

**The Republic of the Union of Myanmar**

**Myanmar Investment Commission**

**Notification No. 84/2017**

**5th Waning of Thadingyut 1379 ME**

**(10th October, 2017)**

**Announcement on Application of Income Tax Exemptions or Reliefs**

1. In exercising the power conferred under section 100 (b) of the Myanmar Investment Law, the Myanmar Investment Commission announce that existing investors who are carrying out their businesses without receiving a permit or endorsement of the Myanmar Investment Commission can submit an endorsement application in accordance with the Myanmar Investment Law.
2. The announcement is therefore made that such investors cannot apply for income tax exemption although they may receive the endorsement. They can only apply for tax exemptions and reliefs in accordance with section 77 (b), (c) and (d) of Myanmar Investment Law.

(Kyaw Win)

Chairman