



LINCOLN CONSULTANCY (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Republic of the Union of Myanmar

Myanmar Investment Commission

Notification No. 1/2026

1387, 14th Waning Day of Tabaung
(16 March 2026)

Exercising the powers conferred by section 100 (b) Myanmar Investment Law, the Myanmar Investment Commission hereby issues this notification.

Minimum criteria to qualify for tax exemptions or reliefs

1. An investor must fulfill at least the following criteria for an investment in a promoted sector to qualify for tax exemptions or reliefs:
 - (a) Be able to contribute in cash at least 35% of the total investment amount stated in the proposal or endorsement application;
 - (b) If the investment is to be made with a loan from abroad, be able to present a loan approval letter from the Central Bank of Myanmar that includes a loan repayment schedule, as well as evidence of the loan and the capital having been received in cash through a bank authorised to deal in foreign currency (AD Bank).
2. These criteria may be adjusted as required by the state's policy.

Mya Tun Oo
Chairman

Letter No. Ma Ya Ka-6/1/2026 (0035)

Date: 16 March 2026

Copies: *[Omitted]*



LINCOLN CONSULTANCY (MYANMAR) LIMITED

About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal advisory (through our local lawyers), tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

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