



# COST OF DOING BUSINESS IN MYANMAR

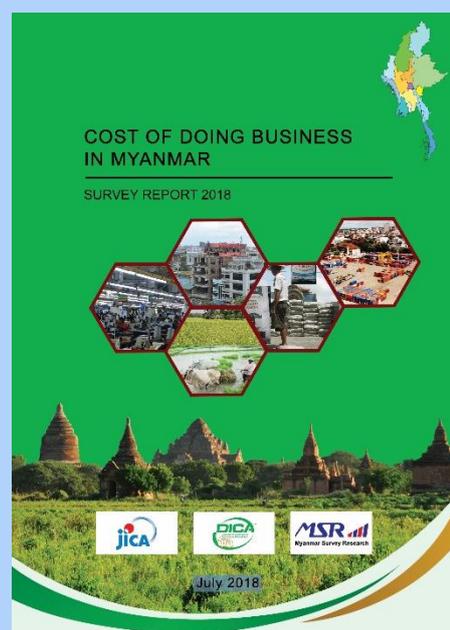
SURVEY REPORT 2018



July 2018

# COST OF DOING BUSINESS IN MYANMAR

## SURVEY REPORT 2018



Printed in:

Yangon in July 2018 (Second Edition)  
(Also available on the DICA website indicated below)

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## ACRONYMS

AGM	Annual General Meeting
AOA	Articles of Association
ASEAN	Association of South-East Asian Nations
ASTM	American Society for Testing and Materials
BoD/BOD	Board of Directors
BOT	Build, operate and transfer
CBM	Central Bank of Myanmar
CBM	Cubic metre(s)
CC	Cubic capacity
CIS	Customs Intelligence System
CMP	Cut, make and pack
CO (form)	Certificate of Origin
CSO	Central Statistical Organization
CSR	Corporate Social Responsibility
CV	Curriculum vitae
DICA	Directorate of Investment and Company Administration
DISI	Directorate of Industrial Supervision and Inspection
DUHD	Department of Urban and Housing Development
ECD	Environmental Conservation Department, MONREC
ECPP	Environmental Conservation and Prevention Plan
EI	Electricity Inspection
EIA	Environmental impact assessment (Environmental Research)
EMP	Environmental Management Plan
ESE	Electricity Supply Enterprise
ESE	Electricity Supply Enterprise
FDI	Foreign direct investment
FSD	Fire Services Department, Ministry of Home Affairs
GIZ	Gesellschaft für Internationale Zusammenarbeit
GPS	Global Positioning System
HO	Head Office
HP	Horse power
HQ	Headquarters
HS (Code)	Harmonized System
ICT	Information and communication technology
ID	Investment Division, DICA
ID	Identity
IDI	In-depth interview
IEE	Initial Environmental Examination (Environmental Research)
IPA	Investment promotion agency
IRD	Internal Revenue Department, Ministry of Planning and Finance
IZ	Industrial zone
JICA	Japan Inter
JV	Joint venture
KSEZMC	Kyaukphyu SEZ Management Committee
kVA	Kilovolt-amps
kW	Kilowatt
LDCs	Least-developed countries
LTO	Large Taxpayer's Office
MACCS	Myanmar Automated Cargo Clearance System
Mdy/MDY	Mandalay
MES	Myanmar Engineering Society
MESC	Mandalay Electricity Supply Corporation
MESC	Mandalay Electricity Supply Corporation
MIC	Myanmar Investment Commission
MIFFA	Myanmar International Freight Forwarders Association
MIL	Myanmar Investment Law 2016
MITS	Myanmar Inspection and Testing Services Ltd
MJTD	Myanmar-Japan Thilawa Development Co Ltd
MM	Myanmar
MOA	Memorandum of Understanding
MOFA	Ministry of Foreign Affairs
MOLIP	Ministry of Labour, Immigration and Population
MONREC	Ministry of Natural Resources and Environmental Conservation

NA	Not available (of data)	
NPT	Nay Pyi Taw	
NRC	National Registration Card (also known as: Citizenship Certificate)	
NR-EIA	Natural Resources and Environmental Impact Assessment Division, ECD, MON-REC	
OGA	Other government associations	
OSSC	One-stop service centre	
PAT	Proposal Assessment Team (meeting)	
SEZ	Special Economic Zone	
SIA	Social impact assessment (Environmental Research)	
SMS	Short message service	
Sq-ft	Square-foot/square-feet	
SRCC	Strikes, Riots and Civil Commotion (Insurance)	
TEU	Twenty-foot equivalent unit (of container)	
TIN	Taxpayer Identification Number	
TPL	Third Party Liability (Insurance)	
TSMC	Thilawa SEZ Management Committee	
YCDC	Yangon City Development Committee	
YESC	Yangon Electricity Supply Corporation	
YESC	Yangon Electricity Supply Corporation	
Ygn/YGN	Yangon	
MMK	CURRENCY	Myanmar kyat
THB	CURRENCY	Thai baht
USD	CURRENCY	United States dollar

## 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 in 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

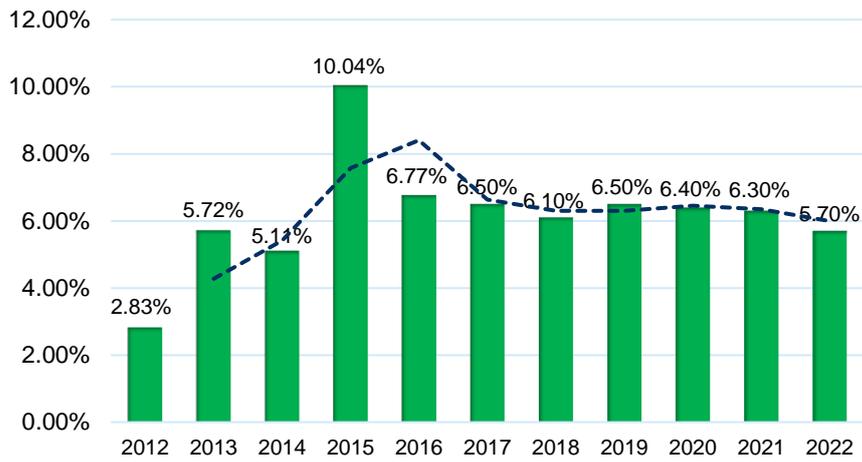
## CURRENCY EXCHANGE RATES 2018<sup>1</sup>

Other currencies	In short	Equivalent to 1 unit of the respective currency			
		Myanmar kyat (MMK)			
		25 April	7 May	16 May	1 June
United States dollar	USD	1,331	1,343	1,342	1,354
Chinese yuan	CNY	211.05	211.07	210.42	211.22
Thai baht	THB	42.321	42.339	43.061	42.247
Indian rupee	INR	20.042	20.099	19.858	20.080
Japanese yen	JPY	12.208	12.348	12.168	12.434
Korean won	KRW	1.235	1.251	1.240	1.258
Singapore dollar	SGD	1,006.8	1,007.8	997.73	1,012.0
Euro	EUR	1,628.2	1,607.9	1,589.1	1,583.3
British pound	GBP	1,860.8	1,819.9	1,812.4	1,799.7

Reference exchange rate – Central Bank of Myanmar

<sup>1</sup> <http://forex.cbm.gov.mm/index.php/fxrate>

## INFLATION RATES OF MYANMAR – 2012 TO 2022<sup>2</sup>



2012	2.83%
2013	5.72%
2014	5.11%
2015	10.04%
2016	6.77%
2017	6.5%
2018	6.1%
2019	6.5%
2020	6.4%
2021	6.3%
2022	5.7%

The Statista – The Statistics Portal

<sup>2</sup> <https://www.statista.com/statistics/525770/inflation-rate-in-myanmar/>



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## PREFACE

**A**S the Secretariat of the Myanmar Investment Commission, Directorate of Investment and Company Administration (DICA) is striving to create enabling business environment and to help facilitate doing business in Myanmar. Investment, particularly foreign investment, is crucial for national development and it provides capital for economic growth, creates new employment opportunities, brings in new technologies, and develops human resources. We encourage responsible investment according to our country's investment policy.



In order to provide useful information to existing and potential investors, DICA has updated "The Cost of Doing Business in Myanmar – Survey Report" and published as its 2018 version. Following the Myanmar Investment Commission's priorities, DICA has already opened 15 branch offices in all States and Regions in order to promote investment throughout the country. This 2018 report also follows this priority and is intended to provide useful information to the existing and potential investors about the cost of doing business in all States and Regions.

In addition to the Investment Law, which was put into operation in April last year, the new Myanmar Companies Law was also enacted in December 2017 and will take effect on the 1<sup>st</sup> of August 2018. Moreover, various ministries have been reforming their responsible sectors so that doing business in Myanmar will be easier. Being encouraged as a vote of confidence on the part of the foreign investors, DICA is determined to make the investment climate even better.

With the support of Japan International Cooperation Agency (JICA), DICA has engaged the Myanmar Survey Research team in producing this report on various factors of business cost such as land and building, human resources, government procedures, export/import logistics, infrastructure and utilities, business services and others. DICA will continue to update such useful data for investors in years to come.

This report is also available on DICA website (<http://www.dica.gov.mm>).

Directorate of Investment and Company Administration sincerely hopes this Survey Report 2018 on Cost of Doing Business in Myanmar will assist the investors and facilitate their decisions to invest more in Myanmar.

With best wishes,

**U Aung Naing Oo**

**Secretary**

Myanmar Investment Commission

**Director-General**

Directorate of Investment and Company Administration



## EXECUTIVE SUMMARY

### OBJECTIVE OF THIS PUBLICATION

The main objective of this publication is to provide information on both procedures and costs to potential foreign investors. Emphasis is placed on establishment of company (**See: Chapter 3: Company incorporation**) and procedures and costs in going through the process of applying for MIC Permit or Investment Endorsement. (**See: Chapter 4: Investment procedures**) Other information includes sectors that are closely related to businesses to be potentially experienced by the international businessmen. For some information, owing to limitation of space, we have just provided contact information and links.

### EXPLANATION OF CHAPTERS

Apart from the preface, executive summary, introduction, appendices and associated information, all core data and information are organized in 26 chapters. The following is an explanation for each of them:

#### CHAPTER 1: Land, space and building

This chapter provides prices and rentals of land, space and building. The prices and rentals were collected during June 2018. The prices are subject to change. In the last section of the chapter, construction costs are provided.

#### CHAPTER 2: Human resources

The first part of Chapter 2 provides wages/salaries in Myanmar kyat (MMK) and United States dollar (USD) for various ranks in five selected business sectors. Other contents included overtime charge calculation, provided by the Ministry of Labour, Immigration and Population, benefits and allowances.

The second part explains the education system in Myanmar in both public and private sectors.

#### CHAPTER 3: Company incorporation

Chapter 2 lists types of companies that can be established, and basic requirements in accordance with the Myanmar Companies Law (2017). It indicates an online platform through which required documents can be submitted for company registration.

#### CHAPTER 4: Investment procedures

In Chapter 3, two kinds of permits—MIC Permit and Investment Endorsement—are mentioned with checklists of procedures, processes and required documents to be submitted to the four divisions at DICA. Service fees and guidelines for preparation of PowerPoint presentation for the MIC Permit and Investment Endorsement and procedures for post-permit activities.

#### CHAPTER 5: Taxation

Chapter 5 deals with taxes—commercial tax and income tax. A table is presented with tax rates for specific goods.

#### CHAPTER 6: Export/import and logistics

Chapter 6, in the first part, deals with procedures for customs clearance, online clearance system, classification of HS code, and Myanmar customs tariff rate. Explained in the second part are procedures for exporter-importer registration, procedures for obtaining import/export license, and export and import inspection. In the final part, costs in overseas logistics, cross-border logistics, domestic logistics and cargo handling costs.

#### CHAPTER 7: Infrastructure usage

Infrastructure usage refers to use of electricity, use of water and sewage disposal, waste disposal and treatment, gas, fuel and generator and related costs. Also included

is the telecommunication sectors—services and costs for the use of mobile phone, landline phone, and the Internet.

#### **CHAPTER 8: Business services and others**

This chapter provides (1) services provided by Myanmar Foreign Trade Bank (government financial institution), and (2) services provided by Myanmar Insurance (government enterprise) and kinds of insurance available at IKBZ (private financial institution), (4) Lawyer's services including counselling fees, (5) translator and interpreter service fees, (6) engineering services fees, (7) fees for inspection of building, fire safety, electricity, escalator and elevator, and boiler, along with some procedures and fees for related registrations.

Provided in the same chapter, in the last part, are hotel room rates, car rental rates, kinds of visas and visa fees, and expatriate living.

#### **CHAPTER 9: Industrial zones in Yangon Region**

This chapter deals with costs and procedures to start business in any of the four industrial zones in Yangon Region. Utilities rates and labour wages are also mentioned.

#### **CHAPTERS 10, 11 & 12: Information on special economic zones**

Of the three SEZs, the operations in the Thilaw SEZ are already in place while the other two—Dawei and Kyaukphyu SEZs are still in the implementation stage. Procedures and costs on starting business in Thilawa SEZ are provided in the report. For the other two SEZs, some information such as hotel, real estate, IT, etc are presented in Kyaukphyu and Dawei cities.

#### **CHAPTERS 13 – 26: Information on other States and Regions**

In the 14 chapters, information on hotels, meeting room rentals, real estate and IT costs in each of the chief cities of 13 States and Regions and Nay Pyi Taw Union Territory is provided. (Information on Yangon Region is separately provided in the preceding chapters.)

In the last part of the report, 12 appendices and references are provided.



# INTRODUCTION

## BACKGROUND

“Cost of Doing Business in Myanmar, Survey Report” was published for the first time in January 2017, and this publication has appeared as the second edition, updated to keep the foreign businessmen informed of the prevailing costs. Many of the neighbouring countries also publish a kind of doing business cost survey report by their investment promotion agencies (IPAs) in their own styles. This publication conveys the essence of “costs”, but, this year, the coverage has been extended to all chief cities of the 14 States and Regions and Nay Pyi Taw, the capital, and three Special Economic Zones (SEZs) in Myanmar.

The chief aim of publishing this survey report is to attract Foreign Direct Investment (FDI), and in so doing, it is inevitable to provide existing/potential foreign investors with appropriate information for doing business here. Lack of proper information including doing business cost is considered 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 which also acts as the secretariat to the Myanmar Investment Commission (MIC), is in a position to provide those who are doing business or willing to do so with such information and services as the Union’s IPA.

Against this background, “Cost of Doing Business in Myanmar” 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 Survey along with the separately prepared Terms of Reference (TOR).

## 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

1	Yangon	Chief city of Yangon Region
2	Patheingyi	Chief city of Ayeyarwaddy Region
3	Dawei	Chief city of Tanintharyi Region
4	Bago	Chief city of Bago Region
5	Nay Pyi Taw	The capital city, Union territory
6	Mandalay	Chief city of Mandalay Region
7	Magwe	Chief city of Magwe Region
8	Monywa	Chief city of Sagaing Region
9	Hpa-an	Chief city of Kayah State
10	Loikaw	Chief city of Kayah State
11	Mawlamyine	Chief city of Mon State

12	Taunggyi	Chief city of Southern Shan State
13	Haka	Chief city of Chin State
14	Sittwe	Chief city of Rakhine State
15	Myitkyina	Chief city of Kachin State
16	Thilawa SEZ	Yangon Region
17	Dawei SEZ	Tanintharyi Region
18	Kyaukpyu SEZ	Rakhine State

## RESEARCH METHODOLOGY

The survey has been conducted with the methods mentioned below.

- 1 Desk study method (secondary data and information)
- 2 E-mail survey method (primary data and information)
- 3 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.

### E-mail survey method

This method was applied in collecting data from the government departments/enterprises with the help of Directorate of Investment and Company Administration. DICA sent e-mails, informing them of the plan to update the publication.

### In-depth interview method (IDI)

In-depth Interviews (IDIs) were conducted with related institutions, organizations and individuals in chief cities of the 14 States and Regions, Nay Pyi Taw, the capital city, and three SEZs. The questionnaires (checklists of information) were developed in accordance with the data and information requirements mentioned in the “Cost items covered in this survey.”

## 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, U Khin Maung Phyu, Daw Pa Pa Nyunt, Daw Yin Min Hla, Daw Saw Yu Mon, Daw Ei Thinzar Win and Daw Thin Thin Yu), JICA (Mr. Takafumi Ueda) and MSR (U Kyaw Hlaing, U Ye Nyunt, U Nyana Soe and U Thaw Oo San Thein).

## SURVEY PERIOD

The implementation of this survey project started in April 2018 and was continued until July 2018.

# **INFORMATION ON YANGON REGION & GENERAL INFORMATION**

## 1.1 LAND LEASE

### 1.1.1 Industrial land lease in Yangon<sup>3</sup>

Sr	Industrial Zone (IZ)	Township	Area (Sq-ft)	Package price per month (MMK)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Hlaingtharyar IZ	Hlaingtharyar	30,600	10,800,000	353
2	Hlaingtharyar IZ	Hlaingtharyar	43,000	5,000,000	116
3	Hlaingtharyar IZ	Hlaingtharyar	43,000	3,000,000	70
4	Hlaingtharyar IZ	Hlaingtharyar	74,000	5,100,000	69
5	Hlaingtharyar IZ	Hlaingtharyar	65,000	9,800,000	151
6	Hlaingtharyar IZ	Hlaingtharyar	26,000	7,800,000	300
7	Shwe Linban IZ	Hlaingtharyar	43,000	3,000,000	70
8	Shwe Linban IZ	Hlaingtharyar	43,000	2,500,000	58
9	Shwe Linban IZ	Hlaingtharyar	87,000	2,000,000	23
10	Dagon Seikkan IZ	Dagon Seikkan	95,000	6,000,000	63
11	Dagon Seikkan IZ	Dagon Seikkan	43,000	3,000,000	70
12	Dagon Seikkan IZ	Dagon Seikkan	470,000	32,400,000	69
13	East Dagon IZ	East Dagon	109,000	14,000,000	128
14	East Dagon IZ	East Dagon	11,250	2,300,000	204
15	East Dagon IZ	East Dagon	119,000	2,900,000	24
16	Shwe Thanlwin IZ	Hlaingtharyar	130,000	39,000,000	300
17	North Okkalapa IZ	North Okkalapa	13,000	13,000,000	1,000
18	North Okkalapa IZ	North Okkalapa	30,000	4,000,000	133
19	North Okkalapa IZ	North Okkalapa	15,000	25,000,000	1,667
20	North Okkalapa IZ	Thaketa	43,000	8,000,000	186
21	Thaketa IZ	Thaketa	20,000	2,700,000	135
22	Thaketa IZ	Thaketa	30,000	6,000,000	200
23	Thaketa IZ	Shwepyitha	43,000	3,000,000	70
24	Shwepyitha IZ	Shwepyitha	15,000	2,500,000	167
25	Shwepyitha IZ	Shwepyitha	54,000	10,000,000	185
26	Wartayar IZ	Shwepyitha	43,000	1,700,000	40
27	NA	Mingalardon	28,000	15,000,000	536
28	South Dagon IZ	South Dagon	45,000	6,500,000	144
29	South Okkalapa IZ	South Okkalapa	10,800	3,000,000	278
30	Ngwe Pin Lae IZ	Hlaing Thar Yar	43,000	2,500,000	58

NA: Not available

### 1.1.2 Commercial land lease in Yangon<sup>4</sup>

Sr	Location	Township	Area (Sq-ft)	Package price per month (MMK in millions)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Myittar Street	South Okkalapa	3,600	2,500,000	694
2	Mahabandoola Bridge (Near)	Botahtaung	5,000	3,000,000	600
3	No 3 Main Road	Mingaladon	43,000	4,000,000	93
4	Shwe Pyi Aye Road	Insein	8,000	2,500,000	313
5	Kabar Aye Pagoda Road	Mayangone	7,000	15,000,000	2,143

<sup>3</sup> <https://www.shweproperty.com/>, <https://www.imyanmarhouse.com/>, Golden Hexagon Journal

<sup>4</sup> Ahkyoesaung Journal and Golden Hexagon Journal

6	Pyi Htaung Su Street	Dagon	14,375	20,000,000	1,391
7	Inya Street	Kamayut	10,125	6,793,749	671
8	Yamonena Road	Dawbon	5,000	3,000,000	600
9	Than Lwin Road	Bahan	5,824	6,500,000	1,116
10	Pyay Road	Kamayut	8,000	5,000,000	625
11	East Race Course Road	Tamwe	14,810	8,000,000	540
12	Phoe Sein Street	Tamwe	30,800	9,000,000	292
13	Yadana Road	Dagon Seikkan	20,000	2,000,000	100
14	Waizayanta Road	Thingangyun	6,500	4,500,000	692
15	Kan Street	Hlaing	15,750	13,000,000	825
16	Thuwanna VIP3 Housing	Thingangyun	9,600	1,000,000	104
17	Pyay Road	Sanchaung	9,200	15,000,000	1,630

### 1.1.3 Government land lease

#### Department of Urban and Housing Development (DUHD)<sup>5</sup>

Department of Urban and Housing Development used to develop industrial zones around Yangon and sold out to local investors and leases some plots to foreign investors. The main cost from DUHD is land lease fee. DUHD rents out industrial land at USD 5-7 per square-meter per year. However, the land owned by DUHD has fully occupied and DUHD is going to develop international standard industrial zones in Mingaladon and Hlegu Townships in Yangon.

Foreign investors can lease industrial land from local owners and the land lease fee could be USD 8-15 per square-meter per year.

DUHD also collects land revenue or land tax from local owners and industrial land tax is MMK 11,000 per acre per year. In Mingaladon Industrial Park, the land tax to foreign investor is USD 0.345 per square-meter per year.

In addition, Yangon City Development Committee levies property tax based on building area and the estimated tax for a factory is USD 3,000 per year.

## 1.2 SPACE LEASE

### 1.2.1 Office space for lease in Yangon<sup>6</sup>

Sr	Location	Township	Area (Sq-ft)	Package price per month (MMK)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Botahtaung	Botahtaung	1,650	4,500,000	2,727
2	Lay Htaunt Kan Street	Thingangkyun	1,772	4,076,250	2,300
3	Hockey Tower	Mingalartaungnyunt	5,060	15,125,605	2,989
4	Moe Kaung Street	Yankin	3,200	5,500,000	1,719
5	U Wisara Road	Bahan	4,821	13,117,372	2,721
6	Min Ye Kyaw Swar Street	Lanmadaw	1,300	20,000,000	15,385
7	Kabar Aye Pagoda Road	Bahan	2,600	10,597,600	4,076
8	West Shwe Gone Dine Road	Bahan	10,800	29,343,600	2,717
9	Mingalar Street	Sanchaung	1,760	2,989,250	1,698
10	14th Street	Lanmadaw	1,500	1,200,000	800
11	Yangon InnSein Street	Mayangone	1,800	4,000,000	2,222
12	Pansodan	Kyauktada	2,100	4,076,250	1,941

<sup>5</sup> U Win Tint, Permanent Secretary, Ministry of Construction

<sup>6</sup> <https://www.shweproperty.com>

### 1.2.2 Commercial space for lease in Yangon<sup>7</sup>

Sr	Location	Township	Area (Sq-ft)	Package price per month (MMK)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Bahan	Bahan	10,000	45,000,000	4,500
2	Sat Yone Street	Mingalartaungnyunt	5,000	7,500,000	1,500
3	Min Ye Kyaw Swar Street	Lanmadaw	6,500	20,000,000	3,077
4	Ye Kyaw Street	Pazaungtaung	910	1,500,000	1,648
5	Nawaday Street	Dagon	880	1,300,000	1,477
6	Bogyoke Aung San Street	Botataung	1,350	3,500,000	2,593
7	Laydaungkan	Thingangyun	1,680	2,000,000	1,190
8	Mahabandoola Street	Pabedan	4,000	8,200,000	2,050
9	No 1 Industrial Road	Yankin	9,000	48,924,000	5,436
10	Laydaungkan	Tamwe	3,000	2,500,000	833
11	Yadanar Street	Thingangyun	1,440	3,500,000	2,431
12	Shwegodaing	Bahan	1,620	1,200,000	741
13	Kabar Aye Pagoda Road	Bahan	1,600	3,000,000	1,875
14	Insein Road	Mayangone	1,800	4,000,000	2,222
15	Alanpya Pagoda Road	Pabedan	1,780	10,464,300	5,879
16	Tabinshwehtee Road	North Dagon	1,050	800,000	762

### 1.2.3 Warehouse for lease in Yangon<sup>8</sup>

Sr	Location (Industrial Zones)	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Thaketa	Thaketa	3,200	1,500,000	469
2	Shwe Pyi Tha	Shwe Pyi Tha	20,000	7,000,000	350
3	Industrial Zone 2	Hlaingtharyar	20,000	8,000,000	400
4	Shu Khin Thar round Street	Thaketa	6,000	2,500,000	417
5	Shwe Lin Ban	Shwe Lin Ban	4,800	4,700,000	979
6	South Okkalapa	S Okkalapa IZ 1	2,800	2,000,000	714
7	Dhamma Yone	Pyay Road	2,700	2,000,000	741
8	East Dagon	East Dagon	20,000	7,000,000	350
9	South Dagon	South Dagon	675	600,000	889
10	Mingalardon	Mingalardon	7,200	4,000,000	556
11	Mingalardon	Mingalardon	1,800	7,000,000	3889
12	Mingalardon	Mingalardon	20,640	10,000,000	484
13	Mingalardon	Mingalardon	20,296	10,000,000	493
14	Shwe Lin Ban	Shwe Lin Ban	7,500	3,000,000	400
15	Shwe Lin Ban	Shwe Lin Ban	10,800	4,000,000	370

<sup>7</sup> <https://www.shweproperty.com>, <https://www.imyanmarhouse.com>

<sup>8</sup> Ahkyoesaung Journal, Golden Hexagon Journal

## 1.2.4 Residential space for lease in Yangon<sup>9</sup>

Sr	Location C: Condominiums A: Apartments S: Standalone units		Township	Area (Sq-ft)	Package price/ per month (MMK)	Price per sq-ft (MMK)
	1	2				
1	C	Mindamma Street , Shwe Kabar Housing	Mayangone	1500	1,800,000	1,200
2	C	Okkar street	Mingalardon	2400	700,000	292
3	C	Mandalay Street Condo	Mingalartaungnyunt	1600	2,696,000	1,685
4	C	11, Waizayantar Road	South Okkalapa	1296	1,000,000	772
5	C	Aung Zay Ya Street	Ahlon	1625	700,000	431
6	C	Kandaw Lay	Mingalartaungnyunt	1250	550,000	440
7	C	MAC Tower	Lanmadaw	1125	900,000	800
8	A	Strand Road	Kyee Myin Daing	520	1,500,000	2,885
9	A	Ayeyarwaddy Street	Ahlon	1250	1,500,000	1,200
10	A	Hledan Road	Kamayut	750	350,000	467
11	A	Yae Kyaw Road	Tamwe	1260	2,000,000	1,587
12	A	Laydaungkan Road	Thingangyun	2035	700,000	344
13	S	Min Nandar Road, New Nwe Aye Ward	Thaketa	1,250	1,000,000	800
14	S	Pyay Road	Mayangone	4,000	4,000,000	1,000
15	S	Thuwana (2)	Thingangyun	3,850	700,000	182
16	S	U Wisara Road	North Dagon	2,400	1,900,000	792
17	S	Shwe Kaindaye Housing	Kamayut	4,800	3,500,000	729
18	S	Mingalar Street	Sanchaung	1,250	1,900,000	1,520
19	S	Strand Road	Lanmadaw	1,500	6,000,000	4,000
20	S	Parami Road	Yankin	6,400	6,000,000	938
21	S	Phoe Sein Street	Bahan	2,500	2,500,000	1,000

## 1.2.5 Space lease for holding events in Yangon

Name of venue	Event space (square-feet)	Location	Lease (MMK per day)
Myanmar Convention Center (MCC) <sup>10</sup>	48,437	Mindama Road, Mayangone Township	6,000,000
Junction Square	11,466	Kyuntaw Street, Kamaryut Township	1,800,000

<sup>9</sup> Ibid

<sup>10</sup> <http://www.ycdc.gov.mm/content.php?page=MCC>

### 1.3 LAND SALE

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

#### 1.3.1 Industrial land for sale in Yangon<sup>11</sup>

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 millions)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Hlaingtharyar IZ	Hlaingtharyar	430,000	3,200,000,000	7,442
2	Hlaingtharyar IZ	Hlaingtharyar	110,000	1,200,000,000	10,909
3	Shwe Linban IZ	Hlaingtharyar	60,000	980,000,000	16,333
4	Dagon Seikkan IZ	Dagon Seikkan	43,000	370,000,000	8,605
5	Dagon Seikkan IZ	Dagon Seikkan	43,000	550,000,000	12,791
6	East Dagon IZ	East Dagon	40,000	520,000,000	13,000
7	East Dagon IZ	East Dagon	43,000	380,000,000	8,837
8	North Okkalapa IZ	North Okkalapa	10,000	400,000,000	40,000
9	North Okkalapa IZ	North Okkalapa	13,000	450,000,000	34,615
10	Thaketa IZ	Thaketa	12,000	800,000,000	66,667
11	Thaketa IZ	Thaketa	15,000	900,000,000	60,000
12	Shwepyitha IZ	Shwepyitha	40,000	700,000,000	17,500
13	Shwepyitha IZ	Shwepyitha	43,000	700,000,000	16,279
14	Wartayar IZ	Shwepyitha	1,393,920	11,200,000,000	8,035
15	Myaungtagar	Hmawbi	522,720	1,920,000,000	3,673
16	South Dagon IZ	South Dagon	40,000	450,000,000	11,250
17	South Okkalapa IZ	South Okkalapa	7,500	1,550,000,000	206,667
18	Thilawa zone	Thanlyin	86,000	700,000,000	8,140
19	Myaungtagar	Hmawbi	87000	400,000,000	4,598
20	Mingalardon IZ	Mingalardon	43000	550,000,000	12,791

#### 1.3.2 Commercial land for sale in Yangon<sup>12</sup>

Sr	Location	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	No 3 Street	Mingalardon	43,000	300,000,000	6,977
2	Dhammazedhi Street	Bahan	2,840	650,000,000	228,873
3	Mawrawaddy Road	East Dagon	2,400	13,500,000	5,625
4	U Loon Maung Street	Mayangone	10,800	1,750,000,000	162,037
5	Thanthumar Road	Thingangyun	52,000	4,800,000,000	92,308
6	Wayzayantar Road	Thingangyun	10,800	1,700,000,000	157,407
7	Myintzu Street	Yankin	4,800	900,000,000	187,500
8	Thunanda Road	North Okkalapa	4,800	450,000,000	93,750
9	Insein Road	Insein	24,000	6,000,000,000	250,000
10	Kanaung Road	Dagon Seikkan	7,320	50,000,000	6,831
11	Htan Chauk Pin Junction	Shwe Pyi Thar	4,800	950,000,000	197,917
12	Bahtoo Road	North Dagon	3,600	480,000,000	133,333
13	Kyun Shwe War Road	Mingalardon	65,000	400,000,000	6,154
14	Upper Pazundaung	Mingalataungnyunt	130,000	19,500,000,000	150,000
15	Parami Road	Mayangone	8,000	3,000,000,000	375,000
16	Thitsa Road	Yankin	4,875	2,700,000,000	553,846

<sup>11</sup> <https://www.shweproperty.com/>, <https://www.imyanmarhouse.com>

<sup>12</sup> <https://www.imyanmarhouse.com>

17	Pyar Yay Kone Street	Tamwe	3,000	1,000,000,000	333,333
18	Thanlwin Lane	Kamayut	3,075	1,300,000,000	422,764
19	Bogyoke Nay Win Road	Thanlyin	2,400	295,000,000	122,917
20	Pyay Road	Mayangone	3,200	770,000,000	240,625
21	Thukhawaddy Street	Yankin	2,800	2,000,000,000	714,286
22	Thitsa Road	Yankin	4,500	1,200,000,000	266,667
23	Satmu Street	Tamwe	2,500	250,000,000	100,000
24	Bawdi Yeik Thar Street	Kamayut	2,736	1,250,000,000	456,871
25	Pyay Road	Insein	43,000	3,000,000,000	69,767

### 1.3.3 Residential land for sale in Yangon<sup>13</sup>

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 sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Yan Gyi Aung	Insein	3,000	95,000,000	31,667
2	Mala Myine Street	Yankin	11,025	2,800,000,000	253,968
3	Waizayantar Garden Housing	Thingangyun	7,000	1,300,000,000	185,714
4	Paw San Mhwe Street	Thingangyun	3,600	600,000,000	166,667
5	Maggin Street	Yankin	2,875	3,000,000,000	1,043,478
6	Kanbawza Road	Bahan	7,488	3,000,000,000	400,641
7	Shwe Kainayee Housing	Kamayut	7,200	1,850,000,000	256,944
8	Khone Myint Avenue	Mayangone	6,600	1,400,000,000	212,121
9	Mya Kan Tha Housing	Hlaing	5,376	950,000,000	176,711
10	Shwe Taung Kyar Street	Bahan	3,500	1,200,000,000	342,857
11	Than Lwin Road	Bahan	5,700	3,200,000,000	561,404
12	U Kyaw Hla Street	Mayangone	5,700	750,000,000	131,579
13	Khatta Street	Sanchaung	2,520	850,000,000	337,302
14	Aung Zay Ya Housing	Ahlone	6,400	150,000,000	23,438

## 1.4 SPACE SALE

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

### 1.4.1 Office space for sales in Yangon<sup>14</sup>

Sr	Location	Township	Area (Sq-ft)	Package price (MMK)	Price per s-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Baho Road	Sanchaung	650	180,000,000	276,923
2	Kyauk Myaung Street	Tamwe	900	75,000,000	83,333
3	Hledan Road	Kamaryut	2,500	2,000,000,000	800,000
4	Moe Kaung Road	Yankin	1,740	850,000,000	488,506
5	Ma Gyi Gyi Street	Sanchaung	1,200	390,000,000	325,000
6	Bogyoke Aung San Road	Pazundaung	1,560	450,000,000	288,462
7	Insein Road	Kamaryut	1,380	500,000,000	362,319
8	Kyaikasan Street	Tamwe	900	110,000,000	122,222
9	Zayyathukha Street	Sanchaung	2,400	45,000,000	18,750
10	NA	Latha	1,500	650,000,000	433,333

NA: Not available

<sup>13</sup> Ahkyoesaung Journal, Golden Hexagon Journal

<sup>14</sup> <https://www.shweproperty.com/>, <https://www.imyanmarhouse.com>

#### 1.4.2 Commercial space for sale for opening shops in Yangon<sup>15</sup>

Sr	Location	Township	Area (Sq-ft)	Package price (MMK)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Nawaday Housing	Hlaingtharyar	1,300	800,000,000	615,385
2	Moe Kaung Road	Yankin	8,959	2,239,000,000	249,916
3	Sabe Street	Mingalartaungnyunt	750	2,000,000,000	2,666,667
4	Bogyoke Aung San Road	Dagon	1,560	450,000,000	288,462
5	Thudamma Road	North Okkalapa	1,260	250,000,000	198,413
6	Thida Street	Tamwe	960	150,000,000	156,250
7	Baho Road	Hlaing	825	76,200,000	92,364
8	Bayint Naung Road	Mayangone	2,400	650,000,000	270,833

#### 1.4.3 Warehouse for sale in Yangon<sup>16</sup>

Sr	Location (Industrial Zones)	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per sq-ft (MMK)
1	2	3	4	5	6 (=5/4)
1	Mya Khwa Nyo Housing	Thaketa	3,600	450,000,000	125,000
2	Shwepaukkan	North Okkalapa	10,000	700,000,000	70,000
3	Industrial Zone 5	Hlaingtharyar	30,800	900,000,000	29,221
4	Zone Management Committee	South Dagon	4,800	350,000,000	72,917
5	NA	Shwe Pyi Tha	68,000	1,950,000,000	28,676
6	NA	East Dagon	7,500	550,000,000	73,333
7	NA	Dagon Seikkan	50,747	750,000,000	14,779
8	NA	South Dagon	4,800	250,000,000	52,083

NA: Not available

#### 1.4.4 Residential space for sale in Yangon<sup>17</sup>

Sr		Location C: Condominiums A: Apartments S: Standalone units	Township	Area (Sq-ft)	Package price (MMK in millions)	Price per sq-ft (MMK)
1		2	3	4	5	6 (=5/4)
1	C	Nawarat Condo	Dagon	1,700	380,000,000	223,529
2	C	Golden Parami Condo	Hlaing	1,850	400,000,000	216,216
3	C	Two Elephant Condo	Sanchaung	1,750	240,000,000	137,143
4	C	Shwe Zabu Htate Condo	Ahlon	2,200	450,000,000	204,545
5	C	Central Tower	Kyauktada	1,250	240,000,000	192,000
6	C	Yay Kyaw Street Condo	Pazundaung	1,200	150,000,000	125,000
7	C	Kant Kaw Condo	Bahan	2,000	460,000,000	230,000
8	A	Thadu Housing	Thingangyun	1,200	120,000,000	100,000
9	A	28th Street	Pabetan	1,250	200,000,000	160,000
10	A	Moe Kaung Road	Yankin	1,320	190,000,000	143,939
11	A	Bo Myat Htun Road	Botataung	598	65,000,000	108,696
12	A	47th Street	Pazundaung	1,080	120,000,000	111,111
13	A	Kyuntaw Street	Sanchaung	975	80,000,000	82,051
14	A	Maha Bawga Street	Kamayut	750	58,000,000	77,333
15	A	Pan Hlaing Street	Kyee Myin Daing	687	31,000,000	45,124
16	S	FMI City	Hlaingtharyar	2,400	270,000,000	112,500

<sup>15</sup> <https://www.shweproperty.com>

<sup>16</sup> <https://www.shweproperty.com>, Ahkyoesaung Journal, Golden Hexagon Journal

<sup>17</sup> Ahkyoesaung Journal, Golden Hexagon Journal

17	S	Kyeikwine Street	Mayangone	1,700	1,000,000,000	588,235
18	S	Shwe Yin Mar Street	Yankin	2,275	42,000,000	18,462
19	S	U Chit Maung Road	Bahan	800	500,000,000	625,000
20	S	Laydaungkan Street	Thingangyun	1,250	600,000,000	480,000
21	S	Airport Road	Mayangone	11,250	1,800,000,000	160,000
22	S	Mahasi Yeik Thar Street	Bahan	2,500	900,000,000	360,000
23	S	Dhammayone Road	Hlaing	6,480	1,500,000,000	231,481
24	S	Pyinnyawaddy Avenue	Yankin	6,400	2,000,000,000	312,500
25	S	Inya Road	Kamayut	10,000	3,300,000,000	330,000
26	S	Than Lwin Road	Bahan	2,400	1,000,000,000	416,667
27	S	Golden Valley	Bahan	5,000	1,700,000,000	340,000
28	S	Shwe Taung Tan Street	Lanmadaw	1,250	1,350,000,000	1,080,000
29	S	Strand Road	Latha	2,000	4,500,000,000	2,250,000
30	S	Aung Mingalar Housing	Tamwe	3,920	750,000,000	191,327
31	S	Chan Tha Shwe Pyi Housing	East Dagon	5,625	300,000,000	53,333
32	S	Inn War Housing	South Dagon	7,225	600,000,000	83,045
33	S	Myaung Mya Street	Sanchaung	1,250	130,000,000	104,000

## 1.5 CONSTRUCTION COSTS<sup>18</sup>

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)

	MMK per square-foot
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.

<sup>18</sup> U Kyi Lwin, CEC member, Myanmar Engineering Society

## Prices of major construction materials

The following prices have been gathered from Sawbwabgyigone and Bayintnaung wholesale markets during the month of June 2018:

Sr	Material	Unit	Price (USD)	Remark
1	Cement	Ton	81.84	1 ton = 1,000 kg, 1 bag = 50 kg
2	Reinforcing steel bar	Ton	370.97	
3	Structural steel	Ton	443.55	
4	Angle steel	Ton	694.20	
5	U steel	Ton	730.74	
6	Steel plate	Ton	672.28	
7	H-section steel	Ton	694.20	
8	Plywood	m <sup>3</sup>	1.61	per one square meter
9	Timber single door	m <sup>2</sup>	31.45	per one square meter
10	Timber double door	m <sup>2</sup>	31.45	per one square meter
11	Steel single door	m <sup>2</sup>	35.38	per one square meter
12	Steel double door	m <sup>2</sup>	35.38	per one square meter
13	Aluminium door	m <sup>2</sup>	37.74	per one square meter
14	Glass single door	m <sup>2</sup>	3.93	per one square meter
15	Glass double door	m <sup>2</sup>	3.93	per one square meter
16	Steel louver	m <sup>2</sup>	35.38	per one square meter
17	Aluminium louver	m <sup>2</sup>	37.74	per one square meter
18	Timber ceiling	m <sup>2</sup>	2.35	per one square meter
19	Timber flooring	m <sup>2</sup>	4.71	per one square meter
20	Steel balustrade	m	10.79	per one square meter
21	Basin	Nos	25.00	
22	Carpet	m <sup>2</sup>	27.05	
Sr	Material	Unit	Price (MMK)	Remark
1	Sand	ft <sup>3</sup>	5,500	per 100 cubic feet
2	Gravel	m <sup>3</sup>	35,300	
3	Low-quality timber	Ton	700,000	
4	Brick	piece	70	
5	Broken brick	m <sup>3</sup>	13,500	
6	6-in x 9-in boulder	m <sup>3</sup>	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 <sup>2</sup>	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

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.

## 2.1 EMPLOYMENT

### 2.1.1 Wages<sup>19</sup>

Salaries in Myanmar are paid in Myanmar kyat (MMK) or United States dollar (USD). However, 97% of locally owned companies, 90% of local-foreign joint ventures, and 86% of foreign owned companies pay in MMK.

#### Currencies paid for salary in Myanmar

Company payment	Local companies	Local-foreign JVs	Foreign companies	Total
<b>No of companies ►</b>	<b>183</b>	<b>21</b>	<b>35</b>	<b>239</b>
MMK pay	97%	90%	86%	
USD pay	2%	5%	3%	
Both MMK & USD pay	1%	5%	11%	
<b>Total ►</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>239</b>

MSR gathered salary data from 239 companies in 15 industries and the data are analyzed into minimum, median and maximum levels. In this report, overall analysis of MMK-pay companies, overall analysis of USD-pay companies and detailed analyses of 15 industries are provided.

**METHODOLOGY:** MSR contacted companies and organizations and collected data from employers and employees by having them fill up the pre-developed questionnaire form. Altogether 52% of them participated in this research. For better analysis, MSR also contacted employees through our personal networks and collected further data on the salaries were collected.

#### MMK payment

Sr	Position/rank (Local staff)	All the companies			Top ten companies		
		Minimum	Median	Maximum	Minimum	Median	Maximum
		<b>MMK</b>			<b>MMK</b>		
1	Managing Director	3,000,000	6,000,000	9,000,000	5,000,000	7,500,000	9,000,000
2	Director	1,800,000	3,000,000	7,000,000	3,500,000	5,000,000	7,000,000
3	General Manager	800,000	1,800,000	5,000,000	1,700,000	2,500,000	5,000,000
4	Manager	500,000	800,000	2,400,000	1,000,000	1,500,000	2,400,000
5	Assistant Manager	400,000	600,000	1,600,000	800,000	1,100,000	1,600,000
6	Accountant	300,000	600,000	1,500,000	500,000	1,000,000	1,500,000
7	Supervisor	250,000	400,000	800,000	400,000	600,000	800,000
8	Secretary	270,000	400,000	800,000	350,000	500,000	800,000
9	Assistant Accountant	250,000	380,000	800,000	300,000	500,000	800,000
10	Receptionist	200,000	300,000	600,000	300,000	450,000	600,000
11	Office Staff	180,000	250,000	600,000	250,000	400,000	600,000
12	Sales Staff	180,000	300,000	600,000	300,000	400,000	600,000
13	Driver	210,000	300,000	500,000	300,000	400,000	500,000

<sup>19</sup> Salary Survey Report 2018, Myanmar Survey Research Co Ltd

14	Security Guard	150,000	200,000	400,000	250,000	300,000	400,000
15	General Worker	140,000	200,000	350,000	200,000	300,000	350,000
16	Cleaner	120,000	150,000	300,000	150,000	200,000	300,000
<b>Daily wage</b>		<b>MMK per day</b>					
17	Unskilled/hard labor	4,800	7,000	15,000	8,000	10,000	15,000

## USD payment

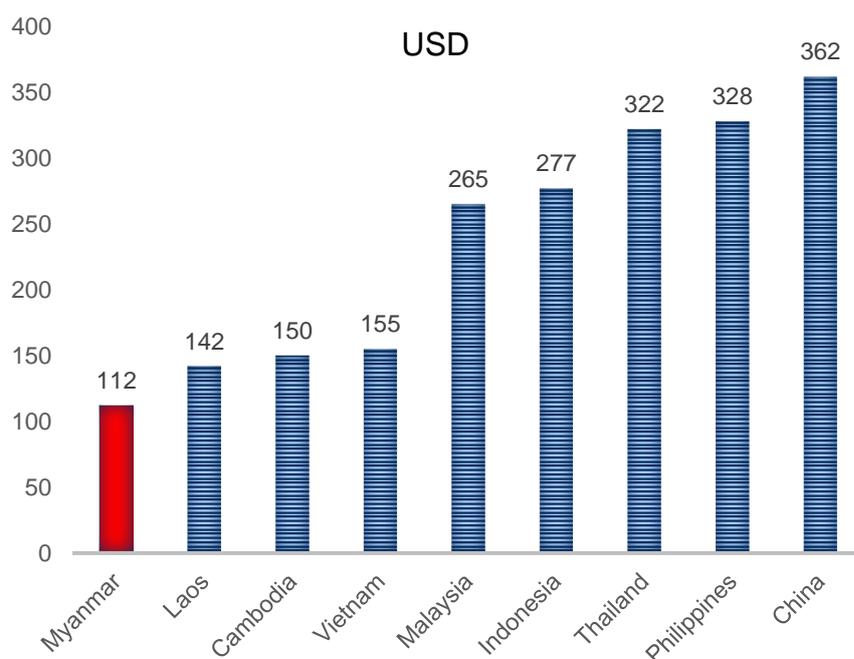
Sr	Position/rank (Local staff)	Companies of payment in USD		
		Minimum	Median	Maximum
<b>USD</b>				
1	Managing Director	4,000	5,000	8,000
2	Director	2,750	3,500	6,200
3	General Manager	1,400	2,300	5,500
4	Manager	825	1,800	4,250
5	Assistant Manager	680	1,200	1,800
6	Supervisor	400	850	1,480
7	Accountant	400	750	1,500
8	Assistant Accountant	280	500	950
9	Secretary	300	600	1,100
10	Office Staff	250	400	618
11	Sales Staff	275	350	600
12	Driver	250	380	500
13	General Worker	120	225	325

## Salary payments in selected industries

Sr	Position/rank (Local staff)	All the companies					
		Mini- mum	Median	Maximum	Mini- mum	Median	Maxi- mum
		MMK			USD		
<b>(1) Garment industry</b>							
1	Manager (Expatriate)				2,500	4,000	9,000
2	Manager	300,000	600,000	850,000			
3	Accountant	280,000	450,000	600,000			
4	Production Supervisor	250,000	360,000	450,000			
5	Production Asst Supervisor	210,000	300,000	400,000			
6	Production worker	92,000	120,000	150,000			
		100,000	150,000	180,000			
		130,000	180,000	220,000			
		150,000	200,000	300,000			
7	Office Staff	180,000	240,000	400,000			
8	Security	150,000	180,000	300,000			
9	Cleaner	120,000	150,000	200,000			
<b>(2) Manufacturing companies (other than garment industry)</b>							
1	Director	900,000	1,500,000	5,000,000	1,000	3,000	5,000
2	General Manager	450,000	800,000	2,000,000	500	800	2,500
3	Manager	400,000	600,000	1,200,000	300	500	1,500
4	Assistant Manager	300,000	500,000	1,000,000	250	400	850
5	Supervisor	230,000	400,000	600,000	200	300	450
6	Assistant Supervisor	200,000	250,000	450,000	150	220	380
7	Production Worker	120,000	180,000	270,000	120	170	300
8	Accountant	250,000	400,000	800,000	225	300	600
9	Assistant Accountant	200,000	300,000	450,000	150	200	350
10	Secretary	200,000	300,000	550,000	150	225	500
11	Office Staff	200,000	280,000	450,000	150	200	500
12	Driver	200,000	250,000	400,000	160	250	450
13	Security Guard	150,000	200,000	300,000	110	160	300

14	Cleaner	120,000	150,000	200,000	100	150	180
<b>(3) Trading companies</b>							
1	Director	1,500,000	2,500,000	4,500,000	1,200	2,300	3,800
2	General Manager	800,000	1,700,000	3,000,000	550	1,000	2,200
3	Deputy General Manager	700,000	1,200,000	2,000,000	300	800	1,100
4	Manager	550,000	900,000	1,800,000	450	700	1,700
5	Assistant Manager	430,000	750,000	1,500,000	350	470	1,355
6	Purchaser	300,000	600,000	1,200,000	250	450	1,200
7	Trade & Port Clearance	250,000	380,000	450,000	200	250	400
8	Accountant	400,000	500,000	700,000	250	350	650
9	Assistant Accountant	300,000	400,000	480,000	200	280	500
10	Secretary	250,000	500,000	750,000	150	200	500
11	Receptionist	200,000	270,000	480,000	100	175	320
12	Office Staff	200,000	300,000	400,000	130	200	400
13	Vehicle-In-Charge	300,000	400,000	600,000	-	-	-
14	Driver	200,000	280,000	400,000	150	230	325
15	General Worker	120,000	150,000	200,000	100	150	180
<b>(4) Engineering companies</b>							
<b>Engineering staff</b>							
1	Chief Engineer	600,000	900,000	2,100,000	700	1200	2,200
2	Engineer	350,000	700,000	1,500,000	350	650	1,000
3	Assistant Engineer	300,000	400,000	600,000	250	400	650
4	Heavy Machine Operator	300,000	400,000	600,000	300	400	600
5	Mechanic	270,000	350,000	500,000	200	350	400
<b>Technical sales staff</b>							
6	Manager	400,000	600,000	1,000,000	400	750	1,000
7	Supervisor	300,000	400,000	500,000	300	400	880
8	Sales Representative	320,000	450,000	750,000	350	480	700
<b>Administrative staff</b>							
9	Finance & Account Manager	350,000	450,000	650,000	350	600	1,050
10	Accountant	300,000	400,000	500,000	280	425	850
11	Secretary	250,000	350,000	450,000	230	330	655
12	Office Staff	200,000	300,000	400,000	200	280	480
13	Driver	200,000	300,000	400,000	180	275	400
14	General Worker	150,000	180,000	270,000	100	180	200
<b>(5) Banks</b>							
1	Senior GM	900,000	1,100,000	2,400,000			
2	General Manager	700,000	1,000,000	2,200,000			
3	Deputy GM	650,000	900,000	1,450,000			
4	Assistant GM	500,000	800,000	1,250,000			
5	Senior Manager	400,000	700,000	1,000,000			
6	Manager	350,000	600,000	950,000			
7	Deputy Manager	300,000	450,000	650,000			
8	Assistant Manager	250,000	350,000	550,000			
9	Supervisor/Sr Executive	200,000	300,000	450,000			
10	Asst Supervisor/Executive	170,000	250,000	400,000			
11	Senior Banking Assistant	200,000	275,000	350,000			
12	Junior Banking Assistant	175,000	250,000	300,000			
13	Office Assistant	150,000	250,000	300,000			
14	Driver	200,000	250,000	300,000			
15	Security Guard	150,000	200,000	250,000			
16	General Worker	120,000	150,000	200,000			

## Comparison of minimum wages between Myanmar and selected countries<sup>20</sup>



Country	Monthly minimum wage (USD)
<b>Myanmar</b>	<b>112</b>
Laos	142
Cambodia	150
Vietnam	155
Malaysia	265
Indonesia	277
Thailand	322
Philippines	328
China	362

### 2.1.2 Overtime charges<sup>21</sup>

- Regarding the calculation of overtime wages mentioned in the Survey Report 2017, overtime wages were calculated by hourly rate with formulation on Report, as weekly working hours limit is being based on 48 hours for all businesses.
- Overtime pay shall be calculated as double the basic wage/salary, to be calculated as follows:

$$\text{Hourly rate of overtime wage} = \frac{\text{Basic pay} \times 12 \text{ months}}{48 \text{ hours} \times 52 \text{ weeks}} \times 2 \text{ times}$$

- According to the Myanmar Labour Law, there are two kinds of working hour limit such as 44 hours and 48 hours per week.
- All factories are not limited to 48 hours per week. Electricity businesses, ice mills, refineries, timber businesses, pumping machine for water and oil, machine drained by air or gas, chemical works, vegetable oil mills and sugar mills are limited to work 48 hours per week.
- Overtime wages for 9 kinds of business, mentioned in above clause (d), and the business covered by the Shops and Establishments law are calculated at the rate of 48 hours per week and for other factories are calculated by 44 working hours.
- Besides, if there is limit on working hour per week in other existing relevant law, hourly overtime wages shall be calculated with that limit.

<sup>20</sup> [www.vietnam-briefing.com/news/vietnam-minimum-wages-on-the-rise-in-2018.html/](http://www.vietnam-briefing.com/news/vietnam-minimum-wages-on-the-rise-in-2018.html/)  
[www.sgsgroup.com.hk/sas](http://www.sgsgroup.com.hk/sas)  
<http://economists-pick-research.hktdc.com/business-news/article/Regulatory-Alert-Asia/LAOS-Monthly-Minimum-Wage-Set-to-Increase-to-US-142/raasean/>

**Myanmar:** MMK 150,000/1340 Market Rate = 112 USD

<sup>21</sup> U Maung Maung Than, Deputy Permanent Secretary, Ministry of Labour, Immigration and Population

- (g) Meal, transportation, accommodation, phone bill, uniform, training, bonus, overtime, monthly bonus, seasonal bonus, yearly bonus and sales commission are included in Allowances in Section 2.1.3 below.
- (h) Basic pay (8 hours per day), overtime working hours, overtime wages and under other incentive titles, attended bonus, skill bonus, production bonus, annual bonus and supporting bonus are included in Pay Slip prescribed by MOLIP.<sup>22</sup>
- (i) Income tax, insurance fee, saved money, advanced pay or excess pay, deduction for negligence of worker and net pay are included in deduction from wages.
- (j) Leave consists of Length of Service, Annual Leaves, Casual Leave, Maternal Leave, Paternal Leave, Sick Leave, Unpaid Leave, Leave refund and Married Leave.
- (k) Under the Leave and Holiday Act, 1951, there are only casual leave, earned leave, medical certificate leave and maternity leave and it shall be allowed more than these.
- (L) According to the Leave and Holiday Act, 1951, if the worker has not attained at least 6 months in service, medical leave shall be granted without pay. But there is no specific leave without pay in this law.
- (m) According to the Leave and Holiday Act, 1951, if the worker has been employed consecutively for 12 months, employer shall allow 10 days of earned leave with average pay or wages.
- (n) In Leave and Holiday Act, 1951, there is no provision to repay the wages for one-year employment period without earned leave.
- (o) If every worker, having legal right to get earned leave resigned or was dismissed from work or died, employer shall pay wages to him or his legal representative or pay as the case may be in lieu of earned leave at a rate equivalent to the daily average of the wages or pay.

### 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 the ones provided at companies in the manufacturing industries other than garment industry.<sup>23</sup>

#### Benefits provided by manufacturing companies (other than garment industry)

No of companies	Type	Benefits
<b>Allowances</b>		
5	Meal	Lunch provide at work or MMK 300~1,000 per day or MMK 15,000~150,000 per month
15	Transportation	Provide ferry bus or car provide for foreign expatriate or provide MMK 10,000~60,000 per month
5	Accommodation	Provide MMK 50,000~30,000 per month or provide house for higher positions and foreign expatriates
3	Phone bill	Pre-paid cards provide or MMK 20,000-30,000 for higher position for dealing with customers
13	Uniform	MMK 30,000~100,000 or 2~3 pairs provide per year

<sup>22</sup> MOLIP: Ministry of Labour, Immigration and Population

<sup>23</sup> Salary Survey Report 2018, Myanmar Survey Research Co Ltd

4	Training	Local or overseas training depending on employee's performance
<b>Bonus</b>		
12	Overtime	MMK 500~5,000 per hour
5	Monthly bonus	MMK 10,000~80,000 or depend on monthly sales amount
10	Seasonal bonus	MMK 10,000~100,000
17	Yearly bonus	MMK 50,000~700,000 or double/triple or more of basic salary
4	Sales commission	5%~15% commission depending on the sales target
<b>Benefits</b>		
9	Medical	A clinic for minor case in the factory or MMK 10,000~1,000,000 allowance or 100% refund depending on health situation
1	Retirement gratuity	Depending on royalty and prolong service, monthly saving varies from MMK 50,000 to 100,000, the person concerned unknown.
3	Insurance	Body insurance or life insurance MMK 50,000 or more
7	Social security	According to government's social security policy
1	Long service	Provide gold 0.25 tical to 5~6 years services, gold 1 tical to 10~11 years services, gold 1.5 ticals to 15~16 years services and gold 3 ticals to 25 and above year services
<b>Leave</b>		
10	Length of service	Up to 12 days for over 1-year service
20	Annual leave	6~21 days per year depending on service but no leave for staff members on probation
25	Casual leave	3~10 days per year
13	Maternal leave	30~98 days per time or according to Social Security Service
3	Paternal leave	7~15 days
13	Sick leave	10 days~90 days with health records approved by doctor
5	Unpaid leave	1 day per month
5	Leave refund	3~10 days salary refund per year
5	Married leave	3~7 days
<b>Vacation</b>		
7	Vacation	Group vacation one trip per year to Chaungthar beach or other local places.
12	Staff party	1~2 times per year
<b>Increment</b>		
9	Yearly increment	The salary increment is mainly based on performance. Minimum 5% to maximum 25% increment of original salary or MMK 7,000~50,000 per year

## Social Security Board<sup>24</sup>

According to Social Security Law 2012, Social Security Board (SSB) 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.

<sup>24</sup> U Maung Maung Than, Deputy Permanent Secretary, Ministry of Labour, Immigration and Population

## Wages

### Minimum wages

The Pyihtaungsu Hluttaw promulgated the Minimum Wage Law (PSHL No 7) on March 22, 2013 and also the Ministry of Labour, Immigration and Population issued the related rule with the Notification No 64/2013 on July 12, 2013.

The Ministry carried out the five tasks to set the minimum wage for Myanmar workers.

National Committee for determining minimum wage, with the approval of the Union Government, issued Notification No 2/2015 on August 28, 2015, in accord with Section 10, Sub-Section (d) of the Minimum Wage Law (2013), in which the minimum wage is MMK 450 for one hour and MMK 3,600 for eight hours (one day) for whole country, irrespective of regions and industry categories, with effect from September 1, 2015, with the exemption of businesses which employ 15 workers and under it, and informal family businesses.

According to this law, as the minimum wage is to be reviewed, determined and approved every two years, the National Committee for determining minimum wage is carrying out tasks, step by step, in accordance with the procedure of the law, to review minimum wage rate and at the current stage, proposed minimum wage rate has been issued.

The minimum wage has been amended and proposed as follows:

Sr	Description	Wage per hour (MMK)	Wage per day (MMK)	Remark
1	Minimum wage	600	4,800	The minimum wages have been proposed since January 2, 2018, and the employers and employees can object to them between 60 days from the date of issue of the proposal.

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 10 employees and above—is responsible 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	26 weeks	
2	Maternity leave	6 weeks 8 weeks	Before birth After birth
3	Paternity leave	15 days	15-day leave for infant care on confinement of his insured wife
4	Temporary Disability Benefit leave	52 weeks	
5	Permanent Disability Benefit leave	— —	The benefit in accord with the loss of capacity for work

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 mechanical power or a certain kind of power, businesses of manufacturing, repairing and servicing, or engineering businesses, factories, warehouses and establishments;

- (ii) Government department 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 that carry 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, Immigration and Manpower from time to time, that they shall be applied with the provisions of compulsory registration for Social Security System and benefits contained in this law in co-ordination with the Social Security Board and with the approval of the Union Government.

## Insurance systems

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

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

### Health and social care insurance system

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

- 1 Sickness Benefit (60% of average wage of the previous 4 months for 26 weeks)
- 2 Maternity Benefit (70% of average wage of a year for 14 weeks to 18 weeks)
- 3 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)
- 4 Miscarriage Benefit (70% of average wage of a year for 6 weeks)

- 5 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)
- 6 Paternity Benefit (70% of Average Wage for 15 days with leave)
- 7 Maternity expense of the male insured person (has the right to entitled half of maternity expense)
- 8 Medical treatment for her child up to one year after confinement of the female insured person
- 9 Funeral expense for deceased of any other cause (from one time up to maximum of 5 times)
- 10 If the insured person 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:

- 1 Scholastic stipend for the children of the insured couple that earn less than stipulated amount of income (10% of average wage for a child living schools age of academic years)
- 2 Family Assistance for natural disaster of insured worker (40% of average wage of a month)
- 3 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:

- 1 medical treatment
- 2 Temporary Disability Benefit due to Employment Injury (70% of average wage of a month for 52 weeks)
- 3 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)
- 4 Survivors Benefit for deceased of Employment Injury (for 30 times to 80 times based on contribution)

**To ensure benefits under these insurance systems, both employers and employees shall pay registration fees to Social Security Board as follows:**

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%
<b>Total ►</b>		<b>3%</b>	<b>2%</b>	<b>5%</b>

## 2.2 HUMAN RESOURCE DEVELOPMENT

### 2.2.1 Public education sector<sup>25</sup>

In the public education sector, basically there are two levels—Basic Education level and Higher Education level.

#### Basic Education

Only 22% of three-to-five years aged population in 2011 benefits from public and private day care services. The entry age for the formal school system is 5. The Basic Education system is 5-4-2-system consisting of five-year schooling (grade 1 to 5) for primary level, four-year schooling (grade 6 to 9) for lower secondary level and two-year schooling (grade 10 to 11) for upper secondary level.

#### Academic structure of Basic Education system<sup>26</sup>

Level		No of years	Age			Grade		
Primary		5	5+	to	9+	1	to	5
Secondary	Lower	4	10+	to	13+	6	to	9
	Upper	2	14+	to	15+	10	to	11
<b>Total No of years ►</b>		<b>11</b>	<b>5+</b>	<b>to</b>	<b>15+</b>	<b>1</b>	<b>to</b>	<b>11</b>

Total number of years in the Basic Education level is 11. The students have to take the matriculation examination at the end of the upper secondary level.

#### 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 years for a master's degree. There are also doctoral programmes for master's degree holding students. In the entire country, there are 163 institutions of higher learning (colleges and universities) under 13 different ministries in Myanmar, out of which 66 are under the Ministry of Education.

#### Numbers of Higher Education institutions in Myanmar (As of 2011-2012)<sup>27</sup>

Sr No	Ministry	No of institutions (colleges/universities)
1	Education	66
2	Health	15
3	Science and Technology	61
4	Defence	5
5	Culture	2
6	Natural Resources and Environmental Conservation	1
7	Agriculture and Irrigation	1
8	Livestock Breeding & Fisheries	1
9	Co-operatives	5
10	Union Civil Service Board	1
11	Religious Affairs	1
12	Border Affairs	2
13	Transport	2
	<b>Total ►</b>	<b>163</b>

<sup>25</sup> <http://www.myanmar-education.edu.mm/dhel/education-system-in-myanmar/education-structure/>

<sup>26</sup> Department of Educational Planning and Training, Ministry of Education

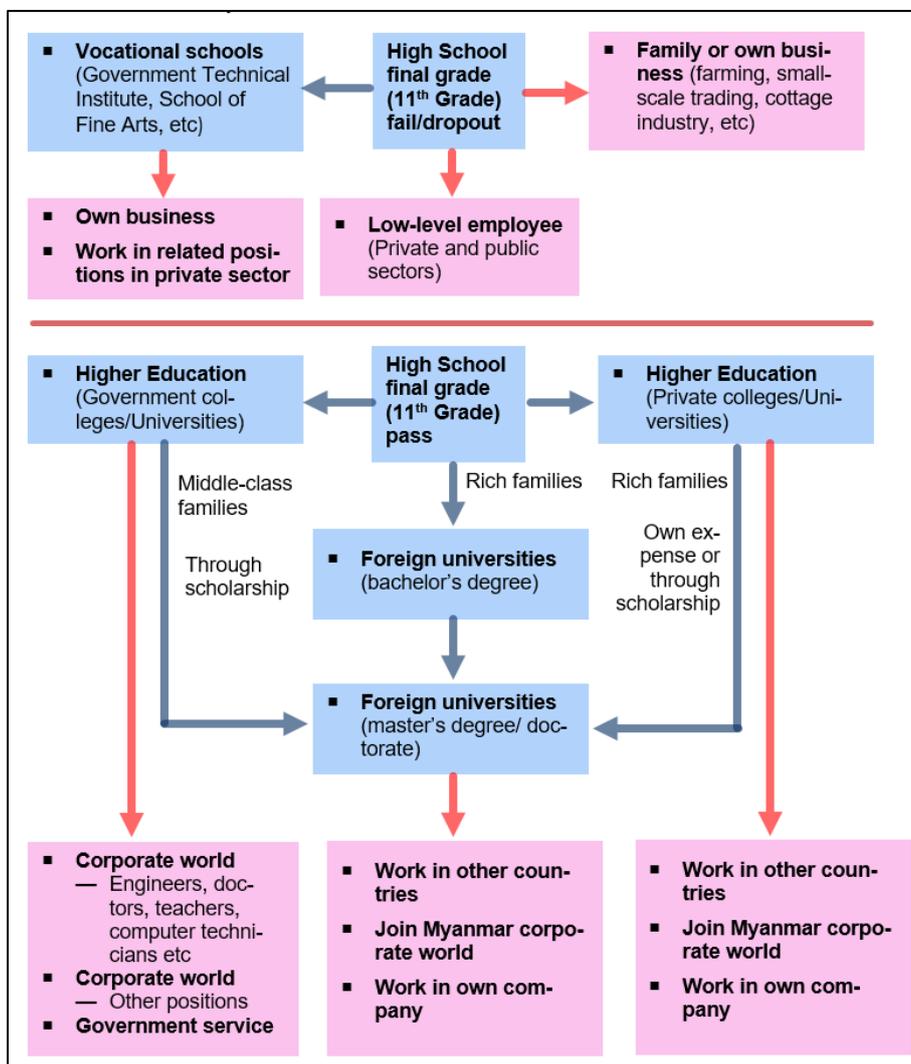
<sup>27</sup> Department of Higher Education (Lower Myanmar), Ministry of Education

## 2.2.2 Private education sector

In the private sector too, there are Basic Education level schools such as vocational and technical and general education schools and also Higher Education institutions (colleges/universities), established by local businessmen solely by themselves or through franchise or jointly with foreign educational institutions.

- See Appendix 8: International schools and Appendix 9: International colleges/universities.

### Human resource map



### 3.1 GENERAL INFORMATION

Company incorporation is carried out by DICA in accordance with the terms of The Myanmar Companies Law (2017) and investment proposal applications are subjected to MIC (DICA is MIC secretariat).

DICA shall issue the certificate of company incorporation and then MIC's approval will subject to investment project.

### 3.2 TYPE OF COMPANIES AND BASIC REQUIREMENTS

There are several ways to conduct the business in Myanmar, as outlined below:

- Company limited by shares (such as private and public companies)
- Company limited by guarantee (Non-profit associations)
- Overseas corporations (Need to register in DICA if they carry out business within the Union)
- Associations
- Partnership
- Special Companies (incorporated with Special Companies Acts—1950)

In case of limited liability company, foreign ownership is allowed up to 35% in local companies. This is a significant liberalization measure as foreign investor can now own up to 35% of the equity in Myanmar owned companies (directly or indirectly) without changing the company's status to a "foreign company".

There are no restrictions on the transfer of shares in companies between local and foreign shareholders, but any change in a "foreign company" status of a company will need to be notified to DICA.

The law allows companies with a **single shareholder and single director** to be established. It requires all companies established in Myanmar to appoint at least one director who is "ordinarily resident" in Myanmar. A person will be considered to be ordinarily resident if they hold permanent residency or is resident in Myanmar for at least 183 days in each 12-month period. The period of residency will be calculated from the date of incorporation of a company (or the date of commencement of the new law for existing companies).

Public companies must appoint at least 3 directors, and at least one of the directors must be a **Myanmar citizen** who is ordinarily resident in Myanmar.

**No minimum capital requirements for the incorporation of company.**

### 3.3 REQUIRED DOCUMENTS FOR REGISTRATION

New company registration is allowed in new electronic platform called **MyCo- Myanmar Companies Online** with the commencement of the Myanmar Companies Law 2017. To provide a convenient and integrated service, "MyCO" will be launched on August 1, 2018. DICA-MyCO is more efficient and minimal material documents. All companies can renew their registration through this online platform free of charge from August 2018 to January 2019.

**(See: Costs for Company Incorporation at Section 4.8.)**

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<sup>28</sup> Myanmar Investment Guide 2018, DICA, supported by GIZ, Germany  
U Myo Min, Director, Company Registration Division, Directorate of Investment and Company Administration

## FREQUENTLY ASKED QUESTIONS

1 **FORMS OF INVESTMENTS: What are the legal forms in which investments can be implemented?**

Investments can take one of the following forms:

- 1 Wholly Myanmar-owned private companies;
- 2 Wholly foreign-owned private companies; and
- 3 Joint ventures between foreign investors and a Myanmar citizen or a government department or organization.

2 **RESTRICTED INVESTMENT ACTIVITIES AND PROMOTED INVESTMENT SECTORS: What are the details of the prohibited investment activities, restricted investment activities and promoted investment sectors?**

The list of restricted investment activities is provided in detail in the Notification No 15/2017 (10<sup>th</sup> April, 2017). The list of promoted investment sectors is detailed in the Notification No 13/2017 (1<sup>st</sup> April, 2017). Both of these two notifications are available on the DICA website in Myanmar and in English languages.

3 **EXEMPTIONS AND RELIEFS: What are the exemptions and reliefs when an investor is investing in Myanmar?**

For the purpose of supporting the development of the Union by allowing investment in sectors which need to be developed, and for the proportionate development of Regions and States, tax exemptions or reliefs can be granted to investors on a case by case basis. These can take the form of exemptions and reliefs from income tax, customs duty or internal taxes and the right to depreciation for the purpose of income tax assessment. Details on exemptions and reliefs applicable to investors are stipulated in Sections 74, 75, 76, 77 and 78 of the MIL.

4 **TAX RELIEFS BY LOCATION/ZONE: Are there any differences or tax reliefs depending on the location and zones?**

Myanmar Investment Commission (MIC) specified the regions as Zone 1, Zone 2 and Zone 3 and issued the Notification 10/2017:

- (i) Zone 1: Less Developed Region – 7 consecutive years
- (ii) Zone 2: Moderate Developed Region – 5 consecutive years
- (iii) Zone 3: Developed Region – 3 consecutive years

5 **TIME TAKEN FOR ISSUE OF MIC PERMIT AND INVESTMENT ENDORSEMENT AND RELATED FEES: How long does it take to get an MIC Permit and an Investment Endorsement? What is the fee for and MIC Permit and an Investment Endorsement?**

An **MIC Permit** will be appraised and, if approved, will be issued within **60 working days** from the date when the investment proposal was accepted.

An **Investment Endorsement** application will be appraised and, if approved, will be issued within 30 working days from the date when the investment proposal was accepted.

Please refer to **Chapter 4: Investment Procedures** for the service fees for MIC Permits and Investment Endorsements.

6 **DELEGATION FOR SUBMITTING INVESTMENT PROPOSAL: If the applicant of the investment proposal does not apply by himself, can a delegated person from the company or persons outside the company apply?**

According to Rules 43, the applicants can be:

- (a) the investors;
- (b) the delegated persons of the investors;
- (c) the subsidiary companies of the investors.

- 7 **NEED FOR EIA: When is an Environmental Impact Assessment (EIA) definitely needed?**
- According to the Section 36 (C) and Rules 5 of Myanmar Investment Law, EIA is needed for the investments which have a large potential impact on the environment and the local community. An **EIA type project** means the type of project prescribed under the Environmental Conservation Law, Rules and Environmental Impact Assessment Procedures. In these cases, an EIA is definitely needed. And investors shall need to obtain an MIC Permit and can only implement the investment activity after receiving the Permit from the MIC.
- 8 **INQUIRY BY INVESTORS: How can investors get the information they want, and how long does it take to get the response to an inquiry?**
- In order to get to know more about the procedures, process and information, investors can inquire further information by submitting **Form 1 (Inquiry Form)** or meet with the relevant Investment Division at MIC head office or at Regional/State offices. Often it takes 10 working days to get the response on the questions inquired in the Form 1.
- 9 **BUSINESSES FOR 100% FOREIGN-OWNED/FOR JOINT VENTURES: In which kind of businesses can foreigners invest 100% and in which kind of business investors should invest through a joint venture with a Myanmar citizen?**
- The list of restricted investment was announced with Notification 15/2017 by MIC. The notification provides the full list of businesses, investment activities that are not allowed to be carried out by foreign investors and investment activities allowed only in the form of a joint venture with any citizen-owned entity or any Myanmar citizen.
- 10 **RATIO OF SHARES OF MYANMAR CITIZEN IN JV ENTERPRISE: What is the requirement related to ratio of shares in a joint-venture enterprise?**
- According to Section 42 (C) of the law, the minimum direct shareholding or interest of a Myanmar citizen investor in the joint venture is 20%. Subject to other laws, if the investment projects are not included in the list of Section 42 (C), the foreigner can invest 100%.
- 11 **CHANGE OF LAND USE TO JV: Do investors need to apply for land use if the land was previously invested as the citizen investment and now changed to invest alongside with foreign investor as Joint Venture?**
- The investor shall have to apply land rights authorization in any proposed change in the use of the land invested by citizen to foreign investor as joint venture.
- 12 **RIGHT TO USE LAND: How does an investor get the right to use land?**
- An investor who obtains a Permit or an Endorsement under the MIL can get a long-term land lease from private owners for private-owned land/building or from the relevant government organizations for the state-owned land/buildings. The initial leasing period is up to 50 years and it can be extended twice for 10 years respectively (a total of 20 years). Therefore, to get the right to use land, it is required that the investor undergo either the MIC Permit process or Endorsement application process.
- 13 **POST-ENDORSEMENT ACTIVITIES: How to continue after obtaining Endorsement?**
- After obtaining Endorsement, licenses or permits from relevant ministries, government agencies and organizations might be needed depending on the nature of the business or other requirements. Then five (5) copies of all approvals, licenses, permits, Joint Venture Agreements and the Land Lease Agreements shall be submitted to the MIC.
- 14 **BUILDING FACTORY: Before submitting proposals to the MIC, can an investor build the factory in that area?**
- Investors can start building the factory in the proposed area by negotiating with the relevant municipal committee and get an agreement from them.

### 4.1 MIC PERMIT AND INVESTMENT ENDORSEMENT

The Myanmar Investment Law (MIL) 2016 introduces two categories of investment approval procedures—MIC permit and investment endorsement. These are generally referred to as MIC Permit Procedure and Investment Endorsement Procedure. The introduction of investment endorsement procedure has significantly simplified and eased the investment procedures in Myanmar. It is not possible to apply for both—an MIC permit and an endorsement.

#### MIC Permit

Before the MIL, any investor had to submit a proposal to MIC for a permit, regardless of the business size if they intended to benefit from MIC incentives. According to the MIL, far fewer proposals will be screened and permitted by the MIC. Investors shall submit a proposal to the Commission and invest after receiving the permit for the following investment activities stipulated in the rules:

- (a) Investment activities that are essential to the national strategy;
- (b) Large capital-intensive investment projects;
- (c) Projects which are likely to cause a large impact on the environment and the local community;
- (d) Investment activities which use state-owned land and buildings; and
- (e) Investment activities which are designated by the government to require the submission of a proposal to the Commission.

#### Investment Endorsement

If investors are not in the category of investment activities which require an MIC permit as described above (under Section 36 of the MIL), the investors are not to require to submit a permit proposal to the MIC.

However, in order to enjoy the right to use land under Chapter XII, and one or more of the exemptions and reliefs under Sections 75, 77 and 78 of the law, the investors should undergo an investment endorsement application process.

The following sections provide more detailed navigational guide for investors to identify the procedures which they should undergo given the specifications and details of their proposed investment project.

### 4.2 NAVIGATIONAL CHECKLIST FOR INVESTORS

The following checklist enables investors to navigate themselves which investment procedure—MIC Permit or Endorsement—they will need to undergo or not through either of these procedures. Based on the detailed information of the investors' project, they can check the project according to the screening checklist, the detailed stipulations in the MIL and related Rules and Notifications and know which procedure will apply to their proposed project, at which institutions they should submit the project to and for which procedures (e.g. to MIC for MIC Permit or Endorsement, or to Region/State Investment Committee in Regions/States for Endorsement).

By checking the project according to the navigation checklist, investors should also read the relevant sections of the Law, Rules and Notifications. The result of this navigation process is mainly for the use of the investors when working on their project proposals. In most case, it is advisable that investors should start with the step of inquiring information from the related Investment Division at DICA or from the Region/State DICA Office. MIC will issue a non-binding guidance on whether the investor needs to apply for a permit and if incentives are available.

<sup>29</sup> Myanmar Investment Application Guidebook, DICA, supported by GIZ, Germany, April 2018

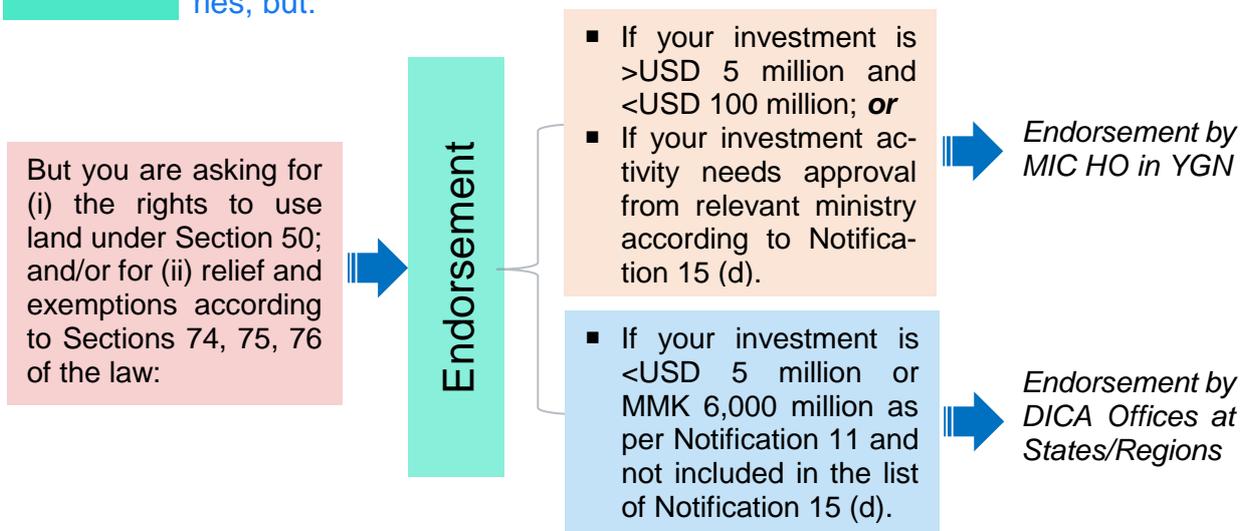
**STEP 1:** Please check if the investment projects

- Fall in the list of investment activity that is essential to the Union strategy as stipulated at Section 36 (a) and Rule 3 of the Myanmar Investment Law (MIL).
- Considered to be large capital investment activity, i.e. exceeding USD 100 million as stipulated in Section 36 (b) and Rule 4 of the MIL.
- Fall into the category of investment activity which are likely to cause large impacts on the environment and the local community as stipulated in Section 36 (c) and Rule 5 of the MIL.
- Fall into the list of investment activity which use state-owned land and building as stipulated in Section 36 (d) and Rule 6 of the MIL.
- Fall in the category of investment activity which are designated by the Cabinet to require the submission of a proposal to the commission as stipulated in Article 36 (e) of the MIL.\*

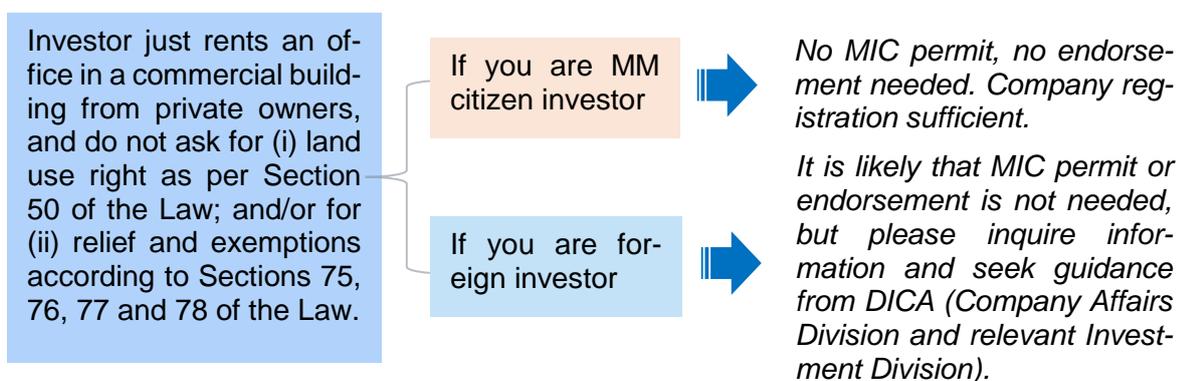


(\* ) The category of investment activity which is designated by the Cabinet to require the submission of a proposal to the commission will be further elaborated by the Cabinet.

**STEP 2:** If the investment projects are not among the above-mentioned categories, but:



**STEP 3:** Until this stage, if the investment projects are still not among the above-mentioned categories and:



For MM investors, if they invest on their own lands, there is no need to apply for land rights authorization. However, both MM and foreign investors shall apply for land use permit if they rent the land from private or government.

—prepared by GIZ Germany

### 4.3 TIPS TO FOREIGN INVESTORS:

If you are a foreign investor, please consider additionally the following:

If your investment activity falls in the list of investment activity which are not allowed to foreigners (Notification 15/2017, B).



or find a new option.

If your investment activity falls in the list of investment businesses allowed only in the form of JV with any citizen owned entity or any MM citizen (Notification 15/2017, C).



Make sure that your proposal is in the form of a JV and include one citizen owned entity or any MM citizen. Please note that foreigners are not allowed to own more than 80% of the JV.

If you invest for the first time in Myanmar, and your investment needs to undergo an MIC permit or endorsement process, you can implement both business registration process and MIC permit/endorsement process in parallel.



Inquire more information at DICA (Company Affairs Division and relevant Investment Division).

### 4.4 INVESTMENT APPLICATION PROCESS MAPS

#### An Overview of the Procedure



#### STEP 1: Inquire information from DICA

Seek advice and request information from DICA (optional).



#### STEP 2: Preparing the application documents

Buy the Investment permit application form 2, fill in the form and submit it to DICA

Buy the Investment endorsement application form 4 A, fill in the form and submit it to DICA.

Buy the Investment endorsement application form 4 B, fill in the form and submit it to region/state DICA offices.



#### STEP 3: Review by the DICA

Attend the PAT meeting and give presentation.

Review by the Investment Divisions of DICA

Review by the region/state DICA offices



#### STEP 4: Review by the MIC/Region & State Investment Committee

Attend the MIC meeting and give presentation

Review by the MIC, no presentation and no need to attend the meeting

Attend the region/state Investment Committee meeting and give presentation.



#### STEP 5: Obtaining results

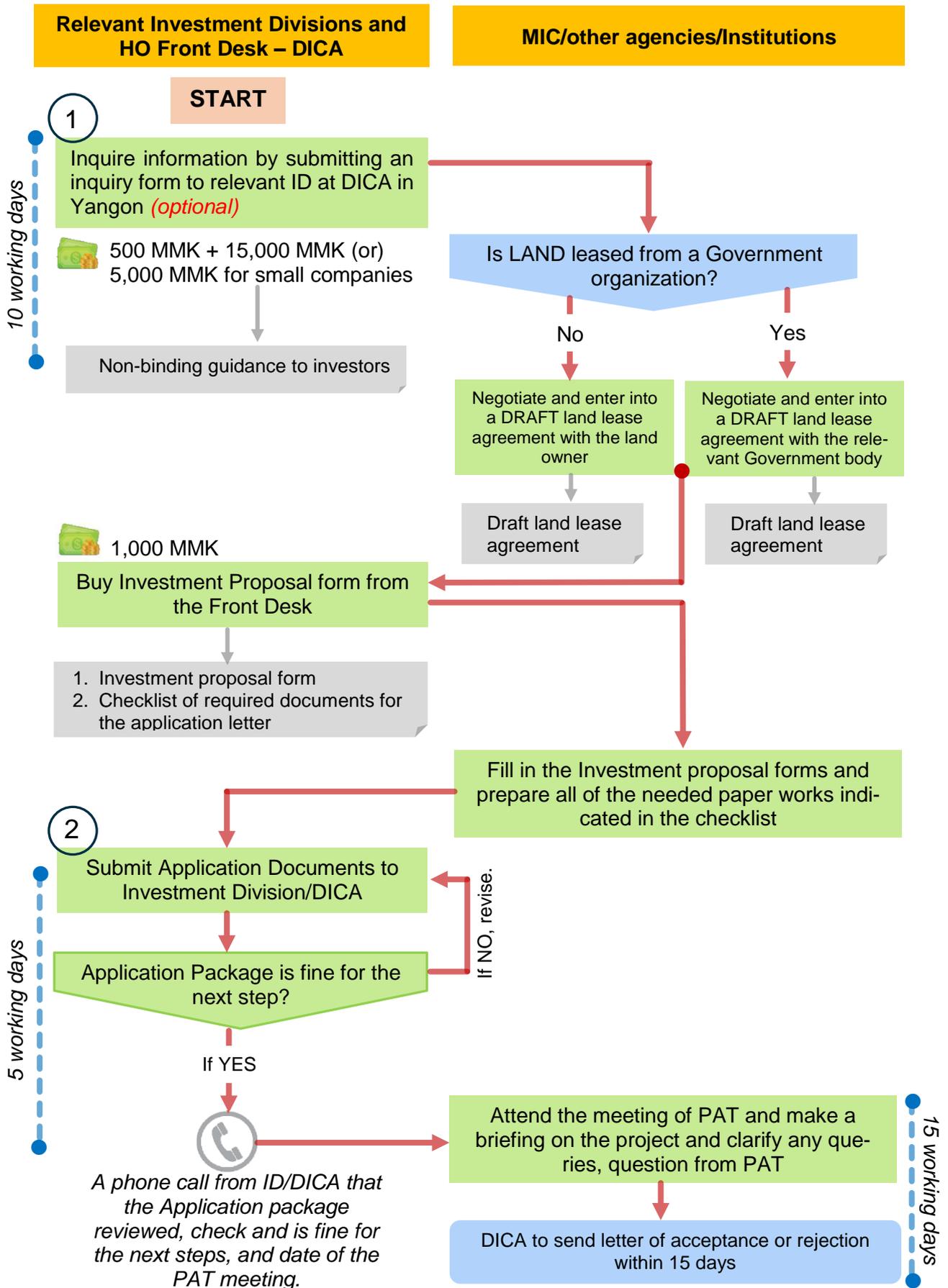
Receive the decision of MIC. If accepted, pick up the MIC Permit.

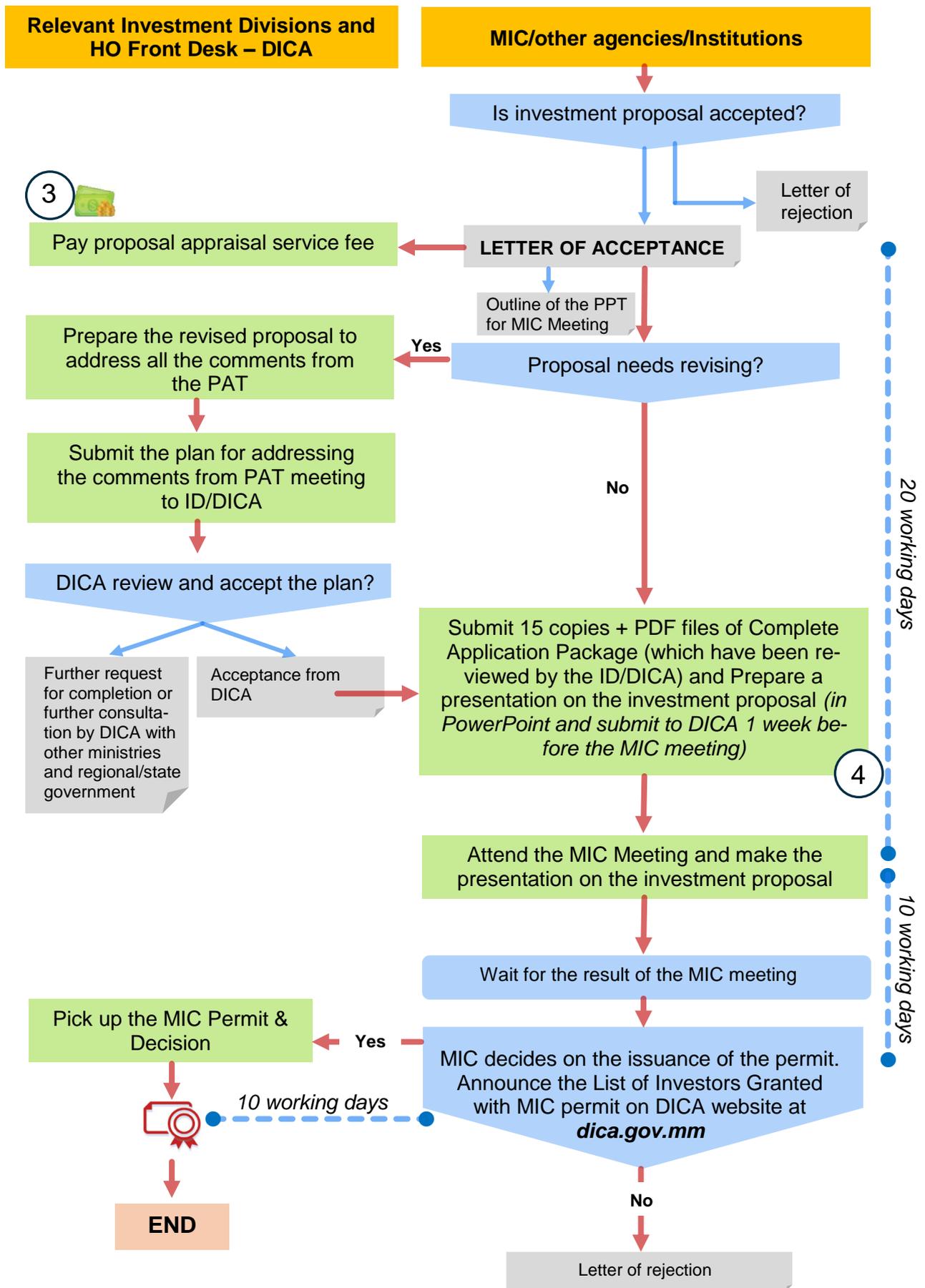
Receive the decision of MIC. If accepted, pick up the MIC Endorsement.

Receive the decision of region/state Investment Committee. If accepted, pick up the region/state Investment Endorsement.

— prepared by GIZ Germany

## Process Map for Applying for an MIC Permit





— prepared by GIZ Germany

## NOTES:

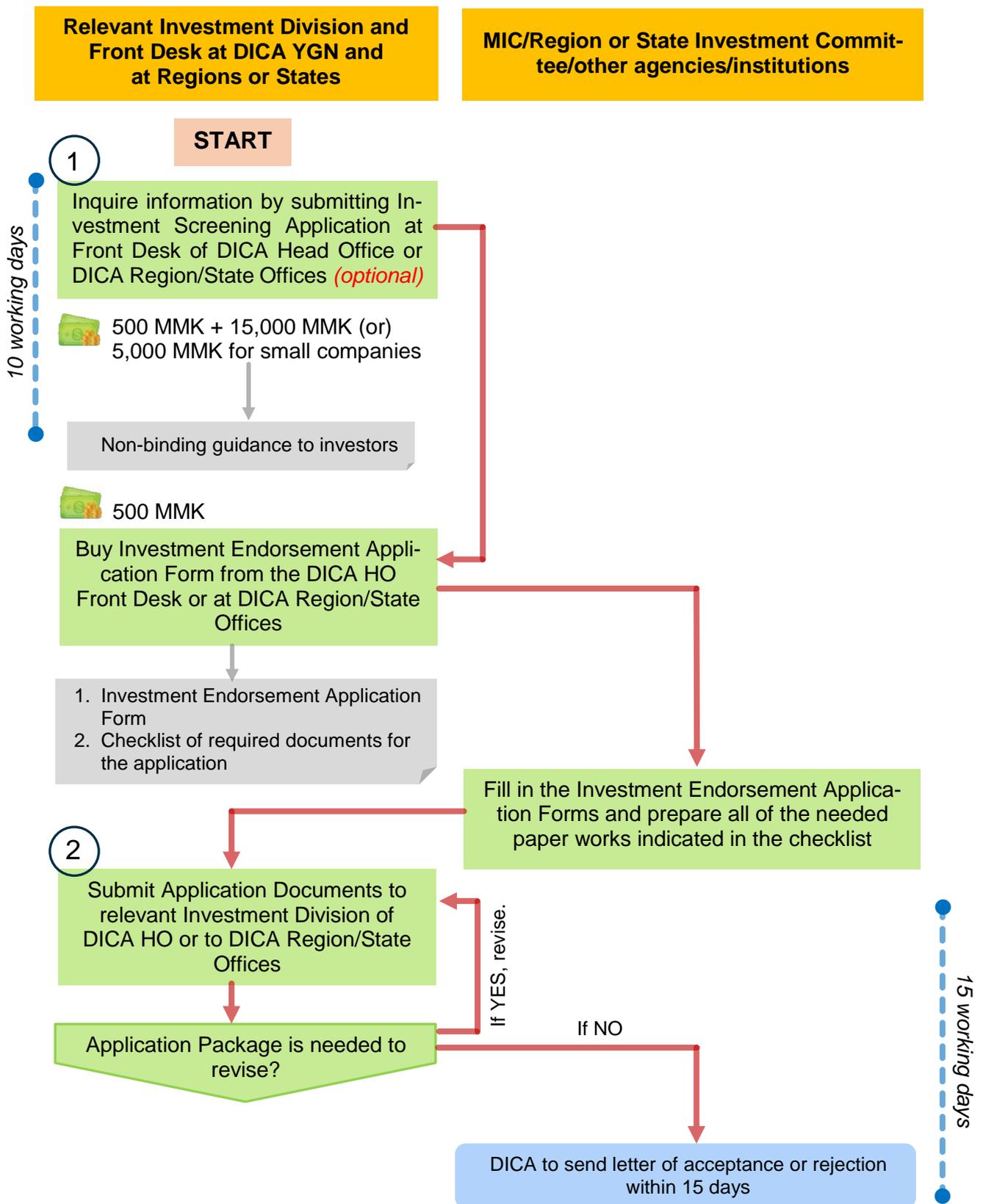
- 1 Form 1 – Inquiry form (can be downloaded from DICA website or purchased at the Front Office of DICA)
  
- 2 Documents need to be submitted at this step:
  1. Filled-in Investment Proposal Form (Form 2)
  2. Copies of ID card of all directors (for MM citizen investors), of passports (for foreign investors)
  3. Financial documents (Bank statement)
  4. Separate plans for environment protection, social welfare, CSR, fire-prevention, waste treatment (applicable to some kind of projects in mining, chemicals ...)
  5. List of equipment, machinery, raw materials purchased locally/to be imported with HS 4-digit code
  6. Blueprint of building (if new building, infrastructure to be constructed) or photo of building if existing one is use
  7. Business location map
  8. Land ownership evidences/documents
  9. Draft lease agreement (if land leased from a private owner or from Government) together with land ownership evidences/documents of the leaser
  10. In the case of JV, a joint-venture agreement (draft)
  11. Fill in Form 7A for long-term lease for land and building.

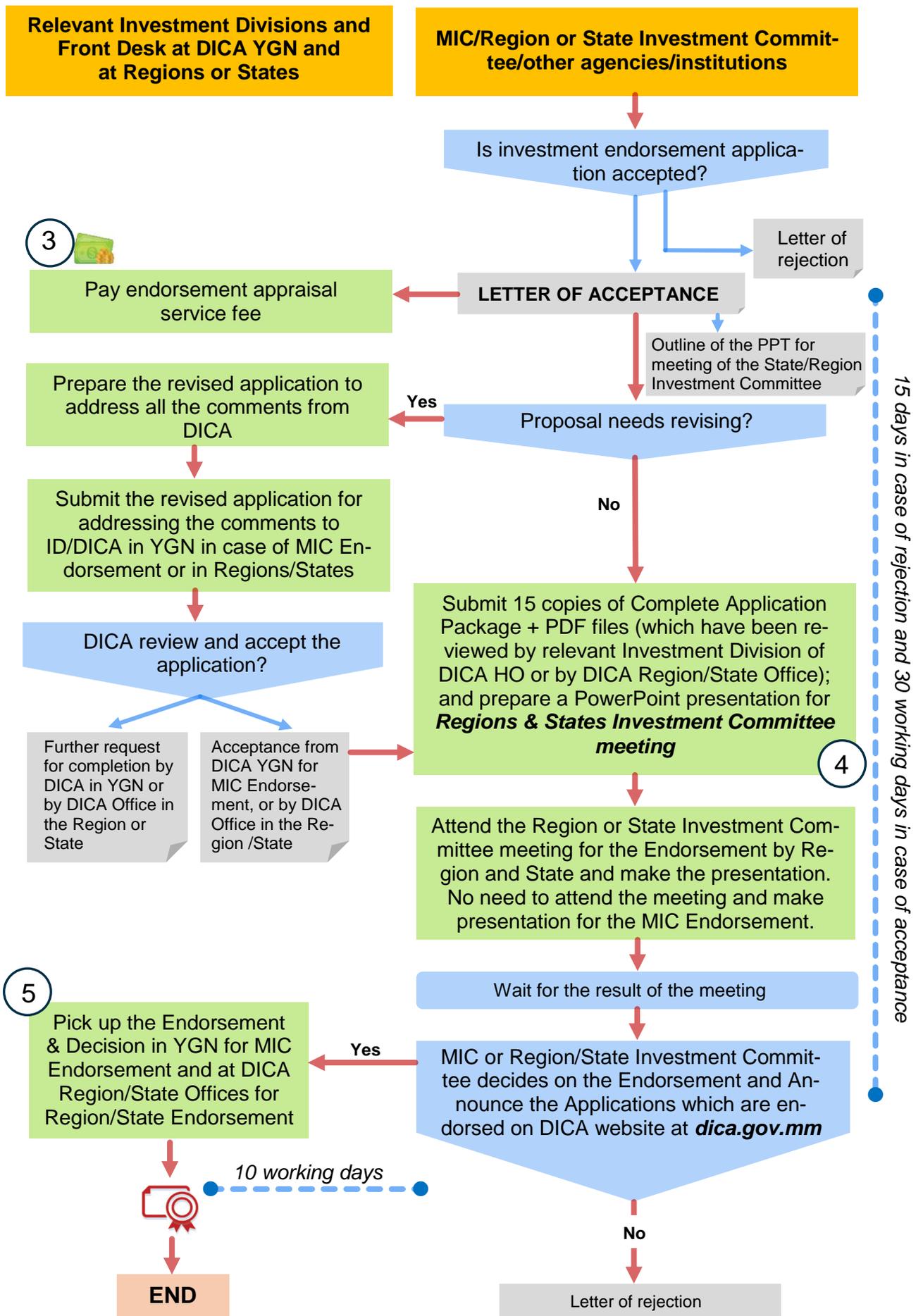
If land leased from a Government body, the relevant Government body will send the draft agreement directly to ID/DICA together with a forwarding letter, and recommendation from the Union Attorney-General Office.

- 3 Please see Section 4.8 for the details on the amount of service fee.
  
- 4 Please see Section 4.9 for the guideline for the PowerPoint presentation structure and requirements.

\* ***Please note that tax incentive application (Form 6) should be submitted to Investment Monitoring Division at DICA Head Office only after receiving the MIC permit.***

## Process Map for Applying for an Investment Endorsement





## NOTES:

- 1 Form 1 – Inquiry form (can be downloaded from DICA website or purchased at the Front Office of DICA)
  
- 2 Documents need to be submitted at this step:
  1. Filled-in Investment Endorsement Application Form (Form 4A for MIC Endorsement, Form 4B for Endorsement by Region or State)
  2. Copies of national identification card of all directors (for MM citizen investors)/of passports (for foreign investors)
  3. Financial documents (Bank statement)
  4. List of equipment, machinery, raw materials purchased locally/to be imported with HS code
  5. Business location map
  6. Land ownership evidences/documents
  7. Form for the land use (Form 7A for MIC Endorsement, Form 7B for Endorsement by Region or State). In the case of Myanmar citizen using his/her own land, if the investment is 100% owned by MM citizens, there is no need to submit Form 7A and 7B. However, if the investment is a joint-venture or wholly foreign owned, Form 7A and 7B are applicable, depending on the fact the JV investment project is to be endorsed by MIC or by Region or State
  8. In the case of JC, a joint-venture agreement (draft)
  
- 3 Please see Section 4.8 for the details on the amount of service fee.
  
- 4 Please see Section 4.9 for the guideline for the PowerPoint presentation structure and requirements.
  
- 5 In Form 5-A for MIC Endorsement and Form 5-B for Endorsement by Regions or States

\* ***Please note that tax incentive application (Form 6) should be submitted to Investment Monitoring Division at DICA Head Office only after receiving the Endorsement.***

## 4.5 CHECKLIST OF DOCUMENTS TO BE PROVIDED IN THE MIC PERMIT DOSSIER PACKAGE

### **INVESTMENT DIVISION 1:**<sup>30</sup> **Agriculture, Wood-based Industry, Livestock and Fisheries, Foodstuff Industry sectors**

When applying for MIC Permit under Section 36 of Myanmar Investment Law, investors in the agriculture, wood-based industry, livestock and fisheries, and foodstuff industry sectors shall have to submit the following documents in their MIC Permit Application Package:

- 1 Proposal Form (2)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of the land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Social security for employees, social welfare plan, CSR program, firefighting system
- 14 Production plan
- 15 Photo of sample product

### **INVESTMENT DIVISION 2:**<sup>31</sup> **Manufacturing (except for Food and Wood-processing Industry)**

When applying for MIC Permit under Section 36 of Myanmar Investment Law, investors in the manufacturing sector shall have to submit the following documents in their MIC Permit Application Package:

- 1 Proposal Form (2)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of the land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Social security for employees, social welfare plan, CSR program, firefighting system
- 14 Production plan
- 15 CMP contract (only CMP basis)

### **INVESTMENT DIVISION 3:**<sup>32</sup> **Hotel & Tourism, Real Estate Development, Transport & Telecommunication, Construction, Establishment of Industrial Estate sectors**

When applying for MIC Permit under Section 36 of Myanmar Investment Law, investors in the hotel & tourism, real estate development, transport & telecommunication, construction, establishment of industrial estate sectors shall have to submit the following documents in their MIC

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<sup>30</sup> Daw Nilar Mu, Director, Investment Division 1, DICA

<sup>31</sup> U Soe Myint Aung, Director, Investment Division 2, DICA

<sup>32</sup> Daw Mya Sandar, Director, Investment Division 3, DICA

#### Permit Application Package:

- 1 Proposal Form (2)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of construction materials (not available in local)
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Annual services
- 14 Investment plan
- 15 Social security for employees, social welfare plan, CSR program, building design, firefighting system (plot plan, water and electricity requirement, waste water treatment plan for industrial estate sector)

#### **INVESTMENT DIVISION 4:**<sup>33</sup> **Extractive Industries, Power and Other Sector**

When applying for MIC Permit under Section 36 of the Myanmar Investment Law, investors in the sectors of Mining, Oil and Gas, Power and Other Services shall have to submit the following documents in their MIC Permit Application Package:

- 1 Proposal Form (2)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Construction materials (not available locally)
- 9 Land rights authorization (Form 7-A)
- 10 Evidence of land ownership
- 11 Land lease agreement (draft)
- 12 Location map/layout plan
- 13 Recruitment of employees (local/foreign)
- 14 Social security for employees, social welfare plan, CSR program, firefighting system
- 15 Production plan
- 16 In submitting a proposal, in accordance with Section 36 of MIL, any proposal having the following conditions shall be submitted through the relevant ministry:
  - (a) having a significant ownership interest in the investment by government organization;
  - (b) having been granted or intending to grant concessions to the investor by government department and government organization; or
  - (c) being required or authorized by law to do so by government department and government organization

**For contact information about Divisions at DICA Head Office (Yangon) and DICA branch offices in Regions and States, see: Appendix 2 and Appendix 3 respectively.**

<sup>33</sup> U Lin Htut, Director, Investment Division 4, DICA

## 4.6 CHECKLIST OF DOCUMENTS TO BE PROVIDED IN THE MIC ENDORSEMENT APPLICATION DOSSIER PACKAGE

### **INVESTMENT DIVISION 1:**<sup>34</sup> **Agriculture, Wood-based Industry, Livestock and Fisheries, Foodstuff Industry**

When applying for MIC Endorsement in the sectors of agriculture, wood-based industry, livestock and fisheries, and foodstuff industry, the investors have to submit the following documents:

- 1 Endorsement application form (4-A)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of the land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Social security for employees, social welfare plan, CSR program, firefighting system
- 14 Production plan
- 15 Photo of sample product

### **INVESTMENT DIVISION 2:**<sup>35</sup> **Manufacturing (except for Food and Wood-processing Industry)**

When applying for MIC Endorsement in the manufacturing sector (except for food and wood-processing industry), the investors have to submit the following documents:

- 1 Endorsement application form (4-A)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of the land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Social security for employees, social welfare plan, CSR program, firefighting system
- 14 Production plan
- 15 CMP contract (only CMP basis)

### **INVESTMENT DIVISION 3:**<sup>36</sup> **Hotel & Tourism and Real Estate Development**

When applying for MIC Endorsement in the sectors of hotel & tourism and real estate development, the investors have to submit the following documents:

- 1 Endorsement application form (4-A)
- 2 Copy of company registration certificate

<sup>34</sup> Daw Nilar Mu, Director, Investment Division 1, DICA

<sup>35</sup> U Soe Myint Aung, Director, Investment Division 2, DICA

<sup>36</sup> Daw Mya Sandar, Director, Investment Division 3, DICA

- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of construction materials (not available in local)
- 8 Land rights authorization (Form 7-A)
- 9 Evidence of land ownership
- 10 Land lease agreement (draft)
- 11 Location map/layout plan
- 12 Recruitment of employees (local/foreign)
- 13 Annual services
- 14 Social security for employees, social welfare plan, CSR program, building design, firefighting system

#### **INVESTMENT DIVISION 4:**<sup>37</sup> **Extractive Industries, Power and Other Sector**

When applying for MIC Endorsement in the sectors of mining, oil & gas, power and other services, the investors have to submit the following documents:

- 1 Endorsement application form (4-A)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Financial documents (bank statement)
- 5 Joint venture agreement (only in the form of JV)
- 6 List of machinery and equipment (to be imported)
- 7 List of raw materials
- 8 Construction materials (not available locally)
- 9 Land rights authorization (Form 7-A)
- 10 Evidence of land ownership
- 11 Land lease agreement (draft)
- 12 Location map/layout plan
- 13 Recruitment of employees (local/foreign)
- 14 Social security for employees, social welfare plan, CSR program, and firefighting system
- 15 Production plan

#### **4.7 CHECKLIST OF DOCUMENTS IN THE DOSSIER FOR INVESTMENT ENDORSEMENT AT REGION AND STATE OFFICES**

At Region and State level, investors shall submit the following documents when submitting the investment endorsement application form:

- 1 Endorsement application form (4-B)
- 2 Copy of company registration certificate
- 3 Copies of identification card/passport
- 4 Joint Venture contract (Draft) (if Joint Venture)
- 5 List of machinery and equipment (to be imported)
- 6 List of raw materials
- 7 Land rights authorization (Form 7-B)
- 8 Land lease agreement (draft)
- 9 Evidence of land ownership/location map/layout plan
- 10 Recruitment of employees (local/foreign)
- 11 Production plan
- 12 Financial documents (bank statement)
- 13 CMP contract (only for CMP basis)

<sup>37</sup> U Lin Htut, Director, Investment Division 4, DICA

- 14 Amount of annual service and service plan, if service enterprises
- 15 According to the type of enterprise, permission of relevant organization or License or Permit or equivalent documents (Section 38)
- 16 Social security for employees, social welfare plan, CSR program, firefighting system

## 4.8 SERVICE FEES

The Directorate of Investment and Company Administration, Ministry of Planning and Finance, prescribed fees and late lodgement fees under the Myanmar Companies Law 2017 in its Notification No 57/2018, dated July 9, 2018, signed by U Aung Naing Oo, Registrar, Directorate of Investment and Company Administration. The Notification comes into effect on August 1, 2018. The fees are mentioned as follows:

### Fees for Company Incorporation and others

Sr	Subject matter of fee	Type of filing or lodgement	Fee (MMK)
1	<b>Incorporation and registration fees</b>	(a) Incorporation of private company limited by shares (Form A-1)	250,000
		(b) Incorporation of public company limited by shares (Form A-2)	2,500,000
		(c) Incorporation of company limited by guarantee (Form A-3)	250,000
		(d) Incorporation of unlimited company (Form A-4)	250,000
		(e) Registration of business association as company limited by guarantee (Form A-5)	500,000
		(f) Registration of private company limited by shares under the Special Company Act 1950 (Form A-6)	250,000
		(g) Registration of public company limited by shares under the Special Company Act 1950 (Form A-7)	2,500,000
		(h) Registration of overseas corporation (Form A-8)	250,000
2	<b>Annual Returns (for all companies)</b>	Lodgment of annual return under Section 97 of the Myanmar Companies Law	20,000
3	<b>Changes to company details</b>	(a) Alteration of company constitution (Form C-1)	30,000
		(b) Change of company name (Form C-2)	100,000
		(c) Change of share capital and members (Form C-3)	10,000
		(d) Change of registered office address or principal place of business (Form C-4)	30,000
		(e) Variation or cancellation of rights attached to shares (Form C-8)	10,000
4	<b>Changes to company details – directors and secretaries</b>	(a) Change of particulars of directors or secretary (Form D-1)	10,000
5	<b>Overseas corporations</b>	(a) Change of overseas corporation name (Form E-1)	100,000

		(b) Alteration of constitution of overseas corporation (Form E-2)	30,000
		(c) Change of directors or secretary of overseas corporation (Form E-3)	10,000
		(d) Change of address of overseas corporation in place of incorporation (Form E-4)	30,000
		(e) Change of address of overseas corporation in the Union (Form E-5)	30,000
		(f) Change of particulars of authorised officer of overseas corporation (Form E-6)	10,000
		(g) Lodgment of annual return of overseas corporation (Form E-7)	20,000
6	<b>Change of company type</b>	(a) Change of private company limited by shares to public company limited by shares (Form F-1)	2,250,000
		(b) Change of company limited by guarantee to public company limited by shares (Form F-3)	2,250,000
		(c) Change of unlimited company to a public company limited by shares (Form F-5)	2,250,000
7	<b>Public companies</b>	(a) Lodgment of statutory report (Form G-1)	100,000
		(b) Lodgment of prospectus (Form G-2 or Form G-7)	250,000
		(c) Lodgment of statement in lieu of prospectus (Form G-3)	250,000
		(d) Request for certificate of commencement of business (Form G-4)	50,000
8	<b>Mortgages and charges</b>	(a) Registration of mortgage or charge (Form H-1)	30,000
		(b) Registration of mortgage or charge over property acquired by company (Form H-2)	30,000
		(c) Change of particulars of mortgage or charge (Form H-3)	30,000
9	<b>Other applications</b>	(a) Application to rectify register maintained by the Registrar under Section 422(a)(i) of the Myanmar Companies Law (Form I-1A)	50,000
		(b) Application to rectify register maintained by a company under Section 422(a)(iii) of the Myanmar Companies Law (Form I-3A)	50,000
10	<b>Request for certified copies of certificates</b>	(a) For copy of certificate of incorporation of company under Section 8 of the Myanmar Companies Law	10,000
		(b) For copy of certificate of incorporation of company following change of name under Section 25 or Section 26 of the Myanmar Companies Law	10,000

		(c) For copy of certificate of registration of an overseas corporation under Section 49 of the Myanmar Companies Law	10,000
		(d) For copy of certificate of registration of a company following change of company type under Section 58 of the Myanmar Companies Law	10,000
		(e) For copy of certificate of commencement of business for public company under Section 218 of the Myanmar Companies Law	10,000
		(f) For copy of certificate of registration of mortgage or charge under Section 236 of the Myanmar Companies Law	10,000
11	<b>Request for copies of forms and documents filed with Registrar</b>	(a) For copy of forms including attachments filed with the Registrar	10,000
		(b) Certification of a copy of any document or extract from any document (excluding certificates) kept by the Registrar under section 421 of the Myanmar Companies Law	
		(i) Electronic certification (per page)	1,000
		(ii) Manual certification (per page)	2,000
12	<b>Request for company extract</b>	(a) For a current company extract specifying company details filed with the Registrar, including share capital and shareholder details	10,000
		(b) For a historical company extract specifying current and historical company details filed with the Registrar, including former and current directors, former names of company and share capital and shareholder details	20,000

### Late lodgement fees

Sr	Type of filing or lodgement	Fee (MMK)
1	Late lodgment of annual return under section 97 of the Myanmar Companies Law	100,000
2	Restoration of company to the Register following suspension of registration under section 430 of the Myanmar Companies Law	100,000
3	Late filing or lodgment of any other document according to length of default (calculated on the number of days after the date on which document was required to be filed or lodged)	
	(a) Up to 90 days	25,000
	(b) 91 days to 180 days	50,000
	(c) Over 180 days	100,000

## Fees for Investment Procedures

Sr	Service	MMK	MMK (Small company)
1	Investment Screening Application	15,000	5,000
2	Proposal – Total investment value under USD 1,000,000	100,000	50,000
3	Proposal – Total investment value between USD 1,000,000 and USD 20,000,000	200,000	100,000
4	Proposal – Total investment value between USD 20,000,001 and USD 100,000,000	300,000	300,000
5	Proposal – Total investment value above USD 100,000,000	500,000	500,000
6	Endorsement Application	50,000	—
7	Tax Incentive Application – Total investment value under USD 10,000,000	100,000	50,000
8	Tax Incentive Application – Total investment value USD 10,000,000 and above	200,000	100,000
9	Land Rights Authorization Application	100,000	50,000
10	Share or Business Transfer Application – Total investment value under USD 1,000,000	50,000	25,000
11	Share or Business Transfer Application – Total investment value USD 1,000,000 and above	100,000	50,000
12	Share or Business Transfer Application – Total investment value USD 20,000,000 and above	200,000	100,000
13	Share or Business Transfer Application – Total investment value USD 100,000,000 and above	300,000	150,000
14	Request for an explanation of a decision under Section 48 (b) of the Myanmar Investment Law	80,000	40,000
15	Permit Amendment	100,000	50,000
16	Endorsement Amendment	50,000	25,000
17	Tax Incentive Amendment	100,000	50,000
18	Land Rights Authorization Amendment	100,000	50,000
19	Foreign Staff and Management Expert Work Permit Application	5,000	2,500
20	Application for a certified true copy of MIC permit	750,000	750,000

## 4.9 GUIDELINE FOR PREPARING POWER POINT PRESENTATION FOR MIC PERMIT AND ENDORSEMENT FROM STATES & REGIONS INVESTMENT COMMITTEES

### CONTENT AND STRUCTURE

The PowerPoint presentation should be in the following structure:

- 1 Location, Name of the Company and the type of Enterprises (MIC Logo)
- 2 Board of Directors (BoD) List which includes names and positions of the directors
- 3 Types of production (Materials, Amount, Types and Prices) and Services
- 4 Amount of capital (if the enterprise is microfinance or loan enterprises, Amount of loan, Amount of interest and plan for loan payback are needed to describe)
- 5 The employment and salary calculation (Local/Foreign)
- 6 List of machinery and their prices which will be imported from abroad
- 7 Sample products and Building layout plan
- 8 CSR (Corporate social responsibility)
- 9 Security Plan (a) Fire safety, (b) Environmental conservation plan

### FONT AND POINT SIZE

#### The font size to be used in the PowerPoint presentation

In the case of foreign language:	<ul style="list-style-type: none"> <li>● Font: Times New Roman</li> <li>● Size: – Heading: 28 Bold</li> <li style="padding-left: 20px;">– In words and content lines: 20</li> </ul>
In the case of Myanmar language:	<ul style="list-style-type: none"> <li>● Font: Myanmar2</li> <li>● Size: – Heading: 24 Bold</li> <li style="padding-left: 20px;">– In words and content lines: 20</li> </ul>

### FIRST SLIDE

At the first slide, it is required that:

- MIC Logo be at the left side, and number of times of MIC meeting and Date (format: 18-May-2017)
- If the number of PowerPoint slides is over 10 slides, please use hyperlink.

## 4.10 POST-PERMIT/ENDORSEMENT ACTIVITIES<sup>38</sup>

### 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 (Original Form) (Full Quorum)
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 draft with repayment schedule (If investors want to increase the investment with loan)
5	Copy of MIC permit

<sup>38</sup> U Win Tin, Director, Monitoring Division, Directorate of Investment and Company Administration

6	Power of Attorney (if investors cannot come to office)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
8	Investment plan to be attached

## 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
3	Investment amount increase or not
4	List of Machineries to be imported
5	List of increased products, raw materials, employee list and invested area
6	Loan Agreement if increased investment with loan (Draft is acceptable)
7	Balance of machineries
8	Power of Attorney (if investor cannot come to office)

Note: If the HS codes of the products are different, the expansion of business cannot be done.

## 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)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
8	Investment plan to be attached

## 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)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
8	Investment plan to be attached

## Share transfer (fully or partly)

If investors want to transfer shares above 50%, 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	Transfer of share
3	Form 8
4	Recommendation letter for the clearance of taxes
5	Power of Attorney (if investors cannot come to office)
6	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
7	Investment plan to be attached
8	Undertaking Letter for rule 191,192,193

## 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	Power of Attorney (if investors cannot come to office)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
8	Investment plan to be attached

## 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	Power of Attorney (if investors cannot come to office)
8	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

## 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	Mortgage agreement (draft) (to enclose recommendation of the Union Attorney General's Office for government Organization)
3	Relevant Ministry Approval
4	Power of Attorney (if investors cannot come to office)
5	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

## 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	Balance of Machinery and Equipment
5	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)
6	Power of Attorney (if investors cannot come to office)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

### 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	Progress in Construction, renovation or commercial business operation
4	Balance of raw materials imported list
5	Copy of original proposal (only the page which include the list of raw materials relevant for this request)
6	Power of Attorney (if investors cannot come to office)
7	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

### 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	List of exportation of product
5	Power of Attorney (if investor cannot come to office)
6	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

## 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 14
3	Copy of Credit Advice
4	Bill of Lading(BL) or Export Declaration (ED) or similar documents used in international trade for the export of manufacturing business
5	If the company sales locally—the date of the income first-derived from the local sales of the manufacturing business
6	the date on which the service business commences
7	Power of Attorney (if investors cannot come to office)
8	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
9	If investment type is hotel, hotel license to be attached
10	Balance of machinery equipment list

## Extension of construction period

If investors request 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 with photos
3	Amount of Capital that has already invested
4	Power of Attorney (if investors cannot come to office)
5	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
6	Approval letter from relevant government department for construction permit

## 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	Power of Attorney (if investors cannot come to office)
4	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)
5	If the land ownership is government, approval letter from relevant ministry

## Appointment of expatriate

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 12 (A)
4	Certificate of Graduation If not, recommendation letter from representative of company
5	CV Form of expatriate
6	Number of already appointed employees (local, foreign)/ and proposed employee
7	Power of Attorney (if investors cannot come to office)
8	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

## New recruitment of expatriate for foreign employee

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

<b>Required documents for attachment</b>	
1	Cover letter (Name, Passport number, position of the foreign employee and duration of work)
2	Copy of passport (within 7 days after arrival to Myanmar)
3	Form 12 (A) (application form for the permission of work)
4	Recommendation letter from representative of Board of Director)
5	List of appointed employee (Local and foreign) (Local employees must be listed as Managerial level, Supervisory level, skilled, semi-skilled and unskilled level)
6	Authorization letter (If investors cannot come to office)
7	Copy of latest Quarterly Performance Report (for those who has not provided yet)
8	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:

<b>Required documents for attachment</b>	
1	Cover letter (reasons for liquidation)
2	Board of Directors' resolution
3	Recommendation letter for the clearance of taxes
4	Copy of MIC permit
5	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:

<b>Required documents for attachment</b>	
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)

This part will be handled by Investment Divisions 1,2,3,4.

## 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	Power of Attorney (if investors cannot come to office)

### 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	Power of Attorney (if investor cannot come to office)

### 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	Power of Attorney (if investors cannot come to office)

### 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	Power of Attorney (if investors cannot come to office)

### 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	Check the company name
2	Cover letter (reasons for name change)
3	Board of Directors' resolution
4	Power of Attorney (if investors cannot come to office)

### 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)
8	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

### Amendment of contracts

The following documents are necessities 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	Power of Attorney (if investor cannot come to office)
6	Copy of updated quarterly performance report – form 10 (for those who has not provided yet)

### Reporting

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

## 4.11 LIST OF RELEVANT LAWS, RULES AND NOTIFICATIONS

Major laws and regulations related to investment in Myanmar are listed below. The above guides should be read in reference with these laws and regulations:

- **Myanmar Investment Law**  
Myanmar Investment Law (The Pyidaungsu Hluttaw Law No 40/2016) on 18<sup>th</sup> October, 2016
- **Myanmar Investment Rules**  
Myanmar Investment Rules (Government of the Republic of the Union of Myanmar Ministry of Planning and Finance Notification No 35/2017 on 30<sup>th</sup> March, 2017)

- **Announcement on Deadline Submission of Investment Proposals**  
Notification No 123/2016 (16<sup>th</sup> November, 2016) by Myanmar Investment Commission of the Republic of the Union of Myanmar regarding the Announcement on Deadline Submission of Investment Proposals in accordance with Myanmar Foreign Investment Law and Myanmar Citizens Investment Law
- **Designation of Development Zone**  
Notification No 10/2017 by the Myanmar Investment Commission of the Republic of the Union of Myanmar on 22<sup>nd</sup> February, 2017 regarding Designation of Development Zone
- **Prescribing investment capital amount for investment activities for State and Regional Investment Committees to issue endorsement order**  
Notification 11/2017 by the Myanmar Investment Commission of the Republic of the Union of Myanmar on 3<sup>rd</sup> March, 2017, prescribing investment capital amount for investment activities for State and Regional Investment Committees to issue endorsement order
- **Classification of Promoted Sector**  
Notification No 13/2017 by the Myanmar Investment Commission of the Republic of the Union of Myanmar on 1<sup>st</sup> April, 2017, regarding Classification of Promoted Sector
- **Prescribing the List of Restricted Investment Activities**  
Notification No 15/2017 by the Myanmar Investment Commission of the Republic of the Union of Myanmar on 10<sup>th</sup> April, 2017, prescribing the List of Restricted Investment Activities

## 4.12 INVESTMENT POLICY

This investment policy supports the implementation of the Government of the Republic of the Union of Myanmar's 12-point Economic Policy.

- 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.

### 5.1 KINDS OF TAX

	Kind of tax	Subject	Calculation base	Percentage of the calculation base
1	Commercial tax	Rent of building, flat and land	Total rental receipt basis	5%
2	Income tax	Employee (including expatriates)	Annual basis	(See range below)

● See sample calculations of income tax at Appendix 6.

<b>Exemption:</b>	1	If the annual income of a salaried person does not exceed MMK 4,800,000, he/she will be exempted from income tax.				
	2	Exemption from the income tax will be granted on the income from the salary of the Myanmar citizen earned in a foreign country.				
<b>Annual income</b>	The annual income includes the following:					
	1	Income from the salary earned within a financial year				
	2	Additional benefits such as commission fee, annual fee, honorarium, etc.				
<b>Tax reliefs</b>	The reliefs from the taxes mentioned below shall be deducted from the total yearly income:					
						<b>MMK</b>
	•	Basic relief (20% of the total income – not to exceed MMK 10,000,000)				≤10,000,000
	•	A parent living together and supported by taxpayer				1,000,000
	•	A spouse (only for one who does not have taxable income)				1,000,000
	•	A child (under 18 or full-time student)				500,000
	•	Life insurance (for employee and wife)				Actual paid amount
•	Employee's contributions to social welfare fund				Actual paid amount	
<b>Range to be taxed</b>	<b>Remaining income after tax relief deductions</b>		<b>Amount to be taxed</b>	<b>Rate</b>	<b>Fixed tax</b>	<b>Accumulated total</b>
	<b>From</b>	<b>To</b>				
	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%			

### 5.2 TAXES DURING OPERATION OF BUSINESS

Tax and percentage		Tax to be calculated on	To be paid by
Commercial tax	5%	Other goods and services other than exempted ones.	Goods and service receiver

Import duty will be levied according to the type of the goods unless the imported goods are exempted.

<sup>39</sup> U Kyaw Kyaw, Deputy Director-General, Internal Revenue Department, Ministry of Planning and Finance

## Withholding tax

The Ministry of Planning and Finance issued Notification No 47/2018, dated June 18, 2018, signed by Union Minister for Planning and Finance U Soe Win, regarding withholding tax on respective payments as follows:

Sr	Kind of payment made	Percentage to be deducted from the payment made	
		For citizen living in the country and expatriate living in the country	For expatriate living abroad
A	Interest payments	—	15%
B	Payments made for the right to use license, trademark, patent, etc	10%	15%
C	Payments made for procurement within the country, having some business done, and having services rendered under tender system or auction system or competitive bidding system or contract or agreement or any other system by Union-level organizations, Union Ministries, Nay Pyi Taw Council, State/Region governments, State-owned enterprises and City/Town Development Committees	2%	2.5%
D	Payments made for procurement within the country, having some business done, and having services rendered under contract or agreement or any other system by enterprises doing business with the State on mutually beneficial basis, partnerships, joint ventures, companies, organizations formed with individuals, organizations or associations registered under the existing laws, cooperatives societies, and foreign companies and foreigner-owned businesses	—	2.5%

For the rest of the terms, please refer to the Notification 47/2018, dated June 18, 2018, which comes into effect on July 1, 2018. The Notification No 51/2017, dated May 22, 2017, has been revoked by this Notification.

### 5.3 SPECIFIC GOODS TAX FOR EXCEPTIONAL COMMODITIES

Specific Goods Tax 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 types of cigarettes	Up to sale price of 400 MMK for a pack of 20 cigarette	MMK 4 per cigarette
	Between the sale price of 401- 600 MMK for a pack of 20 cigarette	MMK 9 per cigarette
	Between the sale price of 601- 800 MMK for a pack of 20 cigarette	MMK 13 per cigarette

	The sale price of 801 MMK and above for a pack of 20 cigarette	MMK 16 per cigarette
Various types of liquor	Up to 750 MMK per litre	91 MMK per litre
	Between 751 – 1,500 MMK per litre	274 MMK per litre
	Between 1,501 – 2,250 MMK per litre	457 MMK per litre
	Between 2,251 – 3,000 MMK per litre	640 MMK per litre
	Between 3,001 – 3,750 MMK per litre	823 MMK per litre
	Between 3,751 – 4,500 MMK per litre	1,006 MMK per litre
	Between 4,501 – 6,000 MMK per litre	1,280 MMK per litre
	Between 6,001 – 7,500 MMK per litre	1,646 MMK per litre
	Between 7,501 – 9,000 MMK per litre	2,011 MMK per litre
	Between 9,001 – 10,500 MMK per litre	2,377 MMK per litre
	Between 10,501 – 13,500 MMK per litre	2,925 MMK per litre
	Between 13,501 – 16,500 MMK per litre	3,657 MMK per litre
	Between 16,501 – 19,500 MMK per litre	4,388 MMK per litre
	Between 19,501 – 22,500 MMK per litre	5,119 MMK per litre
	Between 22,501 – 26,000 MMK per litre	5,911 MMK per litre
26,001 MMK and above per litre	60% of the price of a litre	
Various types of beer		60%
Various types of wines	Up to 750 MMK per litre	81 MMK per litre
	Between 751 – 1,500 MMK per litre	244 MMK per litre
	Between 1,501 – 2,250 MMK per litre	406 MMK per litre
	Between 2,251 – 3,000 MMK per litre	569 MMK per litre
	Between 3,001 – 3,750 MMK per litre	732 MMK per litre
	Between 3,751 – 4,500 MMK per litre	894 MMK per litre
	Between 4,501 – 6,000 MMK per litre	1,138 MMK per litre
	Between 6,001 – 7,500 MMK per litre	1,463 MMK per litre
	Between 7,501 – 9,000 MMK per litre	1,788 MMK per litre
	Between 9,001 – 10,500 MMK per litre	2,113 MMK per litre
	Between 10,501 – 13,500 MMK per litre	2,600 MMK per litre
	Between 13,501 – 16,500 MMK per litre	3,250 MMK per litre
	Between 16,501 – 19,500 MMK per litre	3,900 MMK per litre
	Between 19,501 – 22,500 MMK per litre	4,550 MMK per litre
	Between 22,501 – 26,000 MMK per litre	5,254 MMK per litre
26,001 MMK and above per litre	50% of the price of a litre	
Tobacco		60%
Cured Virginia tobacco		60%
Cheroot	Up to sale price of 10 MMK for a cheroot	50 pyars* per cheroot
	11 MMK and above for a cheroot	1 MMK per cheroot
Cigar		80%
Pipe tobaccos		80%
Various types of betel chewing preparation		80%
Hard wood logs, cut teak		5%
Jade in uncut forms		15%
Ruby, sapphire, emerald, diamond and other precious gemstones in uncut forms		10%
Jade, ruby, sapphire, emerald, diamond and other precious gemstones, finished in cut forms and jade, ruby, sapphire, emerald, diamond and other precious gemstones fitted in jewelry		5%
Engine power from 1501 CC to 2000 CC vans, saloons, sedans, wagons, estate wagons and coupes except Double Cab 4 Door pick up		20%
Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons and coupes except Double Cab 4 Door pick up		30%

Engine power above 4001 CC vans, saloons, sedans, wagons, estate wagons and coupes except Double Cab 4 Door pick up		50%
Kerosene, petrol, diesel oil, jet fuel		5%
Natural gas		8%

\* Pyar is a Myanmar currency unit under kyat. There are 100 pyar's in a kyat.

#### 5.4 OFFICES FOR TAX-RELATED SERVICES<sup>40</sup>

Townships	NPT	Yangon	Mandalay
Respective Township IRD Office	Office No 46, Internal Revenue Department, Nay Pyi Taw	No 59/61 (Ground Floor) Pansodan Street, Kyauktada Township	65 <sup>th</sup> Street (Between 22 <sup>nd</sup> and 23 <sup>rd</sup> Streets), Mandalay
	Tel: 067 430533, 067 430522	Tel: 01 378370, 01 378372	Tel: 02 30192

<sup>40</sup> Kyemon Daily, May 20, 2018

### 6.1 CUSTOMS AND CLEARANCE<sup>41</sup>

#### Head Office export/import clearance procedure

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

<b>Step 1:</b>		<b>Registration at the central</b>
		<ul style="list-style-type: none"> <li>▪ Accepting the data from ICT and checking completeness and correctness of documents</li> <li>▪ Giving ID number</li> <li>▪ Checking with the manifest</li> <li>▪ Sending the documents to the respective groups. It takes 30 minutes.</li> </ul>
<b>Step 2:</b>	If complete	<b>Levy</b> (if necessary)
		<ul style="list-style-type: none"> <li>▪ Recording in the entry register. Doing calculation by the levying officer. Checking by the responsible official. It takes 29 minutes.</li> </ul>
<b>Step 3:</b>		<b>Setting the value</b> (if necessary)
		<ul style="list-style-type: none"> <li>▪ The process of scrutinizing to approve the value takes 42 minutes.</li> </ul>
<b>Step 4:</b>		<b>Import Computer Section</b>
		<ul style="list-style-type: none"> <li>▪ Asking for the required documents. Finding out the prices. Calculating and setting the value. It takes 1 to 2 days.</li> <li>▪ Entering the final data. It takes 5 minutes.</li> </ul>
<b>Step 5:</b>		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.

<b>Step 1:</b>	<b>Port customs services</b>
	<ul style="list-style-type: none"> <li>▪ Registering the documents sent from the Head Office. (ID, IL, ED, EL, B/L, Invoice, Packing List, B/E) It takes 2 minutes.</li> </ul>
<b>Step 2:</b>	<b>Officer-in-charge</b>
	<ul style="list-style-type: none"> <li>▪ 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.</li> </ul>
<b>Step 3:</b>	<b>Inspection Team</b>
	<ul style="list-style-type: none"> <li>▪ Inspecting by forming an inspection team (On-the-spot check by unpacking or inspection or X-ray scanning). Writing endorsement on the findings. It takes 35 minutes.</li> </ul>
<b>Step 4:</b>	<b>Senior Inspection Officer</b>
	<ul style="list-style-type: none"> <li>▪ Approving the findings by the Inspection Team. Proceeding to submit them to the officer-in-charge. It takes about 3 minutes.</li> </ul>
<b>Step 5:</b>	<b>Officer-in-charge</b>
	<ul style="list-style-type: none"> <li>▪ Checking for correctness by officer-in-charge. It takes 3 minutes.</li> </ul>

<sup>41</sup> U Thet Naing Oo, Director, Customs Department

	<ul style="list-style-type: none"> <li>▪ If there is something wrong on inspection, the officer-in-charge submits the case to the Head Office. It takes 1 to 2 days.</li> </ul>
<b>Step 6:</b>	<b>Collecting the goods and embarking them onboard</b>
	<ul style="list-style-type: none"> <li>▪ Collecting the goods and embarking them onboard after signing the DL if everything is correct.</li> </ul>

## Airport warehouse import clearance procedure

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

<b>Step 1:</b>	<b>Airport customs services</b>
	<ul style="list-style-type: none"> <li>▪ Registering the files submitted together with ID and opening CA Form (ID, IL, Invoice, Packing List, Airway Bill) It takes about 10 minutes.</li> </ul>
<b>Step 2:</b>	<b>Officer-in-charge</b>
	<ul style="list-style-type: none"> <li>▪ Signing the CA Form and assigning for inspection by the Inspection Team. It takes about 5 minutes.</li> </ul>
<b>Step 3:</b>	<b>Inspection Team</b>
	<ul style="list-style-type: none"> <li>▪ Checking by unpacking under Risk Management. It takes about 15 minutes.</li> </ul>
<b>Step 4:</b>	<b>Levying officer</b>
	<ul style="list-style-type: none"> <li>▪ Calculating the tax to be levied on the contents in the CA Form and the fee for warehouse. It takes about 15 minutes</li> </ul>
<b>Step 5:</b>	<b>Collecting the warehouse fee and the tax due</b>
	<ul style="list-style-type: none"> <li>▪ Collecting the warehouse fee and the tax due takes 10 minutes.</li> </ul>
<b>Step 6:</b>	<b>Officer-in-charge</b>
	<ul style="list-style-type: none"> <li>▪ Checking the CA Form payment receipt and giving permission for collecting goods. It take 5 minutes</li> </ul>
<b>Step 7:</b>	<b>Issuing goods</b>
	<ul style="list-style-type: none"> <li>▪ Issuing goods takes 30 minutes.</li> </ul>

## 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) 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.

Moreover, the implementation MACCS system was enhanced because the application of the system had been carried out in Myawaddy on May 5, 2018 as Phase 2 implementation.

## 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, Plant 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	5	Furniture
6	Paper		(Base metal & articles)	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 2017

Regarding the Reform & Modernization of the rules and regulations of the Myanmar Customs Department, the Harmonized Commodity Description and Coding System also known as the Harmonized System of tariff nomenclature published in 2012 is amended and the sixth edition-2017 Customs Tariff of Myanmar is released in October 2017. It is organized in 21 Sections, which are divided into 98 chapters as usual but bearing 10 tariff rate bands which is reduced from 15 tariff rate bands in the previous one.

Advance Ruling on Classification which enables the goods to be classified prior to the cargo arrival is also implemented as the concerning Notification Order had been enacted on October 14, 2016 while the issuance of Notification Order of Advance Ruling Valuation had also been completed on October 15, 2016 which the traders can have benefits of greater certainty regarding the duty liabilities.

Post Clearance Audit is one of the Trade Facilitation Measures and the relating Notification Order was released on January 17, 2017, by which the Customs satisfy themselves to the accuracy and authenticity of declarations through the examinations of the relevant books, records and commercial data.

In order to have an international practice of Customs Valuation, the WTO Customs Valuation has come into practice according to the Notification Order of Customs Valuation released on January 1, 2018.

Sr No	MFN Rate	MCT 2017	Goods
1	0	530	Live animals, fertilizers, pesticides, agricultural and livestock breeding machinery, etc
2	1.5	376	Medicines, medical equipment, kerosene, printing ink, paper, paperboard, etc.
3	3	5126	Condensed milk, butter, sugar, cement, asbestos, wads of textiles, calculator, computer, recording tape, video tape, medical equipment, sports equipment, laminated sheets, newsprint, laundry soap, chemical preparations, typewriter, ballpoint pens, pencils, etc
4	5	1100	Motor car spare parts, toothbrushes, Yarns of different colors,
5	7.5	741	Paints, linoleum, Electrical appliances for household uses-fans, vacuum flasks, passenger car (truck), etc.
6	10	963	Refrigerators, washing machines, video players, watches, musical instruments, soft drinks, passenger car (bus, pick-up), etc.
7	15	1175	Vegetables, television sets, radio, camera, canned foods, etc.
8	20	486	Sound recording and reproducing apparatus, furniture, citrus fruits, etc.
9	30	208	Vans and saloons under engine power 2000 CC, cigarettes, etc.
10	40	108	Vans and saloons above engine power 2000 CC, all kind of alcoholic drinks, etc.

## CO form for tax reduction in export<sup>42</sup>

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.

<sup>42</sup> Daw Kyi Mar, Director, Directorate of Trade, Ministry of Commerce

Sr	Name of CO Forms	Privilege countries	Issued date
1	Generalized System of Preferences (Form A)/ Register Exporter System	EU, Switzerland, Norway, Turkey and 40 developed countries with 13 programs	1-8-1990
2	Preferential Treatment for LDCs from Korea	Republic 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) or Self Certification System	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
10	Duty-Free Treatment Granted by China	China	1-7-2013

### 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

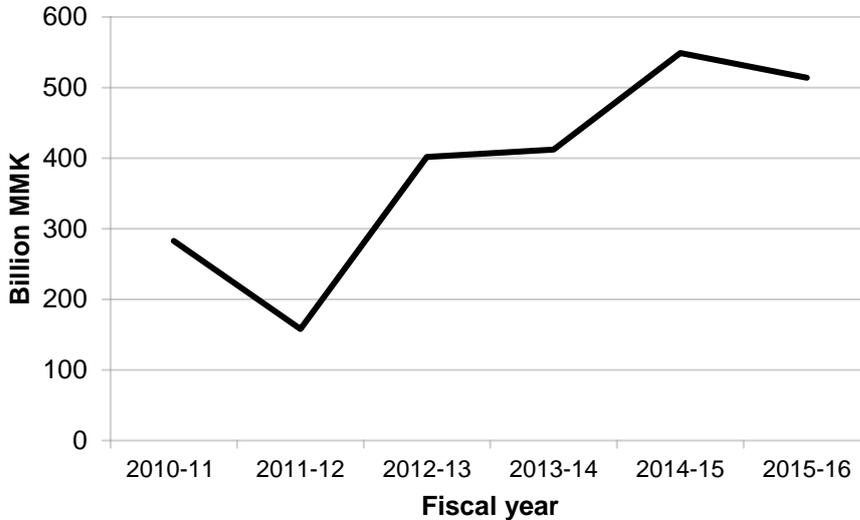
- 1 CO Form (to apply with company letter head to Director General of CO Section)
- 2 If the products are local products,
  - (a) Acknowledgement for the 100% local products
- 3 If the products are CMP products,
  - (a) Acknowledgement for CMP products
- 4 For the CMP products
  - (a) Raw material lists 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

## 6.2 EXPORT AND IMPORT<sup>43</sup>

### 6.2.1 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
<b>Office 3: Department of Trade, Ministry of Commerce</b>	<b>Ministry of Com- merce (Yangon Branch Of- fice)</b>	<b>One Stop Service Directorate of Investment and Company Registra- tion</b>	<b>One Stop Ser- vice</b>
<b>Nay Pyi Taw</b>	<b>Strand Road, Yangon</b>	<b>Yankin Township, Yangon</b>	<b>Thilawa Special Economic Zone</b>

<sup>43</sup> U Zaw Min, Director, Directorate of Trade, Ministry of Commerce

### 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)
- 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

## 6.2.2 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 first time and one month for second time.

### Related costs for amending current export license

		Costs for amendment	Costs for penalty	
		Per amendment (MMK)		
 Related costs to be paid after export license has expired	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

		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 to be paid after import license has expired

## 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

## 6.2.3 Export and import inspection<sup>44</sup>

### Inspection of export and import goods

MIT S 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 MIT S for the following commodities:

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

## MYANMAR INSPECTION AND TESTING SERVICES LTD (MITS)

<b>ISO 9001:2015</b>	MIT S has obtained ISO 9001:2015 Certificate by Lloyd's Register Quality Assurance Ltd (9 April 2018).
<b>Address:</b>	MIT S No.124/128, Bo Aung Kyaw St, Botahtaung Township, Yangon, Myanmar
<b>Telephone:</b>	95-1-380201, 95-1-380202, 95-1-380203
<b>Fax:</b>	95-1-380206
<b>E-mail:</b>	mitsmyanmarho@gmail.com

MIT S 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

MIT S is a recognized insurance surveyor and operates independently. With MIT S 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 MIT S 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

<sup>44</sup> Col Win Swe (Retd), Managing Director, Myanmar Inspection and Testing Services Ltd (MIT S)

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	<b>Agricultural and farm products</b>		
	<b>(Except rice)</b>		
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
	<b>For rice shipment</b>		
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	per MT	350
	<b>Additional service charges</b>		
a	For usual service with 20% random		-
	Check weighing	per MT	300
	<b>Minimum fee</b>		60,000
b	For usual service with 100% weighing	per MT	600
	<b>Minimum fee</b>		120,000
c	Quality inspection at warehouse	per MT	300
	<b>Minimum fee</b>		15,000
d	Physical analysis charges (Sample brought by clients)	per sample	5,000
e	Sampling & analysis charges (Sample drawn by us)	per lot	10,000
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 customs clearance	per sheet	1,500
2	<b>Hatch survey (on board)</b>		
	Up to 2 hatches		150,000
	3 hatches & over		200,000
3	<b>Forest products</b>		
a	Rubber up to 300 bales minimum fee		12,000
b	Rattan / handicraft	per intervention	25,000
4	<b>Sampling for analysis</b>		
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 <sup>45</sup>	20,000
5	<b>Mineral &amp; chemical products</b>		
a	Cement/fertilizer/urea	per MT	150
	<b>Minimum fee</b>		15,000
b	Mineral	per MT	150

<sup>45</sup> According to ASTM Bitumen sampling method, add MMK 5000/- for each more than one sampled container.

		<b>Minimum fee</b>		15,000	
6	<b>Destination survey</b>				
	a	Rbd palm olein (in bulk) (other edible & industrial oil)	per MT	120	
	b	Rbd palm olein (in drum) – Up to 100 MT		10,000	
		Other edible & industrial oil	Over 100 MT	per MT	100
			Up to 100 MT	per MT	10,000
		<b>Minimum fee</b>		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)	per MT	150	
		<b>Minimum fee</b>		15,000	
	e	Bitumen			
		(Container)	per consignment	20,000	
		(in bulk)	per consignment	50,000	
		(For sample)	per MT	170	
7	<b>Industrial products</b>				
	a	Motor vehicle (G = government; P = private)	per MT	20,000 G 30,000 P	
	b	Heavy trucks	per MT	25,000 G 40,000 P	
8	<b>Other jobs (Destination survey)</b>			per intervention per company	
		Up to 50 MT minimum fee		10,000 G	
		Above 50 MT	per MT	200 G	
		Other job (Destination survey)	per intervention	15,000 P	
			per company	15,000 P	
		Up to 50 MT minimum fee		20,000 P	
		Above 50 MT	per MT	200 P	
		Other job (outside Yangon) – 12-hour shift	per man/day	15,000 G 20,000 P	
9	<b>Goods imported into Myanmar</b>			Up to USD 5,000	
				10,000	
				5,001—15,000	
				15,001—25,000	
				20,000	
				25,001—50,000	
				30,000	
				50,001—100,000	
				50,000	
				100,001—250,000	
				75,000	
				250,001—500,000	
				100,000	
				500,000 & above	
				120,000	
10	<b>Re-export</b>			per item	
				20,000	
11	<b>Service charges for Rac, Afla, Radiation... etc</b>			per item	
				20,000	
12	<b>Travelling charges at cost</b>				
				2,000	

Sr. No	Description	Unit	Inspection fees (MMK)	Remarks
1	<b>Fumigation (export of agricultural and farming products)</b>			
	a	Up to 10,000 sq-ft	per sq-ft	7
	b	Above 10,000 sq-ft	per sq-ft	5
	c	50 MT (min)	per MT	265

### 6.3 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 charges by sea and by air<sup>46</sup>

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
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<sup>47</sup>

# 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
<b>Kg</b>	<b>USD</b>							
0.5	38.58	42.64	45.98	45.98	73.02	73.02	83.6	90.01
1.0	43.72	48.06	54.02	56.33	87.65	86.43	100.31	109.35
1.5	48.86	53.48	62.06	66.68	101.62	99.84	117.02	128.69
2.0	54	58.9	70.1	77.03	115.59	113.25	133.73	148.03

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

<b>Additional charges:</b>	Customs duties, fuel surcharges, value added surcharges and other relevant government charges and taxes are not included in rates.
<b>Remote area sur-charge:</b>	This charge is applicable, depending on origin or destination postal codes.
<b>Shipments &gt; 1,000 kg:</b>	There can be different rates for shipments above 1,000 kg.
<b>Bulky and lightweight shipments:</b>	Regarding this, DHL complies with IATA regulations and charges the greater of either—the volumetric or actual weight.

<sup>46</sup> Daw Thit Thit Htet, Vice-President, Myanmar International Freight Forwarders Association  
Ms Khant, Full Moon Services Co Ltd

<sup>47</sup> DHL website (<http://dct.dhl.com>)

**Commercial tax 5%:**

Effective from July 1, 2015

**Non-DOC from 0.5 kg and DOC from 2.5 kg**

Weight (kg)	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8
	USD							
0.5	51.41	52.62	54.15	54.15	79.22	79.22	93.36	99.55
1.0	56.55	60.16	61.43	63.89	93.85	92.63	109.51	118.23
1.5	61.69	65.58	68.71	73.63	107.82	106.04	125.66	136.91
2.0	66.83	71.00	75.99	83.37	121.79	119.45	141.81	155.59
2.5	71.97	76.42	83.27	93.11	135.76	132.86	157.96	174.27
3.0	76.56	81.40	89.56	101.15	149.29	143.87	171.10	189.99
3.5	81.15	86.38	95.85	109.19	162.82	154.88	184.24	205.71
4.0	85.74	91.36	102.14	117.23	176.35	165.89	197.38	221.43
4.5	90.33	96.34	108.43	125.27	189.88	176.90	210.52	237.15
5.0	94.92	101.32	114.72	133.31	203.41	187.91	223.66	252.87
5.5	98.14	105.58	120.14	140.91	213.81	196.45	235.48	265.24
6.0	101.36	109.84	125.56	148.51	224.21	204.99	247.30	277.61
6.5	104.58	114.10	130.98	156.11	234.61	213.53	259.12	289.98
7.0	107.80	118.36	136.40	163.71	245.01	222.07	270.94	302.35
7.5	111.02	122.62	141.82	171.31	255.41	230.61	282.76	314.72
8.0	114.24	126.88	147.24	178.91	265.81	239.15	294.58	327.09
8.5	117.46	131.14	152.66	186.51	276.21	247.69	306.40	339.46
9.0	120.68	135.40	158.08	194.11	286.61	256.23	318.22	351.83
9.5	123.90	139.66	163.50	201.71	297.01	264.77	330.04	364.20
10.0	127.12	143.92	168.92	209.31	307.41	273.31	341.86	376.57
10.5	130.34	148.18	174.34	215.76	315.29	280.59	353.68	388.94
11.0	133.56	152.44	179.76	222.21	323.17	287.87	365.50	401.31
11.5	136.78	156.70	185.18	228.66	331.05	295.15	377.32	413.68
12.0	140.00	160.96	190.60	235.11	338.93	302.43	389.14	426.05
12.5	143.22	165.22	196.02	241.56	346.81	309.71	400.96	438.42
13.0	146.44	169.48	201.44	248.01	354.69	316.99	412.78	450.79
13.5	149.66	173.74	206.86	254.46	362.57	324.27	424.60	463.16
14.0	152.88	178.00	212.28	260.91	370.45	331.55	436.42	475.53
14.5	156.10	182.26	217.70	267.36	378.33	338.83	448.24	487.90
15.0	159.32	186.52	223.12	273.81	386.21	346.11	460.06	500.27
15.5	162.54	190.78	228.54	280.26	394.09	353.39	471.88	512.64
16.0	165.76	195.04	233.96	286.71	401.97	360.67	483.70	525.01
16.5	168.98	199.30	239.38	293.16	409.85	367.95	495.52	537.38
17.0	172.20	203.56	244.80	299.61	417.73	375.23	507.34	549.75
17.5	175.42	207.82	250.22	306.06	425.61	382.51	519.16	562.12
18.0	178.64	212.08	255.64	312.51	433.49	389.79	530.98	574.49
18.5	181.86	216.34	261.06	318.96	441.37	397.07	542.80	586.86
19.0	185.08	220.60	266.48	325.41	449.25	404.35	554.62	599.23
19.5	188.30	224.86	271.90	331.86	457.13	411.63	566.44	611.60
20.0	191.52	229.12	277.32	338.31	465.01	418.91	578.26	623.97
20.5	194.74	233.38	282.46	344.43	472.61	426.35	589.49	636.23
21.0	197.96	237.64	287.60	350.55	480.21	433.79	600.72	648.49
21.5	201.18	241.90	292.74	356.67	487.81	441.23	611.95	660.75
22.0	204.40	246.16	297.88	362.79	495.41	448.67	623.18	673.01
22.5	207.62	250.42	303.02	368.91	503.01	456.11	634.41	685.27
23.0	210.84	254.68	308.16	375.03	510.61	463.55	645.64	697.53
23.5	214.06	258.94	313.30	381.15	518.21	470.99	656.87	709.79
24.0	217.28	263.20	318.44	387.27	525.81	478.43	668.10	722.05
24.5	220.50	267.46	323.58	393.39	533.41	485.87	679.33	734.31
25.0	223.72	271.72	328.72	399.51	541.01	493.31	690.56	746.57

25.5	226.94	275.98	333.86	405.63	548.61	500.75	701.79	758.83
26.0	230.16	280.24	339.00	411.75	556.21	508.19	713.02	771.09
26.5	233.38	284.50	344.14	417.87	563.81	515.63	724.25	783.35
27.0	236.60	288.76	349.28	423.99	571.41	523.07	735.48	795.61
27.5	239.82	293.02	354.42	430.11	579.01	530.51	746.71	807.87
28.0	243.04	297.28	359.56	436.23	586.61	537.95	757.94	820.13
28.5	246.26	301.54	364.70	442.35	594.21	545.39	769.17	832.39
29.0	249.48	305.80	369.84	448.47	601.81	552.83	780.40	844.65
29.5	252.70	310.06	374.98	454.59	609.41	560.27	791.63	856.91
30.0	255.92	314.32	380.12	460.71	617.01	567.71	802.86	869.17

### 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							
31	-	70	7.42	10.19	11.74	16.44	19.82	18.50	24.96	28.70
71.0	-	300	6.21	9.02	9.60	13.78	16.84	16.34	21.37	26.18
Above 300			6.51	9.46	10.07	14.45	17.66	17.13	22.41	27.45

### 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>.

Sr	Country	Express worldwide	Import express worldwide	Sr	Country	Express worldwide	Import express worldwide
		Zones				Zones	
1	Afghanistan	8	8	117	Lesotho	8	8
2	Albania	7	7	118	Liberia	8	8
3	Algeria	8	8	119	Libya	8	8
4	American Samoa	8	8	120	Liechtenstein	7	7
5	Andorra	7	7	121	Lithuania	7	7
6	Angola	8	8	122	Luxembourg	6	6
7	Anguilla	8	8	123	Macau	2	2
8	Antigua	8	8	124	Macedonia (FYROM)	7	7
9	Argentina	8	8	125	Madagascar	8	8
10	Armenia	7	7	126	Malawi	8	8
11	Armenia	8	8	127	Malaysia	2	2
12	Aruba	3	3	128	Maldives	3	3
13	Australia	7	7	129	Mali	8	8
14	Austria	7	7	130	Malta	7	7
15	Azerbaijan	8	8	131	Marshall Islands	8	8
16	Bahamas	7	7	132	Martinique	8	8
17	Bangladesh	3	3	133	Mauritania	8	8
18	Barbados	8	8	134	Mauritius	8	8
19	Belarus	7	7	135	Mayotte	8	8
20	Belgium	6	6	136	Mexico	5	5
21	Belize	8	8	137	Micronesia	8	8
22	Benin	8	8	138	Moldova	7	7
23	Bermuda	8	8	139	Monaco	6	6
24	Bhutan	3	3	140	Mongolia	3	3
25	Bolivia	8	8	141	Montenegro	7	7
26	Bonaire	8	8	142	Montserrat	8	8

27	Bosnia and Herzegovina	7	7	143	Morocco	8	8
28	Botswana	8	8	144	Mozambique	8	8
29	Brazil	8	8	145	Myanmar	—	—
30	Brunei	2	2	146	Namibia	8	8
31	Bulgaria	7	7	147	Nauru	8	8
32	Burkina Faso	8	8	148	Nepal	3	3
33	Burundi	8	8	149	Netherlands	6	6
34	Cambodia	2	2	150	Nevis	8	8
35	Cameroon	8	8	151	New Caledonia	8	8
36	Canada	5	5	152	New Zealand	3	3
37	Canary Islands, The	8	8	153	Nicaragua	8	8
38	Cape Verde	8	8	154	Niger	8	8
39	Cayman Islands	8	8	155	Nigeria	8	8
40	Central African Rep.	8	8	156	Niue	8	8
41	Chad	8	8	157	Norway	7	7
42	Chile	8	8	158	Oman	7	7
43	China	3	3	159	Pakistan	3	3
44	Colombia	8	8	160	Palau	8	8
45	Comoros	8	8	161	Panama	8	8
46	Congo	8	8	162	Papua New Guinea	8	8
47	Congo (Dem. Republic of)	8	8	163	Paraguay	8	8
48	Cook Islands	8	8	164	Peru	8	8
49	Costa Rica	8	8	165	Philippines	2	2
50	Cote D'Ivoire	8	8	166	Poland	7	7
51	Croatia	7	7	167	Portugal	7	7
52	Cuba	8	8	168	Puerto Rico	8	8
53	Curacao	8	8	169	Qatar	7	7
54	Cyprus	7	7	170	Reunion	8	8
55	Czech Republic	7	7	171	Romania	7	7
56	Denmark	7	7	172	Russian Federation	7	7
57	Djibouti	8	8	173	Rwanda	8	8
58	Dominica	8	8	174	Saint Helena	8	8
59	Dominican Republic	8	8	175	Samoa	8	8
60	East Timor	3	3	176	San Marino	6	6
61	Ecuador	8	8	177	Sao Tome & Principe	8	8
62	Egypt	8	8	178	Saudi Arabia	7	7
63	El Salvador	8	8	179	Senegal	8	8
64	Equatorial Guinea	8	8	180	Serbia	7	7
65	Eritrea	8	8	181	Seychelles	8	8
66	Estonia	7	7	182	Sierra Leone	8	8
67	Ethiopia	8	8	183	Singapore	2	2
68	Falkland Islands	8	8	184	Slovakia	7	7
69	Faroe Islands	7	7	185	Slovenia	7	7
70	Fiji	8	8	186	Solomon Islands	8	8
71	Finland	7	7	187	Somalia	8	8
72	France	6	6	188	Somaliland (North Somalia)	8	8
73	French Guyana	8	8	189	South Africa	8	8
74	Gabon	8	8	190	South Sudan	8	8
75	Gambia	8	8	191	Spain	7	7
76	Georgia	7	7	192	Sri Lanka	3	3
77	Germany	6	6	193	St. Bartheemy	8	8
78	Ghana	8	8	194	St. Eustatius	8	8
79	Gibraltar	7	7	195	St. Kitts	8	8
80	Greece	7	7	196	St. Lucia	8	8
81	Greenland	7	7	197	St. Maarten	8	8
82	Grenada	8	8	198	St. Vincent	8	8
83	Guadeloupe	8	8	199	Sudan	8	8
84	Guam	8	8	200	Suriname	8	8
85	Guatemala	8	8	201	Swaziland	8	8
86	Guernsey	7	7	202	Sweden	7	7
87	Guinea Republic	8	8	203	Switzerland	7	7

88	Guinea Bissau	8	8	204	Syria	7	7
89	Guyana (British)	8	8	205	Tahiti	8	8
90	Haiti	8	8	206	Taiwan	2	2
91	Honduras	8	8	207	Tajikistan	7	7
92	Hong Kong	3	3	208	Tanzania	8	8
93	Hungary	7	7	209	Thailand	1	1
94	Iceland	7	7	210	Togo	8	8
95	India	3	3	211	Tonga	8	8
96	Indonesia	2	2	212	Trinidad & Tobago	8	8
97	Iran	7	7	213	Tunisia	8	8
98	Iraq	8	8	214	Turkey	7	7
99	Ireland	7	7	215	Trucks & Caicos Islands	8	8
100	Israel	8	8	216	Tuvalu	8	8
101	Italy	6	6	217	Uganda	8	8
102	Jamaica	8	8	218	Ukraine	7	7
103	Japan	4	4	219	United Arab Emirates	7	7
104	Jersey	7	7	220	United Kingdom	6	6
105	Jordan	7	7	221	United States of America	5	5
106	Kazakhstan	7	7	222	Uruguay	8	8
107	Kenya	8	8	223	Uzbekistan	7	7
108	Kiribati	8	8	224	Vanuatu	8	8
109	Korea, North	3	3	225	Vatican City	6	6
110	Korea, South	3	3	226	Venezuela	8	8
111	Kosovo	8	8	227	Vietnam	3	3
112	Kuwait	7	7	228	Virgin Islands (British)	8	8
113	Kyrgyzstan	7	7	229	Virgin Islands (U.S.)	8	8
114	Lao PDR	2	2	230	Yemen	7	7
115	Latvia	7	7	231	Zambia	8	8
116	Lebanon	7	7	232	Zimbabwe	8	8

## 6.4 CROSS-BORDER LOGISTICS<sup>48</sup>

### 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

## 6.5 DOMESTIC LOGISTICS<sup>49</sup>

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 (Ports to industrial ones)

From	To	Cargo size	Charge (USD)
MIP/AWPT	Mingaladon Industrial Zone	20-foot-container	200

<sup>48</sup> Daw Thit Thit Htet, Vice-President, Myanmar International Freight Forwarders Association

<sup>49</sup> Ibid

Shwe Pyithar Industrial Zone Hlaingtharyar Industrial Zone	40-foot-container	400
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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.

### Truck charges (Yangon to other cities)<sup>50</sup>

From	To	Type of cargo	Cargo size	Charge (MMK)
Yangon	Taunggyi	Light cargo	1 viss	70
		Heavy cargo	1 viss	65
	Mandalay	Light cargo	1 viss	60
		Heavy cargo	1 viss	80
	Magway	Light cargo	1 viss	60
		Heavy cargo	1 viss	52
	Myitkyina	Light/heavy cargo	1 ton	75,000 – 80,000
	Sittway	Light cargo	1 viss	250
	Dawei	Heavy cargo	1 viss	200
		Light/heavy	12-wheeler/16-wheeler	850,000

NOTE: 1 viss is equal to 3.6 lb or 1.65 kg.  
1 ton is equal to 1,000 kg.

### 6.6 CARGO HANDLING COSTS<sup>51</sup>

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.

<sup>50</sup> Myanmar Highway Freight Transportation Services Association

<sup>51</sup> Ibid

7.1 ELECTRICITY<sup>52</sup>Installation fees<sup>53</sup>

## Meter installation

Related costs for installation of:	Cable connection	Supervision	Registration	Deposit	Meter fixing cost	Cost for meter box	Total
	MMK						
<b>Home use</b>							
New meter	4,000	1,000	1,000	4,000	65,000	15,000	90,000
New power meter (10 kW)	6,000	15% of wiring service	2,000	4,000	800,000	34,000	846,000 +15% of wiring service
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 service
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 wiring service
<b>Commercial use</b>							
New power meter (30 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	15% of wiring service	20,000	232,500	1,200,000	34,000	1,494,500 +15% of wiring service

## 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		20,000	2,135,500
2	100	2,100,000	607,500	6,000	2,000		20,000	2,735,500
3	150	2,400,000	907,500	6,000	2,000		20,000	3,335,500
4	160	2,400,000	967,500	6,000	2,000		20,000	3,395,500
5	200	2,700,000	1,207,500	6,000	2,000		20,000	3,935,500
6	250	3,000,000	1,507,500	6,000	2,000		20,000	4,535,500
7	300	3,300,000	1,807,500	6,000	2,000		20,000	5,135,500
8	315	3,300,000	1,897,500	6,000	2,000		20,000	5,225,500

<sup>52</sup> U Tin Maung Oo, Permanent Secretary, Ministry of Electricity and Energy

<sup>53</sup> Daw Mi Mi Khaing, Director-General, Electric Power Planning Department

9	400	3,900,000	2,407,500	6,000	2,000	Has a different fee according to the location and wiring service	20,000	6,335,500
10	450	4,200,000	2,707,500	6,000	2,000		20,000	6,935,500
11	500	4,500,000	3,007,500	6,000	2,000		20,000	7,535,500
12	700	5,800,000	4,207,500	6,000	2,000		20,000	10,035,500
13	750	6,300,000	4,507,500	6,000	2,000		20,000	10,835,500
14	900	6,800,000	5,407,500	6,000	2,000		20,000	12,235,500
15	1,000	7,800,000	6,007,500	6,000	2,000		20,000	13,835,500
16	1,100	8,300,000	6,607,500	6,000	2,000		20,000	14,935,500
17	1,250	9,300,000	7,507,500	6,000	2,000		20,000	16,835,500
18	2,000	18,000,000	12,007,500	6,000	2,000		20,000	30,035,500
19	2,500	21,000,000	15,007,500	6,000	2,000		20,000	36,035,500
20	3,000	25,000,000	18,007,500	6,000	2,000		20,000	43,035,500
21	5,000	50,000,000	30,007,500	6,000	2,000		20,000	80,035,500
22	10,000	100,000,000	60,007,500	6,000	2,000		20,000	160,035,500
23	15,000	150,000,000	90,007,500	6,000	2,000		20,000	240,035,500
24	20,000	200,000,000	120,007,500	6,000	2,000		20,000	320,035,500
25	25,000	250,000,000	150,007,500	6,000	2,000		20,000	400,035,500
26	30,000	300,000,000	180,007,500	6,000	2,000		20,000	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					
— 10KW, 20KW, 30KW					
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, 30KW					
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

## 7.2 WATER AND SEWAGE

Rates for inspection of water and sanitation<sup>54</sup>

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"Ø to 2" Ø)	10	per No
11	Fees for water connection (3" Ø)	31	per No
12	Fees for water connection (4" Ø)	48	per No
13	Fees for water connection (6" Ø)	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

### 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)

## 7.3 WASTE 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.	

<sup>54</sup> U Thein Min, Deputy Chief Engineer, Water and Sanitation Department, YCDC

## Permissions for water piping

<b>1</b>	<b>Temporary water connection permission</b>	<b>When wishing to use the water in the construction a new building</b>
<b>Documents to be submitted</b>		
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	
<b>2</b>	<b>Final water connection permission</b>	<b>When wishing to use water continuously after the construction was completed</b>
<b>Documents to be submitted</b>		
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	
<b>3</b>	<b>Old house water connection permission</b>	<b>When wishing to use the water without renovating the building</b>
<b>Documents to be submitted</b>		
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	
<b>4</b>	<b>Multiple water connection permission</b>	<b>When wishing to use the water diverse from the original</b>
<b>Documents to be submitted</b>		
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	
<b>5</b>	<b>Extra water connection permission</b>	<b>Using water through a particular pipeline without taking water from the original pipeline</b>
<b>Documents to be submitted</b>		
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	
<b>6</b>	<b>Moving the water pipe-line and connection permission</b>	<b>Using water by moving the pipeline because of weak water flow through the pipe and wishing to close it</b>
<b>Documents to be submitted</b>		
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	<b>Engineering Department (Water &amp; Sanitation) City Hall. Tel: 01 382990</b>
5	Copy of origin water piping order or copy of water tax receipt	
6	Document of water pumping fixing completion	
<b>7</b>	<b>Scraping the water pipe permission</b>	<b>When wishing to scrape the existing allowed pipeline for weak water flow</b>
<b>Documents to be submitted</b>		
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	
<b>8</b>	<b>Fixing pumping motor permission</b>	<b>Wishing to fix the water pumping motor</b>
<b>Documents to be submitted</b>		
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	
<b>9</b>	<b>Septic tank permission</b>	
<ul style="list-style-type: none"> <li>▪ <b>Septic tank construction permission</b>—To construct the septic tank in the premises of single-owned or committee-owned back lane</li> <li>▪ <b>Temporary toilet construction permission</b>—To use the septic pipe while new building is constructed under way in the septic pipe area</li> <li>▪ <b>Septic pipe connection permission</b>—To connect and use the septic pipe after the building was completed</li> </ul>		

<b>Documents to be submitted</b>	
1	Application form designated by department g pumping motor permission
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**

<b>Documents to be submitted</b>	
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**

<b>Documents to be submitted</b>	
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.

### **7.4 GAS**

#### **Liquefied Petroleum Gas (Propane and butane)**

Liquefied Petroleum Gas (Propane and Butane) is sold in four LPG filling stations—Mandalay, Magway, Nay Pyi Taw and Minbu—from Myanma Petrochemical Enterprise. The price of the LPG is floating price decided from the monthly meeting held in the Ministry of Electricity and Energy.

The LPG filling stations from the private companies granted licenses from Myanma Petrochemical Enterprise also sell LPG at the market prices.

## 7.5 FUEL

### Prices of petroleum and petrochemical products

The petroleum and petrochemical products are sold out by tender system and the floating price system.

#### Fuel prices<sup>55</sup>

The following are fuel prices carried by The Kyemon Daily in tis July 4, 2018 issue, quoting the Myanmar Fuel Association:

Kind	Unit	Yangon	Mandalay	Wholesale price in Yangon	
		MMK		MMK	
Diesel	Litre	900 – 910	945 – 970	880 – 890	
Octane 95	Litre	915 – 930	975 – 1,010	—	
Octane 92	Litre	865 – 880	935 – 960	820 – 830	
Premier Diesel	Litre	915 – 925	955 – 980	885 – 898	

## 7.6 GENERATOR

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	C18/660kVA	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	C18/660kVA	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

<sup>55</sup> Myanmar Fuel Association, quoted by The Kyemon Daily, July 4, 2018

## 7.7 TELECOMMUNICATION

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

### 7.7.1 Mobile phone

#### MYANMA POSTS AND TELECOMMUNICATIONS SERVICES<sup>56</sup>

##### ● Base tariff service plan

		<b>Peak: 7 am – 11 pm</b>	<b>Off-peak: 11 pm – 7 am</b>
<b>Voice call tariffs:</b>	To MPT lines	MMK 50 per minute	MMK 25 per minute
	To other lines	MMK 50 per minute	MMK 50 per minute
<b>SMS tariffs:</b>	MMK 25 per SMS		
<b>Internet tariffs:</b>	MMK 2 per minute	For GSM users	
	MMK 4 per minute	For CDMA 800/WCDMA users	
<b>Other information:</b>	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.		

##### ● Swe Thahar service plan

<b>Who can subscribe:</b>	GSM and WCDMA users only		
<b>Usage periods:</b>	23:00 – 07:00 daily		
<b>Features (Price for local numbers):</b>	<b>Voice</b> MMK 23 per minute	<b>SMS</b> MMK 10 per SMS	<b>Internet</b> No activation Fee
<b>Other Information:</b>	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

<sup>56</sup> Myanmar Posts and Telecommunications, Ministry of Transport and Communication (www.mpt.com.mm)

<b>Zone 3: Other Asia and Oceania</b>	
	(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
<b>Zone 4: Europe</b>	
	(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) Slovenia (42) Spain, (43) Sweden, (44) Switzerland, (45) Turkey, (46) Ukraine, (47) UK, (48), (49) Vatican City
<b>Zone 5: Rest of world</b>	
	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.

	<b>Allowance</b>	<b>Validity</b>
Credit	MMK 5,000	10 days
Data	1.5 GB	10 days

**Tourist SIM rates**

	<b>Call</b>	<b>SMS</b>	<b>Data</b>
	<b>MMK</b>		<b>Pay-as-you-go</b>
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:

<p>• <b>MPT SHOP</b> Yangon International Airport <b>Terminal 1</b> (International arrival lounge)</p>	<p>• <b>MPT SHOP</b> Yangon International Airport <b>Terminal 2</b> (International arrival lounge)</p>
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Those who stay longer than 10 days can top-up with MPT.

## 7.7.2 Landline phone

### Fixed line phone service<sup>57</sup>

<b>Installation charges</b>		
<b>NEW INSTALLATION</b>		<b>MMK</b>
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
	▪ Advanced charge	50,000
	1 Extension installation charge	2,000
	2 Extension monthly fee	250

<b>Change charges</b>		
<b>ADDRESS CHANGE</b>		<b>MMK</b>
Private, government and fax phones	Shifting charges	25,000
PABX phone	Shifting charges	25,000
	1 Extension shifting charges	5,000
<b>NAME CHANGE</b>		<b>MMK</b>
Private phone	Name change charge	50,000
<b>PHONE NUMBER CHANGE</b>		<b>MMK</b>
	Indicator change charge	150,000

<b>PHONE TYPE CHANGE</b>	<b>MMK</b>	
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	

<b>Others</b>		
<b>VALUE-ADDED SERVICES</b>		<b>MMK</b>
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
<b>OTHER SERVICES</b>		
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 from April 1, 2018**

<sup>57</sup> www.mpt.com.mm

### 7.7.3 Internet

#### ● MPT ADSL basic services

Class ▶	512 kbps	1 Mbps	1.5 Mbps	2 Mbps	2.5 Mbps
	<b>MMK</b>				
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
	<b>MMK</b>						
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 3 <sup>rd</sup> country	MTC–Mobile Terminating Call
	<b>MMK per minute</b>			
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

## 7.7.4 Mobile, fixed line and internet services

### MPT-KSGM JOINT ORGANIZATION<sup>58</sup>

<b>CONTACT POINT: MPT B2B TSC</b>	
<b>(Technical Service Center)</b>	
<ul style="list-style-type: none"> <li>▪ Tel: <b>01-2302274</b></li> <li>▪ Email: <b>tsc@mptjo.com.mm</b></li> <li>▪ Remark: Please feel free to contact the TSC center for service issue. If can't reach to TSC, kindly contact to sales-in-charge persons or sales engineers.</li> </ul>	
<b>B2B – Mobile services</b>	<b>B2B – Fixed line services</b>
<ul style="list-style-type: none"> <li>• CUG (Closed User Group)</li> <li>• B2B Mobile Packages</li> <li>• B2B Data Package</li> <li>• SIM Cards (Normal/Data only)</li> <li>• Static IP</li> </ul>	<ul style="list-style-type: none"> <li>• Internet (Fiber) Services</li> <li>• PSTN Auto Phone Line and Toll Free call</li> <li>• IP-VPN</li> <li>• Remote Access SIM</li> <li>• MEP Services (Bulk SMS) and One Time Bulk SMS</li> <li>• Leased Line (DPLC)</li> <li>• IPLC</li> </ul>

<sup>58</sup> MPT presentation paper, June 15, 2018

<b>Normal consumer rate</b>	<ul style="list-style-type: none"> <li>• MMK 23 per minute</li> <li>• MMK 10 per SMS</li> </ul>	
<b>Closed User Group</b>		<b>Out of the Group</b>

Service	Minimum subscriber	Voice Call	SMS	Monthly fee (MMK)
<b>CUG</b>	<b>5</b>	<b>Free</b>	<b>Free</b>	<b>3,000</b>

• This rate is subject to an additional 5% commercial tax.

### B2B Mobile Packages

	<b>B2B 1</b>	<b>B2B 2</b>	<b>B2B 3</b>	<b>B2B 4</b>
<b>Calls (On Net)</b>	400 Min	500 Min	1,000 Min	2,000 Min
<b>Calls (Off Net)</b>	150 Min	250 Min	350 Min	400 Min
<b>SMS (All Net)</b>	100 SMS	150 SMS	200 SMS	500 SMS
<b>Data</b>	200 Mb	1 Gb	1 Gb	2 Gb
<b>Prices</b>	12,000 MMK	20,000 MMK	30,000 MMK	50,000 MMK
<b>Consumer tariff</b>	14,850 MMK	24,750 MMK	39,050 MMK	72,200 MMK

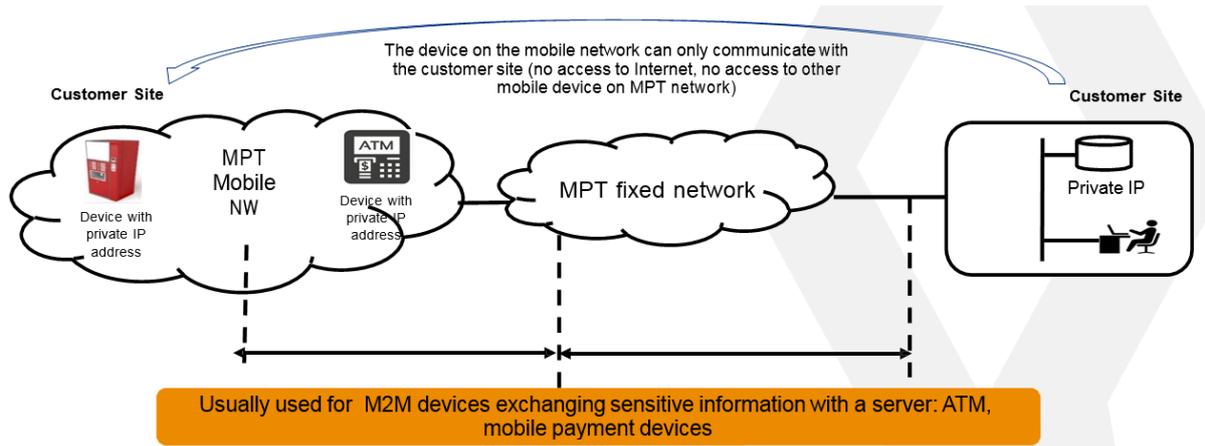
• This rate is subject to an additional 5% commercial tax.

### SIMs (Normal & Data)

<b>Normal SIMs</b>	<b>Data SIMs</b>
✓ Voice call, SMS and Data	✓ Deactivate voice call and SMS (Optional)
✓ Serial Number for Corporate Customers	✓ Can use data only
✓ Can apply B2B Mobile Services	✓ Can apply B2B data packages
✓ 1,500 Kyats per SIM	✓ 1,500 Kyats per SIM

# Static IP SIMs

## USE CASES: NETWORK PRIVACY AND SECURITY



Minimum numbers of SIMs	0 <100	<100 – 500>	>500
Monthly Fee (MMK)	1,500	1,000	500

- This rate is subject to an additional 5% commercial tax.

## Initial Fee for Fiber Installation

Installation Fee (Yangon & Mandalay)						
Distance	0~500m	500m~1,000m	1,000m~1,500m	1,500m~2,000m	2,000m~2,500m	More than 2,500m
Standard	1,400,000	2,100,000	2,800,000	3,500,000	4,200,000	Based on Site Survey
2-year contract	700,000			1,200,000	1,400,000	
Equipment Cost (MMK) per Site						
Media Converter	159,000 MMK					

- Distance: from MPT's Exchange to the customer site.
- This rate is subject to an additional 5% commercial tax.

## Internet Service Tariff

Bandwidth	2 Mbps	4 Mbps	6 Mbps	8 Mbps	10 Mbps	20 Mbps	50 Mbps	100 Mbps
	MMK							
Monthly Fee	200,000	400,000	600,000	700,000	800,000	1,500,000	3,500,000	7,000,000
Activation Fee (One-time charge)	200,000	200,000	300,000	400,000	500,000	600,000	800,000	1,000,000
Annual Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000

- In addition to above fee, initial fee will be required based on the distance from customer premise to MPT's nearest exchange.
- This rate is subject to an additional 5% commercial tax.

# PSTN Auto Phone Line Service

## PSTN Line Pricing (Postpaid payment)



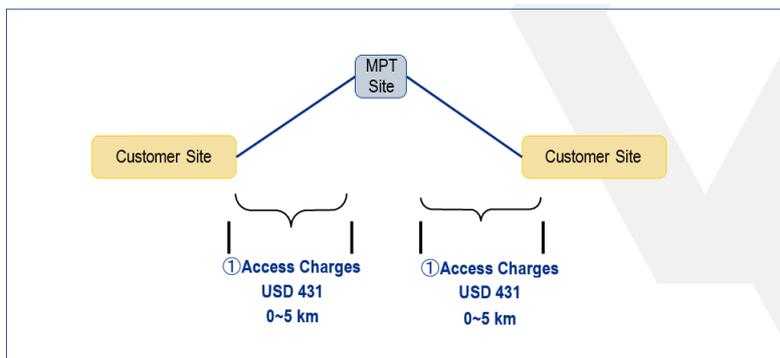
Initial Fees	Price	Remarks
One-Time Fee	325,000 MMK/Line	Charging for initial settings
Monthly Fees	Price	Remarks
Monthly Fee	500 MMK/Line	Charging for cable maintenance
Calling Fee	3 MMK/12 sec (for local) 5 MMK/12 sec (for trunk)	Charging for calling usage

- ❖ Deposit fees MMK 50,000 will be paid by customer.
- This rate is subject to an additional 5% commercial tax.

## Leased Line Service

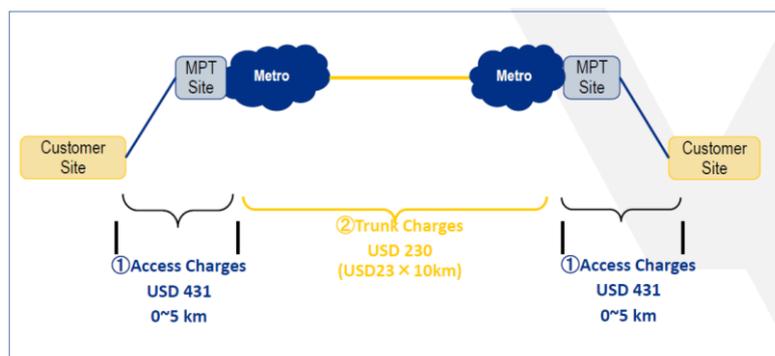
### Leased line – Example 1

- > Within city – Customer sites connected to same MPT site □ Trunk distance = 0km
- 2 Mbps fees = **USD 862 per month**



### Leased line – Example 2

- > Within city – Customer sites connected to different MPT site ► Trunk distance = 10km –
- 2 Mbps fees = **USD 1,092 per month**



## 8.1 FINANCE AND INSURANCE

### 8.1.1 Finance

MFTB's section-wise services<sup>59</sup>

#### Account Department

##### Opening accounts

Accounts can be opened with the following currencies:

- 1 United States dollar ----- USD
- 2 Euro----- EUR
- 3 Singapore dollar----- SGD
- 4 Myanmar kyat ----- MMK

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 foreign currency Current 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
- Form 6 and Form 26
- Export/Import License
- Initial deposit (minimum USD 100, EUR 100, SGD 100)
- Two photographs for each authorized person

Requirements for opening Myanmar kyat Fixed Account

##### 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
- Export/Import License

<sup>59</sup> Daw Kathy, General Manager, MFTB

- Tax Clearance from Large Taxpayer's Office
- Initial deposit (Minimum MMK 1,000,000)

## **Export and Import**

### Requirements for export by private company

- Application letter
- Import/Export Registration
- Company Registration Certificate
- 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 (Letter of Authorization to Debit)
- Bank passbook copy

#### **Bill releasing**

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

## **Remittance, bank guarantee and FC withdrawal**

### Required documents for remittance abroad

#### **Private (Local firm & foreign firm)**

- Fund Transfer Application
- Application letter
- Invoice / Firm Order / Sale Contract
- Release Order Notification (Formerly I.D)
- Bill of lading (Airway Bill/Cargo Receipt)
- Packing List
- Import license
- Bank passbook copy

#### **Private (Foreign Firm) (Service Only)**

- Fund Transfer Application
- Application letter
- Contract
- Audit Report
- Tax (Payment of Tax)

#### **Government**

- Fund Transfer Application
- Application letter
- Form (A) (for Service)  
Application for Foreign Exchange Remittance other than for Imports
- Form (Tha Ka) (for Good)  
Application for Foreign Exchange Remittance for Imports

- FE Permit (Approved by the Ministry of Planning & Finance (or) Approval by Union Minister)

## 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
- Departure Form
- 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	Traveller's cheque	
	A Selling	1% of the amount + USD 2
	B Buying	<ul style="list-style-type: none"> <li>▪ 1 to 5 cheques</li> <li>▪ Additional 5 cheques</li> </ul>
	C Value collection	<ul style="list-style-type: none"> <li>▪ 1 to 5 cheques</li> <li>▪ Additional 5 cheques</li> </ul>
2	Credit card	4% of the amount
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
2	Account transfer (Account with MFTB to Account with MFTB: Book Transfer)	USD/EUR/SGD—2

3	Account transfer with other bank (USD A/C to MMK A/C) by CBM Net	USD/EUR/SGD—3
4	Account closing cheque	<ul style="list-style-type: none"> <li>▪ USD 5 for personal account</li> <li>▪ USD 10 for company, Institution and Government A/C</li> </ul>
5	Statement duplicate	MMK 1,000
6	Bank passbook	
	– For New Account	MMK 10,000
	– For Loss	MMK 10,000 + Penalty fees MMK 10,000
7	Cheque book	MMK 500
8	A/C opening form	MMK 600
9	SWIFT outgoing for payment SWIFT incoming for payment received	USD 50 per transaction USD 15 per transaction

## Bank Guarantee Department

### Bank guarantee service

Sr	Description	Fee collection rate
1	Guarantee Issuing/Confirming Commission	<ul style="list-style-type: none"> <li>▪ 0.25% of the bank guarantee value per 3 months</li> <li>▪ Minimum: USD 50</li> </ul>
2	Guarantee Advising Commission	USD 50
3	Amendment Guarantee Advising Commission	USD 30
4	Amendment Commission	
	a Renewal/increase of amount	<ul style="list-style-type: none"> <li>▪ 0.25% per 3 months</li> <li>▪ Minimum: USD 50</li> </ul>
	b Other amendment	USD 50
5	Claim under guarantee	USD 25

## Remittance Department

### Remittance services

Sr	Description	Fee collection rate
1	Outward Remittance Commission	<ul style="list-style-type: none"> <li>▪ 0.125% of the remittance amount</li> <li>▪ Minimum: USD 50</li> </ul>
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	<ul style="list-style-type: none"> <li>▪ 0.25% of the bill amount</li> <li>▪ Maximum: USD 1,000</li> <li>▪ Minimum: USD 50</li> </ul>

## Costs in importing

Sr	Description	Fee collection rate
1	L/C Open Commission	<ul style="list-style-type: none"> <li>■ 0.25% of L/C value per 3 months</li> <li>■ Maximum: USD 1,500</li> <li>■ Minimum: USD 50</li> </ul>
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	<ul style="list-style-type: none"> <li>■ 0.25% of L/C value per 3 months</li> <li>■ Minimum: USD 50</li> </ul>
	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
7	Bill under collection	<ul style="list-style-type: none"> <li>■ Maximum: 0.5% of the bill amount</li> <li>■ Minimum: USD 50</li> </ul>
8	Shipping Guarantee Issuing Commission (must open Letter of Credit – L/C)	<ul style="list-style-type: none"> <li>■ 0.25% of the bill value per 3 months</li> <li>■ Minimum: USD 50</li> </ul>

### 8.1.2 Insurance

#### Myanma Insurance<sup>60</sup>

##### Kinds of insurance offered by Myanma Insurance

Myanma Insurance, a government economic enterprise under the Ministry of Planning and Finance, underwrites the following portfolios in local currency or in foreign currency.

Motor Insurance	1	1	Comprehensive Motor Insurance
	2	2	Cross Border Motor Insurance
Life Assurance	1	3	Government Service Personnel Life Assurance
	2	4	Military Personnel Life Assurance
	3	5	Public Life Assurance
	4	6	Group Life Assurance
	5	7	Seamen Life Assurance
	6	8	Shore Job Life Assurance
	7	9	Snake Bite Life Assurance
	8	10	Sportsmen Life Assurance
	9	11	Health Insurance
	10	12	Farmers' Life Assurance
Fire, Engineering and Miscellaneous	1	13	Fire Insurance
	2	14	Engineering Insurance
			<ul style="list-style-type: none"> <li>■ Contractor's All Risk Insurance (CAR)</li> <li>■ Erection All Risk Insurance (EAR)</li> <li>■ Machinery Insurance</li> </ul>
	3	15	Miscellaneous Insurance

<sup>60</sup> U Nyi Nyi Aung, Deputy General Manager, Myanma Insurance, Ministry of Planning and Finance

			<ul style="list-style-type: none"> <li>▪ Fidelity Insurance</li> <li>▪ Cash-in-Safe Insurance</li> <li>▪ Cash-in-transit Insurance</li> <li>▪ Burglary Insurance</li> <li>▪ Personal Accident and Disease Insurance</li> <li>▪ Workmen's Compensation Insurance (WC)</li> </ul>
	4	16	Liability Insurance <ul style="list-style-type: none"> <li>▪ Miner s' Liability Insurance</li> <li>▪ Third Party Liability Insurance / Public Liability Insurance / Comprehensive General Liability Insurance</li> </ul>
	5	17	Deposit Insurance
	6	18	Credit Guarantee Insurance
	7	19	Reinsurance
Marine, Aviation and Travel	1	20	Marine Cargo Insurance
	2	21	Marine Hull and Machinery Insurance
	3	22	Travel Insurance
	4	23	Ship Owner and Ship Operator's Liability Insurance

## Motor Insurance

### Underwriting for Comprehensive Motor Insurance

To underwrite comprehensive motor insurance, the following documents are needed:

- Myanma Insurance survey team will check the vehicle. (The survey record is valid within one month.)
- 4 photos of vehicle (front, back, left and right)
- The copy of owner book (valid)
- The copy of wheel-tax (valid)
- The document that can prove the relation between the insured and the proposed vehicle
- Invoice copy
- The proposal by the person who buys the comprehensive motor insurance. It must be filled by the insured.

Myanma Insurance can calculate the premium amount based on the vehicle's (market value) (private & commercial) and engine power (cubic capacity) that are described in proposal by using ready reckoner.

The following are the additional coverage besides comprehensive coverage and the limits of compensation:

▪	Strike, Riots, Civil Commotion – SRCC	0.5% of the sum insured
▪	War Risk	0.5% of the sum insured
▪	Act of God Cover	0.5% of the sum insured
▪	Theft	15% of the basic premium by using ready reckoner
▪	Windscreen	5% of the windscreen value
▪	Nil Excess premium for private vehicle—MMK 2,000 purpose for not being deducted standard excess MMK 20,000 cover for private vehicle that has been described in policy.	
▪	Nil Excess premium for commercial vehicle—MMK 4,000K purpose for not being deducted standard excess MMK 40,000 cover for commercial vehicle that has been described in policy.	

If the insured buys comprehensive coverage for 10 vehicles or above, he must pay the premium that will be deducted 10% for bonus.

The maximum insurance term (period) is 1 year and it can be chosen voluntarily such as 3 months, 6 months and 9 months. For short-term period, the premium will be calculated by short-period rate.

For 3 months	35% of annual premium
Between above 3 months and 6 months	60% of annual premium
Between above 6 months and 9 months	85% of annual premium

### No-claim bonus

Period of insurance	Private	Commercial	Motorcycle
The preceding year	25%	15%	15%
The preceding two consecutive years	30%	20%	20%
The preceding three or more consecutive years	40%	25%	25%

After the premium has been paid, Myanma Insurance will give comprehensive motor insurance policy to the insured.

### Comprehensive motor Insurance calculate for claim

- Accident report of insured
- Myanma Insurance survey team will check damages of the vehicle
- Photos of vehicle damage part
- Invoices for repair
- The copy of owner book copy (valid)
- The copy of wheel-tax (valid)
- Driver license copy (valid)
- Police report
- Claims form

### Calculation for Reinstatement Premium

$$\frac{\text{Claim amount}}{\text{Insured valued}} \times \text{Short-period rate} \times \text{Annual premium}$$

### The underwriting for Comprehensive Motor Insurance with foreign currency

To buy comprehensive motor insurance cover, the insured must fill the proposal. By doing so, Myanma Insurance can calculate the premium amount based on the vehicle's value (market value) and engine power (cubic capacity) that are described in proposal.

To underwrite comprehensive motor insurance, the following documentations are needed:

- 4 photos of vehicle (front, back, left and right)
- The copy of owner book (valid)
- The copy of wheel-tax (valid)
- The document that can prove the relation between the insured and the proposed vehicle

Myanma Insurance survey team will check the vehicle.

The premium can be calculated based on the value of the vehicle (market value) and engine power (cubic capacity) by using ready reckoner.

The following are the additional coverages besides comprehensive coverage and the limits of compensation:

Sr No	Additional coverages	Premium	Benefits
1	Nil Excess	USD 25	Purpose for not being deducted standard excess USD 100 that has been described in policy
2	Medical Expense	USD 20	Given the maximum compensation amount USD 1,000 if the cost incurred from cure of injury and death occurs by accident.
3	Loss of Luggage	USD 50	Given the maximum compensation amount USD 1,000 if pieces of luggage are lost in accident.
4	Acts of God	0.5 % of sum insured	Subject to the arising out of or in connection with flood, windstorm, rainstorm, typhoon, hurricane, volcanic eruption, earthquake, landslide, landslip or subsidence that are not provided by comprehensive coverage.
5	Windscreen	15% of windscreen value	Only of breakage of glass in the windscreen or windows shall be deemed not to be a claim for the purpose of the NCD clause if windscreen coverage is bought.
6	Passenger Liability	25% of Third Party Liability	In respect of death of or bodily injury to any person (other than a passenger carried by reason of or in pursuance of contract of employment) being carried in or upon or entering or getting on to or alighting from any vehicle in respect of which indemnity is provided.
7	Personal Accident to Paid Driver	USD 30 per person	Given the maximum compensation amount USD 6,000 for death or bodily injury for the driver of the insured's vehicle.
8	TPL 1 Million	Based on the engine power (CC)	Although the maximum compensation amount for any one occurrence is USD 0.1 lakh, TPL (1) MIO (USD 1,000,000) is provided.

If the insured buys comprehensive coverage for 10 vehicles or above, he must pay the premium that will be deducted 10% for bonus.

The maximum insurance term (period) is 1 year and it can be chosen voluntary such as 3 months, 6 months and 9 months.

For short-term period, the premium will be calculated at short-period rate:

For 3 months	35% of annual premium
Between 3 months and 6 months	60% of annual premium
Between 6 months and 9 months	85% of annual premium

### The compensation amounts for comprehensive coverage

	USD
Any one occurrence for Third Party	100,000
In respect of each person injured out of one event	200
Accidents to the insured (death or injury)	10,000
Legal fees for defense in the event of any charge	2,000
Fees for protection and removal to the nearest repairer	200

## No-claim bonus

Period of insurance	Private	Commercial	Motorcycle
The preceding year	25%	30%	40%
The preceding two consecutive years	30%	20%	20%
The preceding three or more consecutive years	40%	25%	25%

The additional premium will be added 20% to the net premium if the claims occur within one year or claims that will occur two consecutive years.

### The facts that Myanmar Insurance shall be liable are the following:

- a by accidental collision or overturning or collision or overturning consequent upon mechanical breakdown or consequent upon wear and tear
- b by fire, external explosion, self-ignition or lightning or theft
- c by malicious act
- d whilst in transit (including the processes of loading and unloading incidental to such transit) by road, rail, inland waterway, lift or elevator, and
- e by impact damage caused by falling objects provided no convulsion of nature is involved

### The facts that Myanmar Insurance shall not be liable are the following:

- a consequential loss, depreciation or wear and tear, mechanical or electrical breakdowns, failures and breakages
- b damage to tyres unless the Motor Vehicle is damaged at the same time
- c any loss or damage caused by or attributed to the act of cheating by any person
- d any loss or damage caused by or attributed to the act of Criminal Breach of Trust by any person.

## Cross Border Motor Insurance

Cross border Motor Insurance covers the vehicle entering into Myanmar across the border or the vehicle entering from one foreign country to another country through Myanmar.

Third Party Liability Insurance covers against the owners of the automobiles under the Myanmar Compulsory Third Party Liability Insurance subject to the limits of liability terms, conditions of this insurance, which are death of or bodily injury to a Third Party and/or loss of or damage to property owned a Third Party resulting from an accident in the Union of Myanmar caused by arising out of the use of any one automobile during the period one month.

	MMK
The maximum compensation amount for death and injury	1,000,000
The maximum cover limit for any one occurrence	80,000,000

As the sum insured will be accepted in Myanmar currency—kyat/MMK, so the premium will be charged in kyats. If loss occurs, it is to inform Myanmar Insurance immediately.

## Life Assurance

Information about other kinds of Life Assurance than Health Insurance can be obtained from the following address:

<b>Contact information</b>	<b>MYANMA INSURANCE (HEAD OFFICE)</b> 627-635 Merchant Street, Yangon. Tel: +95 1 379696, +95 1 252373, +95 1 252434, +95 1 250275, +95 1 382247 MYANMARINS@mptmail.net.mm, MMINSURANCE@mpt- mail.com.mm
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## Health Insurance

- The new version of Health Insurance has been underwritten since January 1, 2017.
- Health Insurance cover can be purchased by every person between the age of 6 and 65 who is in good health.
- Together with the Basic Health Insurance cover, one can also purchase Additional Health Insurance cover and Optional (1) and (2) covers.
- One can purchase Additional and Optional covers only after he/she has purchased 1 unit of Basic Health Insurance cover.
- The units of the Optional Health Insurance covers must not exceed the units of Basic Health Insurance cover purchased.
- After one unit of Basic Health Insurance cover has been purchased, one unit to eight units of the Additional Health Insurance cover and one unit to ten units of Optional Health Insurance covers (1) & (2) could be freely purchased according to one's consent.
- The policy term is 1 year.
- For 1 unit of Basic Health Insurance cover, the insured could request 20,000 kyats per day for the maximum 60 days in the case of accidental hospitalization expenses. 2,000,000 kyats could be claimed in the case of death by accident. 1,000,000 kyats could be claimed in the case of death by disease and in the case of total disability.
- For 1 unit of Additional Health Insurance cover, the insured can claim 10,000 kyats per day for maximum 60 days of hospitalization expenses. And kyats 1,000,000 could also be claimed for the accidental death, death by disease and total disability.
- For 1 unit of Optional Health Insurance cover (1), the insured could claim the actual expense of surgical case and/or minimum of 500,000 kyats. In the case of losing pregnancy, the insured could claim 300,000 kyats, and maximum of 500,000 kyats where surgical case is needed.
- For 1 unit of Optional Health Insurance cover (2), kyats 1,000,000 could be claimed in the case of tumor which can lead to cancer, paralysis and heart failure.
- The insured must inform the insurer for his/her hospitalization and he/she could claim the benefit during 10 days of post-hospitalization period.
- Health Insurance could be underwritten through insurance agents.
- The insured must submit the requirements for the benefit requested by the insurer in 3 months. If not, the insured would lose his/her benefit.
- The table of the rate of premium for Health Insurance is shown below:

## The rate of Health Insurance Premium

No	Health Insurance Cover	Age groups	Monthly premium	Quarterly premium	Twice a year premium	Gross amount
1	Basic Health Insurance Cover	6 – 40	4,000	11,600	22,400	44,000
		41 – 50	4,500	13,100	25,200	49,500
		51 – 60	6,500	18,900	36,400	71,500
		61 – 65	8,500	24,700	47,600	93,500
2	Additional Health Insurance Cover	6 – 40	2,000	5,800	11,200	22,000
		41 – 50	3,000	8,700	16,800	33,000
		51 – 60	4,500	13,100	25,200	49,500
		61 – 65	6,000	17,400	33,600	66,000
3	Optional Health Insurance cover (1)	6 – 65	2,000	5,800	11,200	22,000
4	Optional Health Insurance cover (2)	Male 6 – 40	1,500	4,400	8,400	16,500
		Male 41 – 65	2,000	5,800	11,200	22,000
		Female 6 – 40	2,000	5,800	11,200	22,000
		Female 41 – 65	2,500	7,300	14,000	27,500

## Fire Insurance

Insurance cover	Description	Premium rate
Fire Insurance	Fire insurance covers the properties as buildings, machinery, furniture, stocks and equipment owned by the state, cooperatives, joint-ventured companies or the public against the loss or damage due to the fire and allied perils. Any person who has the legally recognized relationship to the property can insure his or hers. The properties which are difficult to value are not allowed to be insured. Buildings are categorized into four classes.	Period: 10 days to one year  Calculated in accordance with the tariff based on the classes of the insured building and its surrounding buildings located within 25 feet to 50 feet

### Additional covers that can be purchased together with the fire cover

<ul style="list-style-type: none"> <li>▪ Riot, Strike and Malicious Damage</li> <li>▪ Earthquake Fire and Earthquake Shock</li> <li>▪ Spontaneous Combustions</li> <li>▪ Storm, Typhoon, Hurricane, Tempest, Cyclone</li> <li>▪ Air Craft Damage Impact Damage Subsidence and Landslide</li> </ul>	<ul style="list-style-type: none"> <li>▪ Explosion</li> <li>▪ Flood and Inundation</li> <li>▪ Burglary</li> <li>▪ War Risk</li> </ul>
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## Reinsurance

Some risks underwritten by Myanma Insurance are insured in the international insurance markets through reinsurance brokers. Some risks underwritten in terms of US dollar which exceed Myanma Insurance's underwriting capacity (USD 2.5 million) are ceded to the reinsurers abroad subject to fronting commission 15%.

## Travel Insurance

While travelling inbound and outbound trips, the insured will get indemnity for his/her death/injury due to the accident.

### Types of Travel Insurance

- 1 Highway Special Travel Insurance
- 2 Air Travel Insurance
- 3 Tour Operator Travel Insurance

- 4 Pilgrimage Travel Insurance
- 5 Tourist Travel Insurance

#### Facts required for Travel Insurance

- 1 Insured Name
- 2 Father's Name
- 3 Passport No/NRC No
- 4 Permanent Address
- 5 Journey (From/To)
- 6 Journey Period (From/To)
- 7 Sum Insured
- 8 Beneficiary Name
- 9 Relationship
- 10 Father's Name
- 11 Passport No/NRC No
- 12 Permanent Address

#### Premium rates and benefits

	Premium rates	Benefits
For Highway Special Travel Insurance	Minimum: MMK 10 Maximum: MMK 300	Minimum: MMK 1,000,000 Maximum: MMK 3,000,000
For Air Travel Insurance	Voyage from airport to airport premium: MMK 500	MMK 5,000,000
For Tour Operator Travel Insurance	<b>Nations (Inbound round trip)</b> 1 day: MMK 100 per unit 3 days: MMK 150 per unit 7 days: MMK 200 per unit 2 weeks: MMK 250 per unit 1 month: MMK 300 per unit 1 month and 15 days: MMK 350 per unit 2 months: MMK 400 per unit 2 months and 15 days: MMK 450 per unit 3 months: MMK 500 per unit	Minimum: MMK 500,000 (1 unit) Maximum: MMK 10,000,000 (20 units)
	<b>Nations (Outbound round trip)</b> 1 week: MMK 200 per unit 2 weeks: MMK 250 per unit 4 weeks: MMK 300 per unit 1 month and 15 days: MMK 350 per unit 2 months and 15 days: MMK 400 per unit 3 months: MMK 500 per unit	Minimum: MMK 500,000 (1 unit) Maximum: MMK 10,000,000 (20 units)
Tourist Travel Insurance (Foreigners)	1 week: MMK 500 per unit 2 weeks: MMK 1,000 per unit 4 weeks: MMK 2,000 per unit 2 months: MMK 4,000 per unit 3 months: MMK 6,000 per unit	Minimum: MMK 500,000 (1 unit) Maximum: MMK 10,000,000 (20 units)
	One week: USD 2 Two weeks: USD 2.5 Four weeks: USD 3 Two months: USD 4 Three months: USD 5 Plus additional air risks: USD 2 per person	Minimum: USD 2,500 (1 unit) Maximum: USD 50,000 (20 units)

## Exclusions

- a Any defect or infirmity suffered by the Insured;
- b Suicide;
- c Intentional self-injury;
- d Unrelated of accident of vehicle childbirth or pregnancy in case of woman;
- e Any breach of law with criminal intent;
- f Using narcotic drugs;
- g War, strike, riot, and civil commotion

## Benefits for Travel Insurance

- Sum insured will be compensated for death of the insured.
- Appropriate amount of benefit based on the extent of injury shall be paid for injury of the insured.
- The compensation can be submitted during one year since the insured's death and during two years since the injury occurred to the insured.

## Requirements for Indemnity

- Benefit proposal (Travel Insurance Indemnity Form-1)
- For injury,
  - (a) Medical Certificate (Travel Insurance Indemnity Form-2)
  - (b) Police Certificate (Travel Insurance Indemnity Form-3)
  - (c) Copy of the insured's NRC/ Passport
  - (d) Evidences of Travel Insurance
- For death,
  - (a) Copy of Death Certificate
  - (b) Copy of family member lists including the insured and beneficiary
  - (c) Regional Authority's Certificate is to prove that the compensator is the beneficiary of the dead insured.

## IKBZ<sup>61</sup>

### Kinds of insurance offered by IKBZ

IKBZ is a private financial institution at 53 Strand Square Building, Merchant Road, Pabedan Township, Yangon, Myanmar. E-mail: info@i-kbz.com  
**+95 1 2307000**

Life Assurance	1	1	Public Life Assurance
	2	2	Group Life Assurance
	3	3	Sportsman Life Assurance
	4	4	Snake Bite Life Assurance
	5	5	Health Insurance
	6	6	Farmer Life Assurance
General Insurance	1	7	Fire and Allied Perils Insurance
	2	8	Comprehensive Motor Insurance
	3	9	Cash Insurance
			<ul style="list-style-type: none"> <li>■ Cash-in-Safe Insurance</li> <li>■ Cash-in-Transit Insurance</li> <li>■ Fidelity Insurance</li> </ul>
	4	10	Special Travel Insurance

- See Appendix 11: Private insurance companies

<sup>61</sup> <https://www.i-kbz.com/>

## 8.2 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:

### 8.2.1 Lawyer's services

#### U MYINT LWIN LAW OFFICE

##### 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
<b>Official fee</b>		
Stamp duty on power, declaration, registration		45
<b>Expenses</b>		
Publishing charges for caution notice in The Voice <b>Weekly</b> Journal (per 1/8 page)		150
Miscellaneous expenses		25
<b>Requirements</b>		
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) – It may take about 2 weeks to complete the process.	500
2	Establishment of a company (foreigner) – It may take about 1 month to complete the process.	2,000
3	Application for approval of MIC – It may take about 10 months to get approval.	7,000 – 40,000
4	Signing contract for leased land	200

5	Signing contract for joint venture in Yangon	1,000
6	Signing contract for joint venture in other cities rather than Yangon – Depends on the distance	1,000 – 5,000
7	Application for business license	500
8	Preparing various contract and checking if written contracts are according to existing laws in Myanmar. (USD 500 per page)	1,000 – 15,000
9	Doing works related to the government offices on behalf of the company	1,000 per year by contract

## THANLWIN LEGAL<sup>62</sup>

### Service fees for trademarks

Sr	Description	USD per trademark/patent/design application
1	Registration per trademark (multi class) per patent (invention, design)/per design	195
2	Registration per domain name	195
3	Registration of assignment / record of change of name and address of registered per trademark / per patent	195
4	Renewal / re-registration (multi class)	195
5	Publishing / re-publishing of caution notice	180
6	Search (multi class) per trademark	160

### Legal service fee

Sr	Description	USD
1	Establishment of a company (local, foreigner)	Fixed 4,200, exclusive of registration fees and stamp duties to be paid to the government.
2	Application for approval of MIC Permit	11,000
3	Application for MIC Endorsement	6,300
4	Drafting contract for land lease	3,600
5	Signing contract for establishing joint venture	5,200
6	Application for business license with YCDC	800 per license
7	Drafting other contracts (buy & sale contracts, service agreements and etc.)	Starting from 2,000
8	Doing works related to the government offices on behalf of the company	500 per hour

### Legal consultancy service fee for qualified lawyer

Sr	Description	USD
1	Partner Level Lawyer	650
2	Senior Associate	450
3	Junior Associate	300

<sup>62</sup> Mr Lucas Chen, Thanlwin Legal, Unit 7, Level 21, Myanmar Centre Tower 1, 192 Kaba Aye Pagoda Road, Bahan Township, Yangon. +95 9 2632 84549 lc@thanlwinlegal.com

## Financial and legal counselling

Sr	Description	USD
1	Tax consulting, financial and legal consulting services	500 per hour
2	Business registration and incorporation service	Fixed 4,200, exclusive of registration fees and stamp duties to be paid to the government.

### 8.2.2 Translators/interpreters<sup>63</sup>

#### MYANMAR BUSINESS INCUBATION CENTER – 3E

Translation and interpretation fees vary, depending on the individual service providers. The following are the fees provided by MBI Center: [\(Contact information\)](#)

Translation service		Interpretation service	
UNIT: A4 – 1 PAGE		UNIT: 1 DAY	
Language	Price (USD)	Language	Price (USD)
Japanese to Myanmar	25	Japanese ⇔ Myanmar	150
Japanese to English	32	English ⇔ Myanmar	120
English to Myanmar	20		
English to Japanese	32		
Myanmar to Japanese	28		
Myanmar to English	22		
<ol style="list-style-type: none"> <li>The price list varies with the relative difficulties of documents.</li> <li>This price also includes proofreading cost.</li> </ol>		<ol style="list-style-type: none"> <li>The price list varies with the contents of request.</li> <li>If the destination is outside Yangon, accommodation fee, transportation fee and meal allowance will be charged additionally.</li> </ol>	

### 8.2.3 Business consultancy

#### Service fees for consultant<sup>64</sup>

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

## 8.3 ENGINEERING SERVICES

### 8.3.1 Environment (EIA/SIA)<sup>65</sup>

A business company, be it local or 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?

<sup>63</sup> Daw Thiri Saw, Myanmar Business Incubation Center

<sup>64</sup> U Myint Lwin (Advocate and Trademarks Agent), U Myint Lwin Law Office

<sup>65</sup> U Tin Than, Head of EIA/SIA Department, Myanmar Survey Research

- 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](http://www.ecd.gov.mm)) or contact it directly. 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<sup>66</sup>**

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

<b>Criteria for IEE Type Economic Activities</b>	<b>Criteria for EIA Type Economic Activities</b>
Installed capacity $\geq$ 1 MW but $<$ 15 MW and Reservoir volume (full supply level) $<$ 20,000,000 m <sup>3</sup> and Reservoir area (full supply level) $<$ 400 ha	Installed capacity $\geq$ 15 MW or Reservoir volume (full supply level) $\geq$ 20,000,000 m <sup>3</sup> or Reservoir area (full supply level) $\geq$ 400 ha

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.

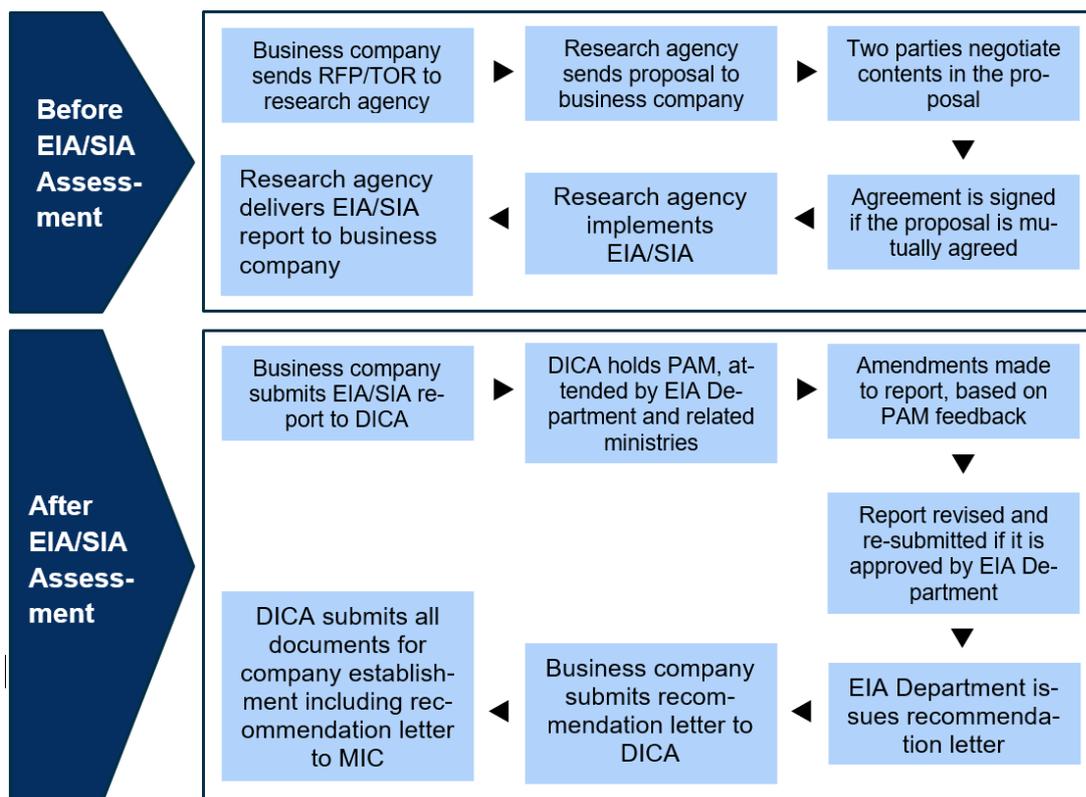
## **PROCESS BEFORE AND AFTER EIA/SIA ASSESSMENT**

### **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

<sup>66</sup> Dr San Oo, Director, Environmental Conservation Department, MNREC

- 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 give 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 as 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 frequency of travels between the two locations.
- **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 (it can be for three seasons)
- 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 ( <b>one time</b> )		200 – 500
3	Observation of the site		—
4	Engagement of an expert/engineer		500 – 1,000
5	(a)	Lab test – soil (nutrient) <b>(per sample)</b>	50 – 100
	(b)	Lab test – soil (heavy metal) <b>(per sample)</b>	50 – 100
	(c)	Lab test – water <b>(per sample)</b>	150 – 200
	(d)	Lab test – air <b>(24 hours)</b>	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
<b>Grand total ►</b>	<b>57,750</b>

(In words: Fifty-seven thousand, seven hundred and fifty United States dollars only)

### 8.3.2 Inspection of building<sup>67</sup>

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)
<ul style="list-style-type: none"> <li>▪ Department application form</li> </ul>	<ul style="list-style-type: none"> <li>▪ Recommendation of complete tax of Home Revenue</li> </ul>
<ul style="list-style-type: none"> <li>▪ Copy of the applicant's National Registration Card (NRC)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Front, back and both sides photos of existing building and photo of electric meter, water motor, sewage existing</li> </ul>
<ul style="list-style-type: none"> <li>▪ Copy of building permit</li> </ul>	<ul style="list-style-type: none"> <li>▪ Recommendation of Engineering Dept (Water and Sanitation)</li> </ul>
<ul style="list-style-type: none"> <li>▪ Copy of the receipt of inspection fee</li> </ul>	<ul style="list-style-type: none"> <li>▪ Recommendation of Engineering Dept (Road and Bridge)</li> </ul>
<ul style="list-style-type: none"> <li>▪ Log Book</li> </ul>	
<ul style="list-style-type: none"> <li>▪</li> </ul>	<ul style="list-style-type: none"> <li>▪ Recommendation of Fire Department</li> </ul>

<sup>67</sup> U Nyan Lin Soe, Head of Office, YCDC

Receipt of purchased bin from the Environmental Conservation and Cleansing Department	▪ Theodolite Reading for building inclination
▪ Recommendation of Appraiser	

### Permit inspection fee

	MMK
▪ <b>Inspection fee</b>	
• Residential	50 per sq-ft
• Commercial	75 per sq-ft
▪ <b>Fine for construction without permit</b>	
• Residential	500 per sq-ft
• Commercial	2,500 per sq-ft
▪ <b>Extension permit fee</b>	
• 25% of permit inspection fee	

### BCC inspection fee

	MMK
▪ <b>Inspection fee</b>	
• 25% of permit inspection fee	
▪ <b>Fine for premature usage of the building</b>	
• Residential	60,000 per unit
• Apartmental	120,000 per unit
• Commercial	240,000 per unit
▪ <b>Fine for exceed area</b>	15,000 per sq-ft

### 8.3.3 Inspection of fire prevention<sup>68</sup>

#### 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) I. In accord with the articles 17, 18, 19, 23, 40 and 46 stipulated in Myanmar Fire Force Law, Fire Services Department under the Ministry of Home Affairs is implementing the fire safety inspection of factories/workshops, warehouses, hotels, motels, high-rise buildings, markets, departments and organizations, the businesses exposed to fire hazard and lives & properties of the people, not to lose due to the fire disaster and to reduce the loss if it occurs.
  - II. In doing so, the consultant team comprising the fire officers who joined the fire safety training abroad, the engineer officers and the engineers from

<sup>68</sup> U Maung Maung Myint, Assistant Secretary, Ministry of Home Affairs

Myanmar Engineering Society and the architects from Association of Myanmar Architects are undertaking the procedures as follows:

**(a) Before the construction**

- (1) Requesting the fire safety instructions, together with the copies of following documents and forms:
  - (i) Layout Plan
  - (ii) Perspective View
  - (iii) Front Elevation
  - (iv) Back Elevation
  - (v) Right Side Elevation
  - (vi) Left Side Elevation
  - (vii) Cross Section
  - (viii) Staircase & Lift Details
  - (ix) Doors & Windows Detail
  - (x) Fire Escape Stair Details
  - (xi) Schematic Diagram for Fire Safety System
- (2) For 8-storey and above buildings, project fire safety presentation has to be undertaken by the relevant engineer and architect in Myanmar Fire Force (HQ).
- (3) After checking the drawings, the fire safety instructions are issued as follows:
  - (i) Means of Egress
  - (ii) Fire Safety Installation Systems
- (4) No objection letter for the construction of the building is issued if the developer or owner follows fire safety instructions of the department.

**(b) During construction**

Relevant person-in-charge of Fire Services inspects whether the fire safety instructions of the department is complied during the constructing period.

**(c) After completing the construction**

The following procedures are being undertaken if the developer or owner notifies the construction is completed.

- (i) Inspecting and reporting back by the inspection team comprising officers from Myanmar Fire Force (HQ) and relevant person-in-charge of Fire Services whether the building is fully complied with the instructions
- (ii) Repairing or revising for the business which does not meet the instructions
- (iii) Issuing the Fire Safety Certificate to the businesses fully complied with the instructions

III. Based on the type and occupancy of the building, Fire Services Department is issuing the fire safety instructions as follows:

**(a) Means of Egress**

- (i) Travel Distance
- (ii) Occupancy Load and Emergency Exit & Staircase
- (iii) Smoke Stop Lobby
- (iv) Firefighting Lobby
- (v) Smoke Management System
  - (1) Natural Ventilation System

- (2) Mechanical Ventilation System
- (3) Pressurization System
- (4) Smoke Purging System
- (5) Smoke Curtain System
- (vi) Exit Signs
- (vii) Exit Indicators
- (viii) Emergency Audio & Visual System
- (ix) Emergency Generator System

**(b) Fire Safety Installation System**

The following systems are instructed to install based on the type and occupancy of the building:

- (i) Fire Alarm System
    - (1) Manual Call Point or Break Glass
    - (2) Alarm Bell
    - (3) Beacon Lamp
  - (ii) Fire Detection System
    - (1) Flame Detection System
    - (2) Gas Detection System
    - (3) Smoke Detection System
    - (4) Heat Detection System
  - (iii) Internal Fire Extinguishing Systems
    - (1) Automatic Sprinkler System
    - (2) Hose Reel / Hose Rack
    - (3) Riser System
      - Dry Riser
      - Wet Riser
    - (4) Gas Suppression System
    - (5) Foam Fire Extinguishing System
    - (6) Fire Extinguishers
  - (iv) External Fire Extinguishing System
    - (1) Hydrant
    - (2) Foam Hydrant
    - (3) Water Supply System
- (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 In accord with the newly set-up, the commanding branches of state/regional Fire Services Department were abolished and also designation of the head of state/regional Fire Services Department was upgraded into Director from Deputy Director. Issuing of fire safety instructions and fire safety certificate for the following buildings or business have to be undertaken by the head of the state/regional Fire Services Department-
- (a) 3-storey and above resident buildings (without basement)
  - (b) Guest House (Hotel, Motel and Inn are not included.)
  - (c) Educational Buildings
  - (d) Gas Stations
- 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.

## 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

<b>Economic buildings:</b>	Offices where records and statistics are kept
	Buildings where vocational or services industries are carried out
<b>Examples:</b>	Banks, hospitals, clinics, aviation control towers, universities and colleges, post offices, printing presses, motorcar showrooms, etc
<b>Mechanical and handicraft buildings:</b>	Buildings where goods are assembled or detached, manufactured, finished, invented, packaged and repaired
	<b>Examples:</b>
<b>Buildings prone to danger:</b>	Buildings where goods physically and mentally detrimental are stored, manufactured and used.
	<b>Examples:</b>
<b>Commercial buildings:</b>	Buildings where exhibitions are held, goods are traded and goods for sale are stored.
	<b>Examples:</b>
<b>Buildings where many people stay:</b>	Buildings where people stay with the purpose of sleeping in.
	<b>Examples:</b>
<b>Buildings where goods are stored (Warehouses)</b>	Buildings where goods for business use, not dangerous goods, are stored
	<b>Examples:</b>

## Buildings on which 50% fee will be collected

Buildings where many people are gathered for the purpose of serving as a place 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

<b>Educational buildings:</b>	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.	
	<b>Examples:</b>	—
<b>Buildings for training and caring for:</b>	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.	
	<b>Examples:</b>	Training schools, rehabilitation centres, centres for caring for people
<b>Buildings for general purposes:</b>	Buildings are those which are not accurately categorized for the use as residence	
	<b>Examples:</b>	Buildings for livestock breeding, personal car garages, storage tan, towers, green houses, etc

Directorate 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

### 8.3.4 Industrial registration<sup>69</sup>

#### Documents needed for industrial registration

- 1 MIC Permit if necessary
- 2 Recommendation from Ministry concerned
- 3 EIA, SIA Report
- 4 Factory design & layout
- 5 Installed machineries/Power/Design& Process
  - Production technology
  - Environmental protection plan
  - Product quality
- 6 Raw material
  - Sewage Treatment & Disposal
- 7 No of products (Trademark)
  - Marketing plan
  - Human resources (Foreign and local)
- 8 Process flowchart
- 9 Annual Production
- 10 No of wages earning workers

According to Private Industrial Law 1990, there are three types—large, medium, and small industries. The sizes of private industries are categorized as follows:

<sup>69</sup> U Tun Myint, Deputy Permanent Secretary, Ministry of Industry

Sr	Size	No of employees	Power (HP)	Capital outlay (Million MMK)	Production value (Million MMK)
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
	MMK		
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

### 8.3.5 Inspection of electricity<sup>70</sup>

Electrical Inspection Department, under the Ministry of Industry, 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 of earth resistance test to which the earth tester is put and MMK 1,000 for every point of insulation test to which the insulation resistance tester (Megger) is put.

### Documents needed for electricity inspection

- 1 Company or corporate name
- 2 Location for electricity installation
- 3 Single Line Diagram for the internal wiring installation

General costs for 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 that the earth resistance test for four earth points (4 x MMK 500 = MMK 2,000) and the insulation resistance test that they put the tester to 28 points (28 x MMK 1,000 = MMK 28,000) and the total comes to MMK 30,000 (MMK 2,000 + MMK 28,000).

### Documents needed for substation in residence and factories

- 1 Cover letter of permit holder (or) Authorized person of YESC to test the transformer after the transformer installation.
- 2 Permit of YESC for transformer installation
- 3 Single line diagram for transformer installation

<sup>70</sup> Ibid

## Cost for inspection of electricity in substation

The inspector charges the inspection fees according to the transformer capacity to which the test inputs.

Transformer capacity	MMK	Remark
Under 300 kVA	20,000	The inspection fees can change depending on the length of electricity line and equipment installed in the sub-station.
300 kVA and under 500 kVA	30,000	
500 kVA and under 750 kVA	40,000	
750 kVA and under 1,000 kVA	50,000	
1,000 kVA and above	60,000	
For 66/33/11 kV sub-station	200,000	

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 cost for a factory is between **MMK 50,000 – MMK 100,000**.

## Procedure for electricity installation<sup>71</sup>

- 1 The person who wishes to install electricity is to submit the application to the ESE, YESC, MESC Township Manager, according to the transformer capacity, together with other documents—evidence of ownership, National Registration Card, the registration 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 ESE, YESC, MESC Office.
- 3 The District Office scrutinizes the documents and submit them to the Technology Committee meeting of the ESE, YESC, MESC.
- 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 to Material Planning Department of the ESE, YESC, MESC (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 meter installation. 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.

<sup>71</sup> Yangon Electricity Supply Corporation (YESC), updated: Director-General, Electric Power Planning Department

- 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 ESE, YESC, MESC (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 ESE, YESC, MESC (Head Office), through the Township/District Office, for electricity distribution. After obtaining approval from the Management Committee meeting of the ESE, YESC, MESC has approved, permits for electricity distribution and meter use.

### 8.3.6 Inspection 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

### 8.3.7 Inspection 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

### 8.3.8 Registration of small and medium enterprises

The costs for SME registration have not been fixed yet. According to Small and Medium Enterprises Development Law (2015), the definitions of small and medium enterprises are categorized as follows:

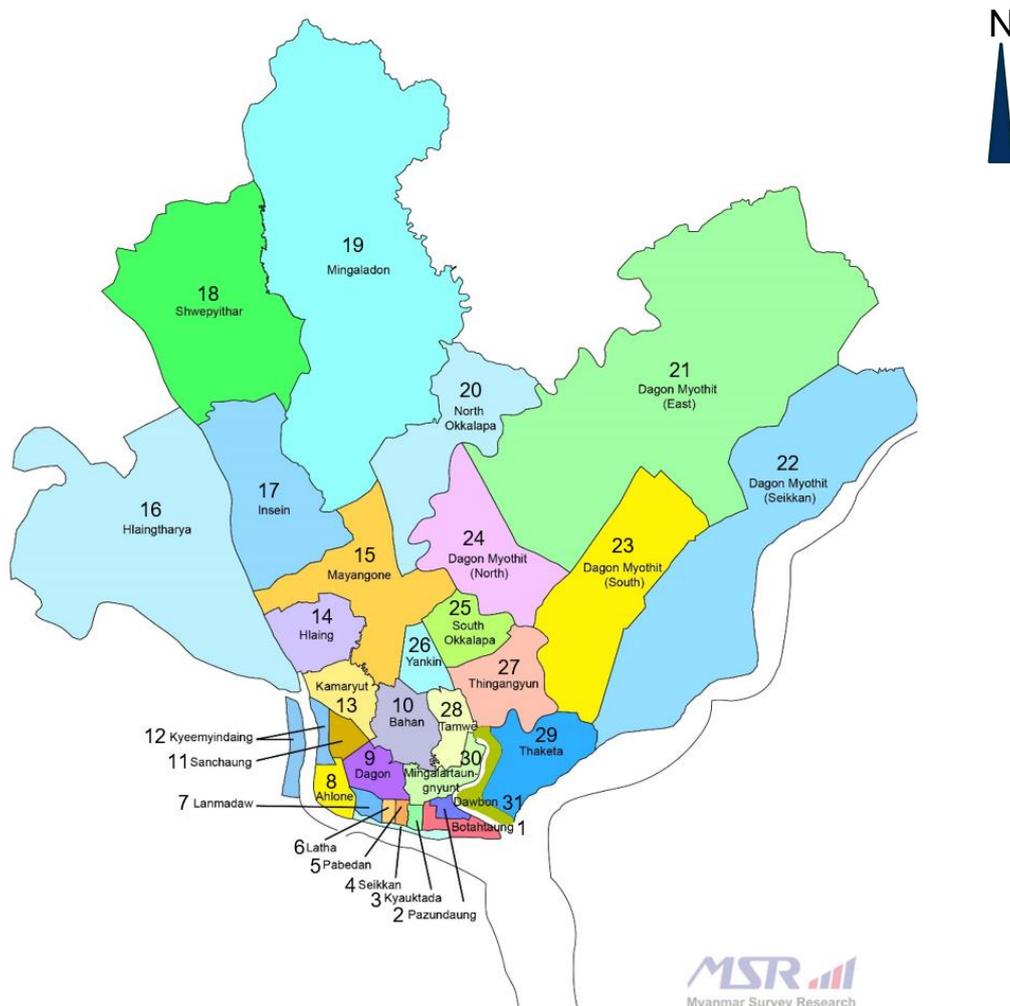
Sr No	Categories	Size	
		Small	Medium
1	<b>No of employees</b>		
	(a) <b>Manufacturing Business</b>	≤ 50	> 50 ≤ 300
	(b) Labour intensive or mainly operates piecework business	≤ 300	> 300 ≤ 600
	(c) Wholesale business	≤ 30	> 30 ≤ 60
	(d) Retail business	≤ 30	> 30 ≤ 60
	(e) Servicing business	≤ 30	> 30 ≤ 100
	(f) Except from above business (Other business)	≤ 30	> 30 ≤ 60
2	<b>Capital Investment (Million MMK)</b>		
	(a) Manufacturing Business	≤ 500	> 50 ≤ 1000
	(b) Labour intensive or mainly operates piecework business	≤ 500	> 50 ≤ 1000
3	<b>Annual Income of the previous year (Million MMK)</b>		
	(a) Wholesale business	≤ 100	> 100 ≤ 300
	(b) Retail business	≤ 50	> 50 ≤ 100
	(c) Service business	≤ 100	> 100 ≤ 200
	(d) Except from above business (Other Business)	≤ 50	> 50 ≤ 100

## 8.4 MISSION COSTS

### 8.4.1 Hotel room rates

Downtown townships and suburban townships in Yangon Region

1	Botataung	9	Dagon	17	Insein	25	South Okkalapa
2	Pazundaung	10	Bahan	18	Shwepyithar	26	Yankin
3	Kyauktada	11	Sanchaung	19	Mingaladon	27	Thingangyun
4	Seikkan	12	Kyeemyindaing	20	North Okkalapa	28	Tamwe
5	Pabedan	13	Kamayut	21	East Dagon	29	Thaketa
6	Latha	14	Hlaing	22	Dagon Seikkan	30	Mingala Taungnyunt
7	Lanmadaw	15	Mayangone	23	South Dagon	31	Dawbon
8	Ahlone	16	Hlaingthaya	24	North Dagon		



## Hotel room rates in Yangon

Hotel	Telephone	USD	Email/URL
<b>1 BOTATAUNG TOWNSHIP</b>			
Queen's Park Hotel	+95 1 200656	43	info@qpyangon.com
Grand Laurel Hotel	+95 1 398771	41	grandlaurelhotel@gmail.com
Millennium Hotel	+95 1 299024	38	reception@myanmarmillenniumhotel.com
Hotel 63	+95 1 397865	35	—
Good Time Hotel	+95 1 256620	—	—
<b>2 PAZUNDAUNG</b>			
MK Hotel	+95 1 1810640	31	mkhotel.yangon@gmail.com
Orchid Hotel	+95 1 9010061~64	—	reservation.orchidhotel@gmail.com
Hotel 51	+ 95 1 293022	—	—
Ocean Pearl Inn	+95 1 296637	—	phoo.kk@gmail.com
<b>3 KYAUKTADA TOWNSHIP</b>			
The Strand Yangon	+95 1 243377	236	reservations@hotelthestrاند.com
Asia Plaza Hotel	+95 1 391071	50	hotelasiplaza@gmail.com
Hotel @ Yangon Heritage	+95 1 398262	47	info@hotelyangonheritage.com
Panorama Hotel	+95 1 253067-77	42	rev.panorama@gmail.com
May Shan Hotel	+95 9 799699430	40	info@mayshan.com
City Star Hotel	+95 1 370922	35	citystarhotel.yangon@gmail.com
Aung Tha Pyay Hotel	+95 1 378663	26	aunghthapyayhotel@gmail.com
Beautyland Hotel 2	+95 1 240054	13	—
Hotel K Yangon	+951- 373904	—	info@hotelk.asia

<b>4 SEIKKAN</b>			
Vintage Luxury Yacht Hotel	+95 1 9010532-35	42	reservation@vintageluxuryhotel.com
<b>5 PABEDAN</b>			
Sule Shangri-La Yangon	+95 1 242828	178	ssyn@shangri-la.com
Pan Pacific Yangon	+95 1 9253810	149	infoppygn@panpacific.com
Central Hotel Yangon	+95 1 241001~20	52	centralhotelonlinebooking@gmail.com
Clover City Center	+95 9 43183075	49	www.cloverhotelsgroup.com
Sule Sapphire <sup>72</sup>	+95 9 5049023	28	—
<b>6 LATHA TOWNSHIP</b>			
Hotel Grand United 21 <sup>st</sup>	+95 1 378200	41	grandunited.21@gmail.com
Grand United Chinatown	+95 1 372256	39	grandunited.chinatown@gmail.com
Kaung Su San Hotel	+95 1 377545	38	kaungsusan.hotel@gmail.com
Sky Chinatown Hotel	+95 1 372264	30	—
<b>7 LANMADAW TOWNSHIP</b>			
Hotel Wardan	+95 1 228456	70	reservation@hotelwardan.com
Diamond Crown Hotel	+95 1 2300136	55	diamondcrowninfo@gmail.com
Best Western Chinatown Hotel	+95 1 251080	51	reservation@chinatownhotel.com .mm
Hotel Esta	+95 1 223701	37	enquiry@hotelesta.com
Hotel Bahosi	+95 1 223587	34	reservation@hotelbahosi.com
New Yangon Hotel	+95 9 5185358	27	—
Family Treasure Yangon	+95 1 224533	25	info@familytreasureyangon.com
Agga Youth Hotel <sup>73</sup>	+95 1 225460	5	—
<b>8 AHLONE TOWNSHIP</b>			
Hotel Grand United	+95 1 218061~64	39	grandunited.ahlonge@gmail.com
Sakura Hotel	03 7724 9556	35	—
<b>9 DAGON TOWNSHIP</b>			
Belmond Governor's Residence	+95 1 2302092	301	—
Parkroyal Yangon	+95 1 250388	131	enquiry.prygn@parkroyalhotels.com
Hotel G Yangon	+95 1 243639	95	rsvn@hotelgyangon.com
Taw Win Garden Hotel	+95 1 8600080	82	info@tawwingardenhotel.com
Summit Parkview	+95 1 211888	63	summitparkview@summityangon.com
Alfa Hotel	+95 1 377960	62	—
Olympic Hotel	+95 1 243131~2, 4, 5	48	Olympichotelmyanmar
<b>10 BAHAN TOWNSHIP</b>			
Savoy Hotel Yangon	+95 1 526289	195	reservation@savoy-myanmar.com
Melia Yangon	+95 1 9345000	139	melia.yangon@meliayangon.com.mm
Cherry Hills Hotel	+95 1 559722	88	info@cherryhillshotel.com
Hotel M	+95 9 252988867	83	—
Reno Hotel	+95 9 255913800~3	62	renohotelmyanmar@gmail.com
Hotel Shwe Gone Daing <sup>74</sup>	+95 1 552583	52	sgdhotel@myanmar.com.mm
Hotel Lexus	+95 9 257573344	52	—
Cloud 10 Boutique Hotel	+95 1 541917E	49	—
Sky View Hotel Yangon	+95 1 539192	43	info@skyviewhotelygn.com
Hotel Lavender	+95 1 543436	40	rev.hotellavender@gmail.com
Top Hotel	+95 9 777500004	39	—
Excel Treasure Hotel	+95 1 559150 to 7	37	excel@myanmar.com.mm
Landmark Hotel	+95 9 773133335	36	info@landmarkhotelmyanmar.com
Beauty Land Hotel Bo Cho <sup>75</sup>	+95 1 540092	36	beautylandhotel@gamil.com
Merchant Art Boutique Hotel Y	+95 9 45738880	33	info@merchantyangon.com
Excel Palace Hotel	+95 1 556601	33	—
100 Moon Inn	+95 1 545780	29	hundredmoon.inn@gmail.com
Serene Valley Hotel	+95 1 526449	28	serenevalleymyanmar@gmail.com

<sup>72</sup> www.expedia.com, www.yangondirectory.com, https://uk.hotels.com May 14, 2018

<sup>73</sup> www.expedia.com, www.yangondirectory.com, https://uk.hotels.com May 23, 2018

<sup>74</sup> www.expedia.com, www.yangondirectory.com May 3, 2018

<sup>75</sup> www.expedia.com, www.yangondirectory.com, https://uk.hotels.com May 9, 2018

Crystal Palace Hotel	+95 9 73191474	21	crystalpalacehotel219@gmail.com
<b>11 SANCHAUUNG</b>			
Jasmine Palace Hotel <sup>76</sup>	+95 1 2304402-03	83	info@jasminepalacehotel.com
Hotel Accord	+95 1 501670	65	www.hotelaccordyangon.com
Royal Khattar Hotel	+95 1 534992	47	royalkhattarhotel@gmail.com
Hotel Vista	+95 9 403413181	35	hotelvista.yangon@gmail.com
Golden Palace Hotel <sup>77</sup>	+95 1 503410	—	goldenpalace1996@gmail.com
<b>12 KYEEMYINDAING TOWNSHIP</b>			
Grace Treasure Hotel	+95 1 226027	29	gracetreasurehotel@gmail.com
<b>13 KAMAYUT TOWNSHIP</b>			
Novotel Yangon Max	+95 1 2305858	133	—
Sakura Residence	+95 1 525001	132	sales@sakuraresidence.com.mm
Hotel Inya	+95 1 502506	59	—
Ruby Garden Hotel	+95 1 511545	52	reservations@rubygardenhotel.com
Majesty Hotel	+95 1 525843	48	majestyhotel@gmail.com
<b>14 HLAING TOWNSHIP</b>			
Lotte Hotel Yangon	+95 1 9351000	136	—
Hotel V.A.N	+95 1 531196	58	hotelvanyangon@gmail.com
Vega Star Hotel	+95 1 654808	45	info@vegastarhotel.com
Royal White Elephant Hotel	+95 9 250496699	33	rwehotel@gmail.com
<b>15 MAYANGONE TOWNSHIP</b>			
Hotel Parami	+95 1 658118	90	general_mgr@hotelparamiygn.com
Inya Lake Hotel	+95 1 9662857-59	83	inyalake@inyalakehotel.com
Wyne Hotel	+95 1 9669603	78	reservations@wynehotel.com
Avenue 64 Hotel	+95 1 656913	77	info@avenue64hotel.com
Hotel Kan Yeik Thar	+95 9 254377522	64	info@hotelkyt.com
Royal Pavilion Hotel	+95 1 652123	57	reservation@royalpavilionhotel.com
Grand Palace Hotel	+95 1 9669245	52	reservation@grandpalacehotel.com.mm
Akore Myanmar Life Hotel	+95 1 664483	48	info@MyanmarLifeHotel.com
Hotel 7 Mile	+95 1 656466	43	info@hotel7mile.com
Hotel Broadway Yangon	+95 1 9669291~3	36	info@hotelbroadwayygn.com
Union Square Hotel	+95 1 9665037	35	unionsquarehotel1@gmail.com
Seoul Hotel Myanmar	+95 9 953155221	35	—
Woodland Hotel	+95 9 5185358	24	—
Shwe Htee Hotel Yangon	+95 1 653523	21	shwehteehotel@gmail.com
Nice Day Hotel	+95 1 9663856	18	nicedayhotel1@gmail.com
Hotel Yangon	+95 1 9667708	—	hotelyangon@hotelyangon.com.mm
<b>17 INSEIN TOWNSHIP</b>			
Golden Silk Road Hotel	+95 1 642214	52	gsrhotel@gmail.com
Sky Man Hotel	+95 9 5150550	48	reservation@skymanhotel.com
Yangon Airport Hotel	+95 1 533354	43	—
City Golf Resort Hotel	+95 1 641763~7	40	fb@citygolfresort.com
Ten Mile Hotel	+95 1 9640367	33	—
<b>19 MINGALADON</b>			
Venus Star Hotel	+95 1 635096	29	—
<b>20 NORTH OKKALAPA</b>			
Holly Hotel Myanmar	+95 9 968866617	80	rsvn@hollyhotelmyanmar.com
Galaxy Hotel	+95 1 691870	37	—
<b>25 SOUTH OKKALAPA</b>			
Okkala Hotel	+95 1 2333196	34	—
<b>26 YANKIN</b>			

<sup>76</sup> www.expedia.com, www.yangondirectory.com April 30, 2018

<sup>77</sup> www.expedia.com, www.yangondirectory.com May 2, 2018

Sedona Hotel Yangon	+95 1 8605377	125	contact@keppellandhospitality.com
Mercure Hotel	+95 1 650933	100	HA3N7-GR@accor.com
Silver Green Hotel	+95 1 2330160	58	silvergreenhotel@gmail.com
Elegant Hotel Pyi Thar Yar	+95 1 8603836	43	info@elegantpyitharyarhotel.com
Hotel Yankin	+95 1 8550283	38	enquiry@hotelyankin.com

<b>27 THINGANGYUN</b>			
8Day Hotel	+95 1 8566442	43	—
Asian Smile Hotel	+95 9 967764666	37	asiansmilehotel@gmail.com
The Floral Breeze Hotel	+95 9 964514900	35	—
Royal Malikha Hotel	+95 1 570941	—	royalmalikhahotel@gmail.com

<b>28 TAMWE</b>			
Chatrium Hotel <sup>78</sup>	+95 1 544500	129	info.chry@chatrium.com
Best Western Green Hill Hotel	+95 1 209299	78	reservation@greenhillhotel.com.mm
Sky Star Hotel	+95 1 8604225~30	59	info@skystarhotel.com
Asahi Hotel	+95 1 8604420	42	—
Hotel Platinum	+95 9 420105000	38	hotelbze.ygn@gmail.com
Royal Holiday Hotel	+95 9 961417888	31	royalholidayhotelsale@gmail.com

<b>29 THAKETA</b>			
Hotel Novel	+95 1 9190147	35	info@hotelnovelm.com
Uptown Hotel	+95 1 919 0512	27	—

<b>30 MINGALA TAUNGNYUNT TOWNSHIP</b>			
Rose Garden Hotel	+95 1 371992	99	info@theroseyangon.com
Esperado Lake View Hotel	+95 1 8619488	74	reservations@hotelesperado.com
Pacific Hotel	+95 1 372991	70	support@pacifichotel.com.mm
Sky Hotel 88 St	+95 1 399285	32	—
MZ Hotel	+95 1 8619223	26	mzhotelyangon@gmail.com

## 8.4.2 Car rental rates

### MYANMAR RENT A CAR<sup>79</sup>

#### 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 only (for Thilawa, Thanlyin, other suburbs, to contact the service provider.
  - 2 Car, driver, fuel, toll fee, support fee all included.
  - 3 For airport pick up, in the case of air plane delay more than 1 hour, 5 USD per hour is charged.
  - 4 For airport pick up, the driver will raise a sign-paper at the arrival gate.
  - 5 To inform the service provider arrival-terminal info. Terminal info is usually mentioned in the air ticket.
  - 6 In Yangon International Airport, there are terminal 1 (international), terminal 2 (international) and terminal 3 (domestic).
  - 7 The driver's mobile phone number and support-desk phone number are told to customer in advance.

#### 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.

<sup>78</sup> www.expedia.com, www.yangondirectory.com, https://uk.hotels.com May 4, 2018

<sup>79</sup> http://myanmar-rentacar.com/setmenu.php

## Yangon-Bago round trip

	Corolla/Wish/Mark II class (USD)	Hiace/Alphard class (USD)
1 day	100	160

Note: 1 Car, driver, fuel, toll fee, support fee, and driver meal all included.

2 Even you start from Yangon Airport, there is no need to pay airport pick-up fee.

## TET NAY WUN

### Yangon

MMK

Sr	Type of car	Airport transfer	Half day	Full day	Thanlyin/Thilawa/Twante + Ygn	Bago
1	Saloon/ Mark II	25,000	35,000	45,000	60,000	80,000
2	Crown	30,000	35,000	60,000	75,000	80,000
3	Alphard	40,000	50,000	88,000	110,000	120,000
4	Pajero	40,000	70,000	100,000	120,000	130,000
5	Super Custom	27,500	40,000	65,000	70,000	75,000
6	Hi-Ace (9/12 seats)	30,000	45,000	80,000	90,000	110,000
7	Hi-Ace(14 seaters)	35,000	50,000	85,000	100,000	120,000
8	24 seaters (2010)	50,000	65,000	110,000	159,500	180,000
9	33 seaters	50,000	70,000	120,000	184,800	200,000
10	45 seaters (2001)	70,000	100,000	150,000	198,000	200,000

Sr	Type of car	Kyaik Htiyo trip	Pyay/ Maw-lamyang/ Taungoo	Ngwe Saung/ Chaungthar	Naypyitaw	Industrial Zone
1	Saloon/ Mark II	187,000	200,000	220,000	250,000	6,000
2	Crown	200,000	250,000	250,000	250,000	6,000
3	Alphard	280,000	350,000	250,000	300,000	12,000
4	Pajero	300,000	350,000	300,000	400,000	15,000
5	Super Custom	200,000	220,000	250,000	250,000	80,000
6	Hi-Ace (9/12 seats)	250,000	250,000	300,000	300,000	10,000
7	Hi-Ace(14 seaters)	280,000	330,000	350,000	400,000	15,000
8	24 seaters (2010)	300,000	500,000	550,000	450,000	
9	33 seaters	350,000	450,000	500,000	400,000	
10	45 seaters (2001)	400,000	700,000	600,000	500,000	

Note: 1 Full day is 10 hours and half day is 5 hours for business. Sightseeing tour is 12 hr and 6 hr.

2 If the time taken exceeds 5 hours, it will be charged full day rate.

3 Extra hour will be charged 10% of full day rate per hour.

4 Guide transportation is arranged from start to end of tour, only for the following places—Sanpya Market for South Dagon, Beiley Bridge for North Dagon, Thamine Junction for Hlaing Thar Yar or Shwe Pyi Tha and Melamu Pagoda for North Okkalapa.

5 The above rates are subject to change, depending on the prices of fuel and car spare parts.

## Downtown tour package

MMK

Vehicle type	3 hours	5 hours	10 hours	Note
Probox	18,000	30,000	50,000	Minimum time for rent: 3 hours in this package. Out-of-town: MMK 6,000 per hour (half day, full day) Downtown: MMK 6,000 per hour (Min: 3 hours) For above 5 hours: MMK 5,000 per hour
Toyota Fielder	18,000	30,000	50,000	
Mark II 99	18,000	30,000	50,000	
Belta	18,000	30,000	50,000	
Raitc	18,000	30,000	50,000	

## Rates by vehicle type

MMK

Sr	Vehicle type	Seater	Half day (5 hours)	Full day (10 hours)	Airport pickup	Extra per hour
1	Honda Fit	3	35,000	45,000	25,000	5,000
2	Belta	4	35,000	45,000	25,000	5,000
3	Mark 2	4	35,000	45,000	25,000	5,000
4	Royal Crown	4	35,000	60,000	30,000	6,000
5	Thida	4	30,000	40,000	20,000	5,000
6	Mark X	4	80,000	150,000	35,000	15,000
7	Lexus (Saloon Type)	4	150,000	200,000	30,000	20,000
8	Cedric	4	35,000	60,000	30,000	7,000
9	Toyota Vitz	4	25,000	40,000	20,000	5,000
10	Toyota Wish	5	35,000	70,000	30,000	7,000
11	Alphard	7	50,000	88,000	40,000	8,000
12	Super Custom	7	40,000	65,000	27,500	7,000
13	Grand Cabin G	12	45,000	90,000	30,000	9,000
14	Hi-ace	9	45,000	90,000	30,000	9,000
15	Hi-ace Commuter	12	45,000	90,000	30,000	9,000
16	Lam Cruiser	4	150,000	200,000	40,000	20,000
17	Lexus (4 Wheel)	4	150,000	200,000	40,000	20,000
18	Prado	5	90,000	180,000	40,000	18,000
19	Kluger	4	80,000	150,000	40,000	15,000
20	U-Vane	14	50,000	90,000	35,000	9,000
21	22 Seaters/29 Seaters	22/29	60,000	100,000	40,000	10,000
22	33 Seaters	33	88,000	132,000	50,000	13,000
23	45 Seaters	45	100,000	150,000	70,000	15,000

### 8.4.3 Visas

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.<sup>80</sup>

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.<sup>81</sup>

<sup>80</sup> U Kyaw Myint, Deputy Director, and Daw Myint Myint Than Hlaing, Assistant Director, Department of Immigration, Ministry of Labour, Immigration and Population.

<sup>81</sup> (1) Kyemon Daily, December 2 – 3, 2016, pp. 7, 10 (2) Ministry of Labour, Immigration and Population (www.mip.gov.mm)

## 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	S	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
6	Transit Visa	20	S	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	S	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	S	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	S	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	—	—
	<b>Terms and conditions required for visa application ►</b>		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	S	—
	<b>Terms and conditions required for visa application ►</b>		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
	<b>Terms and conditions required for visa application ►</b>		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 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
	<b>In addition to the documents for the single visa application, he/she has to submit the facts shown against:</b>		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
	<b>Terms and conditions required for visa application ►</b>		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
	<b>In addition to the documents for the single visa application, he/she has to submit the facts shown against:</b>		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
	<b>Terms and conditions required for visa application ►</b>		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
<b>In addition to the documents for the single religious visa application, he/she has to submit the facts shown against ►</b>			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	S	—
	<b>Terms and conditions required for visa application ►</b>		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
	<b>Terms and conditions required for visa application ►</b>		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
	<b>In addition to the documents for the single international organizations visa application, he/she has to submit the facts shown against ►</b>		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	S	Can apply for stay extension according to the rules and regulations
	<b>Terms and conditions required for visa application ►</b>		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
	<b>Terms and conditions required for visa application ►</b>		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 staying 90 days
	<b>In addition to the documents for the single Education Visa application, he/she has to submit the facts shown against ►</b>		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	S	—
	<b>Terms and conditions required for visa application ►</b>		1	Evidence that the applicant is a journalist/media person 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
	<b>Terms and conditions required for visa application ►</b>		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
	<b>In addition to the documents for the single Crew Visa application, he/she has to submit the facts shown against ►</b>		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	S	Can apply for stay extension according to the rules and regulations for research purpose, but other types cannot apply.
	<b>Terms and conditions required for visa application ►</b>		1	Invitation from the ministry/organization concerned	

## Stay extension and Re-entry Visa

From the 12 types 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 ministry concerned. The ministry concerned sends a negotiation letter to the Ministry of Labour, Immigration and Population, If the Ministry of Labour, Immigration and Population gives permission, extension of stay for up to 1 year is granted.

### Stay extension

- Collect USD 50 for up to 3 months
- Collect USD 100 for up to 6 months
- Collect USD 200 for 3 months to 12 months (or) not more than 12 months with the recommendation from the ministry concerned.

### Re-entry visa

- Collect USD 60 for Special Re-entry Visa not more than 6 months for single used.
- Collect USD 200 for Multi Journey Re-entry Visa not more than 12 months

## Visa on Arrival<sup>82</sup>

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	S	40	28 days
3	Crew Visa	S	40	28 days
4	Transit Visa	S	20	24 hours

<sup>82</sup> Kyemon Daily, December 2 – 3, 2016, pp. 7, 10

## **The required terms and conditions for Visa on Arrival<sup>83</sup>**

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.
- 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](http://www.mip.gov.mm) of the Ministry of Labour, Immigration and Population.

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<sup>83</sup> <http://www.mip.gov.mm/portfolio/the-required-terms-and-conditions-for-visa-on-arrival/>

## 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	S	50	28 days
2	Business Visa	S	70	70 days

Visit <https://evisa.moip.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 Affairs in its Notification 77/2013 issued on 15-1-2013 (The list of restricted areas is available at border entrances / exits)

## 8.5 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 2018 (MSR).

### Cost of living for an expatriate family in Yangon — as of 2018<sup>84</sup>

**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)	
		2017	2018
1	Foods	950	1,000
2	Accommodation	4,200	4,200
3	Child's education	1,400	1,500
4	General costs	1,450	1,450
<b>Total monthly cost ▶</b>		<b>8,000</b>	<b>8,150</b>

### Cost of living for an individual expatriate in Yangon — as of 2018<sup>85</sup>

**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:

Sr	Particulars	Monthly cost (USD)	
		2017	2018
1	Foods	500	550
2	Accommodations	1,500	1,500
3	General costs	1,500	1,500
<b>Total monthly cost ▶</b>		<b>3,500</b>	<b>3,550</b>

## Other costs

### Health care in Yangon

In Yangon, there are health care institutions, including foreign branch hospitals, that can provide high-quality services with modern technology in medical services—medical check-up (in packages), consultancy and treatment. Rates vary depending on the type of check-up, disease, and physician.

The following are some of the hospitals in Yangon:

Hospital	Telephone	Fax	Email
	Address		
Victoria Hospital	+95 1 9666141 +95 9 783666141-144	+95 1 9666135	info@witoriyahospital.com
	68 Taw Win Street, 9 <sup>th</sup> Mile, Mayangone Township, Yangon		
Pun Hlaing Siloam Hospital	+95 1 3684 323 +95 1 3684 325 +95 1 3684 336	+95 1 3684 324	phsh@phsh.com.mm
	Pun Hlaing Golf Estate Avenue, Hlaing Thayar Township, Yangon		
Asia Royal Hospital	+95 1 538 055 +95 1 230 4999	—	asiaroyal@asiaroyal.com.mm

<sup>84</sup> Salary Survey Report 2018, Myanmar Survey Research

<sup>85</sup> Ibid

	No 14, Baho Street, Sanchaung Township, Yangon		
Parami General Hospital	+95 1 657 227	—	info@Paramihospital.com
	No 60 G-1, New Parami Road, Mayangone Township, Yangon		
Sakura Hospital	+95 1 512 668	—	hr@sakura.hospital
	No 23, Shin Saw Pu Road, Sanchaung Township, Yangon		
SSC Hospital (Shwegondaung Specialist Centre)	+95 1 544 128, +95 1 544 116	—	sscspecialclinic@gmail.com
	No 7, East Shwe Gon Dine Road, Yangon		
Bumrungrad International Hospital – Myanmar Referral Office			
	+95 1 378 478	—	—
	Pantra St, Dagon Township, Yangon		
International SOS Yangon Clinic	+95 1 657 922	—	—
	Inya Lake Hotel, 37 Kaba Aye Pagoda Road, Yangon		
Samitivej International Clinic	+95 1 656 732	—	—
	Corner of Kaba Aye Pagoda Road and Nawarat Street, Yangon		

**Average retail prices of selected commodities in Yangon<sup>86</sup>**  
(As of June 7, 2018)

Sr	Commodity	Unit	Price (MMK)	Notes	
<b>Rice</b>					
1	Rice (Emata medium)	Pyi	1,500	Pyi is a Myanmar volume measuring unit. 1 basket = 16 pyi's 1 pyi = 8 tinfuls (Tin = condensed milk tin)	
2	Rice (Pawsan medium)	Pyi	2,400		
<b>Edible oil</b>					
3	Groundnut oil (Special)	Viss	5,800		
4	Groundnut oil (Medium)	Viss	4,800		
5	Sesamum oil	Viss	5,000		
6	Palm oil	Viss	1,950		
<b>Pulses</b>					
7	Gram	Viss	2,500		
8	Penilay	Viss	3,600		
9	Pegyi	Viss	2,600		
10	Zadawpe	Viss	2,500		
<b>Other vegetables</b>					
11	Dried chilli (short)	Viss	14,000	Viss is a Myanmar weight measuring unit. 1 viss = 100 ticals 1 viss = 1.65 kg 1 viss = 3.6 lb	
12	Garlic (single-clove bulb)	Viss	6,500		
13	Onion	Viss	1,100		
14	Potato	Viss	1,000		
<b>Fish and meat</b>					
15	Chicken	Viss	6,000		
16	Pork	Viss	10,000		
17	Beef	Viss	12,000		
18	Mutton	Viss	24,000		
19	Fish (fresh-water fish)	Viss	4,000 – 12,000		
20	Prawn	Viss	14,000		
21	Shrimp	Viss	9,500		
<b>Gold</b>					
22	Gold (24 carat)	Tical	933,000		
<b>Fuel</b>					
23	Petrol	Gallon	4,000		
24	Diesel	Gallon	4,250		

<sup>86</sup> <http://www.csostat.gov.mm/market.asp>

### 9.1 SOUTH DAGON INDUSTRIAL ZONE 2<sup>87</sup>

#### Registration to start business in Industrial Zone by a foreigner

Procedure			
1	To apply MIC		
2	To rent land space		
3	To have building standard which is suitable with the industry		
4	To apply Industrial Zone Management Committee		
5	To apply license from YCDC and DISI		
Costs		MMK	Remark
1	Development Fund for Industrial Zone	10,500	Per 120 x 60 per month

#### Labour wages

There 12,264 workers in the South Dagon Industrial Zone 2 which comprise 75% skilled labour and 25% unskilled labour.

	MMK	Remark
Maximum Salary	250,000	Per month
Minimum Salary	144,000	Per month
Average Salary	180,000	Per month

### 9.2 SHWE PYI THAR INDUSTRIAL ZONE<sup>88</sup>

#### Registration to start business in Industrial Zone by a foreigner

Procedure			
1	To apply MIC Permit		
2	To submit contract for land lease		
3	If the investor wants to build a factory or building, he/she need to submit permit from YCDC, Building Design, recommendation from Fire Fighting Department		
4	If the investor wants to operate business, he/she needs to submit license from YCDC and DISI		
5	To pay fees for voltage regulator, industrial zone development fund, development concrete road and waste disposal		
Costs		MMK	Remark
1	Industrial Zone Development Fund	10,000	Per acre/month
2	To develop concrete road on a self-help basic	9,000,000	One time
3	Social and Religious Fund	50,000	Per year

#### Public utilities

	MMK	Remark
Electricity	30,000	Per 1 KVA
Waste Disposal	5,000	Per 1 Month

#### Labour wages

There are 2,024 skilled workers and 22,423 unskilled workers in the Shwe Pyi Thar Industrial Zone.

<sup>87</sup> U Aung Myint, Head of Office of South Dagon Industrial Zone 2. 01 8100818

<sup>88</sup> U Ko Ko Lwin, Secretary of Shwe Pyi Thar Industrial Zone. 09 43162242

	MMK	Remark
Maximum salary for skilled workers	250,000	Per month
Minimum salary for unskilled workers	190,000	Per month
Average Salary	130,000	Per month
Minimum Salary	108,000	Per month

### 9.3 HLAING THAR YAR INDUSTRIAL ZONES 1 TO 7<sup>89</sup>

#### Registration to start business in Industrial Zone by a foreigner

Procedure		
1	To rent land	
2	To apply MIC permit	
3	To apply recommendation from Industrial Zone Management Committee	
4	To apply license from YCDC	
5	To apply license from DISI	
Costs	MMK	Remark
1	Industrial Zone Development Fund	20,000 Per acre per 3 months
Note: If the investor has paid tax to MIC for one time, he/she can receive 5 years tax incentive.		

#### Labour wages

There are 50,000 skilled workers and 20,000 unskilled workers in the Hlaing Thar Yar Industrial Zones 1,2,3,4,5,6,7.

	Minimum	Average	Maximum	Remark
Salary	110,000	180,000	250,000	Per month

### 9.4 PYINMABIN INDUSTRIAL ZONE<sup>90</sup>

#### Registration to start business in Industrial Zone by a foreigner

Procedure		
1	Firstly, to go to Union of Myanmar Economic Holding Ltd for recommendation	
2	To apply license from DISI	
3	To apply license from YCDC	
4	To apply MIC permit	
5	To rent land from Industrial Zone Management Committee	
Costs	USD	Remark
1	Land lease cost	5 Per 1 Sqft per year
Note: If the investor has paid tax to MIC for one time, he/she can receive 5 years tax incentive.		

#### Public utilities

Waste Disposal	MMK 35,000	Per one time
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#### Labour wages

There are 8,196 skilled workers and 3,100 unskilled workers in Pyinmabin Industrial Zone.

	Minimum	Average	Maximum	Remark
Salary	144,000	250,000	800,000	Per month

<sup>89</sup> U Aung Kyaw Oo, Executive Officer of Hlaing Thar Yar Industrial Zones. 09 5056360

<sup>90</sup> Colonel Khin Maung Latt, Chairman of Pyin Ma Bin Industrial Zone. 09 43162242

**INFORMATION ON  
SPECIAL ECONOMIC ZONES**

## **Concept and status**

The successful establishment of Special Economic Zones is a high priority target for the Government of Myanmar, as SEZs will attract foreign investment, promote the export of goods and services and create much needed employment opportunities.

Myanmar's geographically strategic position between India, China and Thailand provides it with the opportunity to become a new manufacturing base and logistic hub in Southeast Asia. At Present, there are three SEZs in Myanmar such as Dawei SEZ, Thilawa SEZ and Kyaukphyu SEZ.

Most of SEZs are linked to major infrastructure development projects, including the construction of deep sea ports, power grids and pipelines to neighbouring countries, and improved connectivity following the construction of major highways. Myanmar's SEZs offer a variety of investment opportunities for foreign investors – both during the development phase as well as post-completion.

## **Incentives**

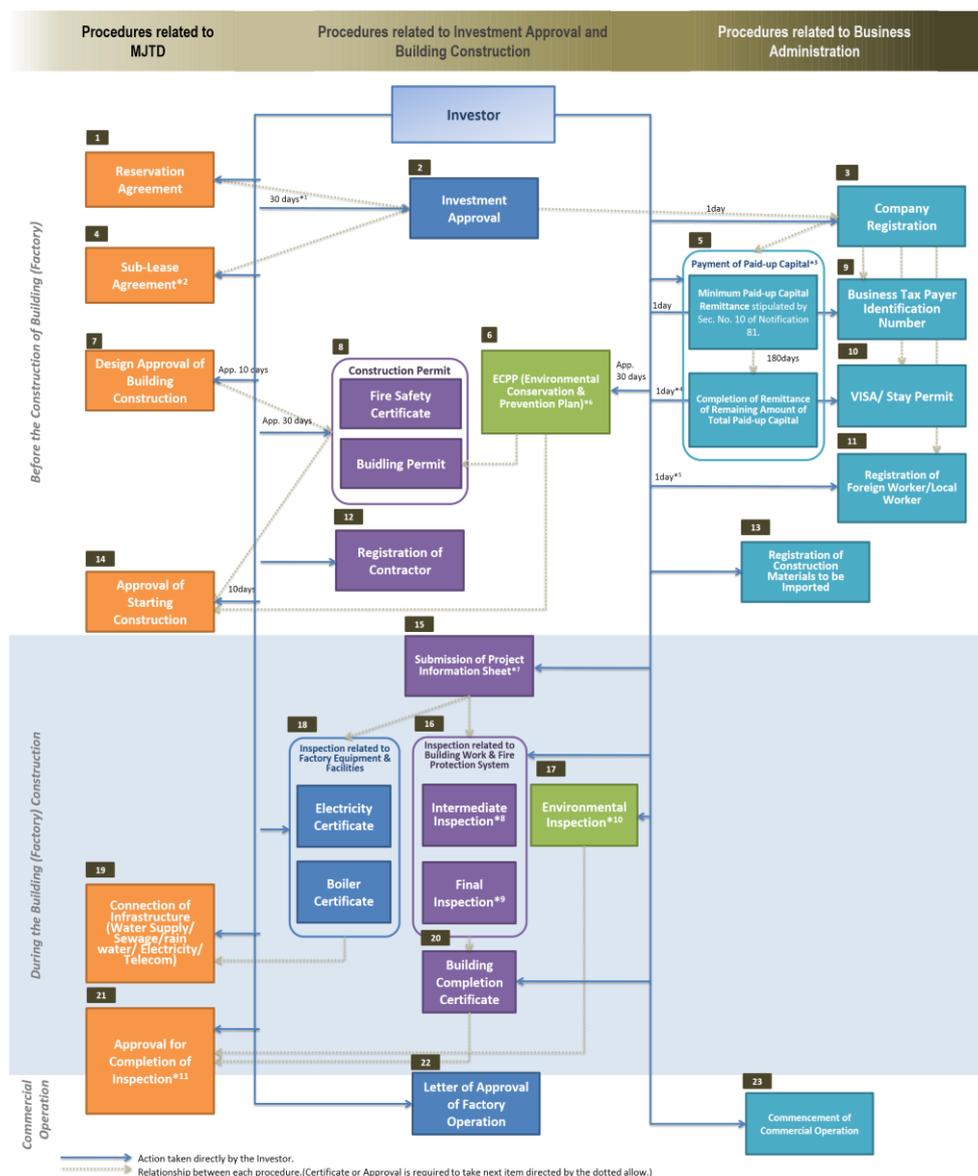
The Myanmar Special Economic Zones Law (No 1/2014) was passed in January 2014 and stipulates the following tax incentives for investors in SEZs:

- Income tax exemption for the first seven years from the date commercial operations commence within an exempted zone or an exempted business
- Income tax exemption for the first five years from the date commercial operations commence for businesses located within a promoted zone or a SEZ
- 50% income tax reduction for the second five-year period for businesses within an exempted or promoted zone
- 50% income tax reduction for the third five-year period on profits derived from the reinvestment of a business that is within an exempted or promoted zone (subject to conditions)
- Import duty exemption on the importation of raw materials, machinery, equipment and other specific goods which are used for prescribed activities in an exempted zone
- Import duty exemption or 50% reduction for up to five years on raw materials, machinery and equipment that is imported by a business located within a promoted zone
- Losses carried forward for five years from the date the loss was incurred

10.1 OVERVIEW OF THILAWA SPECIAL ECONOMIC ZONE

Thilawa SEZ covers an area of 2,400 hectares and is located 14 miles (23 km) southeast of Yangon. Among the total area, Zone A (208) hectares are already serviced with infrastructure and 96% of the SEZ is already occupied. Construction of infrastructure is now starting in Zone B and will be completed in 2018. It is being developed by Myanmar Japan Thilawa Development Limited, which is a joint venture between Myanmar and Japan Consortiums. Myanmar government owns 10% of the project under the Thilawa SEZ Management Committee (TSEZMC). At present, Thilawa is the most advanced SEZ project: construction began in November 2013 and the first phase of Thilawa SEZ Commence in September 2015. In addition, the Zone B is going to be implemented and scheduled to be completed in mid-2018. A total of 89 companies from 17 different countries have submitted investment proposals for Thilawa SEZ.

FLOW CHART OF THE OVERALL PROCEDURES FOR COMMENCEMENT OF COMMERCIAL OPERATION OF THE BUSINESS BY THE INVESTOR



<sup>91</sup> Daw Cho Cho Win, Vice-Chairperson, Thilawa Special Economic Zone Management Committee

## 10.2 OVERALL PROCEDURES FOR COMMENCEMENT OF COMMERCIAL OPERATION OF THE BUSINESS BY THE INVESTOR

### 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. 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	<ol style="list-style-type: none"> <li>1. Application Form for Company Registration (FORM-CR2)</li> <li>2. Application Form for Permit to Trade (FORM- CR3): Two copies</li> <li>3. Passport copy (i.e. a copy of the page in which <b>applicant's picture and signature are</b> printed.) or NRC copy of each shareholders and directors</li> <li>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).</li> <li>5. BOD members list, if shareholder is a company</li> <li>6. Declaration of Registration, Registered Office and Legal Version (Affidavits) (FORM-CR4)</li> <li>7. List of proposed Directors (FORM-CR6)</li> </ol>
Actual Procedures	<ol style="list-style-type: none"> <li>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.</li> <li>2. If the submitted documents are completed and accepted, the applicant shall pay MMK 500,000.</li> <li>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.</li> <li>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.</li> <li>5. The applicant shall submit the stamped AOA and MOA to the DICA Section of OSSC within five (5) working days.</li> </ol>

	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	<ol style="list-style-type: none"> <li>1. Cover Letter</li> <li>2. Return of Allotment (FORM-CR7)</li> <li>3. Board of Directors (BOD) Resolution</li> <li>4. Transfer of Shares (FORM-CR10)</li> </ol>
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	<ol style="list-style-type: none"> <li>1. Cover Letter</li> <li>2. Return of Allotment (FORM-CR7)</li> <li>3. Board of Director (BOD) Resolution</li> <li>4. Transfer of Shares (FORM-CR10)</li> </ol>
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	<ol style="list-style-type: none"> <li>1. Cover Letter</li> <li>2. Board of Director (BOD) Resolution</li> <li>3. List of Directors (FORM-CR6)</li> </ol>
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	<ol style="list-style-type: none"><li>1. Cover Letter</li><li>2. Board of Director (BOD) Resolution</li><li>3. Return of Allotment (FORM-CR7)</li><li>4. Transfer of Shares (FORM-CR10)</li></ol>
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	<ol style="list-style-type: none"><li>1. Cover Letter</li><li>2. Extraordinary or Special Resolution</li><li>3. New pages of MOA &amp; AOA</li><li>4. Form of Permit (Original)</li></ol>
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	<ol style="list-style-type: none"><li>1. Cover Letter</li><li>2. Extraordinary or Special Resolution</li><li>3. New pages of MOA &amp; AOA</li><li>4. Form of Permit (Original)</li></ol>
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	<ol style="list-style-type: none"><li>1. Cover Letter</li><li>2. Resolution of AGM (Annual General Meeting)</li><li>3. List of Shareholders (FORM-CR5)</li><li>4. Annual Audit Report</li></ol>
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 is currently USD 80 per square meter for the entire lease period (50 years). Such land sub-leasing fee 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 1<sup>st</sup> 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). The minimum paid-up capital is USD 300,000 for a Business in Promotion Zone or Other Business and USD 750,000 for a Business in Free Zone or Free Zone Business.

## **6 Environmental Conservation and Preservation Plan (ECP)**

Investor shall submit Environmental Conservation and Prevention Plan (ECP) to TSMC through Front Office of OSSC as soon after obtaining Investment Approval. TSMC shall provide ECP 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 ECP. 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 soon after obtaining Investment Approval. MJTD will provide Design Approval of Building Construction within 20 days 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 as soon after obtaining Design Approval from MJTD. Construction Section of OSSC shall provide Building Permit and Fire Safety Certificate within 30 days. ECP 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:

<b>Area (in square meter)</b>	<b>Fees (In MMK)</b>
< 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)**

<b>Business VISA:</b>	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.
<b>VISA on Arrival</b>	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)**

<b>Stay Permit:</b>	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.
<b>Re-Entry VISA</b>	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 4 months 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 Electricity Supply Enterprise (ESE), Yangon Electricity Supply Corporation (YESC) and Mandalay Electricity Supply Corporation (MESC) 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 Electricity Supply Enterprise (ESE), Yangon Electricity Supply Corporation (YESC) and Mandalay Electricity Supply Corporation (MESC). Current Electricity Unit Charge of Electricity Supply Enterprise (ESE), Yangon Electricity Supply Corporation (YESC) and Mandalay Electricity Supply Corporation (MESC) 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 Investor. The authority in charge for this section is OSSC (Construction Section). There is no related cost.

#### 21 Approval for Completion of Inspection

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.

### 10.3 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-meters)	50,000

Remark: As in the Instruction No 01/2016, the above-mentioned fees are exclusive of 5% commercial tax except for Free Zone Industries, meaning that additional 5% of above-mentioned fees shall be payable as a commercial tax except for investors whose status is “A Business in Free Zone” or “Free Zone Business”. Investment Permit or Businesses approvals obtained after the 15<sup>th</sup> day of a month are not required to pay for Administration Fees of that month.

## 10.4 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

### 11.1 OVERVIEW OF KYAUKPHYU SPECIAL ECONOMIC ZONE

Kyaukphyu SEZ is located in the western region of Rakhine State. The first phase comprises the development of 100 hectares of industrial park, a deep-sea port with a container handling capacity of 80,000 20-foot equivalent units (TEU). The SEZ has Expressions of Interest from local and international developers for the development of a deep-sea port, an industrial park and an integrated residential area. A Singapore-based consortium has been assigned to develop the master plan, in close cooperation with the Bid Evaluation and Awarding Committee of Kyauk Phyu SEZ. The Kyaukphyu SEZ Management Committee (KSEZMC) was newly assigned in October 2016 and negotiating a transaction document is underway with CITIC Consortium which was winner of the international bid as developer of the SEZ.

The following information have been gathered from Kyaukphyu Township:

### 11.2 HOTELS IN KYAUKPHYU<sup>93</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>HOTEL KYAUK PHYU (3 STOREY)</b>			
Super suit	49	65,000	60
Suit		50,000	50
Double		40,000	45
Deluxe Twin		35,000 – 40,000	40 – 45
Deluxe Single		35,000	40
Super Deluxe		45,000	50
Superior (1 pax)		30,000	45
Superior (2 pax)		35,000	40
<b>Total ▶</b>		<b>49</b>	
<b>HOTEL PALACE (2 STOREY)</b>			
Superior Single	15	35,000	35
Deluxe	Bungalow – 10	40,000	40
Deluxe (Sea View)	Bungalow – 2	50,000	50
<b>Total ▶</b>	<b>27</b>		

### 11.3 RATES OF MEETING ROOMS IN HOTELS IN KYAUKPHYU

<b>HOTEL KYAUKPHYU (MEETING ROOM CAPACITY: 40 – 50 PERSONS)</b>		
	MMK	
Meeting room rates	200,000	Per day
Downtown car rental	15,000 – 20,000	Per day
<b>PALACE HOTEL (MEETING ROOM CAPACITY: 50 – 60 PERSONS)</b>		
	MMK	
Meeting room rental rate	50,000 – 60,000	Per day
Downtown car rental	10,000	Per one trip

<sup>92</sup>

<sup>93</sup> Hotel Kyauk Phyu, No 13, Airport Road, Bo Nga Mout Street, Government Quarter, Kyauk Phyu. Tel: 09-773922960, 043-46632; Palace Hotel, No 94, Yangon-Kyauk Phyu Main Road, Taung Yinn Block, Zay Ti Ya Quarter, Kyauk Phyu. Tel: 09-4509 09060

Downtown car rental	60,000	Per day
Site-seeing	15,000 – 20,000	Per one trip

## 11.4 REAL ESTATE IN KYAUKPHYU<sup>94</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Downtown	House for opening office		150	200
2	Street	House for opening office		200	300
3	Downtown	Land for business	43,500	8	10
4	Downtown	Land for business	43,500	70	100
<b>FOR LEASE – PER-MONTH FEES</b>					
1	Downtown	House for opening office	Per-month	0.5	1.5
2	Ward	House for foreigners	Per-month	0.5	0.6
3	Downtown	House for foreigners	Per-month	1.4	1.5

**Payment:** 1 Cash: MMK or USD 2 Bank

## 11.5 IT & INTERNET SERVICES – KYAUKPHYU<sup>95</sup>

### MAUNG SAE LAY COMPUTER SERVICES

#### 8.6.7 IT & Internet service fees

Sr.	Service	Fee (MMK)
1	Minimum Computer maintenance	8,000 – 20,000
2	Printer services	5,000 – 30,000
3	Copier services	40,000 – 50,000
4	Normal maintenance	5,000 – 8,000
5	Filling ink	6,000
6	Power supply	25,000 – 45,000
7	Mother Board services	65,000 – 95,000
8	Hard disc services	60,000 – 90,000
9	Printer including ink	3,000 – 18,000

**Services:** Computer services, printer services, copier services, IT spare parts, power supply, Mother Board, hard disc services

<sup>94</sup> Daw Khin Kyi, Owner, Khin Htoo Real Estate Agency, No 137, U Ottama Road, Near Education College, Kyauk Phyu. Tel: 09 4261 90974, 09-421728310

<sup>95</sup> U Maung Sae Kay, Owner, Maung Sae Lay Computer Services, No 123, Phone Gyi Kyaung Street, East Ward, Kyauk Phyu. Tel: 09 2587 01699

## 12.1 OVERVIEW OF DAWEI SPECIAL ECONOMIC ZONE

Dawei is located in Myanmar's southern Tanintharyi Region. The initial phase of Dawei SEZ includes constructing a two-lane road (138km), a wharf to accommodate 15,000 40,000 tonne vessels, an industrial zone for labour intensive industries, a power plant, residential buildings and a water supply system. Future plans include a motorway linking Dawei SEZ with Thailand's Kanchaburi province, as well as a railway and links to oil and gas pipelines. The Italian-Thai Development Public Company Limited was initially announced as the successful bidder. However, in 2013, the Government invited other international investors to submit fresh bids, with a final decision yet to be announced.

## 12.2 IMPLEMENTATION OF DAWEI SPECIAL ECONOMIC ZONE

### 1 Current tasks in establishing the Dawei SEZ

The work for establishing the SEZ has been completed 65%. The SEZ Management Committee is currently working on the SEZ in two parts—Initial Plan and Main Plan. Under the Initial Plan, small-scale tasks are being carried out on a 27 sq-km plot which is divided into four zones—A Zone (7 sq-km), B Zone (7 sq-km), C Zone (7 sq-km) and D Zone (6 sq-km). The plan is slated to take eight years. When the infrastructure in the SEZ is completed, the committee will invite proposals from the investors.

### 2 Procedure for a foreign businessman to start business in the SEZ

The developer or the investor has to submit a proposal to the SEZ Management Committee.

### 3 Land price

Land Lease Agreement will be made in accordance with the ERI international norms. Regarding the norms, training has been conducted for the committee, officials of government departments and communities. The Union Government will set a land price. There will be a land price from the SEZ Management Committee to the developer and the developer to the investor. So far, the land price has not been officially fixed.

### 4 Electricity

Electricity will be supplied in collaboration with Total Company.

### 5 Waste water and sewage

The developer undertakes the waste water and sewage systems, which are subject to environmental and social impact assessments.

### 6 Infrastructure

Two-lane roads will be paved with a 4.5 billion THB from a Thai company.

### 7 Labour

Job opportunities for about 60,000 persons will be created. The wage for an average labourer is MMK 5,000 per day.

<sup>96</sup> U Phone Win, Assistant Director, DICA, Member of One Stop Service, Dawei Special Economic Zone

# **INFORMATION ON OTHER STATES AND REGIONS**



### 13.1 HOTELS IN MYITKYINA<sup>97</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>MADIRA HOTEL</b>			
Madira Suite	60	70,000	74
Deluxe Suite		55,000	58
Deluxe Triple		63,000	58
Deluxe Single		31,500	37
Deluxe Double		42,000	47
Deluxe Twin		37,000	42
Standard		42,000	47
Standard (no bathroom)		35,000	42
<b>Total ▶</b>	<b>60</b>		
<b>MYIT SONE HOTEL</b>			
Deluxe Twin	30	45,000	45
Suite Twin	5	55,000	50
Suite Double	17	55,000	50
Suite Family	5	75,000	70
Suite Triple	6	65,000	65
<b>Total ▶</b>	<b>63</b>		

### 13.2 RATES OF MEETING ROOMS IN HOTELS IN MYITKYINA

<b>MADIRA HOTEL (MEETING ROOM CAPACITY: 50-80 (LARGE) 25-30 (SMALL))</b>		
	MMK	
Meeting room rental rate (Small Room)	150,000	Per day
	90,000	Per half-day
Meeting room rental rate (Large Room)	250,000	Per day
	140,000	Per half-day
Downtown/Outside town car rental	60,000 – 150,000	Per day
Myitkyina – Myit Sone	45,000	Per one route

<b>MYIT SONE HOTEL (MEETING ROOM CAPACITY: 50-70 PERSONS)</b>		
	MMK	
Meeting room rental rate	50,000	Per hour
	250,000	Per day
Coffee & 1 snack	2,200	Per person
Coffee, snack, fruit & juice	4,400	Per person
Lunch with two meat curry	11,000 – 16,500	Per person
Downtown car rental	10,000	Per hour
Myitkyina – Myit Sone	45,000	Per one route

<sup>97</sup> Zaulai, Manager, Madira Hotel, Tel: 09 454 337 205, 074 21119 Daw Nang San Aung, Manager, Myit Sone Hotel, Tel: 09 788 591 246

### 13.3 REAL ESTATE IN MYITKYINA<sup>98</sup>

#### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Yuzana Ward	House for opening office	2,400	400	450
2	Myay Myint Ward	House for opening office	4,800	800	1,000
3	Myo Thit Gyi Ward	House for opening office	4,800	800	-
4	Myay Myint Ward	Land for business	6,400	500	700
5	Yan Gyi Aung Ward	Land for business	4,800	250	300
6	Yuzana Ward	Land for business	2,400	350	-
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Yuzana Ward	House for opening office	2,400	0.85	1.5
2	Myay Myint Ward	House for opening office	4,800	0.9	1.3
3	Myo Thit Gyi Ward	House for opening office	4,800	-	1.35
4	Myay Myint Ward	Land for business	6,400	0.5	0.6
5	Yan Gyi Aung Ward	Land for business	4,800	0.25	0.3
6	Myo Thit Gyi Ward	Land for business	6,400	0.5	0.7
7	Yuzana Ward	Land for business	2,400	0.3	0.5
8	Yuzana Ward	House for foreigners	2,400	-	0.85
9	Myay Myint Ward	House for foreigners	4,800	0.9	1.3
10	Myo Thit Gyi Ward	House for foreigners	4,800	-	1.35
11	Yuzana Ward	House for foreigners	2,400	1	1.5
12	Myo Thit Gyi Ward	Apartment for foreigners	-	-	1.5

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

### 13.4 IT & INTERNET SERVICES IN MYITKYINA<sup>99</sup>

#### MYANMA POST AND TELECOMMUNICATIONS

#### IT & Internet service fees

	Service		Fee (MMK)
1	ADSL line installation	Initial Installation	50,000
2		1 MB	20,000
3		2 MB	39,000
4		3 MB	55,000
5	Fiber System installation fees depends on the location of the factory/office and the distance in latitude and longitude.	2 MB	200,000
6		4 MB	400,000
7		6 MB	600,000
8		10 MB	800,000
9		20 MB	1,500,000
10		50 MB	3,500,000
11		100 MB	7,000,000

**Services:** ADSL and fiber optic network connecting service

<sup>98</sup> U Nay Wanna Oo, Local real estate agent, No 6, Yan Gyi Aung Ward, Myitkyinar, Tel: 09 400 023 577, 976 574 533, Daw Sang Aung, Local real estate agent, Yuzana Ward, Myitkyinar, Tel: 09 777 088 809

<sup>99</sup> Daw Ma Zone Nang, Junior Clerk, Myanma Post and Telecommunications, Manager Office (State), Myitkyinar. Tel: 09 423 004 356



### 14.1 DEPARTMENT OF LABOUR IN LOIKAW<sup>100</sup>

#### Labour wages

	MMK	Remark
Master carpenter	15,000 – 20,000	Per day
Unskilled labour	5,000 – 7,000	Per day
Manager level	500,000 – 2,000,000	Per month

### 14.2 HOTELS IN LOIKAW<sup>101</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Rates		
		Local (MMK)	Foreigner (USD)	
<b>KANTHARYAR HOTEL (4 STOREY)</b>				
Super Rooms	High season	21	35,000	35
	Low season		30,000	30
	Extra bed		10,000	10
<b>Total ►</b>		<b>21</b>		
<b>KAYAH RESORT (BUNGALOW TYPE)</b>				
High season	Executive suite	2	249,000	249
	Deluxe room	15	109,000	109
Low season	Executive suite		199,000	199
	Deluxe room		89,000	89
Garden view		6	79,000	79
Pool view/front view		3	85,000	85
<b>Total ►</b>		<b>26</b>		

### 14.3 RATES OF MEETING ROOMS IN HOTELS IN LOIKAW

<b>KANTHARYAR HOTEL MEETING ROOM CAPACITY: 44 PERSONS</b>		
	MMK	
Meeting room rental rate including coffee break & drinking water	100,000	Per half-day
Airport/ Bus terminal Car rental	3,000	Per route

<b>KAYAH HOTEL</b>			
	USD	MMK	
Meeting room rental rate	200		Per day
Downtown Car rental		5,000	Per route
Outside town Car rental		120,000	Per day
Outside town Car rental		70,000	Per half-day

<sup>100</sup> Daw Win Win Aung, Deputy Head of Loikaw Township Department of Labour Tel: 083 2221075

<sup>101</sup> U Ye Myat Aung, FO Manager, Kantharyar Hotel, Loikaw. Tel: 09 976 035 360, 09 250 244 225  
U Nay Myo, General Manager, Kayah Resort, Loikaw. Naung Yah A Ward, Loikaw. Tel: 09 420260253, 083 2221374

## 14.4 REAL ESTATE IN LOIKAW<sup>102</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Shwe Taung Street	House for opening office	4,800		600
2	Inside street	House for opening office	4,800		300
3	Kantaryawaddy	House for opening office	4,800		200
4	—	Flat for opening office	4,800	20 – 30	50
5	Shwe Taung Street	Land for business	(Per sq-ft)		0.1
6	Naung Yah Ward	Land for business	6,400	150	200
7	Agricultural land	Land for business	—	3	5 - 8
8	Industrial zone	Land for building factory	10,000	15	20
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Downtown (Main St)	House for opening office	—	2	2.5
2	Downtown (Inside)	House for opening office	—	0.5	0.8
3	Downtown	Flat for opening office	2,400	0.2 – 0.3	0.5
4	Naung Yah Ward	Land for business	4,800		1
5	Industrial zone	Land for building factory	10,000	1	1.5
6	Dimawhso/Pruhso	Land for business	3,600	0.3	0.5
7	Loikaw (Urban)	Land for business	4,800		0.8
8	Loikaw (Suburb)	Land for business	4,800		0.4

- There are no condominiums in Loikaw.
- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 14.5 IT & INTERNET SERVICES IN LOIKAW<sup>103</sup>

### TECHNO WORLD

#### IT & Internet service fees

	Service	Fee (MMK)
1	Networking	15,000 – 20,000
2	Window installation	7,000 – 8,000
3	Installation/maintenance	5,000 – 10,000
4	Installation/maintenance (on site)	15,000

## 14.6 INDUSTRIAL QUARTER IN LOIKAW<sup>104</sup>

The area is still in the status of an industrial quarter because there has not been any investor, local or foreigner. There are still needs to be improved, for example in infrastructure. Regarding the waste water and sewage disposal, coordination is being made with the government. In the electricity sector, only 0.5 MVA is currently used. In infrastructure, only 3 miles, out of the total 12 miles, have been paved as tarred roads.

<sup>102</sup> U Win Lwin, Chairman, Real Estate Association, Kayah State. Tel: 083 2222597; U Soe Maung, U Soe Maung Real Estate, Arr Man Thama Wayama Compound, Nandar Street, Loikaw. Tel: 09 790534241

<sup>103</sup> U Aung Khant, Owner, Techno World, Kantaryawaddy Street, Min Su Ward, Loikaw. Tel: 09 560 1419

<sup>104</sup> U Khin Maung Myint, former Chairman of Industrial Quarter Supervision Committee. Tel: 450 541 334



### 15.1 DEPARTMENT OF LABOUR IN HPA-AN<sup>105</sup>

#### Labour wages

	MMK	Remark
Skilled labour (supervisor-level)	200,000 – 300,000	Per month
Unskilled labour	8,000	Per day

### 15.2 HOTELS IN HPA-AN<sup>106</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Persons per room	Rates	
			Local (MMK)	Foreigner (USD)
<b>TAWWIN YADANAR HOTEL (4 STOREY)</b>				
Deluxe room	35	2	40,000	45
Twin room	10	2	40,000	45
Triple room	7	3	60,000	60
Family room	2	4	80,000	80
Extra bed	—	—	15,000	20
<b>Total ►</b>	<b>54</b>			
<b>HOTEL UNITED (4 STOREY)</b>				
Superior	8	—	33,000	33
Deluxe	14	—	44,000	44
Royal Deluxe	6	—	55,000	55
Family Deluxe	2	—	66,000	66
Extra bed	—	—	15,000	15
<b>Total ►</b>	<b>30</b>			

### 15.3 RATES OF MEETING ROOMS IN HOTELS IN HPA-AN

<b>TAWWIN YADANAR HOTEL MEETING ROOM CAPACITY: 70-100 (SMALL) 200-400 (LARGE)</b>		
	MMK	
Meeting room rental rate (Small Room)	50,000	Per hour
	300,000	Per day
Meeting room rental rate (Large Room)	200,000	Per hour
	1,000,000	Per day
<b>HOTEL UNITED MEETING ROOM CAPACITY: 35 PERSONS</b>		
	MMK	
Meeting room rental rate	25,000	Per hour
	150,000	Per day

<sup>105</sup> U Aung Kyaw Min, Head of Hpa-an Township Department of Labour Tel: 058 21166

<sup>106</sup> U Ko Ko Zin, FO Manager, Tawwin Yadanar Hotel, Hpa-an. Tel: 09 778480528, 058 21278  
Daw Win Win Soe, Supervisor, Hotel United, Hpa-an. Tel: 09 793643916, 09 253452738

## 15.4 REAL ESTATE IN HPA-AN<sup>107</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	5/9 Ward	House for opening office	1,200	200	400
2	5 Ward	House for opening office	2,400	300	400
3	Bogyoke Street	House for opening office	1,650		300
4	Bogyoke Street	House for opening office	7,600	400	480
5	Shwe Phar Si Housing	<b>Condo/flat for opening office/foreigner's residence</b>			
		Upper floor			20
		Middle floor			30
		Ground floor			40
6	Hlar Ka Pyin land		(per-acre)	5	8
7	Main street	Land + house (Grade A level)	(per sq-ft)		0.17
8	Lane	Land + house (Grade B level)	(per sq-ft)		0.12
9	Lane	Land + house (Grade C level)	(per sq-ft)	0.08	0.85
10	Opposite Zwegabin	Land for business	14,400		200
11	Lane of Zwegabin	Land for business			85
12	Base of Zwegabin	Land for business			90
13	9 Ward – main street	Village land (50 ft x 160 ft)	8,000	100	200
14	Industrial Zone	For building factory	4,800	5	15
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Main road	House for opening office	(per month)		0.7
2	Within streets	House for opening office	(per month)	0.2	0.3
3	Shwe Phar Si Housing	Condo/flat for opening office	(per month)	0.1	1.5
4	Shwe Phar Si Housing	Condo/flat for foreigners	(per month)	0.1	1.5
5	Bogyoke Street	House for opening office	(per month)	0.7	1.3
6	Bogyoke Street	Condo/flat for opening office	(per month)	0.4	0.7
7	—	House for foreigner	2,400	1	1.3
			1,200	0.8	1
8	Pyi Htaung Su Road	House for foreigners	(per month)		0.6
9	Yadana Dipa Street	House for foreigners	(per month)		0.3
10	(No land owners lease land for business.)		—	—	—
11	Industrial zone	No leasing – just sell	—	—	—

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 15.5 IT & INTERNET SERVICES IN HPA-AN<sup>108</sup>

### TREASURE NET IT, MOBILE, CCTV SALE AND SERVICE

#### IT & Internet service fees

	Service	Fee (MMK)
1	Window 7 installation	5,000
2	Window 10 installation	8,000
3	AutoCAD installation	2,000
4	Thai Internet line installation + accessories	400,000
5	Internet fee	1 MB per month 50,000
6	Internet fee	3 MB per month 150,000

<sup>107</sup> Daw Hsu Khet Khet Lin, Director, Dawna Baho Myanmar Real Estate Service Association, Hpa-an. Tel: 09 789 349 717, 09 425 028 03; U Tint Zaw Moe, Member, Dawna Baho Myanmar Real Estate Service Association, Hpa-an. Tel: 09 797 857 512

<sup>108</sup> U Myint Myat Ko Ko, staff, Treasure Net IT, Mobile, CCTV Sale and Service. 2/18 Bogyoke Street, Hpa-an. Tel: 058 22525

**Services:** CCTV service, computer service, Internet installation and accessories  
**ADSL:** MPT  
**Internet:** Hpa-an residents use the Internet line from Thailand as it is close to Myawaddy.  
**Guarantee:** Free repair is provided within one year from purchase.

## 15.6 HPA-AN INDUSTRIAL ZONE<sup>109</sup>

### Public utilities

Electricity	1 branch power station and 9 transformers	Fee: to be paid to EPC	
Water		<b>Unit</b>	<b>MMK</b>
	Below 200 units	Unit	300
	Above 200 units	Unit	400

### Labour wages

There are a total of 2,000 to 3,000 workers in the Hpa-an Industrial Zone.

	MMK		Remark
Manual labour	5,600	Per day	Provide board/lodging
Management level	300,000 – 500,000	Per month	

<sup>109</sup> U Sein Lin, Joint Secretary of Hpa-an Industrial Zone. 09 5158297, 058 21140



### 16.1 DEPARTMENT OF LABOUR IN HAKHA<sup>110</sup>

#### Wages of labourers

According to the Department of Labour – Hakha, there are 975 workers in Chin State

	MMK	Remark
Maximum Salary	300,000 and above	Per month
Minimum Salary	150,000 and above	Per month
Average Salary	200,000 and above	Per month

### 16.2 HOTELS IN HAKHA<sup>111</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Persons per room	Rates	
			Local (MMK)	Foreigner (MMK)
<b>CENTRE GUST HOUSE</b>				
Special Room	25	2	20,000	30,000
Normal Room with two beds		2	16,000	-
Normal Room with single bed		1	10,000	-
<b>Total ►</b>	<b>25</b>			
<b>SHALOM GUEST HOUSE</b>				
Master Room	4		35,000	-
Double Room	4		30,000	-
Normal Room with two beds	5	2	25,000	-
Normal Room with single bed	1	1	15,000	-
<b>Total ►</b>	<b>14</b>			

### 16.3 REAL ESTATE IN HAKHA<sup>112</sup>

#### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	No (3) Zay Tit Ward, Bo Gyoke Street	House for opening office	2,000	100	
2	Site Pyo Yae Ward, Hakha-Matupi Road	House for opening office	2,400	70	
3	Pyi Taw Thar Ward, Bo Gyoke Road	House for opening office	4,000	300	-
4	Hakha-Matupi Road, Zay Thit Ward	House for opening office	1,250	70	100
8	Kyaw Pote Ward	Land for business	90,000	35	60

<sup>110</sup> U Aung Lwin, Deputy Director, Chin State Department of Labour, 09 250 116 458

<sup>111</sup> U Van Kyone Htoo, Manager, Centre Gust House, Tel: 09 453 606 893, Daw Kyan Kee, Owner, Shalom Guest House, Tel: 09 428 888 616, 070 22219

<sup>112</sup> Daw Non Hlay Khine Haka Matupi Road, Zay Thit Ward, Hakha Township, Tel: 09 403 045 064  
Daw Zane Nam, local real estate agent, Pyi Taw Thar Ward, Hakha Township, Tel: 09 426 420 282

9	Kyaw Pote Ward, Hakha-Matupi Road	Land for business	10,000	30	50
10	Kyaw Pote Ward, Hakha-Matupi Road	Land for business	48,000	8	20
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Bogyoke Street	House for opening office	4,000	0.5	0.6
2	Hakha-Matupi Road	House for opening office	1,250	0.2	0.3
3	No (3) Zay Tit Ward, Bo Gyoke Street	House for foreigner	2,000	0.3	0.5
4	Hakha-Matupi Road	House for foreigner	2,400	0.15	0.2
5	Bogyoke Street	House for foreigner	4,000	0.5	0.6
6	Kyaw Pote Ward, Hakha-Matupi Road	Land for business	4,800	0.05	0.1
7	Kyaw Pote Ward, Hakha-Matupi Road	Land for business	10,000	0.2	0.3
8	Kyaw Pote Ward, Hakha-Matupi Road	Land for business	90,000	0.6	0.8

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 16.4 IT & INTERNET SERVICES IN HAKHA<sup>113</sup>

### MYANMA POST AND TELECOMMUNICATIONS

#### IT & Internet service fees

	Service		Fee (MMK)
1	ADSL line installation	Initial Installation	50,000
2		1 MB	20,000
3		2 MB	39,000
4		3 MB	55,000
5	Fiber System installation fees depends on the location of the factory/office and the distance in latitude and longitude.	2 MB	200,000
6		4 MB	400,000
7		6 MB	600,000
8		10 MB	800,000
9		20 MB	1,500,000
10		50 MB	3,500,000
11		100 MB	7,000,000

**Services: ADSL and Fiber optic network communication service**

<sup>113</sup> Daw Run Sunq, Senior Clerk, Myanma Post & Telecommunications, State Manager Office, Hakha – Matupi Road, Chin State, 09-423 004 515



### 17.1 DEPARTMENT OF LABOUR IN MAWLAMYAING<sup>114</sup>

#### Labour wages

	MMK	Remark
Mason	10,000	Per day
Manager (Cold storage)	300,000	Per month
Worker (Cold storage)	120,000 – 130,000	Per month
Manager (Credit service)	500,000	Per month
Managing Director (Expatriate) (Cement)	5,000,000	Per month
Manager (Expatriate) (Cement)	2,000,000	Per month
Manager (Local) (Cement)	> 500,000	Per month

### 17.2 HOTELS IN MAWLAMYAING<sup>115</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>ROYAL HINTHA HOTEL (4 STOREY)</b>			
Deluxe room	55	60,000	60
Superior room	10	55,000	55
Superior single room	4	40,000	40
Junior suite room	2	130,000	130
Premier suite room	1	150,000	150
Royal Hinthta suite room	1	180,000	180
Extra bed	—	25,000	25
<b>Total ▶</b>	<b>73</b>		
<b>SHWE MYINT MO TUN HOTEL (BUNGALOW TYPE)</b>			
Junior suite (bungalow type)	24	42,000	47
Superior (building type)	8	31,500	37
Extra bed	—	10,500	10.5
<b>Total ▶</b>	<b>30</b>		

### 17.3 HOTELS IN MAWLAMYAING

<b>ROYAL HINTHA HOTEL (MEETING ROOM CAPACITY: 25 PERSONS)</b>		
	MMK	
Meeting room rental rate	30,000	Per hour

<b>SHWE MYINT MO TUN HOTEL</b>		
	MMK	
Meeting room rental rate	80,000	Per hour
	450,000	Per day
Coffee + one snack	1,200	Per person
Coffee + two snacks	1,800	Per person
Coffee + three snacks	2,500	Per person

<sup>114</sup> Daw Myat Myat Htwe, Head of Mon State Department of Labour Tel: 057 27079

<sup>115</sup> Daw Khin Soe Htike, FO Supervisor, Royal Hinthta Hotel, Myaynigone Ward, Mawlamyaing. Tel: 09 45559810-14; Daw Ei Thandar, Receptionist, Shwe Myint Mo Tun Hotel, Mawlamyaing Asia Street, Mawlamyaing. Tel: 057 27347, 27348

Lunch (only Chinese food)	5,000-7,000	Per person
Downtown Car rental	3,000	Per one Trip

## 17.4 REAL ESTATE IN MAWLAMYAING<sup>116</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Myo Shaung Street	House for opening office	1,800		250
2	Inside streets	House for opening office	1,800		100
3	Strand Road	House for opening office	1,600		200
4	Zaygyi Ward	House for opening office	1,600	300	350
5	Government flats	Condo/flat for opening office	750	15	20
6	Plantation land	Land for business	(per acre)	150	200
7	Agricultural land	Land for business	(per acre)	30	40
8	Maung Ngan Ward	Land for business	3,600		300
9	Suburb	Land for business	4,800		300
10	Industrial zone	Land for building factory	10,000	50	100
11	Industrial zone	Land for building factory	(1 acre)		130
<b>FOR LEASE – PER-MONTH RENTALS</b>					
	Main street	House for opening office	—	0.5	1
	Inside street	House for opening office	—		0.5
	Mayangone Ward	House for opening office	1,600	0.7	0.8
	—	Condo/flat for opening office	750	15	20
	—	Land for business	—		1.2
	Plantation land	Land for business	(per acre)		5
	Industrial zone	Land for building factory	10,000	0.2	0.3
	Residential ward	House for foreigners	3,000		1.5
	Government flats	Condo/flat for foreigners	750	15	20

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 17.5 IT & INTERNET SERVICES IN MAWLAMYAING<sup>117</sup>

### ACME COMPUTER TRAINING, SALES AND SERVICE (OPTIMIZE CO)

#### IT & Internet service fees

	Service	Fee (MMK)
1	WeLink Internet linking	25,000
2	Window/software installation	7,000
3	Window installation (on site)	10,000
4	Fault-finding (visit)	3,000
5	My Hong Sa Internet fee	USD 350 / USD 500
	▪ Installation fee is free of charge if 2-year subscription is made.	

<sup>116</sup> U Tun Lwin, Managing Director, Htar Nay Yarmanya Real Estate Agency, Myaynigone Ward, Mawlamyaing. Tel 09 43005051; U Thein Zaw Moe, Secretary, Mon CCI, Real Estate Association, Pwe Yone Tan Ward, Mawlamyaing. Tel: 09 425280202

<sup>117</sup> Daw Moe Thuzar, Staff, ACME Computer Training, Sales & Service, Witt Kyi Pagoda Road, Shwe Taung Ward, Mawlamyaing. Tel: 057 2024886, 2026929

## 17.6 MAWLAMYAING INDUSTRIAL ZONE<sup>118</sup>

### Starting business by a foreign businessman

Industrial Zone Management Committee issues Approval Letter if a foreign businessman starts business in the zone.

### Current situation

There are 370 work blocks in the zone, and there are 35 factories in operation.

### Public utilities

Electricity	66 KV branch power station			
	<b>Fee paid to the branch power station</b>			
		<b>14 HP</b>	<b>27 HP</b>	<b>41HP</b>
	Old rate	210,000	540,000	984,000
	New rate	315,000	810,000	1,476,000
Water	The investor has to sink a tube well. There is a plan in coordination with the City Development Committee for long-term water supply.			
Waste water	The waste water from factories is recycled. (No charges)			
Garbage	Each factory hires a garbage collection truck. (MMK 3,000 per month)			

### Labour wages

	No of workers	MMK	Unit
Skilled labour	200	10,000 -15,000	Per day
Unskilled labour	500	5,000 – 8,000	Per day
Factory Manager	—	800,000 – 1,000,000	Per month
Admin staff	—	180,000 – 300,000	Per month
Supervisor	—	500,000	Per month

<sup>118</sup> U Aung Kyaw Nyunt, Chairman, Mawlamyaing Industrial Zone Management Committee. Tel: 09 5178508



### 18.1 DEPARTMENT OF LABOUR IN SITTWE<sup>119</sup>

#### Wages of labourers

	MMK	Remark
Unskilled Labour	4,800 – 7,000	Per month
Skilled Labour	7,000 – 10,000	Per month

### 18.2 HOTELS IN SITTWE<sup>120</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Persons per room	Rates	
			Local (MMK)	Foreigner (USD)
<b>ROYAL SITTWE RESORT (3 STOREY)</b>				
Standard	40	—	50,000	80
Superior		—	80,000	120
Junior Suite		—	80,000	120
<b>Total ►</b>	<b>40</b>			
<b>STRAND HOTEL (2 STOREY)</b>				
Superior	21	2	45,000	50
Superior		3	70,000	75
Deluxe		2	55,000	60
Deluxe		3	80,000	85
Special Deluxe		2	60,000	65
Special Deluxe		3	85,000	90
Suite		2	65,000	70
Suite		3	90,000	95
Family Suite		2	75,000	80
Family Suite		3	100,000	105
<b>Total ►</b>		<b>21</b>		

### 18.3 RATES OF MEETING ROOMS IN HOTELS IN SITTWE

<b>ROYAL SITTWE RESORT</b>		
	MMK	
Meeting room rental rate	50,000	Per hour
	300,000	Per day
Outside town car rental	250,000	Per day

<b>STRAND HOTEL (MEETING ROOM CAPACITY: 20 PERSONS)</b>		
	MMK	
Meeting room rental rate	20,000	Per hour
Downtown car rental	60,000 – 70,000	Per day
Outside town car rental (From Sittwe to Mauk U)	180,000 – 200,000	Per day

<sup>119</sup> U Hone Kee, Deputy Director, Department of Labour, Rakhine State. Tel: 09-47172288

<sup>120</sup> U Wai Han, Assistant Manager, Royal Sittwe Hotel, San Pyay (West) Ward, Sittwe. Tel: 4217 11151;  
Daw Wai Wai Aung, Reception Supervisor, Strand Hotel, Strand Road, Kyaypingyi Ward, Sittwe. Tel: 043-22881, 22882, 09-251132994

## 18.4 REAL ESTATE IN SITTWE<sup>121</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Main Road	House for opening office	1,500	1,000	1,500
2	Main Road	House for opening office	1,500	500	2,000
3	Within Street	House for opening office	750	180	400
4	Within Street	House for opening office	750	400	1,500
5	Out of Town	House for opening office	—	100	300
6	Main Road	Land for business	—	400	700
7	Within Street	Land for business	—	60	200
8	Downtown	Land for business	2,400	300	500
9	Within Ward	Land for business	2,400	50	200
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Main Road	House for opening office	—	1	2.5
2	Main Road	House for opening office	—	0.8	1.5
3	Within Street	House for opening office	—	0.5	1
4	Out of Town	House for opening office	—	0.3	1
5	Within Street	Land for business	—	0.5	0.6
6	Out of Town	Land for business	—	-	1.2
7	—	House for foreigner (2 storey)	(per month)	2.5	6
8	—	House for foreigners (1 storey)	(per month)	0.8	1.5
9	Out of Town	House for foreigners	(per month)	1.5	5

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 18.5 IT & INTERNET SERVICES - SITTWE<sup>122</sup>

### TECHNO CITY

#### IT & Internet service fees

	Service		Fee (MMK)
1	CCTV Installation		13,000 – 150,000
2	Printer and copier repair		3,000 – 20,000
3	Network installation		3,000 – 30,000
4	Computer maintenance/services (Contract)	4 times per month	10,000

<sup>121</sup> Daw Aye Aye Tun, Owner, Local real estate agency, No 42, Race Course Road, San Pya (North) Ward, Sittwe. Tel: 09 450 540 179; U Naing Than Swe, Owner, Local real estate agency, Akauk Yone Street, Kyae Pin Gyi Ward, Sittwe. Tel: 09 4217 12089

<sup>122</sup> U Than Maung, Owner, Techno City, No 7/10, Main Road, Sittwe. Tel: 09 5680 644



### 19.1 DEPARTMENT OF LABOUR IN TAUNGGYI<sup>123</sup>

#### Wages of labourers

According to Department of Labour – Taunggyi, there are 14,063 workers in Shan State.

	MMK	Remark
Highest Scale	1,000,000	Per month
Manager Level	500,000	Per month
Skilled labour	250,000-300,000	Per month
Unskilled labour	4,800	Per day

### 19.2 HOTELS IN TAUNGGYI<sup>124</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Persons per room	Rates	
			Local (MMK)	Foreigner (USD)
<b>ROYAL STAR HOTEL</b>				
Standard Room	45	2	45,000	45
Superior Room		2	55,000	55
<b>Total ▶</b>	<b>45</b>			
<b>ROYAL TAUNGGYI</b>				
Superior Room	41	-	70,000	70
Suite Room	16	-	95,000	95
Royal Family Suite Room	1	-	250,000	250
<b>Total ▶</b>	<b>58</b>			

### 19.3 RATES OF MEETING ROOMS IN HOTELS IN TAUNGGYI

<b>ROYAL STAR HOTEL (MEETING ROOM CAPACITY: 200 PERSONS)</b>		
	MMK	
Meeting room rental rate	500,000	Per day
Meeting room (mini hall) rental rate (30 persons)	150,000	Per day
Downtown car rental	5,000	Per hour
Outside town car rental	65,000	Per day
From hotel to airport	35,000	Per one trip
<b>ROYAL TAUNGGYI HOTEL</b>		
	MMK	
Meeting room (ball room) rental rate	500,000	Per day
Meeting room (hall room) rental rate	300,000	Per hour

<sup>123</sup> Daw Cho, Senior Officer, Shan State Department of Labour, Tel: 081 212 1126

<sup>124</sup> Daw Khine Nyein Aye, Front Office Manager, Royal Taunggyi Hotel, Tel: 09 762 938 146,  
Daw Nan Kham Pwe, Receptionist, Royal Star Hotel, Tel: 081 212 5470, 09 962 021 467

## 19.4 REAL ESTATE IN TAUNGGYI<sup>125</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Bo Gyoke Street	House for opening office	2,500	100	-
2	Sub urban	House for opening office	2,500	300	-
3	Bo Gyoke (Main St)	House for opening office	1	0.3	-
4	Pyi Taw Tha Ward	House for opening office	1	0.1	-
5	Others	House for opening office	1	0.05	0.08
6	West /East Myo Pat Street	House for opening office	1	0.15	-
7	Down-town, Sub Urban	Condo/flat for opening of- fice/foreigner's residence	600-700	150	-
			800	30	70
9	Sub urban	Land for business	2,400	20	-
10	Rural	Land for business	1	0.01	-
11	Urban	Land for business	1	0.1	0.2
12	Main Street	Land for business	1	0.3	2
13	Zone 1	For building factory	2,400	50	-
14	Zone 2	For building factory	2,400	20	-
<b>FOR LEASE – PER-MONTH RENTALS</b>					
15	Down town	House for opening office	Per-month	1.5	3
16	Suburb	House for opening office	Per-month	1	-
17	Down town	Condo/flat for opening of- fice/foreigner's residence	600	0.3	0.4
			600	0.5	1
18	Thit Taw Ward	House for foreigner	800	0.4	0.5
			Per-month	0.8	1
19	Kan Out Ward	Land for Business	1,000	0.4	-

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 19.5 IT & INTERNET SERVICES IN TAUNGGYI<sup>126</sup>

### TEQ TECHNOLOGIES COMPUTER & ELECTRONIC ACCESSORIES, SALES AND SERVICE

#### IT & Internet service fees

	Service	Fee (MMK)
1	Service fee for MPT ADSL system	20,000
2	Service fee for Multiplier Service provider depends on points	5,000-10,000
3	Computer Services	8,000
4	Soft Ware Installation	1,000-4,000
5	Installation of Window	8,000

**Services:** Service provider of MPT ADSL system, Multiplier Service provider of We Link system, Main Contractor planning of My Tel for internet linkage.

<sup>125</sup> U Han Min Linn, Managing Director, Kong Loon Real Estate, Tel: 081 200 769,09 262 715 868, Dr Sai Aung Kyaw, Myanmar Real Estate Service Association Tel: 081 212 3849

<sup>126</sup> U Tun Nay Aung, Operation Director, TEQ Technologies Computer & Electronic Accessories, Sales and Service, Taunggyi, Tel: 09 521 2157.

## 19.6 AYE THAR YAR INDUSTRIAL ZONE<sup>127</sup>

### Registration to start business in Industrial Zone by a foreigner

#### Procedure

1	To submit proposal with drawing design of factory, land area in acres, estimated usage of water and electricity, waste disposal system and type of industry		
2	To have MIC permit		
3	Aye Thar Yar Industrial Zone provide recommendation		
4	If the investor wants to operate business, he/she needs to submit license from YCDC and DISI		
5	To pay fees for voltage regulator, industrial zone development fund, development concrete road and waste disposal		
<b>Costs</b>		<b>MMK</b>	<b>Remark</b>
1	Fund for Electricity	1,000,000 – 3,000,000	Per one time

#### Public utilities

	<b>MMK</b>	<b>Remark</b>
Water	3,000 – 5,000	Per month
Waste Disposal	5,000 – 10,000	Per month

#### Labour wages

There are 1,250 workers in Aye Thar Yar Industrial Zone.

	<b>MMK</b>	<b>Remark</b>
Unskilled workers	5,000 – 6,000	Per day
Skilled workers	10,000	Per day
Manager	500,000 – 1,500,000	Per month

<sup>127</sup> U Win Thaw, Chairman of Aye Thar Yar Industrial Zone. 09 511 7067, 081 212 7343



## 20.1 DEPARTMENT OF LABOUR IN MONYWA<sup>128</sup>

### Wages of labourers

According to the Department of Labour – Monywa, there are 906,582 daily waged workers and 34,773 fixed salary workers.

	MMK	Remark
Maximum salary for skilled workers	25,000	Per day
Average salary for semi-skilled workers	12,000	Per day
Minimum salary for unskilled workers	4,800	Per day

## 20.2 HOTELS IN MONYWA<sup>129</sup>

### Hotel rates

Type of rooms	Total No of rooms	Persons per room	Rates	
			Local (MMK)	Foreigner (USD)
<b>IN UNITY RESORT HOTEL</b>				
Deluxe Suit	214	2	26,250	240
Deluxe Suit		3	29,400	293
Deluxe Lake View		2	84,000	120
Deluxe Lake View		3	10,500	152
Deluxe		2	63,000	100
Deluxe		3	84,000	132
Superior		2	52,500	80
Superior		3	73,500	101
Junior Suite		2	87,500	120
Junior Suite		3	103,500	141
Special Standard with Lift		2	42,000	60
Special Standard with Lift		3	58,000	81
Standard with Lift		2	35,000	48
Standard with Lift		3	51,000	69
Standard with lift (Small)		2	29,500	37
Standard without lift		2	29,500	37
Standard without lift		3	42,500	58
Standard without lift(quad)		3	84,000	100
Standard (2) Triple		2	45,500	69
Standard (2) Triple		3	61,000	90
<b>Total ▶</b>	<b>214</b>			
<b>HOTEL BA THAUNG</b>				
Superior	20		26500	25
Deluxe	6		31500	30
Suite	2		53000	40
Family Suite	2		40000	35
<b>Total ▶</b>	<b>30</b>			

<sup>128</sup> Daw Win Win Thwe, Deputy Manager, Labour Department, Monywa, Tel: 071 229 72

<sup>129</sup> Daw San San Maw, Assistant Front Office Manager, Win Unity Resort Hotel, Tel; 09-257096546  
Daw Thuzar Oo, (Front Office Manager), Hotel Ba Thaug , Tel ; 09-442939458

## 20.3 RATES OF MEETING ROOMS IN HOTELS IN MONywa

WIN UNITY RESORT HOTEL (MEETING ROOM CAPACITY: 120 (LARGE), 10-15 (SMALL))		
	MMK	
Meeting room rental rate (Small Room)	MMK 300,000	Per day
	MMK 150,000	Per half-day
Meeting room rental rate (Large Room)	MMK 650,000	Per day
	MMK 350,000	Per half-day
Coffee & 2 snacks	MMK 3,150	Per person
Lunch with two meat curry	MMK 12,000	Per person

HOTEL BA THAUNG (MEETING ROOM CAPACITY: 80-100 (LARGE), 30-40 (SMALL))		
	MMK	
Meeting room rental rate including coffee & 2 snacks (Small Room)	MMK 80,000	Per day
	MMK 40,000	Per half-day
Meeting room rental rate including coffee & 2 snacks (Large Room)	MMK 130,000	Per day
	MMK 60,000	Per half-day

## 20.4 REAL ESTATE IN MONywa<sup>130</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Kyauk Ka Road	House for opening office	2,400	300	-
2	Bogyoke Road	House for opening office	2,400	500	1000
3	Aye Yeik Thar Street	House for opening office	4,800	150	200
4	Thama Seikta Street	House for opening office	4,800	150	200
5	Dawna Chan Ward	Land for Business	2,400	150	-
6	Dawna Chan Ward	Land for Business	3,000	180	-
7	Dawna Chan Ward	Land for Business	4,000	220	-
8	Near Home for Aging People	Land for Business	6,400	50	70
9	Khan Ma Street/ Yae Sin Gyi Street	Land for Industry	4,800	80	100
10	Nandawin Ward	Land for Industry	2,400	20	30
11	Industrial Zone 1	Land for Industry	4,800	70	-
12	Industrial Zone 2	Land for Industry	4,800	50	100
13	Industrial Zone	Land for Industry	43,560	150	-
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Monywa-Kyaukka Road	House for opening office	2,400	0.3	0.7
2	Bo Gyoke Road	House for opening office	2,400	0.5	1
3	Aye Yeik Thar Street	House for opening office	4,800	0.2	0.3
4	Thama Seikta Street	House for opening office	4,800	0.2	0.3
5	Monywa-Kyaukka Road	House for foreigner	2,400	0.3	0.7
6	Bo Gyoke Road	House for foreigner	2,400	0.5	1
7	Bo Gyoke Road	House for foreigner	7,500	1	1.5
8	Khan Ma Street/ Yae Sin Gyi Street	Land for Industrial	4,800	0.2	0.3
			2,400	0.05	0.2
9	Khan Ma Road	Land for industry	4,800	0.2	0.3
10	Yee Sin Gyi Road	Land for industry	4,800	0.2	0.3

<sup>130</sup> U Soe Myint, Kyan Taing Aung, Local real estate agent, Tel: 09 259 191 866  
U Win Myint, MD, U Win Myint, Local real estate agent, Tel: 09 457 180 482

11	Nandawun Ward	Land for industry	2,400	0.05	0.2
12	Industrial Zone 1	Land for industry	4,800	0.3	-
13	Industrial Zone 2	Land for industry	4,800	0.2	0.35
	Industrial Zone Plot	Land for industry	43,560	0.3	0.5
14	Daw Na Chan Ward	Land for Business	2,400	0.15	0.2
15	Daw Na Chan Ward	Land for Business	3,000	0.2	0.25
16	Daw Na Chan Ward	Land for Business	4,000	0.25	0.4
17	Near Home for Aged People	Land for Business	6,400	0.07	0.1

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 20.5 IT & INTERNET SERVICES IN MONywa<sup>131</sup>

### MYANMA POST AND TELECOMMUNICATIONS

#### IT & Internet service fees

	Service		Fee (MMK)
1	ADSL line installation	Initial Installation	50,000
2		1 MB	20,000
3		2 MB	39,000
4		3 MB	55,000
5	Fiber System installation fees depends on the location of the factory/office and the distance in latitude and longitude.	2 MB	200,000
6		4 MB	400,000
7		6 MB	600,000
8		10 MB	800,000
9		20 MB	1,500,000
10		50 MB	3,500,000
11		100 MB	7,000,000

**Service: ADSL internet service provider**

## 20.6 MONywa INDUSTRIAL ZONE<sup>132</sup>

### Registration to start business in Industrial Zone by a foreigner

Procedure		
1	To apply membership to Sagaing Region Industrial Zone Management Committee together with MIC permit and documents related to company	
2	Sagaing Region Industrial Zone Management Committee provide recommendation for getting electricity supply, land purchasing and leasing	
Costs	MMK	Remark
1	Membership fees	30,000

### Labour wages

There are 537 factories and 2,737 workers in Monywa Industrial Zone.

	MMK	Remark
Skilled workers	15,000	Per day
Semi-skilled workers	7,500	Per day
Unskilled workers	4,800	Per day

<sup>131</sup> Daw Myint Myint Khine, Senior Clerk, Myanmar Post & Telecommunications, Saging Region, Tel: 09 423 003 829

<sup>132</sup> U Wai Tint, Chairman of Monywa Industrial Zone Management Committee. 09 213 2520, 09 962 132 520



## 21.1 DEPARTMENT OF LABOUR IN MAGWAY<sup>133</sup>

### Wages of labourers

	MMK	Remark
Skilled labour (supervisor-level)	108,000	Per month

## 21.2 HOTELS IN MAGWAY<sup>134</sup>

### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>HOTEL HTAIN HTAIN THAR (2 STOREY, 3 STOREY, BUNGALOW)</b>			
2 Standard	50	30,000	50
3 Standard		35,000	60
Bungalow		40,000	70
Suite		60,000	80
Family		50,000 – 60,000	70 – 80
<b>Total ▶</b>	<b>50</b>		
<b>HOTEL NAN HTIKE THU (5 STOREY)</b>			
Single	66	25,000	40
Standard		34,000	50
Superior		38,000	60
River View		40,000	70
Junior Suite		70,000	90
Executive		100,000	120
<b>Total ▶</b>	<b>66</b>		

## 21.3 RATES OF MEETING ROOMS IN HOTELS IN MAGWAY

<b>HOTEL HTAIN HTAIN THAR (MEETING ROOM CAPACITY: 30 TO 200 PERSONS)</b>		
Meeting room rental rate (30 – 35)	MMK 200,000	Per day
Meeting room rental rate (50 – 60)	MMK 300,000	Per day
Meeting room rental rate (180 – 200)	MMK 550,000	Per day
Downtown Car rental	MMK 5,000	Per one trip
Downtown Car rental	MMK 25,000	Per half-day
Downtown Car rental	MMK 50,000	Per day
Outside town car rental	MMK 50,000	Per day

<b>HOTEL NAN HTIKE THU</b>		
Meeting room rental rate	MMK 50,000	Per hour
	MMK 350,000	Per day
Downtown Car rental	MMK 5,500 – 20,000	Per-hour

<sup>133</sup> Daw May Nwe, Assistant Director, Magway Region Department of Labour. Tel: 09 4027 88425

<sup>134</sup> Hotel Htain Htain Thar, No 10 (A), Nat Mauk Street, Pwe Cho Ward, Magway. Tel: 09-7745 77745, 09-7968 92366; Hotel Nan Htike Thu, Kannar Street, Magway. Tel: 09-7945 70059

## 21.4 REAL ESTATE IN MAGWAY<sup>135</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Main Street	House for opening office	2,400	300	400
2	Inner Street	House for opening office	2,400	150	—
3	In Ward	House for opening office	2,400	10	100
4	Condo/flat for opening office/foreigner's residence				
		Upper Floor	725-900	25	30
		Middle floor	800	18	28
		Ground floor	725-900		40
5	Upper	Land for business	—	300	400
6	Middle	Land for business	—		150
7	Lower	Land for business	—	10	100
8	Main Street	For building factory	—	20	30
9	Inner Street	For building factory	—		5
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Main Street	House for opening office	Per-month	0.7	1
2	Inner Street	House for opening office	Per-month	0.2	0.5
3	—	Land Only	Per-month		0.3
4	—	House for opening office	Per-month		1.5
5	Ground Floor	Condo/flat for opening office	Per-month		0.25
6	Upper Floor	Condo/flat for opening office	Per-month	0.15	0.2
9	—	House for foreigners	Per-month	0.5	1
10	—	Condo for foreigner	2,400	0.25	0.3
11	Main Point	Land for business	Per-month		0.3
12	lower	Land for business	Per-month	0.1	1.5

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 21.5 IT & INTERNET SERVICES – MAGWAY<sup>136</sup>

### CHAN MYAE IT AND INTERNET SERVICES

#### IT & Internet service fees

Sr	Service	Fee (MMK)
1	Computer repair	5,000 – 10,000
2	Networking	5,000 – 100,000

**Note:** The prices vary with the number of computers service types and complexity in installation of network.

<sup>135</sup> U Aung Thet Paing, Secretary, MRPDA (Myanmar Real Estate Development Association), Magway. Tel: 09-4014 01040; U Aung Kyaw Moe, President, Real Estate Association, Magway. Tel: 09-5340549, 09-785340549

<sup>136</sup> U Chan Myae, Owner, Chan Myae IT & Internet Services, No 142, Apartments of Department of Sports (District), Bogyoke Road, Magway. Tel: 09 4015 18752



## 22.1 DEPARTMENT OF LABOUR IN MANDALAY<sup>137</sup>

### Wages of labourers

	MMK	Remark
Maximum Salary	30,000	Per day
Minimum Salary	4,800	Per day
Average Salary	15,000	Per day

## 22.2 HOTELS IN MANDALAY<sup>138</sup>

### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>HOTEL DINGAR</b>			
Superior	20	30000	35
Deluxe	28	40000	45
<b>Total ▶</b>	<b>48</b>		
<b>HOTEL QUEEN</b>			
Superior	25	40000	50
Standard	24	35000	40
Queen Suit	14	45000	60
Family Suit	4	70000	70
<b>Total ▶</b>	<b>67</b>		
<b>EASTERN PALACE HOTEL</b>			
Deluxe	103	-	130
Premiere	4	-	170
Suite	7	-	200
<b>Total ▶</b>	<b>114</b>		

## 22.3 RATES OF MEETING ROOMS IN HOTELS IN MANDALAY

<b>HOTEL DINGER (MEETING ROOM CAPACITY: 20 – 50 PERSONS)</b>		
	MMK	
Meeting room rental rate	150,000	Per day
	100,000	Per half-day
Coffee & 2 snacks	2000 – 3000	Per person
Lunch with two meat curry	8,000 – 14,000	Per person
Downtown car rental	30,000	Per day
Outside town car rental	55,000	Per day
Mandalay – Pyin Oo Lwin	25,000	Per one route
Mandalay – Nay Pyi Taw	80,000	Per one route
<b>HOTEL QUEEN (MEETING ROOM CAPACITY: 50 PERSONS)</b>		
	MMK	
Meeting room rental rate	150,000	Per day
	75,000	Per half-day
Coffee & 2 snacks	3,500 – 5,000	Per person
Lunch with two meat curry	6,500 – 12,000	Per person

<sup>137</sup> Daw Aye Mon Soe, Head of Mandalay Region Department of Labour, 09 519 4876

<sup>138</sup> Daw Yu Yu Win Shein, Sales Manager, Hotel Dingar, Tel; 09 402 572 593

Daw Ohnmar (Front Office Manager), Hotel Queen, Tel; 09 430 131 46

Daw Zin Mi Htun, Assistant Sales Manager, Eastern Palace Hotel, Tel: 09 783 537 473

<b>EASTERN PALACE HOTEL (MEETING ROOM CAPACITY: 40 – 120 PERSONS)</b>		
	<b>USD</b>	
Meeting room rental rate (up to 60 persons)	100	Per hour
Projector rental rate	15	Per hour
Coffee & snacks (2 times) and lunch	45	Per person per day
Coffee & snacks (1 time) and lunch	35	Per person per half-day

Note: If the number of attendees is over 60, the per-person rate will be taken.

## 22.4 REAL ESTATE – MANDALAY<sup>139</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	71 Street (28 Stx29 St)	House for opening office	1,200	700	800
2	73 Street (28 Stx29 St)	House for opening office	1,500	1,000	1,200
3	69 Street (32 Stx33 St)	House for opening office	1,200	500	600
4	62 Street (Yaw Min Gyi Street)	House for opening office	2,400	350	400
5	62 Street (Between-Mingyi Yang Naung Street and Min Ye Kyaw Swar Street)	House for opening office	4,800	300	400
6	Mann Myanmar Plaza	Condo/flat for opening office	8,100	250	-
7	73 Street (28 Stx29 St)	Land for business	1,800	750	800
8	73 Street (31 Stx32 St)	Land for business	1,200	550	600
9	51 Street	Land for business	2,400	150	200
10	Matkhayar Street	Land for business	2,400	100	120
11	Phoe Yarzar Street	Land for business	10,000	300	350
12	Zone 1	Land for Industry	43,560	850	1,500
13	Zone 2	Land for Industry	43,560	1,200	2,000
14	Zone 3	Land for Industry	43,560	600	800
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	72 St (29 Stx30 St)	House for opening office	1,200	-	2.7
2	72 St (30 Stx31 St)	House for opening office	1,500	-	2
3	73 St (31 Stx32 St)	House for opening office	1,500	2	4
5	Mann Myanmar Condo	Condo/flat for opening of- fice/foreigner's residence	2,400	0.8	1.7
7	73 St	House for Foreigner	1,200	0.7	2
8	72 Street	House for foreigner	1,500	-	2
9	73 Street	House for foreigner	1,800	2.5	3
10	62 Street	House for foreigner	2,400	0.5	1.5
11	Pyi Taw Tha Condo	Condo/flat for opening of- fice/foreigner's residence	1,600	2.5	-
12	60 Street, Nawarat Housing	Ground Floor	-	0.34	0.4
13	73 Street (31 Stx32 St)	Land for Business	1,200	0.5	
14	73 Street (28 Stx29 St)	Land for Business	1,800	0.7	0.9
15	51 Street	Land for Business	2,400	0.3	0.5
16	Matkhayar Street	Land for Business	2,400	0.15	0.4

<sup>139</sup> Daw Win Mar, Manager, Shwe Mandalay Real Estate Service Association Tel: 09 402 712 484  
U Myint, MD, Myint Mo Taung Real Estate Service Association Tel: 09 220 16 53

17	Phoe Yarzar Street	Land for Business	10,000	0.6	0.8
18	Zone 1	Land for Industry	Per-Month	4	5
19	Zone 2	Land for Industry	Per-Month	3	10
20	Zone 3	Land for Industry	Per-Month	1.5	2.5

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 22.5 IT & INTERNET SERVICES – MANDALAY<sup>140</sup>

### MYANMAR COUNTRY CO LTD

#### IT & Internet service fees

	Service		Fee (MMK)
1	Unlimited Data Plan	1 MB	60,000
2		2 MB	95,000
3		3 MB	140,000
4		4 MB	185,000
5		5 MB	230,000
6		6 MB	265,000
7		7 MB	300,000
8		8 MB	330,000
9	Unlimited Home Plan	2 MB	40,000
10		4 MB	70,000
11		6 MB	85,000
12		8 MB	95,000
13		10 MB	100,000

**Service: Unlimited data plan, unlimited home plan**

## 22.6 MANDALAY INDUSTRIAL ZONE<sup>141</sup>

### Registration to start business in Industrial Zone by a foreigner

Procedure			
1	To submit MIC permit and company registration to Mandalay Region Industrial Zone Supervision Committee in order to get a land space in the zone		
2	Mandalay Region Industrial Zone Supervision Committee will show the land space and the investors can choose as they like.		
3	Mandalay Region Industrial Zone Supervision Committee will provide recommendation that the investor is operating business actually.		
Costs		MMK	Remark
1	Recommendation from Mandalay Region Industrial Zone Supervision Committee	10,000	Per one time
2	Membership fees	62,500	If the investor owns over 2 land plots of 40 ft x 60 ft
3	Membership fees	32,500	If the investor owns under 2 land plots of 40 ft x 60 ft

<sup>140</sup> Daw Swe Mar Oo, Sale & Marketing Executive, Myanmar Country Co Ltd, Mandalay Region, Tel: 09 770 332 430

<sup>141</sup> U Ne Win, Vice Chairman of Mandalay Industrial Zone Supervision Committee. 09 202 0512

## Labour wages

There is no fixed and accurate record of the number of workers but the percentage of skilled workers is 30% and unskilled workers is 70%.

	MMK			Remark
Skilled workers	500,000	–	1,500,000	Per month
Unskilled workers	150,000	–	350,000	Per month



### 23.1 DEPARTMENT OF LABOUR IN NAY PYI TAW<sup>142</sup>

#### Wages of labourers

	MMK
Skilled Labour	15,000
Unskilled labour	4,800

### 23.2 HOTELS IN NAY PYI TAW<sup>143</sup>

#### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>EXCEL CAPITAL HOTEL</b>			
Superior Suite	110	35,000	30
Deluxe		37,000	45
Capital Suite		110,000	120
Junior Suite		60,000	60
Suite		70,000	90
President		-	210
Bungalow		400,000	-
<b>Total ►</b>	<b>110</b>		
<b>GOLDEN MYANMAR HOTEL</b>			
Deluxe	82	30,000	-
Deluxe Suite		45,000	-
Suite		120,000	-
<b>Total ►</b>	<b>82</b>		
<b>ROYAL NAYPYITAW HOTEL</b>			
Superior	98	35,000	-
Deluxe Single		50,000	-
Deluxe Double		56,000	-
Executive Suite		85,000	-
Royal Suite		400,000	-
<b>Total ►</b>	<b>98</b>		

### 23.3 RATES OF MEETING ROOMS IN HOTELS IN NAY PYI TAW

<b>EXCEL CAPITAL HOTEL MEETING ROOM CAPACITY: 20-30 (SMALL), 900-1,000 (LARGE)</b>		
	MMK	
Meeting room rental rate (Small Room)	500,000	Per day
	250,000	Per half-day
Meeting room rental rate (Large Room)	1,000,000	Per day
	700,000	Per half-day
Downtown Car rental	40,000 – 60,000	Per day

<b>ROYAL NAYPYITAW HOTEL MEETING ROOM CAPACITY: 50 (SMALL), 500 (LARGE)</b>		
Meeting room rental rate (Small Room)	300,000	Per hour
Meeting room rental rate (Large Room)	500,000	Per hour

<sup>142</sup> U Han Linn Soe, Deputy Director, Labour Department, Naypyitaw, 09 203 9723

<sup>143</sup> U Min Min Oo, Deputy Manager, Excel Capital Hotel, Tel: 09 795 674 726, U Myo Min, General Manager, Golden Myanmar Hotel, Tel: 09 457 769 998, U Chit Ko Ko, Deputy Manager, Royal Naypyitaw Hotel, Tel: 09 457 400 001

## 23.4 REAL ESTATE IN NAY PYI TAW<sup>144</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Zabuthiri Township	House for opening office	10,000	250	350
2	Zabuthiri Township	House for opening office	3,600	150	250
3	Dakkhinathiri Township	Land for industry	108,900	82.5	150
4	Zabuthiri Township	Land for business	10,000	300	700
5	Zabuthiri Township	Land for business	3,600	150	600
6	Ottarathiri Township	Land for business	10,000	60	100
7	Ottarathiri Township	Land for business	6,400	45	70
8	Ottarathiri Township	Land for business	22,500	200	300
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	Zabuthiri Township	House for opening office	10,000	1.5	4
2	Zabuthiri Township	House for opening office	3,600	0.5	1.3
3	Zabuthiri Township	Land for business	10,000	1	1.3
4	Zabuthiri Township	Land for business	3,600	0.5	1
5	Dakkhinathiri Township	Land for industry	43,000	1	1.2
6	Dakkhinathiri Township	Land for industry (with warehouse)	130,000-430,000	2	5
7	Zabuthiri Township & Ottarathiri Township	House for foreigners	-	1	3
		House for foreigners	-	1	1.5

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 23.5 IT & INTERNET SERVICES IN NAY PYI TAW<sup>145</sup>

### LINN IT SOLUTIONS CO LTD

#### IT & Internet service fees

	Service	Fee (MMK)	
1	Business Internet Plan	1 MB	39,000
2		2 MB	69,000
3		4 MB	129,000
4		8 MB	250,000
5		10 MB	300,000
6	Home Internet Plan	Plan 1 (15 days)	1,000
7		Plan 2 (30 days)	3,000
8		Plan 3 (60 days)	5,000

**Services:** IT and internet service provider

<sup>144</sup> Daw Shwe Sin, Manager, Nan Shwe Pyi Real Estate Company, Tel: 09 515 33 90, 514 30 40, U Nanada Kyaw, President, Myanmar Real Estate Development Association, Naypyitaw, Tel: 09 250 203 804, 777 755 747

<sup>145</sup> U Zaw Naing Htwe, General Manager, MM-Link Wifi, Linn IT Solutions Co Ltd, No 117, Thapyaykone Ward, Naypyitaw, Tel: 067 414 884, 09 400 556 600

## 22.6 NAY PYI TAW INDUSTRIAL ZONE<sup>146</sup>

### Registration to start business in Industrial Zone by a foreigner

Procedure	
1	To have MIC permit
2	To submit a request letter including proposal for constructing factory to Chairman of Nay Pyi Taw Industrial Zone Supervision Committee to rent a land space
3	The investors are not allowed to operate factories which can cause air pollution.
4	There are 100 land plots and each land plot area is 2.5 acres. 59 land plots have been sold out and 41 land plots are still available.

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<sup>146</sup> U Min Thu Lwin, Senior Officer of Nay Pyi Taw Industrial Zone Land Administration Committee. 067 550137



## 24.1 DEPARTMENT OF LABOUR IN BAGO<sup>147</sup>

### Wages of labourers

		MMK	Remark
Skilled labour	QC leader	240,000 – 260,000	Per month
	Supervisor	260,000 – 300,000	Per month
	Manager	500,000 – 1,000,000	Per month
Unskilled labour		3,600-5,400	Per day

## 24.2 HOTELS IN BAGO<sup>148</sup>

### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>HOTEL OTTHA KYAW (2 STOREY – BUNGALOW TYPE)</b>			
Double Room	29 bungalows	31,500	33
Single Room		36,750	33
Family Room		47,250	47
<b>Total ▶</b>	<b>29 bungalows</b>		
<b>HOTEL MARINER 1 (6 STOREY)</b>			
Standard	30	25,000	34
Superior		35,000	45
<b>Total ▶</b>	<b>30</b>		

## 24.3 RATES OF MEETING ROOMS IN HOTELS IN BAGO

<b>HOTEL OTTHA KYAW (MEETING CAPACITY: 100 PERSONS)</b>		
	MMK	
Meeting room rates	200,000	Per hour
Downtown car rental	10,000 – 20,000	Per day
Outside town car rental	45,000 – 60,000	Per day

<b>HOTEL MARINA 1</b>		
	MMK	
Downtown car rental	10,000 – 20,000	Per day
Outside town car rental	45,000 – 50,000	Per day

## 24.4 REAL ESTATE IN BAGO<sup>149</sup>

### 8.12.3 Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Main Road	House for opening office	2,400 – 8,000	350	400
2	Middle	House for opening office	2,400	200	250

<sup>147</sup> U Aung Nyein, Division Manager of Bago State Department of Labour. Tel: 09 4444 28080

<sup>148</sup> Hotel Ottha Kyaw, Yangon-Mandalay Highway, Nyaung Inn Complex, Bago. Tel: 09-500677; Hotel Mariner1, No.330, Shwe Maw Daw Pagoda Road, Shin Saw Pu Ward, Bago Township. Tel: 09-5309057,

<sup>149</sup> U Kyi Win, Member of Advisor Team, Bago Regional Real Estate Agency. Tel: 09- 5119775;

U Kyaw Win, Kyaw Thiha Real Estate Agency, Ward 6, Mandalay Highway, Bago. Tel: 09-5300693

3	Inside Ward	House for opening office	—	100	150
4	—	Condo/flat for opening office/foreigner's residence			
5	—	Upper Floor	—		100
		Middle floor	—		120
		Ground floor	—		150
6	Main Road	Land for business	2,400	350	500
7	Insight Street	Land for business	2,400	400	600
8	Insight Street	Land for business	4,800	200	400
9	Main Road	For building factory	43,500		200
10	Insight Street	For building factory	43,500		150

#### FOR LEASE – PER MONTH RENTALS

1	Main Rad	House for opening office	Per-month	3	0.5
2	Insight Street	House for opening office	Per-month	2	1.5
3	Middle	House for opening office	Per-month	1	1.5
4	Inside Street	House for opening office	Per-month	0.3	0.5
5	Main Road	Condo/flat for opening office	Per-month	1	2
6	Up Stair	Condo/flat for opening office	Per-month	0.5	0.6
7	Insight Street	Condo/flat for opening office	Per-month	2	1.5
8	House for foreigners (Furnished)		Per-month		5
9	House for foreigners (Not furnished)		Per-month		2
10	Condo for foreigner (Including Home Applies)		2,400	3	5
11	Main Road	Land for business	2,400 – 4,800	2	5
12	Insight Street	Land for business	2,400 – 4,800	1	1.25

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 24.5 IT & INTERNET SERVICES IN BAGO<sup>150</sup>

### STG COMPUTER CENTER

#### IT & Internet service fees

	Service		Fee (MMK)
1	Network Installation		500
2	Cable pipeline	1 meter	300
3	Router clasp	1 point	30,000
4	Maintenance		6000
5	Route fee		20,000
6	Industries (Service fees + transport fees)		30,000
7	Software installation		8,000
8	Training fees	2 months	50,000
9	AutoCAD	40 hours	80,000
10	Account	1 month	60,000

**Services:** Computer sales, maintenance, training, networking to school, house, company, industry, etc.

<sup>150</sup> U Htike Lin (Owner), Chairman of Bago Computer Organization, STG Computer Center, No 259, Room 3, Municipal Building, 33<sup>rd</sup> Street, Shin Saw Pu Ward, Yangon- Mandalay Highway, Bago Township. Tel: 09 530 0663

## 24.6 BAGO INDUSTRIAL ZONE<sup>151</sup>

### Registration to start business in Industrial Zone by a foreigner

Procedure	
1	To inform Bago Industrial Zone
2	To submit the proposal for the design of factory
3	To provide the investment amount
4	To submit drawing design of building to City Development Committee for approval
5	To apply approval from Environmental Conservation Department

### Labour wages

There are around 10,000 skilled workers and 32,000 unskilled workers in Bago Industrial Zone.

	MMK			Remark
Skilled workers (Management level)	350,000	–	5,000,000	Per month
Skilled worker	180,000	–	250,000	Per month
Unskilled workers	144,000	–	250,000	Per month

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<sup>151</sup> U Hein Htet, Secretary of Bago Industrial Zone. 09 428 115 416



## 25.1 DEPARTMENT OF LABOUR IN PATHEIN<sup>152</sup>

### Wages of labourers

	MMK	Remark
Skilled labour (supervisor-level)	200,000 – 300,000	Per month
Unskilled labour	8,000	Per day

## 25.2 HOTELS IN PATHEIN<sup>153</sup>

### Hotel rates

Type of rooms	Total No of rooms	Rates	
		Local (MMK)	Foreigner (USD)
<b>PATHEIN HOTEL (2 STOREY)</b>			
Deluxe room	34	96,000	180
Deluxe Plus		117,000	95
Superior		76,000	65
Superior plus		90,000	75
Standard		40,000	45
<b>Total ▶</b>	<b>34</b>		
<b>HOTEL SWEN (8 STOREY)</b>			
Superior	76	45,000	45
Eco		30,000	30
Standard		40,000	40
Sweet		80,000	80
Executive		65,000-50,000	50
<b>Total ▶</b>	<b>76</b>		

## 22.3 RATES OF MEETING ROOMS IN HOTELS IN PATHEIN

<b>PATHEIN HOTEL</b>		
	USD	
Meeting room rates	250	Per day
	300	
	350	
	MMK	
Downtown car rental	30,000	Per day
	3,500	
	4,000	

<b>SWEN HOTEL</b>		
	MMK	
Meeting room rates	20,000 – 35,000	Per day
	30,000	Per hour
Downtown car rental	3,000	Per hour

<sup>152</sup> Daw Htay Htay Myint, Deputy Director, Ayeyarwaddy Region Department of Labour, Pathein. Tel: 09-2110401

<sup>153</sup> Pathein Hotel, Kan Thone Sint, Pathein-Monywa Road, Pathein. Tel: 09-263144446, 09-422470891  
Swen Hotel, No 72, Maha Bandoola Road, Pathein. Tel: 09-400700410

## 25.4 REAL ESTATE IN PATHEIN<sup>154</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Downtown	House for opening office	-	400	600
2	Street	House for opening office	-	200	300
3	Housing	House for opening office	-	100	150
4	-	House for opening office	-		
5	-	Condo/flat for opening office/foreigner's residence			
6	-	Upper Floor	-	-	-
		Middle floor	2,500	20	30
		Ground floor	2,400	50	100
7	-	Land + house (Grade A level)	-	-	-
8	-	Land + house (Grade B level)	-	-	-
9	-	Land + house (Grade C level)	-	-	-
10	Downtown	Land for business	1,200	100	-
11	Main Road(Front)	Land for business	2,000	400	600
12	Main Road(Behind)	Land for business	8,000	400	600
13	-	Village land	8,000		
14	-	For building factory	43,560	50	100
<b>FOR LEASE – PER-MONTH RENTALS</b>					
1	-	House for opening office	Per-month	3	-
2	-	House for opening office	Per-month	1.5	-
3	-	House for opening office	Per-month	1	-
4	-	House for opening office	Per-month	0.5	-
5	(Main Road)	Condo/flat for opening office	Per-month	0.15	0.5
6	(Ground Floor)	Condo/flat for opening office	Per-month	0.5	1
7	(Up Stair)	Condo/flat for opening office	Per-month	0.15	0.3
8	Main Point	House for foreigners	Per-month	3	-
9	Insight Street	House for foreigners	Per-month	1.5	-
10	Main Road	Land for business	—	1	3
11	Main Road	Condo for foreigner	—	0.5	1

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 25.5 IT & INTERNET SERVICES IN PATHEIN<sup>155</sup>

### IT STAR MOBILE, CCTV SALE AND SERVICE

#### IT & Internet service fees

	Service	Fee (MMK)
1	Services	2,000-3,000
2	Testing	2,000
3	Change	3,000
4	Sell - Computer	300,000-800,000
5	Printer	100,000-300,000
6	CCTV	200,000

<sup>154</sup> U Thant Zin, Director, Hnin Yadanar Thant Real Estate Service Association, Pathein. Tel: 09- 422479543, U Thet Naing Htun, Owner, U Thet Naing Htun Real Estate Service Association, Pathein. Tel: 09-5200161

<sup>155</sup> U Shein Myint Aung, Owner, IT Star, Mobile, CCTV Sale and Service. No.24, Maha Bandu La Road, Pathein. Tel: 042-23813

**Services:** Sale Computer, Printer & CCTV installation service, Network Installation, Sale IT Spare part.

## 25.6 PATHEIN INDUSTRIAL ZONE<sup>156</sup>

### Registration to start business in Industrial Zone by a foreigner

Currently, there is no investor in Pathein Industrial Zone because the zone is still under construction stage.

Procedure			
1	To be a MIC permitted enterprise		
2	Can apply land lease period for BOT system from 50 years to 90 years		
Costs		USD	Remark
1	Land lease	35 - 50	Per square meter
2	Booking fees for land lease	1,000	Per one time

### Public utilities

		MMK	Remark
<b>Maintenance fees</b>		<b>8%</b>	
	Electricity		
	Water		
	Sanitation		
	Waste disposal		

### Labour wages

There are 500 – 1,000 construction workers and around 100 are skilled workers in Pathein Industrial Zone.

	MMK			Remark
Skilled workers	10,000	–	120,000	Per day
Unskilled workers	5,000	–	6,000	Per day

<sup>156</sup> U Sithu Soe, Managing Director of Pathein Industrial Zone, 09 250 434 306, 09 789 111 777



## 26.1 DEPARTMENT OF LABOUR IN DAWEI<sup>157</sup>

### Wages of labourers

Wages vary, depending on the employer.

## 26.2 HOTELS IN DAWEI<sup>158</sup>

### Hotel rates

Type of rooms	Total No of rooms	Rates		
		Local (THB)	Local (MMK)	Foreigner (USD)
<b>HOTEL DAWEI (3 STOREY – BUNGALOW TYPE)</b>				
Standard room	4		50,000	50
Superior room	112		79,000	79
Deluxe room	6		99,000	99
Boutique Suite King	5		200,000	200
Boutique Suite King			180,000	180
<b>Total ▶</b>	<b>127</b>			
<b>ZAYAR HTET SAN HOTEL (4 STOREY)</b>				
Standard	22	1,400	35,000	40
Superior B	5	1,600	38,000	45
Superior A	5	1,800	45,000	55
Deluxe	5	2,000	50,000	60
<b>Total ▶</b>	<b>37</b>			

## 26.3 RATES OF MEETING ROOMS IN HOTELS IN DAWEI

<b>HOTEL DAWEI</b>			
		<b>USD</b>	
Meeting room rental rates	Ballroom – 320 persons	500	Per hour
	Small room – 20 persons	400	Per day
		240	Per half-day
	Large room – 60 persons	800	Per day
600		Per half-day	
		<b>MMK</b>	
Downtown Car rental		10,000	Per hour
Dawei – Maung Ma Gan		120,000	Per day
Dawei - Kanbauk		160,000	Per day
<b>ZAYAR HTET SAN HOTEL MEETING ROOM CAPACITY: 50-100 PERSONS</b>			
		<b>MMK</b>	
Meeting room rental rate		400,000	Per day
		200,000	Per half-day
Tea Break		1,000 – 1,500	Per person
Lunch		7,000 – 10,000	Per person
Downtown Car rental		50,000	Per day
Outside town Car rental		100,000	Per day

<sup>157</sup> Daw Moe Moe Thwin, Director, Dawei Township Department of Labour. Tel: 059 2023483

<sup>158</sup> Daw Thazin Swe, Receptionist, Hotel Dawei, Dawei Township. Tel: 059 2023923; Daw Lei Ei Phyo, Receptionist, Zayar Htet San Hotel, Dawei. Tel: 059 23902

## 26.4 REAL ESTATE IN DAWEI<sup>159</sup>

### Real estate prices

Sr	Location	Kind	Area (Sq-ft)	Price (MMK in millions)	
				Min	Max
<b>FOR SALE</b>					
1	Bogyoke Street (Main)	House for opening office	2,400		500
2	2 <sup>nd</sup> Main Street	House for opening office	2,400	200	250
3	Kamyawkin Street	House for opening office	2,400		200
4	Downtown (Main St)	House for opening office	2,400		>500
5	Downtown (Main St)	House for opening office	1,200	300	500
6	Downtown (Street)	House for opening office	2,400	50	100
7	Suburb (Main Street)	House for opening office	1,200		100
8	Suburb (Street)	House for opening office	1,200		30
9	—	Condo/flat for opening office	480	20	35
10	Dawei-Ye Exit Road	Cultivation land for business	10,000	150	200
11	Dawei-Myeik Exit Rd	Land for business	2,400		70
12	Dawei-Myeik Exit Rd	Land for business	22,500		100
13	Dawei-Launglon Road	Land for business	2,400		70
14	Dawei-Launglon Road	Land for business	22,500		100
15	There is plan to build condo in Hsan Yee Ward for foreigners' residence.				
16	Htein Thit Ward	Land for business	2,400	30	100
17	Htein Thit Ward	Land for business	3,200	70	150
18	Htein Thit Ward	Land for business	4,800	100	250
<b>FOR LEASE – PER MONTH RENTALS</b>					
	Bogyoke Street	House for opening office	2,400	0.8	1
	2 <sup>nd</sup> Main Street	House for opening office	2,400	0.5	0.7
	Shop house	House for opening office	750	0.3	0.35
	Urban (Ta Laing Htal)	Condo/flat for opening office	480	0.1	0.2
	Dawei-Ye Road	Land for business	40,000		0.7
	Myeik-Launglon Road	Land for business	—	0.3	0.5
	—	House for foreigners	—	0.5	1

- **Payment:** (1) Cash (MMK/USD) (2) Bank transfer

## 26.5 IT & INTERNET SERVICES IN DAWEI<sup>160</sup>

### D COM COMPUTER AND NETWORK SERVICE

#### IT & Internet service fees

	Service		Fee (MMK)
1	Window installation	Laptop	6,000
2	Window installation	Desktop	5,000
3	Computer fault finding (on site)		3,000
4	Networking (office use)		7,000-8,000

<sup>159</sup> U Soe Thein, Secretary, KKS Real Estate, Myauk Ywa Ward, Dawei. Tel: 059 21984; U Pan Cho, U Pan Cho Real Estate, Htein Thit Ward, Myo Thit, Dawei. Tel: 09 429851816, 09 977691669

<sup>160</sup> U Yan Paing, Owner, D Com Computer & Network Service. Myo Twin Ward, Dawei. Tel: 059 22436

## 26.6 ELECTRICITY SUPPLY IN DAWEI<sup>161</sup>

### Electricity tariffs and installation fee (Dawei)

In Dawei, electricity is supplied by DDPC Holding under supervision of Ministry of Electricity and 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 connection	Supervision	Registration	Deposit	Meter fixing cost	Cost for meter box	Total
<b>Home use</b>							
New power meter (10 kW)	6,000	15% of wiring service	2,000	4,000	800,000	34,000	846,000 +15% of wiring service
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 service
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 wiring service
<b>Commercial use</b>							
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	15% of wiring service	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.

<sup>161</sup> U Ye Min Htet, Electrical Engineer, District Electric Engineer Department, Dawei, U Thet Lwin, Director, DDPC

# **APPENDICES**

## APPENDIX 1: DEMOGRAPHIC INFORMATION

### BASIC FACTS

Country: <sup>162</sup>	Republic of the Union of Myanmar		
Head of State – President:	U Win Myint		
State Counsellor and Minister for Foreign Affairs:	Daw Aung San Suu Kyi		
Vice-President:	U Myint Swe		
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 (As of 2014 National Census)		
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		

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<sup>163</sup>

	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	
	<b>Total ▶</b>		<b>50,279,900</b>	<b>51,486,253</b>	

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.

<sup>162</sup> Myanmar President Office (www.president-office.gov.mm/)

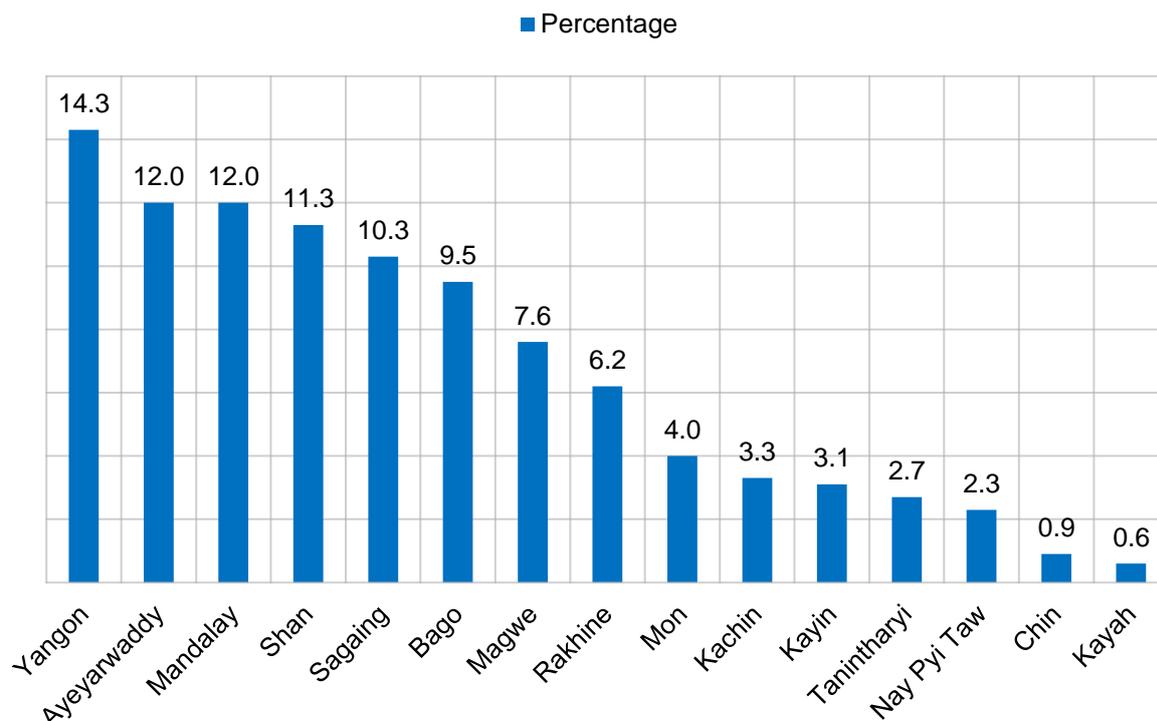
<sup>163</sup> The 2014 Myanmar Population and Housing Census, The Union Report, Ministry of Immigration and Population, May 2015

## MYANMAR – 7 STATES, 7 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<sup>164</sup>



## SECTOR-WISE GDP

GDP at current producers' prices by sector of activity – (2010-11 – 2014-15)<sup>165</sup>

Million MMK

Sectors	2012-13	2013-14	2014-15	2015-16 (PA)	2016-17 End of Mar
<b>Agriculture</b>	<b>15,680,310.0</b>	<b>17,132,994.3</b>	<b>18,162,255.2</b>	<b>19,466,836.8</b>	<b>20,300,035.6</b>
Agriculture	11,349,615.2	12,316,081.8	12,780,581.2	13,417,668.2	13,736,113.2
Livestock /fishery	4,141,221.1	4,631,983.8	5,243,293.9	5,906,519.1	6,505,195.6
Forestry	189,473.7	184,928.7	138,380.1	142,649.5	58,726.8
<b>Industry</b>	<b>16,594,170.9</b>	<b>18,773,849.8</b>	<b>22,508,639.8</b>	<b>25,063,666.0</b>	<b>27,917,838.0</b>
Energy	2,745,827.8	2,919,975.0	4,011,395.0	3,687,516.1	2,669,961.3
Mining	418,323.5	547,645.2	786,098.5	759,981.8	835,279.5
Processing /manufacturing	10,299,192.0	11,553,545.4	13,007,189.6	15,130,436.7	18,167,436.6
Electric power	614,929.5	695,854.4	926,865.5	1,030,836.9	1,111,243.5
Construction	2,515,898.1	3,056,829.8	3,777,091.2	4,454,894.5	5,133,917.1
<b>Services</b>	<b>18,984,779.1</b>	<b>22,104,781.9</b>	<b>24,590,995.2</b>	<b>28,183,518.4</b>	<b>31,503,024.3</b>
Transportation	6,112,723.9	6,925,715.5	7,512,856.0	8,239,652.8	8,948,034.7
Communications	605,796.9	913,831.7	1,158,119.7	1,512,271.1	1,638,899.7
Financial institutions	85,345.7	114,385.1	139,681.3	173,401.9	233,833.0
Social and admin services	1,326,076.7	1,683,301.2	2,025,534.2	2,686,743.5	2,806,426.9
Rental and other services	1,095,645.8	1,323,897.9	1,537,311.7	1,812,108.0	2,159,037.1
Trade	9,759,190.1	11,143,650.5	12,217,492.3	13,759,341.1	15,716,792.9
<b>Annual GDP ▶</b>	<b>51,259,260.0</b>	<b>58,011,626.00</b>	<b>65,261,890.2</b>	<b>72,714,021.2</b>	<b>79,720,897.9</b>

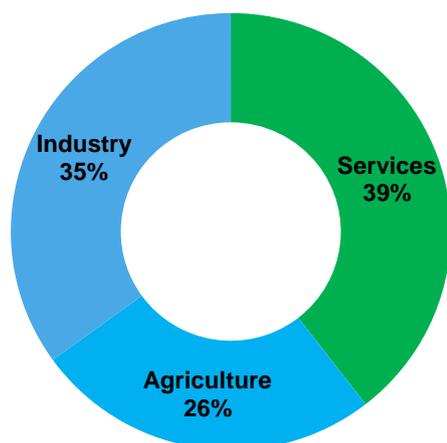
PA: Provisional actual

<sup>164</sup> Ibid

<sup>165</sup> Department of Planning, 2017 Myanmar Statistical Yearbook p. 241

## SHARE OF GDP (CURRENT PRODUCERS' PRICES)<sup>166</sup>

2016-17 (End of March)

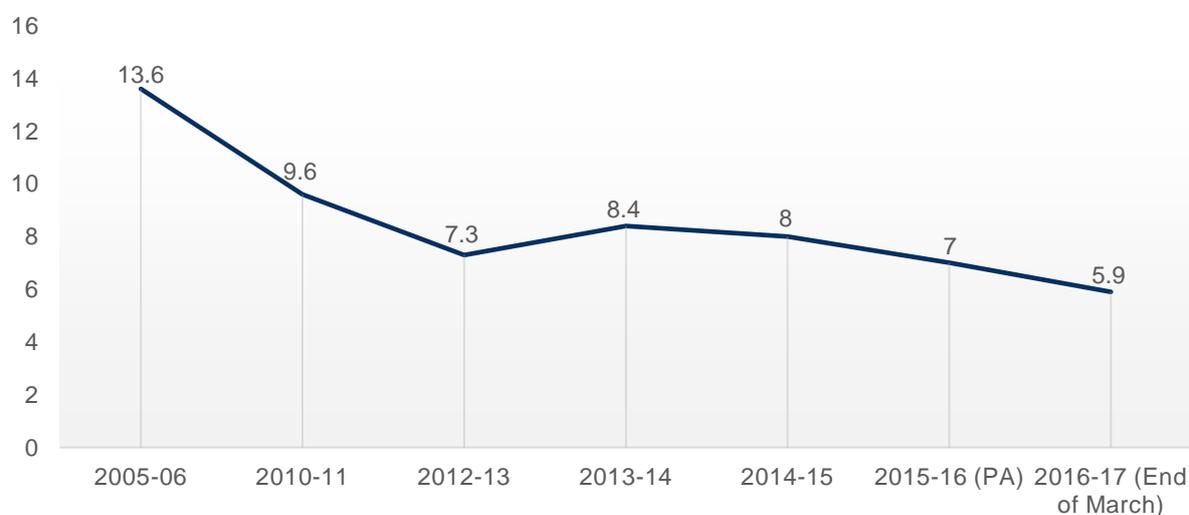


Share of GDP

Million MMK

Sector	Par-capital GDP	Share
Agriculture	20,300,035.6	26%
Industry	27,917,838.0	35%
Services	31,503,024.3	39%
<b>Total ▶</b>	<b>79,720,897.9</b>	<b>100%</b>

## ANNUAL GROWTH RATES OF GDP<sup>167</sup>



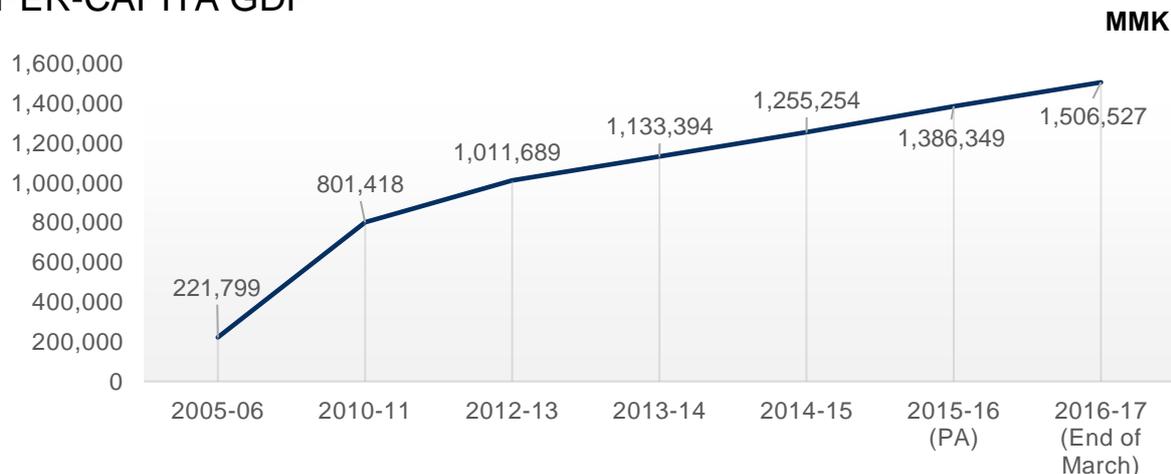
Per-capita GDP and per-capita consumption

Fiscal year	Per-capita GDP	Per-capita consumption
	MMK	
2005-2006	221,799	192,835
2010-2011	801,418	539,376
2012-2013	1,011,689	641,011
2013-2014	1,133,394	762,401
2014-2015	1,255,254	898,454
2015-2016 (PA)	1,386,349	1,022,794
2016-2017 (End of March)	1,506,527	1,104,878

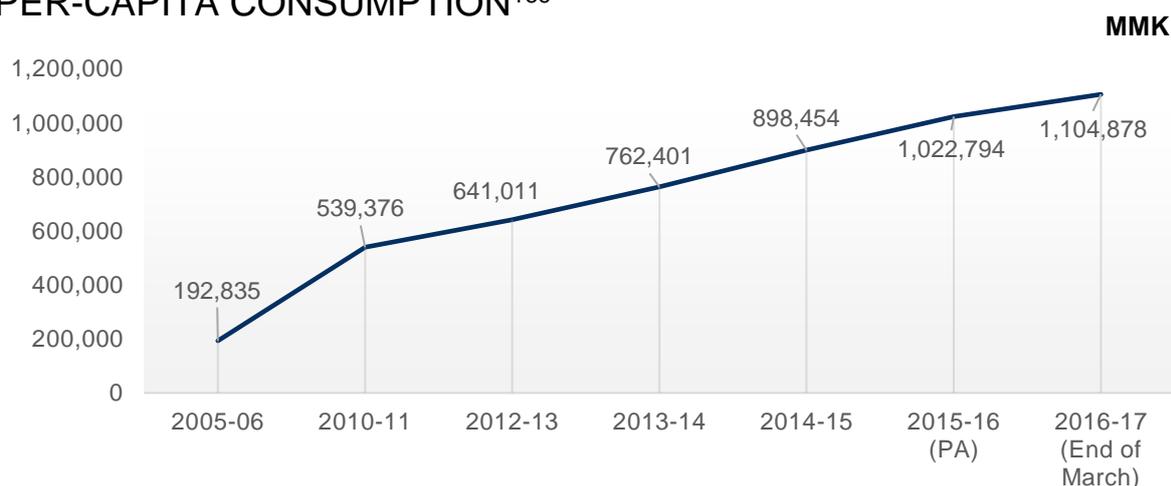
<sup>166</sup> Ibid p.238

<sup>167</sup> Ibid p.238

## PER-CAPITA GDP<sup>168</sup>



## PER-CAPITA CONSUMPTION<sup>169</sup>



## APPENDIX 2: DIVISIONS AT DICA HEAD OFFICE IN YANGON

<p><b>INVESTMENT DIVISION 1: Agriculture, Wood-based Industry, Livestock and Fisheries, Foodstuff Industry sectors</b></p> <p>Tel: 01 658127   Fax: 01 658136</p> <p>Email: <a href="mailto:dica.dir7@mopf.gov.mm">dica.dir7@mopf.gov.mm</a> <a href="mailto:investment1.director.mic@gmail.com">investment1.director.mic@gmail.com</a></p>	<p><b>INVESTMENT DIVISION 2: Manufacturing (except Food and Wood Processing)</b></p> <p>Tel: 658128   Fax: 01 658141</p> <p>Email: <a href="mailto:dica.dir17@mopf.gov.mm">dica.dir17@mopf.gov.mm</a> <a href="mailto:mic.investment2@gmail.com">mic.investment2@gmail.com</a></p>
<p><b>INVESTMENT DIVISION 3: Hotel &amp; Tourism, Real Estate Development, Transport and Communication, Construction, Establish of Industrial Estate sectors</b></p> <p>Tel: 01 658129   Fax: 01 658137</p> <p>Email: <a href="mailto:dica.dir9@mopf.gov.mm">dica.dir9@mopf.gov.mm</a> <a href="mailto:invthree@gmail.com">invthree@gmail.com</a></p>	<p><b>INVESTMENT DIVISION 4: Extractive Industries, Power and Other Sectors</b></p> <p>Tel: 01 658130   Fax: 01 658142</p> <p>Email: <a href="mailto:dica.dir4@mopf.gov.mm">dica.dir4@mopf.gov.mm</a> <a href="mailto:dica.investment4@gmail.com">dica.investment4@gmail.com</a></p>
<p><b>POLICY AND LEGAL AFFAIRS DIVISION</b></p> <p>Tel: 01 658131   Fax: 01 658139</p> <p>Email: <a href="mailto:dica.dir16@mopf.gov.mm">dica.dir16@mopf.gov.mm</a> <a href="mailto:director.pl.dica@mptmail.net.mm">director.pl.dica@mptmail.net.mm</a> <a href="mailto:policy.legal.dica@gmail.com">policy.legal.dica@gmail.com</a></p>	<p><b>INVESTMENT MONITORING DIVISION</b></p> <p>Tel: 01 658133   Fax: 01 657824</p> <p>Email: <a href="mailto:dica.dir12@mopf.gov.mm">dica.dir12@mopf.gov.mm</a> <a href="mailto:director.monitor.dica@mptmail.net.mm">director.monitor.dica@mptmail.net.mm</a> <a href="mailto:mic.dica.monitor@gmail.com">mic.dica.monitor@gmail.com</a></p>

<sup>168</sup> Ibid p.239

<sup>169</sup> Ibid p.239

<b>COMPANY AFFAIRS DIVISION</b>		<b>INVESTMENT PROMOTION DIVISION</b>	
Tel: 01 657891	Fax: 01 658135	Tel: 01 658133	Fax: 01 657824
Email: <a href="mailto:dica.dir2@mopf.gov.mm">dica.dir2@mopf.gov.mm</a> <a href="mailto:director.company.dica@mptmail.net.mm">director.company.dica@mptmail.net.mm</a>		Email: <a href="mailto:dica.dir11@mopf.gov.mm">dica.dir11@mopf.gov.mm</a> <a href="mailto:director.ip.dica@mptmail.net.mm">director.ip.dica@mptmail.net.mm</a> <a href="mailto:dica.ip.mm@gmail.com">dica.ip.mm@gmail.com</a>	
<b>PLANNING AND STATISTICS DIVISION</b>		<b>HUMAN RESOURCE DEVELOPMENT AND RESEARCH DIVISION</b>	
Tel: 01 658134	Fax: 01 658145	Tel: 01 658256	Fax: 01 657825
Email: <a href="mailto:dicaps.mm@gmail.com">dicaps.mm@gmail.com</a> <a href="mailto:dica.dir14@mopf.gov.mm">dica.dir14@mopf.gov.mm</a> <a href="mailto:42ukyawmoc@gmail.com">42ukyawmoc@gmail.com</a>		Email: <a href="mailto:dicaresearch@gmail.com">dicaresearch@gmail.com</a>	
<b>ADMINISTRATION AND FINANCE DIVISION</b>			
Tel: 01 658140	Fax: 01 658126		
Email: <a href="mailto:dica.dir1@mopf.gov.mm">dica.dir1@mopf.gov.mm</a>			

### APPENDIX 3: STATE AND REGIONAL DICA BRANCH OFFICES

<b>NAY PYI TAW BRANCH</b> Office No 32, Zayahtani Road, Nay Pyi Taw Tel: 067 406124, 067 406166 Fax: 067 406166 Email: <a href="mailto:dica.npw@gmail.com">dica.npw@gmail.com</a>	<b>YANGON BRANCH</b> Plot No 49, Myay Taing No 85/Kanbae, Sein Lae Myay Lane, Kabar Aye Pagoda Road, Yankin Township. Tel: 01 658263 Fax: 01 657892 Email: <a href="mailto:dicayangonregion@gmail.com">dicayangonregion@gmail.com</a>
<b>MANDALAY BRANCH</b> Corner of 26 <sup>th</sup> Street & 84 <sup>th</sup> Street, North of Zaycho Building, 3 <sup>rd</sup> Floor, Chanayethasan Township, Mandalay Tel: 02 86661, 02 86662 Fax: 02 86660 Email: <a href="mailto:dica.mdy@gmail.com">dica.mdy@gmail.com</a>	<b>MAWLAMYAING BRANCH</b> No 401/A, Expand Strand Road, Mayangone Quarter, Mawlamyaing Tel: 057 23395 Fax: 057 2023385 Email: <a href="mailto:dica.mawlamyaing1102014@gmail.com">dica.mawlamyaing1102014@gmail.com</a>
<b>TAUNGGYI BRANCH</b> Department of Trade Promotion and Consumer Affair Compound, East Circular Road, Yae Aye Kwin Quarter, Taunggyi Tel: 081 2124293 Fax: — Email: <a href="mailto:dica.tgi18@gmail.com">dica.tgi18@gmail.com</a>	<b>LOIKAW BRANCH</b> Kayah State Government Office, Ground Floor, Daw U Khu Quarter, Loikaw Tel: 083 2224184 Fax: 083 2224185 Email: <a href="mailto:dica.kayah@gmail.com">dica.kayah@gmail.com</a>
<b>PATHEIN BRANCH</b> No 38, Aoo Bo Tan Street, Quarter 3, Patheingyi Tel: 042 29256, 042 29257, 042 24662 Fax: 042 29258 Email: <a href="mailto:dicapathein@gmail.com">dicapatheingyi@gmail.com</a>	<b>MONywa BRANCH</b> Compound Office of District Administration Committee, Yone Gye Road, Yone Gye Quarter, Monywa Tel: 071 26274 Fax: 071 26275 Email: <a href="mailto:dicamonywa@gmail.com">dicamonywa@gmail.com</a>
<b>DAWEI BRANCH</b> Combined Office, Kantkaw Street, San Chi Quarter, Dawei Tel: 059 22230	<b>HPA-AN BRANCH</b> Kayah State Ministers' Office, Thu Da Nu Street, Hpa-an Tel: 058 22749

Fax: 059 22233 Email: <a href="mailto:dicanantharyi@gmail.com">dicanantharyi@gmail.com</a>	Fax: 058 22750 Email: <a href="mailto:dica.kayin@gmail.com">dica.kayin@gmail.com</a>
<b>BAGO BRANCH</b> Bago Regional Ministers' Office, Taungoo Street, Yone Gye Quarter, Bago Tel: 052 2201747 Fax: 052 2201748 Email: <a href="mailto:dicabagoregion@gmail.com">dicabagoregion@gmail.com</a>	<b>MAGWAY BRANCH</b> Combined Office, Pyi Taw Thar 1 <sup>st</sup> Street, Pyi Taw Thar Quarter, Magway Tel: 063 28748 Fax: 063 28748 Email: <a href="mailto:dica.magway@gmail.com">dica.magway@gmail.com</a>
<b>MYITKYINA BRANCH</b> Kachin State Government Office Compound, Yone Gyi Street, Ayar Quarter, Myitkyina Tel: 074 2524201 Fax: 074 2520103 Email: <a href="mailto:dica.kachin@gmail.com">dica.kachin@gmail.com</a>	<b>SITTWE BRANCH</b> Rakhine State Government Office Compound, May Yu Street, Ball Lone Kwin Quarter, Sittwe Tel: 043 2024528 Fax: 043 2024529 Email: <a href="mailto:dicarakhinestate@gmail.com">dicarakhinestate@gmail.com</a>
<b>HAKHA BRANCH</b> Combined Office, Zay Thit Quarter, Hakha Tel: 070 21323 Fax: — Email: <a href="mailto:dica.chinstate@gmail.com">dica.chinstate@gmail.com</a>	

## APPENDIX 4: UMFCCI AND AFFILIATED ASSOCIATIONS

<b>UMFCCI</b> <sup>170</sup>	
<b>Union of Myanmar Federation of Chambers of Commerce and Industry</b>	
<b>YANGON</b>	
• OFFICE:	29 Min Ye Kyaw Swa Road, Lanmadaw Township, Yangon.
• TEL:	95-1-2314344~49 (Ext: 122)
• EMAILS:	umfcci@mptmail.net.mm, ird@umfcci.com.mm
<b>NAY PYI TAW</b>	
• OFFICE:	Kaying Tone Street, Zawon Thehti Quarter, Oattara Thiri Township, Nay Pyi Taw (Near Ocean Super-center)
• TEL:	95-067- 417071, 95-9-420 76 222 3

### UMFCCI-affiliated national-level federations and associations<sup>171</sup>

1	Arts and Crafts Association
2	Automobile Manufacturers and Distributors Association
3	Computer Industry Association
4	Construction Entrepreneurs Association
5	Container Trucks Association
6	Cosmetics Association
7	Customs Brokers Association
8	Edible Oil Dealers Association
9	Edible Oil Millers Association
10	Federation of Mining Associations
11	Fertilizer, Seed and Pesticides Entrepreneurs Association
12	Fisheries Federation
13	Fishery Products, Processors & Exporters Association
14	Food Processors and Exporters Association

<sup>170</sup> www.umfcci.com.mm

<sup>171</sup> UMFCCI pamphlet

15	Fruit, Flower and Vegetable Producers and Exporters Association
16	Garment Manufacturers Association
17	Gems & Jewelry Entrepreneurs Association
18	Gold Entrepreneurs Association
19	Hotelier Association
20	Industries Association
21	International Freight Forwarders Association
22	Liquor Association
23	Livestock Federation
24	Marine Engineers Association
25	Mercantile Marine Development Association
26	Oil Palm Producers Association
27	Onion, Garlic and Culinary Crops Production and Exporting Association
28	Paddy Producers Association
29	Petroleum Trade Association
30	Pharmaceuticals & Medical Equipment Entrepreneurs Association
31	Plastic Industries Association
32	Printers & Publishers Association
33	Publishers & Booksellers Association
34	Pulp and Paper Industry Association
35	Pulses, Beans & Sesame Seeds Merchants Association
36	Rattan and Bamboo Entrepreneurs Association
37	Real Estate Services Association
38	Retailers Association
39	Rice & Paddy Traders Association
40	Rice Federation
41	Rice Millers Association
42	Rubber Planters and Producers' Association
43	Salt Industry Association
44	Seafarer Employment Services Federation
45	Sugar Cane and Sugar Related Products Merchants and Manufacturers Association
46	The Highway Freight Transportation Services Association
47	Timber Merchants Association
48	Tourism Federation
49	Travel Association
50	Wheat Association
51	Women Entrepreneurs Association
52	Young Entrepreneurs Association

## APPENDIX 5: MARKET RESEARCH COMPANIES IN MYANMAR

The following are some available market research companies in Myanmar:

<b>Myanmar Marketing Research &amp; Development Ltd - MMRD</b>	
Tel:	+95 1 200 326 / +95 1 201 350
Email:	rd@mmdrds.com
<b>Thura Swiss</b>	
Tel:	+95 1 654730
Email:	info@thuraswiss.com
<b>Xavey Research Solutions</b>	
Tel:	+95 9 250106950
Email:	contact@xavey.com

<b>Myanmar Survey Research Co Ltd – MSR</b>	
Tel:	+95 1 370464
Email:	msr@myanmarsurveyresearch.com
<b>Market Research Myanmar</b>	
Tel:	+95 9 79 700 6465, +95 1 556076
Email:	—
<b>Myanmar Green Resource Indicator</b>	
Tel:	+95 1 530284
Email:	Info@themgri.com

## APPENDIX 6: SAMPLE CALCULATION OF INCOME TAX

**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
<b>(Deductibles) Reliefs from taxes</b>			
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	
<b>Total amount of reliefs:</b>		<b>5,200,000</b>	<b>(-) 5,200,000</b>
Income on which tax is to be imposed ▶		=	<b>800,000</b>

As MMK 800,000 falls within the range from MMK 1 to MMK 2,000,000 (see the table on page ---), 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
<b>(Deductibles) Reliefs from taxes</b>			
Basic relief (20% of the total income)	=	1,200,000	
Relief for two parents living together	=	–	
Relief for spouse	=	–	
Relief for two children	=	–	
<b>Total amount of reliefs:</b>		<b>1,200,000</b>	<b>(-) 1,200,000</b>
Income on which tax is to be imposed ▶		=	<b>4,800,000</b>

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.

## APPENDIX 7: ECD CONTACT INFORMATION<sup>172</sup>

The following is the contact information of Environmental Conservation Department (ECD), Ministry of Natural Resources and Environmental Conservation (MONREC) for those who wish to acquire information about IEE, EIA and EMP:<sup>173</sup>

Natural Resource and Environmental Impact Assessment Division (NR-EIA), ECD-MONREC. No 53 Building, Oattara Thiri Township, Nay Pyi Taw, Myanmar 15011. Tel/Fax: +95-67-431329 (NR-EIA Division), [nreia.env@gmail.com](mailto:nreia.env@gmail.com)

## APPENDIX 8: INTERNATIONAL SCHOOLS

The following are some of the international schools in Yangon (arranged randomly):

1	International School of Myanmar				
	ISM	Address:	W-22/24, Mya Kan Thar Main Road, Mya Kan Thar Housing, Ward 5, Hlaing Township, Yangon, Myanmar		
		Tel:	+95-1-530082~3	Tel:	+95-1-531268~9
		Fax:	+95-1-530083	Email:	admin@ismmyanmar.com
		URL:	http://www.ismyanmar.com		
2	The British School Yangon				
		Address:	PRIMARY CAMPUS: 2A Yangon-Insein Road, Ward 9, Hlaing Township, Yangon 11051, Myanmar		
		Tel:	+95 (0) 9 2507 39873	Tel:	+95 (0) 9 7725 12573
		Fax:	–	Email:	admissions@britishschoolyangon.org
		URL:	http://www.britishschoolyangon.org/		
3	Myanmar International School Yangon				
	MISY	Address:	24 Sae Myaung Street, 11th Quarter, Yankin Township, Yangon, Myanmar		
		Tel:	+95 (01) 657885~7	Tel:	+95 (09) 500 5555, 550 4139
		Fax:	–	Email:	misy@misyedu.org
		URL:	http://www.misyedu.com/		
4	Myanmar International School				
	MIS	Address:	20 Pyin Nya Waddy Street, Yankin Township, Yangon		
		Tel:	+95-1-558115~18	Tel:	–
		Fax:	+95-1-558109	Email:	info@mis-edu.com
		URL:	https://mis-edu.com		
5	(The) International School Yangon				
	ISY	Address:	20 Shwe Taungyar Street, Bahan Township, Yangon, Myanmar		
		Tel:	+95 1 512 793/94/95	Tel:	–
		Fax:	+95 1 525020	Email:	office@isyedu.org
		URL:	https://www.isyedu.org/		

<sup>172</sup> <http://www.ecd.gov.mm/?q=node/380>

<sup>173</sup> IEE (Initial Environmental Examination), EIA (Environmental Impact Assessment) and EMP (Environmental Management Plan)

6	<b>Network International School</b>			
	Address:	23 Inya Myaing Road, Bahan Township, Yangon 11201, Myanmar		
	Tel:	+95 1 519306	Tel:	+95 1 534212
	Fax:	–	Email:	admission@networkintlschool.com
	URL:	https://www.networkinternationalschool.com/		

7	<b>Crane International School Myanmar</b>			
CISM	Address:	No 1, Taw Win Cherry Estate, Off Mindhama Road, Win Hlaing Street, Mayangon Township, Yangon, Myanmar		
	Tel:	+95 1 655 818	Tel:	+95 1 655 828
	Fax:	+95 1 650374	Email:	crane.internatioalschool@gmail.com
	URL:	http://www.craneinternationalschoolmyanmar.com/		

8	<b>Yangon International School</b>			
YIS	Address:	117 Thumngalar Housing, Thingangyu Township, Yangon, Myanmar		
	Tel:	+95 1 578171	Tel:	(Admission) +95 1 578171 Ext 131
	Fax:	+95 1 578604	Email:	ckonyn@yismyanmar.com
	URL:	http://www.yismyanmar.com/		

9	<b>International Montessori Myanmar</b>			
IMM	Address:	55 (B) Pho Sein Road, Bahan Township, Yangon, Myanmar		
	Tel:	+95 1 546097	Tel:	+95 1 546761
	Fax:	–	Email:	imm.myn@gmail.com
	URL:	http://www.immschool.com/		

10	<b>Singapore International School</b>			
SIS	Address:	72B Chindwin Road, Bahan Township, Yangon, Myanmar		
	Tel:	+95 1 230 5998	Tel:	+95 1 536260
	Fax:	–	Email:	singaporeschoolmm@gmail.com
	URL:	http://www.sismyanmar.com/		

Some more international schools in Yangon

**Brainworks-Total K-12 Integrated Myanmar International School.** ADDRESS: 16/4 Thu Mingalar Road, Thingangyun Township, Yangon, Myanmar. TEL: 08 551360

**Pride International School in Myanmar (PISM).** ADDRESS: 10-23 Aung Chan Thar 4<sup>th</sup> Street, Aung Myay Thar Si Housing, Kamayut Township, Yangon, Myanmar. TEL: +95 1 530641 +95 1 503688

**Yangon Academy International School.** ADDRESS: New University Avenue Road, Bahan Township, Yangon, Myanmar. TEL: +95 1 557 219 Hotline: +95 9 7707 9999 4, 7707 9999 5 EMAIL: info@yangonacademy.com

## APPENDIX 9: INTERNATIONAL COLLEGES/UNIVERSITIES

The following are some of the established international colleges/universities in Yangon (arranged randomly):

1	<b>Shu Khinn Thar International College</b>			
	Address:	BFI Education Services Co Ltd. 235 Shu Khinn Thar Myo Pat Road, Thaketa Township, Yangon, Myanmar		
	Tel:	+95 1 450396	Tel:	+95 1 450397
	Fax:	+95 1 450396	Email:	contact@bfi-edu.com
	URL:	http://www.bfi-edu.com/shu-khinn-thar-international-college/		

2	<b>Myanmar International University</b>			
MIU	Address:	70A Pho Sein Street, Bahan Township, Yangon, Myanmar		
	Tel:	+95 1 549249	Tel:	+95 1 541092

		Fax:	–	Email:	info@miu.com.mm
		URL:	http://www.miu.com.mm/		
<b>3</b>	<b>Myanmar Imperial College</b>				
	<b>MIC</b>	Address:	1 Zay Myauk Street, Phayar Gyi Ward, Dagon Township, Yangon, Myanmar		
		Tel:	+95 9 42110 0222	Tel:	–
		Fax:	–	Email:	admin@mic-education.com
		URL:	http://www.mic-education.com/		
<b>4</b>	<b>Victoria University College in Myanmar</b>				
	<b>VUC</b>	Address:	166 Upper Pansodan Street, Mingala Taungnyunt Township, Yangon Myanmar		
		Tel:	+95 1 383132	Tel:	+95 1 383133
		Fax:	–	Email:	–
		URL:	https://vu.edu.com/		
<b>5</b>	<b>Info Myanmar College</b>				
		Address:	507 Pyay Road, 7 Pyay Yeikthar Street, Hledan, Kamayut Township, Yangon, Myanmar		
		Tel:	+95 1 512119	Tel:	–
		Fax:	–	Email:	–
		URL:	https://www.infomyanmarcollege.com/		
<b>6</b>	<b>Myanmar Metropolitan College</b>				
	<b>MMC</b>	Address:	232 Bagaya Street, Myay Ni Gon, Sanchaung Township, Yangon, Myanmar		
		Tel:	+95 9 263 334 223	Tel:	+95 9 263 334 224-6
		Fax:	–	Email:	info@yourmmc.com
		URL:	http://www.yourmmc.com/		
<b>7</b>	<b>Temasek International College</b>				
	<b>TIC</b>	Address:	S-9 U Chit Maung Housing, U Chit Maung Road, Tamwe Township, Yangon, Myanmar		
		Tel:	+95 1 553897	Tel:	+95 9 260001828
		Fax:	–	Email:	info@tic.edu.mm
		URL:	http://www.tic.edu.mm/		
<b>8</b>	<b>GUSTO International College</b>				
		Address:	#332 (D), Pyay Road, (Near Maharmyaing), Sanchaung Township, Yangon, Myanmar		
		Tel:	+95-1-503715	Tel:	+95 9 8628806
		Fax:	–	Email:	info@gustohei.com
		URL:	http://www.gusto-education.com/ www.gustohei.com		
<b>9</b>	<b>Myanmar International Business Academy</b>				
	<b>MIBA</b>	Address:	249 (7 <sup>th</sup> Flr – A), Bagaya Street, Next to Ga Mone Pwint Building, Myay Ni Gone, Sanchaung Township, Yangon, Myanmar		
		Tel:	+95 9 42010 0712	Tel:	+95 9 25222 8889
		Fax:	–	Email:	mibaschool.mm@gmail.com
		URL:	http://www.myanmariba.com/		
<b>10</b>	<b>Lithan Myanmar</b>				
		Address:	631/5E Pyay Road, Kamayut Township, Junction of Pyay Road & Inya Road, Yangon		
		Tel:	+95 9 252 175 319	Tel:	+95 1 502 597
		Fax:	–	Email:	info@lithan.com
		URL:	https://www.lithan.com/myanmar/		

11	<b>YOUTH International College</b>			
	<b>YIC</b>	<b>Address:</b>	189/195 (Room 6A) Pansodan Office Tower, Pansodan Street, Kyauktada Township, Yangon, Myanmar	
		<b>Tel:</b>	+95 1 254 893	<b>Tel:</b> +95 9785003596
		<b>Fax:</b>	–	<b>Email:</b> youthcomputer@gmail.com info@youthcomputermm.com
		<b>URL:</b>	https://www.youthcomputermm.com/	
12	<b>STI Myanmar University</b>			
	<b>STI</b>	<b>Address:</b>	377,387,397 Shwe Bon Thar Road(Upper Block),Pabedan Township, Yangon, Myanmar	
		<b>Tel:</b>	+95 9 9551 23446~9	<b>Tel:</b> +95 1 377 988
		<b>Fax:</b>	–	<b>Email:</b> info@stiedu.net
		<b>URL:</b>	http://stiedu.net/	
13	<b>Connect University</b>			
		<b>Address:</b>	Suite 3, Pansodan Business Tower, Kyauktada Township, Yangon 11182, Myanmar	
		<b>Tel:</b>	+95 9 779 000 900	<b>Tel:</b> –
		<b>Fax:</b>	–	<b>Email:</b> info@connect.edu.mm
		<b>URL:</b>	http://connect.edu.mm/	
14	<b>Dulwich College Yangon</b>			
		<b>Address:</b>	Star City Campus: Star City, Kyaik Khauk Pagoda Rd, Thanlyin, Myanmar Pun Hlaing Campus Golf Estate Avenue, Hlaing Tharyar Township, 11401, Yangon, Myanmar	
		<b>Tel:</b>	+95 9 9664 23 015	<b>Tel:</b> +95 9 9664 23015
		<b>Fax:</b>	–	<b>Email:</b> admissions@dulwich-yangon.com.mm
		<b>URL:</b>	https://yangon.dulwich.org/our-college	

## APPENDIX 10: MAJOR LOGISTICS COMPANIES IN MYANMAR

<b>1</b>	<b>Premium Sojitz Logistics (PSL)</b>	<b>Cold chain</b>
<b>Ownership:</b>	JV between Premium Distribution Co Ltd, Sojitz Corporation and Sojitz Logistics Corporation	
<b>Address:</b>	39 B1, Shwe Pinlon Housing, North Dagon Township	
<b>Email:</b>	—	<b>Tel:</b> —
<b>2</b>	<b>KOSPA Cold Chain Logistics Co Ltd</b>	<b>Cold chain</b>
<b>Ownership:</b>	Kokubu & Co Ltd and Yoma Strategic Holdings Ltd	
<b>Address:</b>	2 <sup>nd</sup> floor, Building 9 MICT Park, Hlaing Township	
<b>Email:</b>	sales@kospalogistics.com	<b>Tel:</b> 95 1 230 5227
<b>3</b>	<b>shop.com.mm (Branch of German company)</b>	<b>E-commerce</b>
<b>Ownership:</b>	100% local	
<b>Address:</b>	82-C, Shwe Min Wun Sasana Yeiktha Street, Bahan Township	
<b>Email:</b>	service@shop.com.mm	<b>Tel:</b> 09 97 014 0004, 01 544 434
<b>4</b>	<b>rgo47</b>	<b>E-commerce</b>
<b>Ownership:</b>	100% local	
<b>Address:</b>	—	
<b>Email:</b>	contact@rgo47.com	<b>Tel:</b> 09 250195211, 09 73186667
<b>5</b>	<b>Magnate Group Logistics (MGL)</b>	<b>Express courier</b>
<b>Ownership:</b>	100% local	

Address:	46/47, Myaing Hay Won Estate, 8 mile, Mayangon Township		
Email:	—	Tel:	95 1 9669586~88, 95 1 651627
<b>6</b>	<b>Speedy Business Services Co Ltd (SBS)</b>		<b>Express courier</b>
Ownership:	100% local		
Address:	65 Kyaunggyi Street (near Kyimyindaing Railway Station), Kyimyindaing Township		
Email:	sbsygn@gmail.com	Tel:	951 230 1865, 95 9 73233773
<b>7</b>	<b>United Courier Services (UCL)</b>		<b>Express courier</b>
Ownership:	100% local		
Address:	Bldg 4, Room 42, Myopya Housing, Pyay Road, 8 <sup>th</sup> Mile, Mayangon Township		
Email:	kkhtoo@uclfreight.com.mm	Tel:	95 9 73073099, 95 9 43190199
<b>8</b>	<b>Royal Express</b>		<b>Express courier</b>
Ownership:	100% local		
Address:	1243 Wayzayantar Road (Between Thitsar Road and Parami Road), South Okkalapa Township, Yangon		
Email:	info@royalx.net	Tel:	951 8500856~60
<b>9</b>	<b>Yangon General Post Office</b>		<b>Express courier</b>
Ownership:	Government		
Address:	39 Bo Aung Kyaw Street, Corner of Strand Road, Ward 9, Kyauktada Township		
Email:	—	Tel:	95 1 380342, 95 1 380257

## APPENDIX 11: PRIVATE INSURANCE COMPANIES

The following are some of the private insurance companies in Yangon:

First National ICL	400-406, Merchant Road, Botahtaung Township	01 861 0661
Aung Myint Moh Min ICL	28 Shwedagon Pagoda Road (Corner of Patra Street), Dagon Township	01 378962~4
Aung Thitsar Oo ICL	Rm-01-04, Theinbyu Rd, Union Financial Centre (UFC), Botataung Township	01 235 5869
Ayeyar Myanmar ICL	No 23, Kan Yeik Tha Road, Mingalar Taung Nyunt Township	09 977 373000
Capital Life ICL	No 515 ,1/A, Lower Kyi-Myin-Daing Road, Kayin National Ward, Yangon	09 970 019900
Citizen Business IPL	Sayar San Plaza, Sayar San Road, Bahan Township, 5 University Avenue	01 541 994
Excellent Fortune ICL	5-A Pyay Road, Ward 10, Hlaing Township	01 507 496
Global World ICL	No 62, Bahosi Development, Wadan Street, Lamadaw Township	09 33087771
Grand Guardian ICL	No 19/20, A,B,C,D Junction Square Compound, Pyay Rd, Yangon	01 230 5700
Young Insurance Global	886/888 Pyay Road, 9 <sup>th</sup> Mile, Ward 5, Mayangon Township	01-662677, 09-448883311

ICL: Insurance Co Ltd IPL: Insurance Public Ltd

## APPENDIX 12: CAR RENTAL WEBSITES

1	<b>Yangon Car Rental</b>	● <a href="http://www.yangonrentacar.com/rental-rates">http://www.yangonrentacar.com/rental-rates</a>
2	<b>Hein Car Rental and General Service</b>	● <a href="http://www.heincarrental.com/">http://www.heincarrental.com/</a>
3	<b>Green Myanmar Travel</b>	● <a href="http://green-myanmar.com/car-rental.php">http://green-myanmar.com/car-rental.php</a>

4	<b>Europcar</b> ● <a href="https://www.europcar.com/location/myanmar-burma">https://www.europcar.com/location/myanmar-burma</a>
5	<b>Khine Thazin Tours and Travels</b> ● <a href="http://www.khinethazincarrental.com/carrental.htm">http://www.khinethazincarrental.com/carrental.htm</a>
6	<b>Nyan Myint Thu Car Rental and Travel Service</b> ● <a href="http://www.nyanmyintthuicarrental.com/our-vehicles/">http://www.nyanmyintthuicarrental.com/our-vehicles/</a>
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