828	Email: ssyn@shangri-la.com		
Meeyahta International Hotel		4	----
Corner of Bogyoke Aung San Road and Sule Pagoda Road, Pabedan Township, Yangon.			

[101] HOTEL STAR-RAITING: Yangon Hotel Directory, 2015, Ministry of Hotels and Tourism

Tel: +95 1 256355	Email: —		
Clover City Center Plus		—	59
299, 32nd Street (Upper Block), Pabedan Township, Yangon.			
Tel: +95 1 377975	—		
Clover City Center		—	50
217, 32nd Street (Upper Block), Pabedan Township, Yangon.			
Tel: +95 1 377720	Email: info@cloverhotelsgroup.com		

3 Latha Township

Sky Hotel		—	43
58/60 Sin Oh Dan Street, Latha Township, Yangon.			
Tel: +95 9 43098888	—		
Hotel Grand United (Chinatown)		—	49
621 Maha Bandoola Road (Corner of Bo Ywe St), Latha, Yangon.			
Tel: +95 1 372256	—		
20th Street Hostel		—	16
23, 20th Street (Lower Block), Latha Township, Yangon.			
Tel:+95 1 251931	Email: -		

4 Lanmadaw Township

Best Western Chinatown Hotel		—	70
127-137 Anawrahta Road (Corner of Lanmadaw St), Yangon.			
Tel: +95 1 251080	—		
Hotel Esta		—	49
19/20 Bogyoke Aung San Street, Bahosi Compound, Landamaw Town-ship, Yangon			
Tel:+95 1 223701	—		
Family Treasure Yangon		—	27
93, 13th Street (Btw: Anawrahta St and Maha Bandoola St), Lanmadaw			
Tel: +95 1 228383	—		
Panda Hotel		—	55
205 Min Ye Kyaw Swa Road (Corner of Wadan St), Lanmadaw Township, Yangon			
Tel: +95 1 212850	—		
Diamond Crown Hotel		—	56
142-D Min Ye Kyaw Swa Street, Lanmadaw Township, Yangon.			
Tel:+95 1 2300136	—		
The RGN City Lodge		—	50
142-C Min Ye Kyaw Swa Street, Lanmadaw Township, Yangon.			
Tel: +95 1 2300150	Email: info@rgncitylodge.com		

5 Dagon Township

Belmond Governor's Residence		—	597
35 Taw Win Road, Dagon Township, Yangon.			
Tel: +95 1 229860	Email: reservations.tgr@belmond.com		
Parkroyal Yangon		5	151
33 Alanpya Phaya Road, Dagon Township, Yangon.			
Tel: +95 1 250388	Email: enquiry.prygn@parkroyalhotels.com		
Summit Parkview		4	98
350 Ahlone Road, Dagon Township, Yangon.			
Tel: +95 1 211888	Email: summit@summityangon.com.mm		
Yuzana Garden Hotel		—	61
44 Alanpya Pagoda Road, Dagon Township, Yangon.			

Tel: +95 1 248941	—		
Alfa Hotel 41 Nawadei Street, Yaw Mingyi Quarter, Dagon Township, Yangon. Tel: +95 1 377960	Email: alfahotelyangon@gmail.com	—	85
Pansea Hotel 33 Tawwin Road, Dagon Township, Yangon. Tel: +95 1 229862	—	4	—
Yangon International Hotel 330 Ahlone Road, Dagon Township, Yangon. Tel: +95 1 533128~9	—	3	—

6 Ahlone Township

Hotel Grand United (Ahlone Branch) 35 Min Ye Kyaw Swa Road, Ahlone Township, Yangon. Tel: +95 1 218061	Email: grandunited.ahlone@gmail.com	—	48

7 Kyimyindaing Township

Grace Treasure Hotel 43/44/45 Strand Road, Kyimyindaing Township, Yangon. Tel: +95 1 226027	Email: gracetreasurehotel@gmail.com	—	28

8 Sanchaung Township

Jasmine Palace Hotel 341 Pyay Road, Sanchaung Township, Yangon. Tel: +95 1 2304402	—	—	113
Royal Khattar Hotel 13 Khattar Street, Sanchaung Township, Yangon. Tel: +95 1 534992	—	—	52
Hotel Windsor 31 Shin Saw Pu Road, Sanchaung Township, Yangon. Tel:+95 1 510037	Email: hotelwindsor31@gmail.com	—	36

9 Kamayut Township

Novotel Yangon Max 459 Pyay Road, Kamayut Township, Yangon. Tel: +95 1 2305858	—	—	130
Hotel Inya 24-A Inya Road, Kamayut Township, Yangon. Tel: +95 1 502506	—	—	57
Summer Palace Hotel No 437 Pyay Road, Kamayut Township, Yangon. Tel: +95 1 527211	Email: sphmyanmar@gmail.com	—	57

10 Bahan Township

Melia Yangon 192 Kaba Aye Pagoda Road, Bahan Township, Yangon. Tel: +95 1 9345002	—	—	137
Merchant Art Boutique Hotel 67/71 New Yedashe Street, Bahan Township, Yangon. Tel: +95 1 549442	—	—	59

Savoy Hotel Yangon 129 Dhamma Zedi Road, Bahan Township, Yangon. Tel: +95 1 526289	—	3	280
Clover Suites Royal Lake Yangon 10 Nga Htat Gyi Pagoda Street, Bahan Township, Yangon. Tel:+95 9 5108703	—	—	75
Cherry Hills Hotel 520/4-A Kaba Aye Pagoda Road, Bahan Township, Yangon. Tel: +95 1 559722	—	—	112
Hotel M 29 Kanbawza Avenue Street, Bahan Township, Yangon. Tel: +95 9 252988867	—	—	87
Clover Hotel 7A Wingaba Street, Bahan Township, Yangon. Tel: +95 1 430245	—	—	57
Pleasant View Hotel 155 West Shwe Gon Taing Street, Bahan Township, Yangon. Tel: +95 1 552657	—	—	55
Sky View Hotel Yangon 139 Dhamma Zedi Road, Bahan Township, Yangon. Tel: +95 1 527037	—	—	50
Excel Treasure Hotel 520 Kaba Aye Pagoda Road, Shwegondaing, Bahan Township, Yangon. Tel:+95 1 559150	—	—	40
Hotel Lavender 55 Yedashe Old Street, Bahan Township, Yangon. Tel: +95 1 543436	—	—	56
Golden Butterfly Hotel 12 Komin Kochin Road, Bo Cho Ward 1, Bahan Township, Yangon. Tel: +95 1 541978	—	—	98
Yuzana Hotel 130 Shwegondine Road, Bahan Township, Yangon. Tel: +95 1 549600	—	—	66
Excel Palace Hotel 25 D-1 New University Avenue, Bahan Township, Yangon. Tel: +95 1 556601	—	—	35
Goodliffe Guest House 44B Saya San Road, Bahan Township, Yangon. Tel: +95 1 541275	—	—	46
Kaung Lay Inn 75-B Moe Ma Khan Lane, Bahan Township, Yangon. Tel:+95 1 548167	Email: kaunglayinn@gmail.com	—	22

11 Mingala Taungnyunt Township

Kandawgyi Palace Hotel Yangon Kan Yeik Tha Road, Mingala Taungnyunt Township, Yangon. Tel: +95 1 249255	reservations@kandawgyipalace-hotel.com	5	160
Rose Garden Hotel 171 Upper Pansodan Road, Mingala Taungnyunt Township, Yangon. Tel:+95 1 371992	Email: info@theroseyangon.com	—	103
Esperado Lake View Hotel 23 U Aung Myat Street, Mingala Taungnyunt Township, Yangon. Tel: +95 1 8619486	Email: info@hotelesperado.com	—	101

Yuzana Garden Hotel 44 Alanpya Pagoda Road, Mingala Taungnyunt Township, Yangon. Tel:+95 1 248940	Email: —	3	—

12 Tamwe Township

Chatrium Hotel Royal Lake Yangon 40 Natmauk Road, Tamwe Township, Yangon. Tel: +95 1 544 500	Email: info.chry@chatrium.com	5	146
Best Western Green Hill Hotel 12 Pho Sein Road, Tamwe Township, Yangon. Tel: +95 1 209299	Email: reservation@greenhillhotel.com.mm	—	73
Sky Star Hotel 51/B/1 East Horse Race Course Road, Tamwe Township, Yangon. Tel: +95 1 8604225	—	—	120
Hotel YNO 791/792 Zeya Thukha Street, Myitta Nyunt Quarter, Tamwe, Yangon. Tel: +95 1 546152	Email: hotelyno.ygn@gmail.com	—	24
Green Leaf Hotel 27 U Chit Maung Housing Estate, U Chit Maung Road, Tamwe, Yangon. Tel: +95 1 8603851	Email: gleafreservation@gmail.com	—	36

13 Thingangyun Township

Myanmar Sports Hotel Laydauntkan Road, Thuwunna Soccer Stadium, Thingangyun, Yangon. Tel: +95 1 560145	—	—	37
Mother's Home Motel F-10 May Khan Housing, Laydauntkan Road, Thingangyun, Yangon Tel: +95 1 203500	—	—	32
Asian Smile Hotel 324 Than Thumar Road, Thuwunna, Thingangyun Township, Yangon. Tel: +95 1 856 3664	Email: asiansmilehotel@gmail.com	—	46

14 Botataung Township

Vintage Luxury Yacht Hotel 6 Botataung Jetty, Botataung Township, Yangon. Tel: +95 9 250846974	—	—	67
Grand Laurel Hotel 153/159 Bogyoke Aung San Street (Corner of 46th St), Botataung Tel:+95 1 398771	—	—	55
Millennium Hotel 7, 54th Street, Botataung Township, Yangon. Tel:+95 9 250278018	—	—	51
Hotel 63 Merchant Road (Btw: 62nd and 63rd Streets), Botataung, Yangon. Tel: +95 1 397865	—	—	35
Good Time Hotel 114/116 Bo Aung Kyaw Street, Botataung Township, Yangon. Tel: +95 1 256620	—	—	22
Hninn Si Budget Inn 213/215 Botataung Pagoda Road, Yangon. Tel: +95 9 5012465	Email: reserva-tions@hninnsibudgetinn.com	—	21

15 Pazundaung Township

Hotel 51 154/156, 51st Street, Pazundaung Township, Yangon. Tel:+95 1 293022	—	—	44
MK Hotel 1 Wut Kyaung Street, Yay Kyaw, Pazundaung Township, Yangon. Tel: +951297274	—	—	46
Ocean Pearl Inn 215 Botataung Pagoda Road, Pazundaung Township, Yangon. Tel:+95 1 296637	Email: phoo.kk@gmail.com	—	25

Hotels in high-class and suburban areas in Yangon	Rating	USD

16 Hlaing Township

Vega Star Hotel 68 Okkyin Station Road, 16th Quarter, Hlaing Township, Yangon. Tel: +95 1 654808	—	—	43
Royal White Elephant Hotel 11 Kan Street, Hlaing Township, Yangon. Tel: +95 9 250496699	—	—	29
Shennoon's House D2A Thazin Lane, Hlaing Yadana Housing, Insein Main Road, Hlaing Township, Yangon. Tel: +95 9 425015013	Email: info@shennoonhouse.com	—	27

17 Mayangon Township

Hotel Parami 2 Parami Road, Mayangon Township, Yangon. Tel:+95 1 658118	—	—	85
Royal Pavilion Hotel 3-B Taw Win Road, 9th Mile, Mayangon Township, Yangon. Tel: +95 1 652123	—	—	83
Avenue 64 Hotel 64-G Kyaik Waing Pagoda Road, Mayangon Township, Yangon. Tel: +95 1 656913	Email: reservation@avenue64hotel.com	—	99
Inya Lake Hotel 37 Kaba Aye Pagoda Road, Mayangon Township, Yangon. Tel: 9662857	Email: inyalake@inyalakehotel.com	4	73
Hotel Kan Yeik Tha 4 Kan Yeik Tha Road, Mayangon Township, Yangon. Tel: +95 9 254377522	—	—	109
The Rock Villa 16/43 Weikza Street, 9th Mile, Mayangon Township, Yangon. Tel: +95 9 5004804	—	—	42
Woodland Hotel 46 Thiri Mon Road, Ba Yint Naung, Mayangon Township, Yangon. Tel: +95 9 5185358	—	—	26
Great Feel Hotel 384 Wireless Lane 1, Kaba Aye Pagoda Road, Mayangon, Yangon. Tel: +95 1 657933	Email: reservation@greatfeelhotel.com	—	60

18 Yankin Township

Sedona Hotel Yangon 1 Kaba Aye Pagoda Road, Yankin Township, Yangon. Tel: +95 1 8605377, 95 1 666900	Email: contact@keppellandhospitality.com	5	143
Hotel Yankin 186 Lu Nge Thitsa Street (Kanbe Road), Yankin Township, Yangon. Tel: +95 1 8550283	—	—	43
Real Link Hotel 248 Thit Sar Road, Ward 13, Yankin Township, Yangon. Tel: +95 1 564504	Email: reallinkhotel@gmail.com	—	42
MiCasa Hotel Apartments 17 Kaba Aye Pagoda Road, Yankin Township, Yangon. Tel: +95 1 650933	Email: bc.micasa@mptmail.net.mm	4	125
Power Palace 16 Pyitharyar St, Pyiharyar Yeiktha, 16th Ward, Yankin Township Tel: 95 1 548210, 549668	Email: —	—	—

19 Insein Township

Palm Spring Resort & Spa 7 (F) Mingala Street, Nant Thar Gone Quarter, Insein, Yangon. Tel:+95 1 646467	—	—	85
Yangon Airport Hotel 45/55 (A) Airport Road, Insein Township, Yangon. Tel: +95 1 533354	—	—	50
City Golf Resort Hotel Thiri Mingala Street, 10th Mile, Opposite YCDC Golf Course, Insein. Tel: +95 1 641763	—	—	75
Yaewaddy Motel 144 Thiri Mingala Street, Insein Township, Yangon. Tel: +95 1 642740	Email: yaewaddymotel@gmail.com	—	27

20 North Okkalapa Township

Holly Hotel Myanmar Thiri Yadana Wholesale Market Compound, Thudhamma Road, North Okkalapa Township, Yangon. Tel: +95 9 968866687	Email: info@hollyhotelmyanmar.com	—	65

21 Mingaladon Township

Shwe Pyi San Yar Hotel 295/296 Ward 2/A Bo Min Khaung Street, Mingaladon Township, Yangon. Tel: +95 9 43337777	—	—	39
Myanmar Life Hotel 41 Radio Station Road, Mingaladon Township, Yangon. Tel: +95 1 664135	E: myanmarlifehotelyangon@gmail.com	—	50

6.4.2Rent-a-car rates

Myanmar Rent ACar[102]

Car rental rates

Yangon Airport pick-up and send-off

	Corolla/Wish/Mark II class (USD)	Hiace/Alphard class (USD)
Yangon Airport pick-up	30	40
Yangon Airport send-off	30	40

Note: 1 Yangon city area limited. (for Thilawa, Thanlyin, other suburbs are not included)
2 Car, driver, fuel, toll fee, support fee are included.
5 To pick up, in case of air plane delay more than 1 hour, USD 5 per hour will be charged.

Yangon-Golden Rock Pagoda (Kyaikhtiyo) round trip

	Corolla/Wish/Mark II class (USD)	Hiace/Alphard class (USD)
1 day	230	340
2 days	300	400
Bago sightseeing option	+40	+50

Note: 1 Car, driver, fuel, toll fee, support fee, driver meal, driver accommodation (2 days only) are included.
2 Even you start from Yangon Airport in the early morning, there is no need to pay airport pick-up fee.

The following rate includes rental of car, a driver and cost of fuel:

Brand	Model	No of persons	Half day—max 5 hours' rate	Full day –max 10 hours' rate	Monthly rate	Yearly rate	Additional hour rate
			MMK in thousands				
Yangon (Yangon Region)							
Lexus	-	5	220	330			33
Hyundai	Bus	11	35	66			9
Hyundai	Aero Queen	45	100	180			20
Honda	Fit	4-5	25-30	45-55			5-6
Honda	Accord	5	35	60			6
Toyota	Alphard	5-8	40-60	70-100	1,550	17,400	8-11
Toyota	Belta	5	25-35	45-55			5-9
Toyota	Wish	7	35-40	60-70			6-7
Toyota	Hilux Surf	5	70-77	120-132	1,700	19,200	10-15
Toyota	Hiace Conmuter	5-14	45-70	80-130			7-13
Toyota	Hiace Super Custom	7-8	40-50	70-80	1500	16,800	8-9
Toyota	Corolla	5	25-35	50-60			5-7
Toyota	Crown	5	35-40	67-70	1200	13,200	6-11
Toyota	Mark II	5	30-50	62-80			4.2 -7
Toyota	Land Cruiser Prado	7	50	90			10

[102] http://www.myanmar-rentacar.com/pvlist.php?p=o

Toyota	Land Cruiser	5	150	250			25
Toyota	Vigo	5	100	200			15
Toyota	Hilux Pickup	3	80	165			9
Toyota	Hiace Grand Cabin	10-14	47-60	90-100			9-10
Toyota	Celsior	5	45	70			8
Toyota	Harrier	5	35	80			7
Nissan	Cedric	5	35	60			6
Mitsubishi	Pajero	5	60	100			10-12
Toyota	others	7-20	50-80	90-150			6-10
Mitsubishi	Fuso	22-29	65-100	120-200			13-20
Nissan	Wingroad	5	30	50			5
Toyota	Probox	5	30	50-70	1,500	16,800	5
Nissan	Ad van	5	25-30	45-50			5
Toyota	Corona	5	30	50			5
Toyota	Fielder	5	25	50			5
Toyota	Se Saloon	5	30	60			6
Toyota	Caldina	5	25-50	50-80	1,500	19,200	5-10
Toyota	Premio	5	35	70			7
Toyota	Mark X	5	50	100			10
others	N/A	14	50	95			10
Nissan	Altima	4-5	50	800	1,500	19,200	10
Mandalay (Mandalay Region)							
Toyota	Hiace super custom	7-8	30-50	55-80	1,500	19,200	5.5 - 10
Hyundai	bus	45	17-170	237	-	-	25
others	N/A	22	100	150	-	-	15
Mitsubishi	Fuso	33	110	176	-	-	15
Toyota	Alphard	8	50	800	1,500	19,200	10
Toyota	Hiace commuter	14	50	800	1,500	19,200	10
Toyota	Mark X	5	50	800	1,500	19,200	10
Toyota	Land cruiser	5	50	800	1,500	19,200	10
Nissan	Sunny	5	50	800	1,500	19,200	10
Nissan	X-Trail	5	50	800	1,500	19,200	10
Honda	CR-V	5	50	800	1,500	19,200	10
Suzuki	Wagon R	5	50	800	1,500	19,200	10
Mazda	RX-8	5	50	800	1,500	19,200	10
Mitsubishi	Pajero	5	50	800	1,500	19,200	10
Nay Pyi Taw (NPT Union Territory)							
Toyota	Alphard	8	50-90	140-800	1,500	19,200	10-16
Toyota	Crown	5	45-50	80-90	-	-	9-10
Toyota	Celsior	5	80	120	-	-	12
Toyota	Hiace super custom	8	50	800	1,500	19,200	10
Toyota	Hiace commuter	14	50	800	1,500	19,200	10
Toyota	Mark X	5	50	800	1,500	19,200	10
Toyota	Land cruiser	5	50	800	1,500	19,200	10
Nissan	Sunny	5	50	800	1,500	19,200	10
Nissan	X-Trail	5	50	800	1,500	19,200	10
Honda	CR-V	5	50	800	1,500	19,200	10
Suzuki	Wagon R	5	50	800	1,500	19,200	10
Mazda	RX-8	5	50	800	1,500	19,200	10
Mitsubishi	Pajero	5	50	800	1,500	19,200	10
Mawlamyaing (Mon State)							
Toyota	Alphard	8	50	800	1,500	19,200	10
Toyota	Hiace super custom	8	50	800	1,500	19,200	10
Toyota	Hiace commuter	8	50	800	1,500	19,200	10
Toyota	Mark X	8	50	800	1,500	19,200	10
Toyota	Land Cruiser	8	50	800	1,500	19,200	10

Nissan	Sunny	8	50	800	1,500	19,200	10
Nissan	X-Trail	8	50	800	1,500	19,200	10
Honda	CR-V	8	50	800	1,500	19,200	10
Suzuki	Wagon R	8	50	800	1,500	19,200	10
Mazda	RX-8	8	50	800	1,500	19,200	10
Mitsubishi	Pajero	8	50	800	1,500	19,200	10
Bago (Bago Region)			Sittwe (Rakhine State)				
Pathein (Ayeyarwaddy Region)			Magway (Magway Region)				
Monywa (Sagaing Region)			Taunggyi (Shan State)				
Meiktila (Mandalay Region)			Dawei (Tanintharyi Region)				
Loikaw (Kayah State)							
Toyota	Alphard	8	50	800	1,500	19,200	10
Toyota	Hiace super custom	8	50	800	1,500	19,200	10
Toyota	Hiace commuter	14	50	800	1,500	19,200	10
Toyota	Mark X	5	50	800	1,500	19,200	10
Toyota	Land cruiser	5	50	800	1,500	19,200	10
Nissan	Sunny	5	50	800	1,500	19,200	10
Nissan	X-Trail	5	50	800	1,500	19,200	10
Honda	CR-V	5	50	800	1,500	19,200	10
Suzuki	Wagon R	5	50	800	1,500	19,200	10
Mazda	RX-8	5	50	800	1,500	19,200	10
Mitsubishi	Pajero	5	50	800	1,500	19,200	10

Some other car rental websites

1. **Yangon Car Rental**
   - http://www.yangonrentacar.com/rental-rates
2. **Hein Car Rental and General Service**
   - http://www.heincarrental.com/
3. **Green Myanmar Travel**
   - http://green-myanmar.com/car-rental.php
4. **Europcar**
   - https://www.europcar.com/location/myanmar-burma
5. **Khine Thazin Tours and Travels**
   - http://www.khinethazincarrental.com/carrental.htm
6. **Nyan Myint Thu Car Rental and Travel Service**
   - http://www.nyanmyintthucarrental.com/our-vehicles/
7. **go-Myanmar.com**
   - http://www.go-myanmar.com/car-and-minibus-hire
8. **Nay Chi La Min Travels and Tours**
   - http://www.naychilamintour.com/car-rental/
9. **Bravo Travels and Tours Co Ltd**
   - http://www.myanmarbravo.com/myanmar-travel/car-rental-services.html
10. **PARK FLY RENT**
    - https://www.parkflyrent.com/
11. **Best Friend Forever Travels and Tours Co Ltd**
    - http://www.bfftravelmyanmar.com/car-rental/
12. **Pleasant Myanmar Travels and Tours Co Ltd**
    - http://www.pleasantmyanmar.com/carrental.htm

13 **Scapetour**
- https://www.scapetour.com/booking/bagan-car-rental

14 **Myanmar City Star Travel and Tours**
- http://www.mcs-myanmartravel.com/services-2/myanmar-car-hire/

15 **Myanmar Visa**
- https://www.myanmarvisa.com/carrentals_and_limousines.htm

16 **Toe Toe Myanmar**
- http://www.visitmyanmartravels.com/carrental.htm

17 **Nay Chi and La Min Travels and Tours**
- http://happymyanmartravel.com/index.php/en/transportation/car-rental-express-bus

6.4.3Visas

There are two ministries issuing visa—the Ministry of Labour, Immigration and Population and the Ministry of Foreign Affairs (MOFA). MOFA has 44 diplomatic offices in various countries. All the Myanmar Embassies in the world nations takes responsibility for the following 12 types of Visa. Department of Immigration issues the 4 types of Visa (Visa on arrival) and "e Visa" for tourist and foreign investors.[103]

Twelve types of entry visa will be granted commencing from December 1, 2016 according to the following amended entry visa terms and conditions so that foreigners can apply for visa conveniently and smoothly:[104]

Entry visa – 12 types

Overview of 12 types of visas, fees and period of stay

Sr	Type	Visa fee (USD)	Singular or multiple	Period of stay
1	Gratis Diplomatic / Official Courtesy Visa	Gratis	—	Duration of assignment
2	Tourist Visa	40	—	28 days
3	Business Visa	50	S	70 days
		200	M	3 months
		400	M	6 months
		600	M	1 year
4	Social Visa	50	S	70 days
		150	M	3 months
		300	M	6 months
		450	M	1 year
5	Religious Visa	50	S	70 days
		150	M	3 months
		300	M	6 months
		450	M	1 year

[103] U Kyaw Myint, Deputy Director, and Daw Myint Myint Than Hlaing, Assistant Director, Department of Immigration, Ministry of Labour, Immigration and Population.

[104] (1) Kyemon Daily, December 2 – 3, 2016, pp. 7, 10 (2) Ministry of Immigration and Population (www.mip.gov.mm)

6	Transit Visa	20	—	24	hours
7	Official Visa	50	S	70	days
		200	M	3	months
		400	M	6	months
		600	M	1	year
8	Employment Visa	50	—	70	days
9	Education Visa	50	S	90	days
		200	M	3	months
		400	M	6	months
		600	M	1	year
10	Journalist Visa	40	—	28	days
11	Crew Visa	50	S	90	days
		200	M	3	months
		400	M	6	months
		600	M	1	year
12	Workshop/Seminar/ Meeting/Research Visa	40	—	28	days

12 types of visas – detailed

Sr No	Type of visa	Visa fee	Period of stay	Single (S) or Multiple (M)	Remark
1	Gratis Diplomatic / Official Courtesy Visa (GDC/GOC)	Gratis	Duration of assignment	—	—
	Terms and conditions required for visa application ▶		1	The order of assignment to Myanmar as a diplomat/ member of diplomatic mission by the country concerned	
			2	Evidence of invitation from the ministry concerned	
2	Tourist Visa	USD 40	28 days	—	—
	Terms and conditions required for visa application ▶		1	Vacation, visit and temporary stay only	
			2	Return air ticket	
3	Business Visa (Single)	USD 50	70 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	The applicant is to mention the business he/she wishes to undertake or he/she is doing in Myanmar.	
	Business Visa (Multiple)	USD 200	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 400	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and reg-

					ulations Do not need to exit after staying 70 days
		USD 600	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
	In addition to the documents for the single visa application, he/she has to submit the facts shown against:		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence. (e.g. The business matter which the applicant himself/herself can present)	

4	Social visa	USD 50	70 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	Documents certifying that applicant is Ex-Myanmar citizen (if the applicant is an ex-Myanmar citizen).	
			2	If the applicant has relations with a Myanmar citizen, he/she must present documents certifying the relationship with the Myanmar citizen, the purpose of meeting, and full address of stay.	
	Social visa	USD 150	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 300	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 450	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
	In addition to the documents for the single visa application, he/she has to submit the facts shown against:		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence. (e.g. The business matter which the applicant himself/herself can present)	

5	Religious Visa	USD 50	70 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	The applicant must mention the religious matter for which he/she wishes to visit, lay-person/ organization/ meditation centre/ temple and the full address of stay.	
	Religious Visa	USD 150	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 300	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 450	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
	In addition to the documents for the single religious visa application, he/she has to submit the facts shown against ▶		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence. (e.g. The business matter which the applicant himself/herself can present)	

6	Transit visa	USD 20	24 hours	—	—
	Terms and conditions required for visa application ▶		1	Air ticket for a journey that will proceed forward not be retrospective	

7	Official Visa	USD 50	70 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	Must be an international organization recognized by UN/the Government of the Union of Myanmar	
			2	Must mention the place of activities/about the activities within Myanmar and undertaking to abide by the existing national laws	
	Official Visa	USD 200	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days

		USD 400	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
		USD 600	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 70 days
	In addition to the documents for the single international organizations visa application, he/she has to submit the facts shown against ▶		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence. (e.g. The business matter which the applicant himself/herself can present)	

8	Employment Visa	USD 50	70 days	—	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	Must present an invitation letter or an appointment letter of the company concerned	
			2	Labour Registration Certificate issued by the Ministry of Labour, Immigration and Manpower	

9	Education Visa	USD 50	90 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	Recommendation from the respective university/University of Foreign Languages in the event of schooling	
			2	Recommendation from the respective schools in the event of lecturing at the schools under the Ministry of Education	
	Education Visa	USD 200	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 90 days
		USD 400	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 90 days
		USD 600	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after stay-

					ing 90 days
	In addition to the documents for the single Education Visa application, he/she has to submit the facts shown against ▶		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence.	

10	Journalist Visa	USD 40	28 days	—	—
	Terms and conditions required for visa application ▶		1	Evidence that the applicant is a journalist/mediaperson of the respective country	
			2	Must mention the purpose of visit, regarding the journalistic and media matter, the name of the contact person/organization/government department and the address of the place to stay.	
			3	Return air ticket	

11	Crew Visa	USD 50	90 days	S	Can apply for stay extension according to the rules and regulations
	Terms and conditions required for visa application ▶		1	Crew license that has not yet expired	
			2	Purpose of visit and the contact person/organization	
	Crew Visa	USD 200	3 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 90 days
		USD 400	6 months (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 90 days
		USD 600	1 year (Validity)	M	Allow multiple entry and stay Can apply for stay extension according to the rules and regulations Do not need to exit after staying 90 days
	In addition to the documents for the single Crew Visa application, he/she has to submit the facts shown against ▶		1	The applicant should not be the person who initially (for the first time) enters the country.	
			2	The applicant is to mention which multiple visa he/she applies for—3 months, 6 months or 1 year.	
			3	The applicant must submit the reason for re-entering the country many times with valid evidence.	

12	Workshop/Seminar/ Meeting/Research Visa	USD 40	28 days	—	Can apply for stay extension according to the rules and regulations

	Terms and conditions required for visa application ▶	1	Invitation from the ministry/organization concerned

Stay extension and Re-entry Visa

From the 12types of entry Visa except Tourist Visa, Journalist Visa and Workshop/ Seminar/Meeting Visa, stay can be extended for other types. It is needed to initiate the application to the ministryconcerned. The ministry concerned sends anegotiation letter to the Ministry of Labour, Immigration and Population, Ifthe Ministry of Labour, Immigration and Population gives permission, extension of stay for up to 1 year is granted.

Stay extension

- Collect USD 36 for up to 3 months
- CollectUSD90 for 3months to 12months (or) not more than 12months with the recommendation from the ministry concerned.

Re-entry visa

- Collect USD 54 for Special Re-entry Visa not more than 6 months for singleused.
- Collect USD180 for Multi Journey Re-entry Visa not more than 12months

Visa on Arrival[105]

The following 4 visas will be allowed under the Visa-on-Arrival system at Yangon, Mandalay and Nay Pyi Taw International Airports:

Sr	Kind of visa	Single or multiple	Visa fee (USD)	Period of stay
1	Business Visa	S	50	70 days
2	Workshop/Seminar/ Meeting/Research Visa	—	40	28 days
3	Crew Visa	—	40	28 days
4	Transit Visa	—	20	24 hours

The required terms and conditions for Visa on Arrival[106]

The applicant shall:

- Have a valid passport not expiring for at least 6 months from the date of entry into Myanmar.
- Bring two recent (4cm x 6cm) color photos taken within the past six months.
- Have the letter of invitation from the sponsoring company in the event of first trip of business study. (Stay cannot be extended.)
- Be required to produce copies of company registration/business license/ evidence of permission to do business issued by the ministries concerned together with the application if he is working in Myanmar.
- Fully mention the name of the factory, location, the sponsor and the position he holds if he is doing business with business visa.

[105] Kyemon Daily, December 2 – 3, 2016, pp. 7, 10
[106] http://www.mip.gov.mm/portfolio/the-required-terms-and-conditions-for-visa-on-arrival/

- Apply for extension of visa with the recommendation of the ministries concerned as well as in accordance with the existing procedures if he is doing business with business visa.
- Produce letter of invitation by the ministries concerned if he is going to attend meetings, workshops, events and ceremonies.
- Not be allowed to engage in any sort of work with or without charges apart from the professions mentioned in the visa application form.
- Produce air ticket to the destination if he is applying for transit visa.
- Stay at the hotels, motels and guest houses holding legal licenses issued by Myanmar Government, and factories and workshops legally permitted as well as human dwellings; and exactly mention the address he will stay at.
- Make a promise to strictly abide by the existing laws, rules, procedures, orders and directives issued by Myanmar Government.
- Have under-seven-year-old children accompanying parents in the passport granted visa free of charge; be able to produce the evidence of parent-children relationship if the children are holding separate passport.
- Not be allowed to travel to the restricted areas without seeking prior permission.
- Report to the office of the township Immigration and National Registration Department concerned at which he stays within Myanmar mentioning the address of hotels, motels, guest houses, factories and workshops legally permitted as well as human dwellings.
- Depart to the country which he has traveled from by the arrangement of the airline he is using if he is denied entry.
- Abide by the decision of the On Arrival Visa Scrutiny and Issuing Team.
- Apply for Visa On Arrival at Airport Immigration Section obtaining the application form either from the airlines in Myanmar or the following website www.mip.gov.mm of the Ministry of Labour, Immigration and Population.

eVisa

eVisa will be allowed at Yangon, Mandalay and Nay Pyi Taw International Airports and Myanmar-Thai border gates—Tachilek, Myawaddy and Kawthoung.

Sr	Kind of visa	Single or multiple	Visa fee (USD)	Period of stay
1	Tourist Visa	—	50	28 days
2	Business Visa	S	70	70 days

Visit http://www.mip.gov.mm for details.

Permission of entry into and departure from Myanmar-Thai border gates

Under the agreement between the Union of Myanmar Government and the Government of the Kingdom of Thailand, the following border entrances / exits have been designated as international entrances / exits with effect from 0800 hours on the 28th August 2013 (Wednesday), and those Myanmar and Thai citizens as well as Third country citizens holding valid passport with visa will be permitted to enter and depart from Myanmar:

(a) Tachilek – Maisai
(b) Myawaddy – Mesok

(c) Htee Kee – Phunaron
(d) Kawthoung – Ranong

- Those who enter/ depart from the aforesaid International entrance/ exits will be permitted to enter/depart from any International entrance / exits of Myanmar; Nay Pyi Taw International Airport, Yangon International Airport, Mandalay International Airport, Tachilek, Myawaddy, Htee Kee and Kawthoung.
- Regarding the permit of stay, extension of stay and the visa fees, the rules and regulation are the same as before depending on the type of visa for which application has been made to be able to enter Myanmar.
- Under the current circumstances, Visa On Arrival is not issued yet at the international entrances/ exits as mentioned in the paragraph (1).
- The Visitors are permitted to travel everywhere except the restricted areas designated by the Ministry of Home Affair in its Notification 77/2013 issued on 15-1-2013 (The list of restricted areas is available at border entrances / exits)

6.5 EXPATRIATE'S LIVING COSTS

The following estimation of the cost of living for expatriate families in Yangon has been calculated, based on the commodity prices prevailing at the time of compiling the Salary Survey Report 2016 (MSR).

Cost of living for an expatriate family in Yangon — as of 2016[107]

Sample calculation: 3 household members (husband, wife and one child)

The husband works for an INGO as a director. The wife works part-time as a teacher at an international school. The child is a 10-year-old schoolboy. The family lives in a rented house in Golden Valley (Shwetaunggyar Ward in Bahan Township), Yangon.

The monthly cost of living for this expat family is estimated as follows:

Sr	Particulars	Monthly cost (USD)	
		2015	2016
1	Foods	700	850
2	Accommodation	4,500	4,900
3	Child's education	1,200	1,300
4	General costs	1,100	1,350
	Total monthly cost ▶	**7,500**	**8,400**

Cost of living for an individual expatriate in Yangon—as of 2016[108]

Sample calculation: 3 household members (husband, wife and one child)

The expatriate works for an INGO as a Programme Manager. He lives in a rented apartment in Yangon.

The monthly cost of living for this individual expat is estimated as follows:

107 Salary Survey Report 2016, Myanmar Survey Research
108 Ibid

Sr	Particulars	Monthly cost (USD)	
		2015	2016
1	Foods	300	420
2	Accommodations	1,500	1,650
3	General costs	1,500	1,600
	Total monthly cost ▶	**3,300**	**3,670**

Other costs for expatriates

Healthcare in Yangon

Victoria Hospital

General packages		
Name of package		**Price in MMK**
Daisy package	Any ages	77,000
Iris package	Male & female <40 years old	170,000
Lily package	Male >40 years old	220,000
Jasmine package	Female >40 years old	280,000
Tulip package	premarital couples	105,000
Systemic packages		
Diabetes screening	-	28,000
Orthopedic screening	-	48,000
Heart screening (silver)	-	112,000
Heart screening (gold)	-	395,000
Liver screening	-	53,000
Cancer screening	-	134,000
Normal labour packages		
2 nights 3 days	-	400,000
3 nights 4 days	-	485,000
LSCS labour packages		
4 nights 5 days	-	580,000
5 nights 6 days	-	660,000
Vertigo packages		
Screening (during: 2 hours)	-	32,000
Follow-up (follow-up: 6 hours)	-	100,000
Complete (complete: 8 hours)	-	132,000
Total knee/hip replacement package		
Unilateral	Knee package	NA
Unilateral	Hip package	NA
Bilateral	Knee package	NA
Unilateral	Bipolar package	NA
Bilateral	Bipolar package	NA
ENT surgery package		
Standard package (ear/nose/throat)	-	NA
Complicated package (ear/nose/throat)	-	NA
Implant packages	-	NA

Pun Hlaing Siloam Hospital

General packages

Name of package	Age	Price in MMK
Basic standard package	-	89,000
Exclusive package	-	140,000
Deluxe package (male)	-	210,000
Deluxe package	Female under 40	220,000
Deluxe package	Female over 40	330,000
Healthy man	-	190,000
Well woman	-	330,000
Pre employment package	-	NA
Deluxe employment package	-	NA
Pre marital package	-	75,000
Woman cancer screening package	-	125,000

Maternity packages		
Room type	Normal	LSCS
	2 nights – 3 days	4 nights – 5days
Grand suite	820,000	1,420,000
Executive suite	550,000	970,000
Suite	400,000	770,000
Standard	310,000	620,000
Double	290,000	570,000
Hall type	230,000	360,000

Asia Royal Hospital

General packages		
Name of package		Price in MMK
Premium package	HBs Ag	44,900
Premium package	HBs Ab	50,400
Deluxe package	HBs Ag	61,900
Deluxe package	HBs Ab	67,400
Male executive	HBs Ag	103,000
Male executive	HBs Ab	108,500
Ladies executive	HBs Ag	101,000
Ladies executive	HBs Ab	106,500
Pre-wedding package	HBs Ag	50,400
Pre-wedding package	HBs Ab	55,900
Platinum heart screening package	-	99,000
Diamond heart screening package	-	135,500
Male cancer screening	-	111,200
Female cancer screening	-	148,200
Extended male cancer screening package (without contract)	-	311,200
Extended female cancer screening package (without contract)	-	348,200
Arthritis screening	-	33,200
Renal care package	-	64,500
Liver screening package	HBs Ag	80,200
Liver screening package	HBs Ab	93,200
Extended liver screening (without contract)	HBs Ag	215,700
Extended liver screening (without contract)	HBs Ab	228,700

Health care program card

Type of cards	Price MMK
Asia Royal Hospital	
Jasmine	10,000
Orchid	20,000
Royal Orchid	30,000
Royal Rose	50,000
Royal Rose Special	100,000

These cards can be used for any services and Jasmine, Orchid and Royal Orchid can be used during 3 months after buying the cards. And Royal Rose and Royal Rose Special can be used during 6 months after buying the cards.

Member of hospital

Type of member	Price MMK
Asia Royal Hospital	
Jade member	50,000
Sapphire member	100,000
Ruby member	200,000

Member card is valid for 3 years and can be extended by giving annual fee. Being a member following discounts can be enjoyed. For corporate medical checkup, about 70 private companies engage with them.

Parami General Hospital

Labour package			
Package	Normal delivery	Caesarean section	Painless labour
	Fees in MMK		
Package A (suites)	410,000	550,000	460,000
Package B (executive room)	380,000	500,000	430,000
Package C (superior room)	350,000	470,000	400,000
Package D (deluxe room)	320,000	440,000	370,000
Package E (elegant room)	290,000	410,000	340,000

Note: 4 nights and 5 days for caesarean section deliver and 3 nights and 4 days for normal painless delivery

Sakura Hospital

General packages		
Name of package		Price in MMK
Basic		497,000
Sliver	> 45	75,400
Gold	Males	94,400
Gold	Females	99,400
Diamond	>45 males	126,400
Diamond	>45 females	134,400
Luxury	Males	159,400
Luxury	Females	197,400
Pre-employment	-	39,600
Pre-marital	-	43,600
Cancer	Standard, males	82,000

Cancer	Standard, females	105,000
Cancer	Advance, males	282,000
Cancer	Advance, females	335,000
Cardiac	Standard	825,000
Cardiac	Advance	102,500
Liver	Standard	67,900
Liver	Advance	154,900

Room charges

Victoria Hospital

Room type	Charge per day (MMK)	Facility
4-bed room	35,000	NA
1-bed room (special)	200,000	NA
1-bed room (ordinary)	60,000	NA

Pun Hlaing Siloam Hospital

Room type	Charge per day (MMK)	Facility
Grand suite	150,000	Living room, bathroom, dining table, TV, DVD, fridge, mini bar, extra bed, kitchenware, internet, free wifi, 3 meals and snack per day for a patient and a family member
Executive suite	90,000	Bathroom, TV, DVD, fridge, electric cattle, internet, free wifi, 3 meals and snack per day for a patient
Suite	70,000	Bathroom, TV, fridge, internet, free wifi, 3 meals and snack per day for a patient
Standard	40,000	TV, fridge, internet, free wifi and 3 meals per day for a patient
Double	30,000	Sharing bathroom for 2 patients, TV, fridge, internet, free wifi, 3 meals per day for a patient
Hall type	10,000	Common bathroom and 3 meals per day for a patient
Add extra bed cost	8,000 –8,500	-

Asia Royal Hospital

Room type	Charge per day (MMK)	Facility
Hall 1	12,000	2 beds
Hall 2	15,000	23 beds
Silver/double	30,000	30 beds
Silver/single – no WC	30,000	2 beds
Pearl	40,000	40 beds
Gold	52,000	89 beds
Platinum	65,000	13 beds
Diamond	90,000	12 beds
Coronary care unit (CCU)	99,000	11 beds
Intensive care unit (ICU)	120,000	9 beds

Parami Hospital

Room type	Charge per day (MMK)	Facility
1 room	About 35,000 – 50,000	-

SSC Hospital

Room type	Charge per day (MMK)	Facility
1 room	About 35,000	-

Sakura Hospital

Room type	Charge per day (MMK)	Facility
1 room	About 55,000	-

Parami Hospital

Room type	Charge per day (MMK)	Facility
Single-bed room type 1	83,500	Including room charge, doctor round charge (MMK 25,000) and service charge (MMK 5,000) According to room's facility, room charges are different
Single-bed room type 2	76,900	
Single-bed room type 3	69,000	
Single-bed room type 4	56,500	
Single-bed room type 5	52,000	
Hall 1 and 2	41,500	-

Consultancy fees

Pun Hlaing Siloam Hospital

	For foreigners in MMK	For nationals in MMK
Hospital service charge	6,000	4,000
General practitioner	30,000 – 50,000	8,000 – 15,000
OG	15,000/30,000 – 50,000	6,000 – 10,000
Orthopedic	30,000 – 50,000	15,000
Paediatrician	15,000 – 50,000	7,000/8,000/10,000 – 15,000
Paediatric surgeon	30,000 – 50,000	10,000
Specialist surgeon	30,000	10,000 – 15,000
Urologist	30,000 – 50,000	5,000/7,000/15,000 – 20,000
Cardiologist	30,000 – 50,000	15,000
Gastroentrologists and Hepatologists	30,000 – 50,000	10,000/15,000
Ear, Nose and Throat Surgeons	30,000 – 50,000	12,000/15,000 – 20,000
Diabetes specialist	30,000–50,000	15,000

Victoria Hospital

	For nationals in MMK
Hospital service charge	2,500
OG consultancy	5,000

Parami Hospital

	For nationals in MMK
Registration fee	5,000
Paediatrician consultancy	8,000

Sakura Hospital

	For nationals in MMK
Round fee	25,000
Service charge	5,000

Asia Royal Hospital

	For foreigners in USD	For nationals in MMK
Consultant fees	30 – 70	6,000 – 10,000
On-call fees	50 – 100	10,000 – 30,000
Round fees	30 – 50	6,000 – 10,000

Healthcare: City Hospital (Mandalay)

Out patients (Expatriates)		MMK
Consultation fee	General Practitioner	10,000
Hospital services		5,000
Consultation fee	Specialist surgeon	35,000
Hospital services		5,000
Consultation fee	Senior surgeon	15,000
Hospital services		5,000
Hospital ambulance	Per mile	2,500
Hospital ambulance	Accompanied by doctor	3,000

Commodity prices[109]

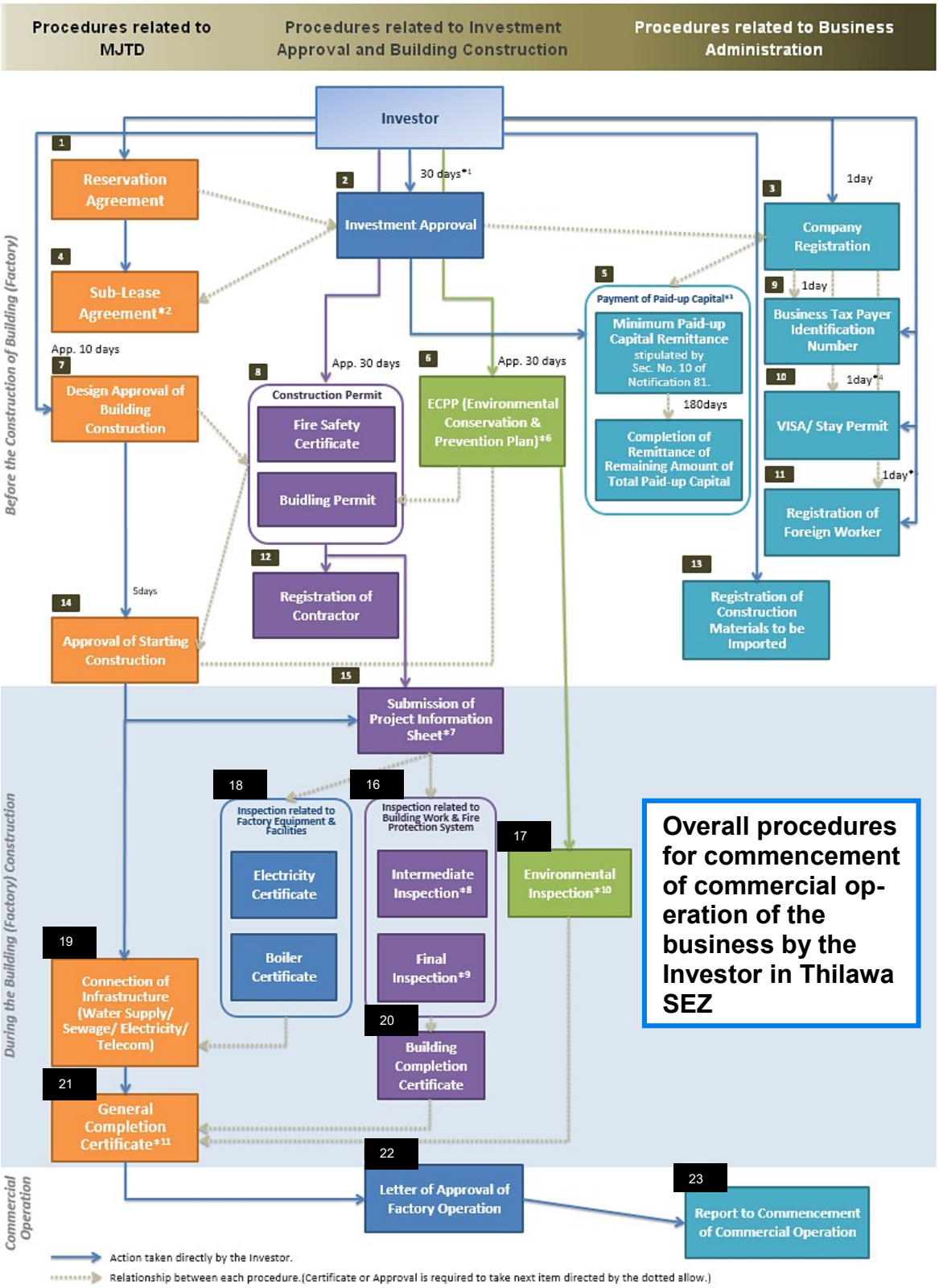
Product	Unit	MMK (As of November 25)
Rice (special)	Pyi	1,500-2,500
Rice	Pyi	1,300-2,000
Rice	Pyi	1,000-1,200
Peanut oil	Viss	5,000
Palm oil	Viss	1,800
Iodine salt	Packet	200
Onion	Viss	1,400-1,800
Garlic	Viss	4,000-4,500
Sugar	Viss	1,500-1,600
Tamarind (seed removed)	Viss	3,000-3,500
Potato	Viss	1,000-1,200
Condensed milk	Tin	700-850
Fresh milk	Tin	600-700

[109] 7Day Daily, November 27, 2016

Egg	Nos	100-150
Gram	Viss	2,800
Chicken (Commercial breed)	Viss	6,000-8,000
Chicken (local breed)	Viss	9,000-10,000
Pork	Viss	10,000
Beef	Viss	10,000
Tomato	Viss	3,000
Cabbage	Nos	500
Chilli	Viss	5,000
Fish (Ngamyitchin)	Viss	4,000-4,500
Fish (Carp)	Viss	5,000-7,000
Fish (Ngamyin)	Viss	4,500-5,000
Bread (Golden Luck)	Loaf	1,000
Margarine (Mother Choice)	250g	2,000
Butter (Golden Churn)	454g	6,000
Mayonnaise (Heinz)	460g	2,850
CP pork sausage	250g	2,000
Red Wine (Cheato)	1 Bottle	38,800
Orange Juice (UFC)	1 Liter	2,600
Hazelnut (Nutella)	350g	3,950
Hazelnut (Nutella)	680g	6,350

Viss is a traditional weight measuring unit. One viss is equal to 3.6 lb or 1.65 kg. There are 100 ticals in a viss.

7 Thilawa Special Economic Zone



Overall procedures for commencement of commercial operation of the business by the Investor in Thilawa SEZ

7.1 OVERALL PROCEDURES FOR COMMENCEMENT OF COMMERCIAL OPERATION OF THE BUSINESS BY THE INVESTOR IN THILAWA

1 Reservation Agreement

Investor shall be required to conclude reservation agreement with Myanmar Japan Thilawa Development Co Ltd (MJTD) before submitting an investment application (Form 1) to the Thilawa SEZ Management Committee (TSMC). The authority in charge for this reservation agreement is MJTD.

2 Investment Approval

Investor is recommended to consult with TSMC (Represented by DICA Section of One Stop Service Center of Thilawa SEZ – OSSC) on the proposed business plan prior to the submission of FORM-1. Investor can submit Form 1 to TSMC for pre-consultation by online as well. TSMC shall receive Form 1 officially with the application fee of MMK 1.5 million (plus commercial tax of MMK 75 thousand) when DICA Section of OSSC finds the descriptions of Form 1 are proper and complete. TSMC shall issue investment approval FORM-2 or notify rejection to investor within 30 working days. The authority in charge for investment approval is DICA Section of OSSC.

3 Company Registration

Investor planning to locate in the Thilawa SEZ needs to incorporate to a new company at DICA Section of OSSC. Even though such Investor has an existing company incorporated at DICA Head office, incorporation of the new company at Thilawa SEZ is necessary because tax exemption, relief, other incentives and privileges of the company located in the Thilawa SEZ are differed. The application for the new company incorporation can be submitted online or delivered to OSSC upon with the application for investment approval. The registration can be done in 1 day after obtaining investment approval. Businesses planning to locate in Thilawa SEZ such as a branch or an office of a bank, insurance company or any type of company, a shop, a restaurant, etc, which is not under Myanmar Special Economic Zone Law, is not necessary to incorporate a new company.

a. Brief information for company registration

Necessary Documents submitted by Applicant	1. Application Form for Company Registration (FORM-CR2) 2. Application Form for Permit to Trade (FORM-CR3): Two copies 3. Passport copy (i.e. a copy of the page in which **applicant's picture and signature are** printed.) or NRC copy of each shareholders and directors 4. Memorandum of Association (MOA) and Articles of Association (AOA) (Unstamped) with Certificate of Translation (by lawyer or notary public) either in Myanmar or English version is acceptable (FORM-CR8, FORM-CR9). 5. BOD members list, if shareholder is a company 6. Declaration of Registration, Registered Office and Legal Version (Affidavits) (FORM-CR4) 7. List of proposed Directors (FORM-CR6)

Actual Procedures	1. An applicant is to submit the application with the required documents to set up a company either in person or online to the Front Office of the One Stop Service Center when the investment application (FORM-1) is submitted. 2. If the submitted documents are completed and accepted, the applicant shall pay MMK 500,000. 3. The DICA Section of OSSC issues the Company Registration to the applicant on the same day or the next working day when the Investment Approval is issued in FORM-2. 4. The applicant shall bring each one copy of the Memorandum of Association (MOA) and Articles of Association (AOA) to the Internal Revenue Section of OSSC for getting stamped. The stamp price varies according to the type of Business and capital amount. 5. The applicant shall submit the stamped AOA and MOA to the DICA Section of OSSC within five (5) working days. 6. The applicant shall submit the List of Appointed Directors with appointed date (FORM-CR6) and the Return of Allotment (FORM-CR7).
Application Fee	MMK 500,000
Time Frame	Maximum two or one working days after the receipt of complete and correct application
Authorities in charge	OSSC (DICA Section of Thilawa SEZ)
Remarks	Any changes of directors, shares and shareholders have to be reported to Thilawa Special Economic Zone Management Committee.

b. Brief information for the change of shareholders

Necessary Documents submitted by Applicant	1. Cover Letter 2. Return of Allotment (FORM-CR7) 3. Board of Director (BOD) Resolution 4. Transfer of Shares (FORM-CR10)
Actual Procedures	An applicant submits Return of Allotment to the Front Office of OSSC when there are changes in shareholders.
Application Fee	MMK 25,000
Time Frame	1 day
Remarks	An applicant shall submit FORM-MC1 (Application for Approval of Change of Shareholder/Increase of Paid-up Capital) to the TSMC. After obtaining the approval of the TSMC, the applicant submits Return of Allotment to the Front Office of OSSC

c. Brief information for the selling of company's shares

Necessary Documents submitted by Applicant	1. Cover Letter 2. Return of Allotment (FORM-CR7) 3. Board of Director (BOD) Resolution 4. Transfer of Shares (FORM-CR10)
Actual Procedures	An applicant submits Return of Allotment to the Front Office of OSSC after selling of the company's shares.
Application Fee	MMK 25,000

Time Frame	1 day
Remarks	An applicant shall submit the Application for Selling of the Company's Share to the TSMC. After obtaining the approval of the TSMC, the applicant submits Return of Allotment to the Front Office of OSSC.

d. Brief information for the change of Directors/Managers and Company Director's Address

Necessary Documents submitted by Applicant	1. Cover Letter 2. Board of Director (BOD) Resolution 3. List of Directors (FORM-CR6)
Actual Procedures	An applicant submits List of Directors to the Front Office of OSSC when there are changes of Directors (recruitment of new directors/ managers, resignation of directors/managers and changes in Company Director's address).
Application Fee	MMK 25,000
Time Frame	1 day
Remarks	None

e. Brief information for the transfer of shares

Necessary Documents submitted by Applicant	1. Cover Letter 2. Board of Director (BOD) Resolution 3. Return of Allotment (FORM-CR7) 4. Transfer of Shares (FORM-CR10)
Actual Procedures	An applicant submits necessary documents for Transfer of Shares to the Front Office of OSSC when there are changes in Shares.
Application Fee	MMK 25,000
Time Frame	1 day
Remarks	None

f. Brief information for addition of Business Objectives

Necessary Documents submitted by Applicant	1. Cover Letter 2. Extraordinary or Special Resolution 3. New pages of MOA & AOA 4. Form of Permit (Original)
Actual Procedures	An applicant submits necessary documents for Addition of Business Objectives to the Front Office of OSSC when there are changes in business objectives.
Application Fee	MMK 75,000
Time Frame	1 day
Remarks	No need to submit (FORM 1) for Myanmar Company.

g. Brief information for increasing authorized capital

Necessary Documents submitted by Applicant	1. Cover Letter 2. Extraordinary or Special Resolution 3. New pages of MOA & AOA 4. Form of Permit (Original)
Actual Procedures	An applicant submits Increase Authorized Capital to the Front Office of OSSC when there are changes of authorized capital.
Application Fee	MMK 75,000

Time Frame	1 day
Remarks	No need to submit (FORM 1) for Myanmar Company.

h. Brief information for the resolution of the General Meeting of shareholders

Necessary Documents submitted by Applicant	1. Cover Letter 2. Resolution of AGM (Annual General Meeting) 3. List of Shareholders (FORM-CR5) 4. Annual Audit Report
Actual Procedures	1. An applicant submits General Meeting Report on to the Front Office of OSSC
Application Fee	MMK 25,000
Time Frame	1 day
Remarks	Resolution of Annual General Meeting (AGM) shall be signed by all members of Board of Director (BOD).

4 Sub-lease Agreement

Investor is required to obtain an investment approval from TSMC to conclude Land Sub-lease Agreement. The authority in charge for this agreement is MJTD. The rental amount for land sub-leasing in Thilawa SEZ per square meter for the entire lease period (50 years) is subject to change from time to time. For a Business in Promotion Zone or Other Business, commercial tax of 5% of land sub-leasing fee is applicable.

5 Payment of Paid-up Capital

After opening the bank account, Investor shall remit the minimum paid-up capital stipulated in Section 10 of Notification 81/2014 dated on 1st October, 2014 within 30days from the date of Investment Approval. The remaining amount of total paid-up capital declared in FORM-1 shall be remitted by Investor within six (6) months from the date of Investment Approval. Investor shall submit the bank certificate of receipt of each remittance to TSMC through Front Office of OSSC within one (1) week from the date of receipt of such remittance by bank. The authority in charge for this section is TSMC (Investment Approval Section).

6 Environmental Conservation and Preservation Plan (ECPP)

Investor shall submit Environmental Conservation and Prevention Plan (ECPP) to TSMC through Front Office of OSSC after obtaining Investment Approval. TSMC shall provide ECPP Approval within approximately 30days. Depending on the type and scale of Business, Initial Environmental Examination (IEE) or Environmental Impact Assessment (EIA) may be additionally required after ECPP. The authority in charge for this section is TSMC (Environmental Section of OSSC). There is no cost for this section.

7 Design Approval of Building Construction

Investor shall submit documents and drawings to MJTD for obtaining Design Approval from MJTD after obtaining Investment Approval. MJTD will provide Design Approval of Building Construction within 20days if no discrepancy to its Internal Regulations is found. The authority in charge for this section is MJTD. There is no cost for this section.

8 Building Permit and Fire Safety Certificate

Application for Building Permit and Fire Safety Certificate shall be submitted to the Construction Section of OSSC through Front Office of OSSC after obtaining Design Approval from MJTD.Construction Section of OSSC shall provide Building Permit and Fire Safety Certificate within 30days. ECPP Approval is also required to obtain the Building Permit.

The authority in charge for this section is OSSC (Construction Section). To get the building permit and fire safety certificate, the investor needs to pay the following fees:

Area (in square meter)	Fees (In MMK)
< 1,000	350,000
1,000 – 5,000	500,000
5,000 – 10,000	1,500,000
10,000 – 50,000	2,500,000
> 50,000	5,000,000

9 Business Tax Payer Identification Number

Investor shall apply for the Business Taxpayer Identification Number (TIN) for Corporation to Internal Revenue Department Section of OSSC through Front Office of OSSC as soon after obtaining Company Registration Certificate and opening the bank account. Internal Revenue Department Section of OSSC shall provide TIN to Investor in cooperation with Large Taxpayer Office (LTO) within one (1) day without fee. The authority in charge for this section is OSSC (Internal Revenue Department Section).

10 VISA/ Stay Permit

Investor shall apply for i) Stay Permit, ii) Foreign Registration Certificate, and iii) Multiple Journey Special Re-entry VISA (MJSRV) or Single Re-entry VISA (SRV)through Front Office of OSSC after completion of company registration. If application is done before noon time, each procedure will be completed in the same day, while if application is done after noon time, procedure will be completed next day. Investor shall only need to wait at Thilawa SEZ, OSSC (Immigration Section). The fees are as of in the section 6.4.3, Visa. Entry VISA related to foreign business persons is summarized as follows.

Foreign employees for short stay (less than 90 days)

Business VISA:	This visa is given to applicants from business organizations which have business establishments in Myanmar or an applicant who intends to establish business in Myanmar. The visa is valid for three months from the date of issue with 70 days stay. The Business Visa is also issued to the foreign employees and their family members.
VISA on Arrival	VISA on Arrival is issued at the Myanmar International Airport, to those residing abroad where there are no Myanmar embassies, or to those who have had no time to obtain an Entry Visa at the Myanmar embassies.

Foreign employees for long stay (more than 90 days)

Stay Permit:	Stay Permit is given to a foreigner who is planning to stay in Myanmar more than 90 days. The applicant shall apply stay permit after entering to Myanmar by Business VISA allowed to stay 70 days. Stay Permit can be extended.
Re-Entry VISA	If a foreigner is obliged to leave for foreign countries on official or personal business during the period of permitted stay, the foreigner shall apply Re-Entry VISA. There are two types of Re-Entry VISA, i.e., Multiple Journey Special Re-Entry VISA (MJSRV) which allows multi entries and Single Re-Entry VISA (SRV) which allows only single entry.

11 Foreign Worker/ Local Worker Registration

Labor Section of OSSC shall provide Foreign Worker/ Local Worker Employment Registration Card in either same day (if application is completed before noon time) or next day (if application is completed after noon time). The authority in charge for this registration is OSSC (Labour Section). There is no related cost for this registration.

12 Registration of Contractor

Investor shall register its Contractor by submitting Contractor Registration Forms prior to commence the construction work to the Construction Section of OSSC through Front Office of OSSC. Construction Section of OSSC stamps “RECEIVED” on the Registration Form and returns the Form to Investor through Front Office of OSSC. The authority in charge for this registration is OSSC (Construction Section). There is no related cost for this registration.

13 Registration of Construction Materials to be imported

Investor shall submit Master List to TSMC through Front Office of OSSC. TSMC shall provide the approval letter of duty free importation of the construction materials mentioned in the Master List. TSMC will send a copy of approved Master List to the Customs Section of OSSC. Investor does not need to apply import license. The authority in charge for this registration is TSMC. There is no related cost for this registration.

14 Approval of Starting Construction

Investor shall submit Application Form with required documents such as the copies of Building Permit, Fire Safety Certificate and ECPP to MJTD for starting construction works.

MJTD shall provide Approval Letter to Investor within five days after confirming the consistency of the Application Form to its internal rules and regulations. The authority in charge for this approval is MJTD. There is no related cost for this approval.

15 Project Information Sheet

Investor shall submit Project Information Sheet with other required documents including the Approval Letter for Start of Construction by MJTD to Construction Section of OSSC through Front Office of OSSC within seven (7) days after commencement of construction. The authority in charge for this section is OSSC (Construction Section). There is no related cost in this section.

16 Inspection related to Building Work and Fire Protection System

After the commencement of construction of building (factory), Investor shall undertake Intermediate Inspection at the stages of i) Foundation Work, ii) Structure Framing Work, and iii) Roofing Work, respectively, in accordance with the proposed timing mentioned in Project Information Sheet. Investor shall submit the application form to the Construction Section of OSSC through Front Office of OSSC at least seven days prior to the scheduled inspection date.Investor shall also undertake Final Inspection at the timing of completion of construction.Application form shall be submitted to the Construction Section of OSSC through Front Office of OSSC at least seven (7) days prior to the scheduled inspection date. The authority in charge for this inspection is OSSC (Construction Section). There is no related cost for this inspection.

17 Environmental Inspection

Environmental Inspection shall be done principally 4months after the commencement of construction. The second inspection shall be done before the commencement of commercial operation. In parallel with the inspection, Investor shall prepare and submit the Monitoring Report to the TSMC. The authority in charge for this inspection is TSMC (Environmental section of OSSC). There is no related for this inspection.

18 Inspection related to Factory Equipment and Facilities

Investor shall undertake Electricity Inspection and Boiler Inspection, respectively, prior to connection of Infrastructure Utility by MJTD.For Electricity Inspection, Investor shall firstly submit Application Form to MJTD for obtaining design approval of power system.MJTD shall provide an Approval Letter for Electrical Design to Investor within 10 days.Subsequently, Investor shall submit Electricity Installation Plan with the Approval Letter by MJTD to Industry Section of OSSC through Front Office of OSSC.Investor shall undertake an Electricity Inspection by Industry Section of OSSC and MJTD.When the

Electricity Inspection is completed and no defect is found, Industry Section of OSSC shall provide Electricity Certificate to Investor and its copy to MJTD.Investor shall obtain Boiler Certificate from Industry Section of OSSC in the same procedure of the above mentioned Electricity Certificate without involvement of MJTD. The authority in charge for this section is OSSC (Industry Section) and MJTD. The related costs for this inspection are as of the section 6.3.4, 6.3.5, 6.3.6, 6.3.7 in the report. In addition, the investor needs to pay MMK 220,000 per one time inspection for transportation and administration.

19 Connection of Infrastructure

After the completion of Electricity Installation Work, Investor shall submit an Application Letter to MJTD for power energization.Same procedure shall be taken for Telecommunication, Water, and Sewage system installation works and connection to MJTD common system. The authority for this section is MJTD and the followings are the related costs for installing these utilities:

1) Water Supply

a. Water Connection Charge

Peak Water Demand (cu.m/ha/24 hours)	Charge (net of any tax) (In USD)
0-60	10,000
Over 60 to 120	50,000
Over 120 to 180	100,000
Over 180	To be discussed

Note:
- Cost for installation of new pipelines and/or connection is exclusive.
- for first year, the locator shall notify water usage forecast of the first five years after start of operations.
- For each year, the locator shall notify water usage forecast for next two fiscal years before end of September of each year.

Current water supply capacity	20 cu-m/day per 10,000 square meter (6,000 cu-m/day for entire Thilawa SEZ-A
Additional water supply capacity	After completion of water pipeline (42,000 cu-m/day for entire Thilawa SEZ-A (In 2019)

b. Water Usage Charge

Actual water consumption (cu-m/ha/24 hours)	Charge (net of any tax) (In USD)
0-60	0.60 per cu.m
Over 60 to 120	0.70 per cu.m
Over 120 to 180	0.80 per cu.m
Over 180	To be discussed later

2) Sewage Treatment

Sewage Treatment Charge shall be based on 85% of monthly water consumption volume. The rate shall be USD 0.60 per cubic meter (net of any tax).

3) Electric Power Supply

a. Power Connection

The lessee shall apply for connection to the common power supply system to the lessor. On or before connection of the common power supply system, the lessee shall pay to the lessor the Power Connection Charge and also pay to the related authority/ entity such as but not limited to Yangon Electricity Supply Corporation (YESC) for all the fees and charges imposed by such authority/entity. Only after completion of such payment, the

lessee shall be allowed to commence its connection work to the common power supply system.

b. Power Connection Charge

The amounts of Power Connection Charge shall be based on the Power Demand of the lessee's transformer.

Power Demand (kVA/ha)	Charge (net of any tax) (In USD)
0 to 200	10,000
Over 200 to 400	50,000
Over 400 to 800	100,000
Over 800 to 1,200	160,000
Over 1,200 to 1,600	220,000
Over 1,600	To be discussed later

If the power demand of the lessee's transformer will increase in the future, the lessee shall pay additional connection charge according to the tariff prevailing upon such increase.

Note:
- For first year, lessee shall notify peak power demand forecast of the first five years after start of operations.
- Before end of September for each year, the lessee shall notify peak power demand forecast for the next two fiscal years starting in April every year.

c. Electricity usage Charge

The lessee shall pay the lessor Electricity Unit Charge and Horse Power Charge (Capacity Charge) and any other charges (collectively, Electricity Charge) based on its actual electricity consumption volume of each month according to the tariff of Yangon Electricity Supply Corporation (YESC). Current Electricity Unit Charge of YESC is described as below subject to change.

Actual Electricity Consumption (kWh/month)	Electricity Unit Charge (In MMK/kWh)
0 to 500	75
Over 500 to 10,000	100
Over 10,000 to 50,000	125
Over 50,000 to 200,000	150
Over 200,000 to 300,000	125
Over 300,000	100

d. Administration Fee for Power Supply

Equivalent to 3.5% of the monthly Electricity Charge shall be paid as Administration Fee for Power Supply (net of any tax) by the lessee to the lessor.

4. Telecommunication

Telecommunication Connection Charge	USD 8,000 / core (net of any tax)
Telecommunication Administration and Maintenance Charge	USD 800/ core / month (net of any tax)

20 Building Completion Certificate

If an Inspector judges no more instruction is needed at Final Inspection, Construction Section of OSSC shall immediately provide Building Completion Certificate to Inves-

tor.The authority in charge for this section is OSSC (Construction Section). There is no related cost.

21 General Completion Certificate

Investor shall submit Application Form with required documents to MJTD.MJTD shall issue and provide General Completion Certificate to Investor within 20 days. Investor shall submit the General Completion Certificate to Construction Section of OSSC through Front Office of OSSC. The authority in charge for this section is MJTD and there is no related cost.

22 Letter of approval of factory operation

Investor shall submit Application Form with required documents to Industry Section of OSSC through Front Office of OSSC. When all documents submitted are accepted, Industry Section of OSSC shall issue a Letter of Approval of Factory Operation to Investor through Front Office of OSSC. The authority in charge for this approval is OSSC (Industry Section) and there is no related cost.

23 Commencement of Commercial Operation Report

Investor shall submit a report of Commencement Date of Commercial Operation in a letter with company letter-head to TSMC through Front Office of OSSC when it decides the date.

TSMC shall issue "Certificate of Commencement Date of Commercial Operations (FORM-MC4)" and provide it to Investor. The authority in charge for this section is TSMC (Operations Section) and there is no related cost.

7.2 One Stop Service Center (OSSC)

Administration fees

To cover the operation costs of OSSC at the Thilawa SEZ, the Thilawa SEZ Management Committee has decided to charge the following Administration Fees to the Investors and Businesses as of May 2016.

	Fees (Per month per company) (In MMK)
Developer (MJTD)	4,000,000
Sub-Developer (TPD)	1,500,000
Investors (Land lease)	250,000
Investors (Rental Factory)	150,000
Businesses (At office or land of more than 50 square meter)	50,000

Remark: As in the Instruction No.01/2016, the above-mentioned fees are exclusiveof 5% commercial tax except for Free Zone Industries, meaning that additional 5% ofabove-mentioned fees shall be payable as a commercial tax except for investorswhose status is "A Business in Free Zone" or " Free Zone Business". Investment Permit or Businesses approvals obtained after 15th day of a month are not required to pay for Administration Fees of that month.

7.3 Myanmar Japan Thilawa Development Ltd

Maintenance and Administration Charge and Other Charges for MJTD

Maintenance and Administration Charge (net of any tax)	USD 0.10 / square meter per month
Community Relations charges (net of any tax)	
Up to 3 hectares	USD 200/ month
Beyond 3 up to 6 hectares	USD 300/ month
Beyond 6 up to 12 hectares	USD 400/ month
Beyond 12 up to 20 hectares	USD 500/ month
Beyond 20 hectares	USD 600/ month

8 | Appendices

8.1 Head Office and regional offices of DICA

1	Yangon (Head Office)
COMPANY REGISTRATION SECTION	
No 1 Thitsar Road, Yankin Township, Yangon	
Tel:	01 657891
Fax:	01 658135
Email:	core.gov.mm@gmail.com

2	Nay Pyi Taw Office
Office Building No 32, Nay Pyi Taw	
Tel:	067 406124, 067 406166
Fax:	—
Email:	dica.naypyitaw.14714@gmail.com

3	Mandalay Region Office
84th Street (between 26th and 27th Streets), 3rd Flr, Zay Cho East Wing, Chan Aye Thar Zan Township, Mandalay Region	
Tel:	02 86661, 02 86662
Fax:	02 86660
Email:	dicamdy.mm@gmail.com

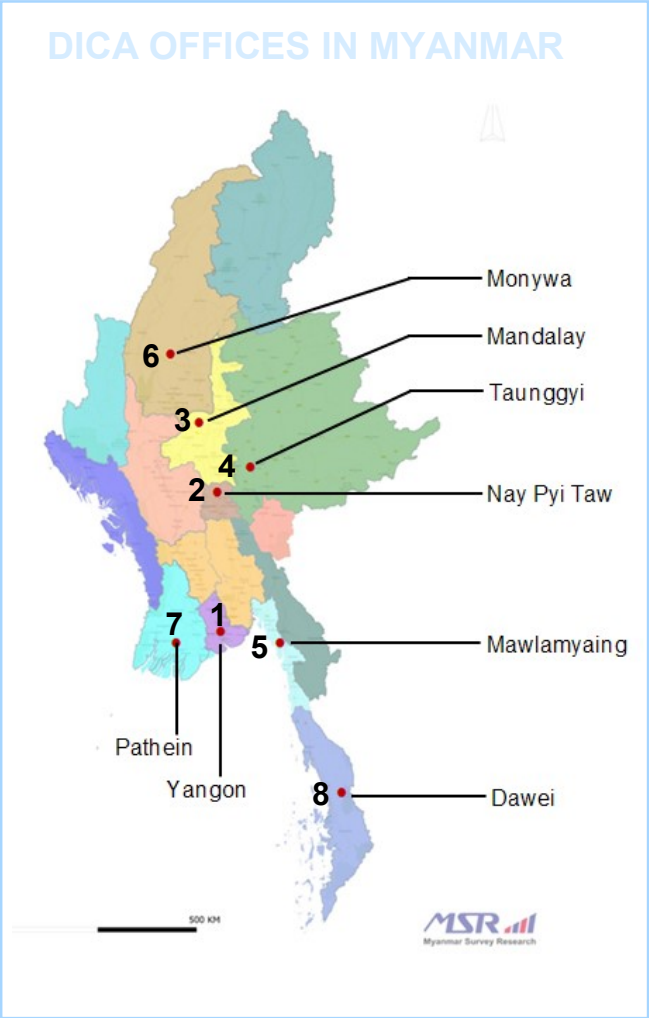
4	Shan State Office
Compound of the Directorate of Trade Promotion and Consumer Affair East Circular Road, Yay Aye Kwin Quarter Taunggyi Township, Shan State	
Tel:	081 2124293
Fax:	081 2124974
Email:	dicatgi18@gmail.com

5	Mon State Office
401 Strand Road (Extension), Mayangon Quarter, Mawlamyaing Township, Mon State	
Tel:	057 23395
Fax:	057 23385
Email:	dica.mawlamyaing1102014@gmail.com

6	Sagaing Region Office
Compound Office of District Administration Committee, Yone Gyee Road, Yone Gyee Quarter, Monywa Township, Sagaing Region	
Tel:	071 26274
Fax:	071 26275
Email:	—

7	Ayeyarwaddy Region Office
No 38 Aoo Bo Tan Street, Quarter 3, Pathein Township, Ayeyarwaddy Region	
Tel:	042 24662
Fax:	—
Email:	—

8	Tanintharyi Region Office
542 Hospital Road, Myoutywa Yat, Dawei Township, Tanintharyi Region	
Tel:	09 43198975
Fax:	—
Email:	htoon555@gmail.com



8.2Business associations in Myanmar

UMFCCI[110]

Union of Myanmar Federation of Chambers of Commerce and Industries

International Relations Department

- OFFICE: 29 Min Ye Kyaw Swa Street, Lanmadaw Township, Yangon.
- TEL: 95-1-2314344~49 (Ext : 122), 09-450200310
- EMAILS: ird@umfcci.org.mm, ird@umfcci.com.mm

1	Chinese Chamber of Commerce (Myanmar)
2	Myanmar Agro-based Food Processors and Exporters Association
3	Myanmar Automobile Manufacturers and Distributors Association
4	Myanmar Computer Industry Association
5	Myanmar Construction Entrepreneurs Association
6	Myanmar Container Truck Association
7	Myanmar Customs Brokers Association
8	Myanmar Edible Oil Dealers Association
9	Myanmar Farm Crop Producers Association
10	Myanmar Fertilizer Seed and Pesticides Entrepreneurs Association
11	Myanmar Fisheries Federation
12	Myanmar Forest Products and Timber Merchants Association
13	Myanmar Fruit, Flower and Vegetable Producers and Exporters Association
14	Myanmar Garment Manufacturers Association
15	Myanmar Gems & Jewellery Entrepreneurs Association
16	Myanmar Gold Entrepreneurs Association
17	Myanmar Hoteliers Association
18	Myanmar Industries Association
19	Myanmar International Freight Forwarders Association
20	Myanmar Livestock Federation
21	Myanmar Marine Engineers Association
22	Myanmar Mercantile Marine Development Association
23	Myanmar Mining Association
24	Myanmar Oil Palm Producers Association
25	Myanmar Onion, Garlic and Culinary Crops Production and Exporting Association
26	Myanmar Paddy Producers Association
27	Myanmar Perennial Crop Producers Association
28	Myanmar Petroleum Trade Association
29	Myanmar Pharmaceuticals and Medical Equipment Entrepreneurs Association
30	Myanmar Plastic Industries Association
31	Myanmar Printers and Publishers Association
32	Myanmar Publishers and Book-sellers Association
33	Myanmar Pulses, Beans and Sesame Seeds Merchants Association
34	Myanmar Real Estate Services Association
35	Myanmar Retailers Association
36	Myanmar Rice and Paddy Merchants Association

[110] www .umfcci.com.mm

37	Myanmar Rice Federation
38	Myanmar Rice Millers Association
39	Myanmar Rubber Planters and Producers Association
40	Myanmar Seafarer Employment Services Federation
41	Myanmar Sugarcane and Sugar-Related Products Merchants and Manufacturers Association
42	Myanmar Travel Association
43	Myanmar Women Entrepreneurs Association
44	Myanmar Young Entrepreneurs Association
45	The Highway Freight Transportation Services Association

8.3 MARKET RESEARCH COMPANIES

The following are some available marketing research companies in Myanmar:

MMRD
Myanmar Marketing Research & Development Ltd.
Tel: 95 1 202 126, 95 1 201 350
Email: rd@mmrdrs.com

MSR
Myanmar Survey Research Co Ltd.
Tel: 95 1 370464
Email: msr@myanmar.com.mm

Xavey Research Solutions
Tel: 95 9 250 106 950
Email: ----------

Market Research Myanmar
Tel: 95 9 79 700 6465
Email: ----------

Thura Swiss
Tel: 95 1 654 730, 95 1 654 733
Email: info@thuraswiss.com

Market Green Resource Indicator
Tel: 95 1 531281
Email: info@themgri.com

8.4EIA/SIA COMPANIES IN MYANMAR

Local companies doing IEE (Initial Environmental Examination), EIA (Environmental Impact Assessment) and EMP (Environmental Management Plan)[111]

The following are local organizations that have submitted environmental survey reports to the Environment Conservation Department of the Ministry of Environmental Conservation and Forestry of Myanmar as of July 25, 2016:

Sr	Organization	Contact person
1	Resource and Environment Myanmar Ltd (REM)	U Thura Aung (GM) HP: 09 5192143
	B-702, Delta Plaza, Shwegondaing Road, BahanTownship, Yangon. Tel: 09 73013448; Fax: 01 552901 URL: www.environmyanmar.net	
2	Myanmar Sustainable Development Engineering Services Co Ltd. (MSDES)	U Aung Nanda (Chairman) HP: 09 5160905
	21 (I), U Kyaw Hla Street, 7 Miles, Mayangon Township, Yangon. Tel: 0973175448, 01 655849 Email:contact@myanmarsustainableengineers.com	
3	Royal Tree Services Co Ltd	U Aye Thiha (MD) HP: 09 2042233
	Building 7+1 D, Room 308, Parami Condo, Hlaing Township, Yangon, 11051, Myanmar Tel: 09 421108946, 09421070714, 09448013159, 01 654857 E-mail: info@royaltreeservices.biz URL: www.royaltreeservices.biz	

[111] Environmental Conservation Department, Ministry of Environmental Conservation and Forestry (www.ecd.gov.mm/?q=third-party)

4	E Guard Services Co Ltd	U Aye Thiha (MD) HP: 092042233, 098613789
	Building 7+1 D, Room 308, Parami Condo, Hlaing Township, Yangon, 11051, Myanmar Tel: 09 421108946, 09421070714, 09448013159, 01 654857 E-mail: info@royaltreeservices.biz URL: www.royaltreeservices.biz	
5	Environment and Nature Conservation Association (EANCA)	Dr Thiri Htin Hla (MD) HP: 095046322
	No 3, 4th Floor, Malar Myaing 5th Street, 16th Ward, Hlaing Township, Yangon. Tel: 09 73044903 Email: thiri.hh@gmail.com	
6	Green Myanmar Environmental Services Co Ltd	U Kyaw Soe Win (MD) HP: 095081451
	115 Kanaung Min Thar Gyi Road, Hlaingtharyar Industrial Zone 1, Hlaingtharyar City, Yangon. Tel: 01 685572, Fax: 01 685571E-mail: greenmyanmar@gmail.com; seinthaungoo@gmail.com; w1963@gmail.com	
7	Geo-Technical Committee (U Aung Myat Kyaw – Consultant)/ U Aung Myat Kyaw and EIA Consulting Group	U Aung Myat Kyaw (Chairman) HP: 095162169
	17 Bandarbin Street, Hteedan, Myimyindaing Township, Yangon. Email: joei0920@gmail.com	
8	Total Business Solution Co Ltd	Mr Praneet Prasongnitjakit(MD)
	54 (Room 704) Waizayantar Tower, Waizayantar Street, Thingangyun Township, Yangon. Email: tbs.myanmar@gmail.com HP: 09253556719 , 09 401604493 Email: praneet.tbs@tbs@gmail.com	
9	National Engineering and Planning Services Co Ltd (NEPS)	U Cho Cho (Executive Director) HP: 098635150
	880 Yadanar Street, Thingangyun Township, Yangon. Tel: 01-562407, Fax:01-562407 E-mail: information.neps@gmail.com	
10	LIVE Environmental Assessment Group	Dr Than Htut HP: 095014535 Dr Nay Win Oo
	72 Baho Street, Sanchaung Township, Yangon. Tel: 09-5014535, Fax: 01-511650 E-mail: thanhtut21@gmail.com	
11	Green Environ Services Ltd	Dr Wah Wah Han (MD) HP: 095053348
	No 1 Thitsar Yeik Thar Street, 12th Ward, Yankin Township, Yangon	
12	Earth Study and Nature Conservation	U Myo Tun HP: 096537464, 0947104878
	No 723 (Corner of Bo Sein Hman Street and Nawarat 2nd Lane, 44th Ward, Dagon Myothit (North) Township, Yangon. HP: 096573454 Email: agkyin2007@gmail.com	
13	Consultancy Services for Mineral Exploration and Development	U Zaw Win (Chairman) HP: 095036447
	No12A, (201) Dagon Lwin Street Myitta Nyunt Quarter, Tamwe, Yangon. Tel: 01-545363Email: zinyawgyi@gmail.com	
14	Yangon Technical Trading Co Ltd	U Ar Yu (MD) HP: 095119331
	No 531, Ye Tagun Tower Room No 1104 Lower Kyimyindaing Road, Kyimyindaing Township, Yangon. Tel: 01-508232, 508233, 508234, 09- 2228885 Fax: 01-508071 Email: asandar.bba@myanmar.com.com: whew-hee@gmail.com	
15	Kaung Kyaw Say Engineering Services Co Ltd	U Tun Naing Aung (Chairman)
	31 Pinlon Yeikmon 5th Street, Pinlon Yeikmon, Thingangyun Township, Yangon. Tel: 01 571284 Fax: 01 571284 Email: kaungkyawsaymdoffice@gmail.com, mgy@myanmar.com.mm	
16	Asia Guiding Star Services	U Lin Myint (Chairman) HP: 0973080745
	83/5A Dhamma Zedi Road, Sanchaung Township, Yangon. Tel: 01 2304237 Email: htuhtuaung@gmail.com	
17	Myanmar Engineering Society (MES)	U Win Khaing (Chairman) HP: 095002596
	MES Building, Hlaing Universities Campus Road, Hlaing Township, Yangon. Tel: 01-519673 Fax: 01-519681	

	Email: uwkhaing@united-engineering.net	
18	Myanmar Environment Institute (MEI)	Dr Win Maung HP: 0973128412
	Delta Plaza, C/ 7005, Shwegondaing Road, Bahan Township, Yangon. Tel: 09-5003162 Email: w.maung96@gmail.com	
19	Environment (Wunkyin) Myanmar Cooperative	Dr Win Maung HP: 0973128412
	Aungchanthar Estate Building 2-005, Shwegondaing Road, Bahan Township, Yangon. Tel: 09 5003162, Fax: 01 527532 Email w.maung96@gmail.com	
20	Neo Tech Myanmar Company Limited	Dr Zin Min HP: 095026223
	218 Tabin Shwehti Street, Dagon Myothit (North) Township, Yangon. Tel: 01 584126 HP: 095026223	
21	My Asia Consulting Co. Ltd	Daw Su Wai Lwin (Director)
	41 Nawaday Street, Yawmingyi Ward, Dagon Township, Yangon. Tel: 0930399970, 0936224903 Email: sy-ju@myasiaconsulting.com URL: www.myasiaconsulting.com	
22	Green Environmental, Health, Safety & Social Consultancy Co Ltd	U Aung Ze Ya (Director) Green Canada Aisa Consultancy Services Environmental, Health, Safety And Social Solutions
	102 (B) Bandoola Tower, Pazundaung Township, Yangon. Tel: 01 203344, HP: 09425353553	
23	Mast Myanmar Technology	U Myo Myint (Managing Director)
	R4-B, Pan Kaye St, Kaye Pin Yeik Mon (2), Kaye Pin Road, Mingaladon Township 11021, Yangon. HP: 09 450047847, 09 4500 47848, 09 73902006 Email: info@mastmt.com	
24	Environmental Quality Management	Dr Ohnmar May Tin Hlaing (Managing Director and Environmental Consultant)
	No 233Block 23, Sayee Pin Lane, Thuwunna, Thingangyun Township, Yangon. Tel: 01 560219, 01 562182, 095016606 Email: contact@eqmmyanmar.com, ohnmarmay@eqmmyanmar.comURL: eqmmyanmar.com	
25	Green-Tech Environmental Impact Assessment Group	Dr Kyaw Swar Tint
	192 (A), Corner of Dhamma Thuka School Road and Yangon-Insein Road, Yangon. HP: 0943106929 Email: techer.gg.mm@gmail.com URL: www.myanmartechinstitude.com	
26	Lucky Bird Environmental Studies & Geo-informatic Solutions	Daw May Phyu Thwe (Director)
	355 Thein Phyu Road, Mingala Taung Nyunt Township, Yangon. Tel: 01-379875, 380130, 399011 Fax: 01-248167 Email: luckybird.yangon@gmail.com	
27	Professional Research & Consultancy	U Khin Maung Tun (Managing Director)
	Room 503, 4th Floor, 14/149, Bargayar Road, Bargayar Condo, Sanchaung Township, Yangon. HP: 09 420222187, 0973078451, 09 796887599Email: khin.maung.tun@prc-myanmar.netkhn.tun@gmail.com URL: www.prc-myanmar.net	
28	Myanmar Environment Sustainable Conservation (MESC)	U Myint Kyaw Thura (Managing Director)
	No 54, (A-4), Marlar-Myaing 2nd St, 16th Ward, Hlaing Township, Yangon. Tel: 09 420105071, 09 73044903 Email: myanmar.esc@gmail.com	
29	Myanmar Survey Research (MSR)	U Kyaw Hlaing (President & Research Director)
	Yangon Railway Station Compound, Kunchan Street, Mingala Taung Nyunt Township, Yangon Tel: 01-370464 Fax: 95-1-254263 Email: msr@myanmar.com.mm	
30	Myanma Business and Social Development Co Ltd	U Moe Aung
	No 100-102, Room 6-A1, 5th Floor, 27th Street, Pabedan Township, Yangon. Tel: 01 377213 Email: buso-dev@gmail.com URL: http://www.busodev.com	
31	Development Management and Technology Co Ltd	(1) Dr Lay Kyi (Chairman) (2) U Tun Tun Oo (MD)

	No 101 Bayintnaung Tower 2-A, corner of Hledan Street and Bayintnaung Street, Kamayut Township, Yangon. Mobile: 09 550 6919; 09 863 3708 Email: chairman@myanmarstat.org URL: www.myanmarstat.org	
32	Myanmar Koei International Ltd	Mr Shunsuke Hieda Ms Wah Wah Han Su Yin
	No 1A/28, Mya Thidar Housing, Ward 11, South Okkalapa Township, Yangon. Tel: 01 563281 Fax: 01 8500107 Email: info@myanmar-koei.commyanmarkoei@gmailcomhieda-sh@n-koei.jpwahwah@myanmar-koei.com	

8.5 Sample calculations of income tax

Sample tax calculation

SAMPLE 1: If a person with an income from the salary of MMK 500,000 per month lives together with two parents, spouse and two children:

Total income from the salary MMK 500,000 per month x 12 ►				=	6,000,000
(Deductibles) Reliefs from taxes					
	Basic relief (20% of the total income)	=	1,200,000		
	Relief for two parents living together	=	2,000,000		
	Relief for spouse	=	1,000,000		
	Relief for two children	=	1,000,000		
	Total amount of reliefs:		5,200,000	(–)	5,200,000
Income on which tax is to be imposed ►				=	800,000

As MMK 800,000 falls within the range from MMK 1 to MMK 2,000,000 (*see the table above*), the tax amount to be imposed is MMK 2,000,000 on which 0% is to be taxed.

Total tax due for one year for this family: ---------- **Not due**

SAMPLE 2: If a person with an income from the salary of MMK 500,000 per month is a bachelor who does not live with parents:

Total income from the salary MMK 500,000 per month x 12 ►				=	6,000,000
(Deductibles) Reliefs from taxes					
	Basic relief (20% of the total income)	=	1,200,000		
	Relief for two parents living together	=	–		
	Relief for spouse	=	–		
	Relief for two children	=	–		
	Total amount of reliefs:		1,200,000	(–)	1,200,000
Income on which tax is to be imposed ►				=	4,800,000

The first MMK 2,000,000 falls within the range from 1 to 2,000,000 at 0%
The remaining MMK 2,800,000 falls within the range from 2,000,001 to 5,000,000 at 5% = MMK 140,000

Total tax due for one year for this single-person family: ---------- **MMK 140,000**
Tax due to be deducted from salary per month (average) ---------- **MMK 11,667**

The annual salary report of the company is to be sent to the Head of Township Internal Revenue Department through the head of the company concerned within three months after completion of the incomes.

The foreign employees also have to follow suit in paying income tax in accordance with the above-mentioned rates.

8.6 REFERENCES

8.6.1 Interviews

Government departments/enterprises and authorities

Aung Min, U, Chief Engineer of Pipeline Department, Myanma Oil and Gas Enterprise

Aye Min Thein, U, Managing Director, Myanma Insurance, Ministry of Planning and Finance

Cho Zar Win, Daw, Sales Manager, MMM Real Estate Agency

Htay Shwe, U, Assistant General Manager, Myanmar Inspection and Testing Services Ltd (MITS), Ministry of Commerce

Khin Maw Lwin, Daw, Assistant General Manager, Finance Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Khin Shwe, U, Director, Electrical Inspection Department, Directorate of Industrial Supervision and Inspection, Ministry of Industry

Kyaw Myint, U, Deputy Director, Department of Immigration, Ministry of Labour, Immigration and Population

Kyaw Soe Win, U, Director (Planning), Myanma Petrochemicals Enterprise (MPE), Ministry of Electricity and Energy

Kyaw Tha Sein, U, Deputy Chief Engineer, Engineering Department (Building), Yangon City Development Committee

Lin Htut, Dr, Director, Investment Division 4, Directorate of Investment and Company Administration

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Maung Khant, U, Director of Finance Department, Myanma Oil and Gas Enterprise

Maung Thaw, U, Deputy Director, Myanma Petrochemicals Enterprise, Ministry of Electricity and Energy

Min Zaw Oo, Dr, Deputy Director, Investment Division 3, Directorate of Investment and Company Administration

Min Zaw Oo, U, Director, Investment Division 1, Directorate of Investment and Company Administration

Moe Thida, Daw, Deputy Director, Department of Urban and Housing Development, Ministry Construction

Myint Htay, Daw, Assistant General Manager, Finance Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Myint Maw,Daw, Assistant General Manager, Myanma Foreign Trade Bank, Ministry of Planning and Finance

Myint Than Hlaing, Daw, Assistant Director,Department of Immigration, Ministry of Labour, Immigration and Population

Myo Aung, U, Permanent Secretary, Ministry of Labour, Immigration and Population

Myo Myint Htoo, U, Assistant Director, Customs Department, Ministry of Planning and Finance

Myo Than, U, Assistant General Manager, Myanma Posts and Telecommunications, Ministry of Transport and Communication

Nay Lin Aung, Owner, Shwe Mandalay Real Estate Agency

Nilar Mu, Daw, Director, Company Division, Directorate of Investment and Company Administration

Nu Nu Aye, Daw, Assistant General Manager, Finance Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Nyi Nyi Maung, Dr, Deputy Director, Investment Division 2, Directorate of Investment and Company Administration

San Oo, Dr, Director, Environmental Conservation Department, Ministry of Natural Resources and Environmental Conservation

San San Win, Daw, Deputy General Manager, Planning Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Sanda, Daw, Head of Investment Section of OSSC, DICA, Thilawa SEZ

Sandar Win, Daw, Director, Economic Planning Division, Department of Electric Power, Ministry of Electricity and Energy

Shwe Hein, U, Secretary of Thilawa SEZ Management Committee

Shwe Kyone, Daw, Assistant General Manager, Finance Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Soe Moe Kyaw, U, Deputy Director-General, Directorate of Industrial Supervision and Inspection (DISI), Ministry of Industry

Than Sein, U, Director of Production Department, Myanma Oil and Gas Enterprise

Thant Zin Tun, U, Assistant Director, Boiler Inspection Department, Directorate of Industrial Supervision and Inspection (DISI), Ministry of Industry

Thein Kyi, Daw, Assistant Director, Fire Services Department, Head Office, Ministry of Home Affairs

Thein Min, U, Deputy Chief Engineer, Water and Sanitation Department, Yangon City Development Committee

Thet Naing Oo, U, Director, Customs Department, Ministry of Planning and Finance

Thuza Paing, Daw, Deputy General Manager, Finance Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Tun Than, U, Director, Internal Revenue Department, Ministry of Planning and Finance

Tun Than, U, Director-General, Social Security Board, Ministry of Labour, Immigration and Population

Tun Thwe, U, Director of Engineering Department, Myanma Oil and Gas Enterprise

Wai Than, U, Deputy Director, Financial Regulation Department, Ministry of Planning and Finance

Win Swe, Colonel (Retd), Managing Director, Myanmar Inspection and Testing Services Ltd (MITS), Ministry of Commerce

Win Thein, U, Chief Minister, Bago Region Government

Win Tin, U, Director, Monitoring Section, Directorate of Investment and Company Administration

Yan Lin, U, Chairman of Board of Directors, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Ye Min Htet, U, District Electrical Engineer, District Electric Engineer Department, Dawei

Yee Mon Mon, Daw, Assistant General Manager, Planning Department, Yangon Electricity Supply Corporation, Ministry of Electricity and Energy

Zaw Min, U, Director, Department of Trade, Ministry of Commerce

Private sector

Khaing Zar, Daw, Translation Section, Ma Kyaw Ohnmar, Interpretation Section, Myanmar Translation Co Ltd

Khin Maung Hla, U, President, Industry Zone Supervisory Committee

Khin Maung Than, U, Advocate, High Court

Myint Lwin, U, Advocate and Trademarks Agent, U Myint Lwin Law Office

Myo Myint Oo, Manager, EPG-Retail and Rental, Energy and Transportation Division, Myan Shwe Pyi Tractors Ltd

Set Paing, U, Founder of Myanmar Erin Group

Soe Thein, Secretary, Industrial Supervisory Committee, Dawei

Than Win, U, President, Man Myanmar Plaza

Thein Zaw, U, Real Estate agent, Bago

Thet Lwin, U, Director, Dawei Development Public Company Ltd

Tin Than, U, Head of EIA/SIA Department, Myanmar Survey Research

Tin Tin Khaing, Daw, General Manager, Kyu Kyu Win and Associates Services Co Ltd (Accounting, Auditing, Financial and Legal Consultancy Services)

Associations

Kyi Lwin, U, CEC member, Myanmar Engineering Society

8.6.2Printed materials (published and unpublished)

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Ahkyosaung Journal, No 905, Dec 1, 2016

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Zaygwet Journal, No 988, Nov 17, 2016

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and Finance

www.irdmyanmar.gov.mm/
— Internal Revenue Department (IRD), Ministry of Planning and Finance

www.ecd.gov.mm/
— Environmental Conservation Department (ECD), Ministry of Natural Resources and Environmental Conservation

www.mip.gov.mm/
— Department of Immigration, Ministry of Labour, Immigration and Population

www .umfcci.com.mm/
— Union of Myanmar Federation of Chambers of Commerce and Industry

www.mmftb.com/english/websiteknowledge.php
— Myanma Foreign Trade Bank, Ministry of Planning and Finance
80-86 Maha Bandoola Garden Street, Kyauktada Township, Yangon

www.president-office.gov.mm
— President Office, Union of Myanmar

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— Myanma Posts and Telecommunications, Ministry of Transport and Communication

http://i-kbz.com/insurance/60
IKBZ Insurance Co Ltd

www.mof.gov.mm/en/content/myanma-insurance
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www.myanmar-education.edu.mm/dhel/education-system-in-myanmar/education-structure/
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— Central Bank of Myanmar

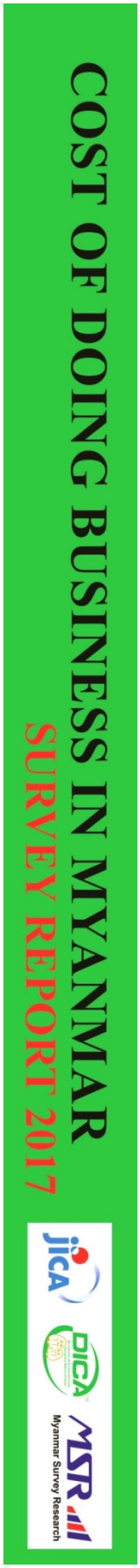
http://dct.dhl.com
— DHL Express

8.6.4 Survey Team

This Survey Report has been prepared under the leadership of U Aung Naing Oo, Director General of DICA, by a team comprising DICA (U Kyaw Win Tun, Dr Lwin Thuzar Shwe, U Khin Maung Phyu, Daw Yin Min Hla and Daw Saw Yu Mon), JICA (Mr. Toru Homma) and MSR (U Kyaw Hlaing, U Ye Nyunt, U Nyana Soe, Daw Nyein Nyein Myo, U Aung Lin, and U Aye Min Tun).

Directorate of Investment and Company Administration (DICA)
Japan International Cooperation Agency (JICA)
Myanmar Survey Research (MSR)

www.dica.gov.mm



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