

INSTRUCTION No.04/2016

(29 September 2016)

**The Republic of the Union of Myanmar
The Management Committee
Thilawa Special Economic Zone**

**Instruction on the Commercial Tax Exemption for the Investors with a status of Free
Zone Business of Thilawa Special Economic Zone**

The Management Committee of Thilawa Special Economic Zone (“Management Committee”) hereby issues this Instruction, in accordance with Article 11 (f) of the Myanmar Economic Zone Law (“Law”), related to exemption of commercial tax for Investors in a Free Zone or Free Zone Businesses in the Thilawa Special Economic Zone (“SEZ”) as under;

1. Definitions

In this Instruction, the following words shall have the following meanings and capitalized terms used but not defined in this Instruction shall have the meanings given to them in the Law:

“**Investors**” means the investors who have obtain the investment approvals for their Authorized Operations from the Management Committee.

“**Free Zone Business**” means a business which has the same rights as a business in Free Zone in case there is no demarcation between Free Zone and Promotion Zone in the Special Economic Zone.

2. Commercial Tax Exemption for Investors in a Free Zone or Free Zone Businesses

As per the Article 3(i) of the Myanmar Special Economic Zone Law, Free Zone or Free Zone Businesses are deemed to be situated outside the country.

Hence, since November 2014, as per the Article 11(t) and 49(a) of the Myanmar Special Economic Zone Law, Thilawa Special Economic Zone Management Committee has approved the exemption of commercial tax for Investors in a Free Zone or Free Zone Businesses in the Thilawa Special Economic Zone.



Chairman

The Management Committee
Thilawa Special Economic Zone