

**The Republic of the Union of Myanmar**

**Myanmar Investment Commission**

**Notification No. 10 / 2017**

The 11<sup>th</sup> of Waning of Dapotwe, 1378 ME

(22<sup>nd</sup> February 2017)

**Designation of Development Zone**

1. The Republic of the Union of Myanmar, Myanmar Investment Commission in exercise of the powers conferred under Section 100 (b) of Myanmar Investment Law, with the approval of Union Government, issued this notification to specify Less Developed Regions as Zone 1, Moderate Developed Regions as Zone 2 and Developed Regions as Zone 3 as follows for the purpose of income tax exemption and relief as described in Section 75 (a) of the said Law:

**(A) Zone 1: Less Developed Regions**

Sr. No.	Region/ State	District	Township	
1	Kachin State	Myitkyina District	1	Chibwe Township
			2	Tsawlaw Township
			3	In-Jangyang Township
			4	Tanai Township
		Moenyin District	5	Mogaung Township
		Bahmo District	6	Shwegu Township
			7	Momauk Township
			8	Mansi Township
			9	Bahmo Township
		Putao District	10	Putao Township
			11	Naungmung Township
			12	Machanbaw Township

			13	Sumprabum Township
			14	Kaunglanhpu Township
2	Kayah State	Bawlakhe District	1	Bawlakhe Township
			2	Hpasaung Township
			3	Mese Township
		Loikaw District	4	Loikaw Township
			5	Demawso Township
			6	Hpruso Township
			7	Shataw Township
3	Kayin State	Hpa-an District	1	Hpa-an Township
			2	Hlaignbwe Township
			3	Papun Township
			4	Thandaunggyi Township
		Kawkareik District	5	Kawkareik Township
			6	Kyain Seikkyi Township
		Myawady District	7	Myawady Township
4	Chin State	Falam District	1	Falam Township
			2	Tiddim Township
			3	Hton Zan Township
		Haka District	4	Haka Township
			5	Htan Ta Lang Township
		Mindat District	6	Mindat Township
			7	Matupi Township

			8	Kanpetlet Township
			9	Paletwa Township
5	Sagaing Region	Sagaing District	1	Myinmu Township
			2	Myaung Township
		Shwebo District	3	Khin-U Township
			4	Wetlet Township
			5	Kanbalu Township
			6	Taze Township
			7	Ye-U Township
			8	Kyunhla Township
			9	Tabayin Township
		Monywa District	10	Budalin Township
			11	Ayadaw Township
			12	Salingyi Township
			13	Pale Township
			14	Yinmabin Township
			15	Kani Township
			16	Chaug-U Township
		Hkamti District	17	Hkamti Township
			18	Homalin Township
			19	Leshi Township
			20	Lahe Township
			21	Namyung Township

		Katha District	22	Katha Township
			23	Kawlin Township
			24	Indaw Township
			25	Wuntho Township
			26	Pinlebu Township
			27	Banmouk Township
			28	Tigyain Township
		Mawlaik District	29	Mawlaik Township
			30	Phaungbyin Township
		Kale District	31	Kale Township
			32	Mingin Township
			33	Kalewa Township
		Tamu District	34	Tamu Township
6	Tanintharyi Region	Dawei District	1	Thayetchaung Township
		Myeik District	2	Palaw Township
			3	Tanintharyi Township
			4	Khamaukgyi Township
7	Bago Region	Bago District	1	Shwegyin Township
		Thayarwady District	2	Monyo Township
		Taungoo District	3	Htantabin Township
			4	Kyaukgyi Township
		Pyay District	5	Paukkaung Township
8	Magwe Region	Magwe District	1	Chauk Township

			2	Myothit Township
			3	Natmauk Township
		Minbu District	4	Sidoktaya Township
		Thayet District	5	Kanma Township
			6	Mindon Township
			7	Sinbaungwe Township
		Pakokku District	8	Myaing Township
			9	Pauk Township
			10	Seikphyu Township
		Gangaw District	11	Gangaw Township
			12	Htilin Township
			13	Saw Township
9	Mandalay Region	Myingyan District	1	Myingyan(Myotha)Township
			2	Ngazun Township
10	Mon State	Mawlamyine District	1	Chaungzon Township
			2	Kyaikmayaw Township
11	Rakhine State	Kyaukphyu District	1	Kyaukphyu Township
			2	Manaung Township
			3	Rambree Township
			4	Ann Township
		Maungdaw District	5	Maungdaw Township
		Buthidaung District	6	Buthidaung Township
		Sittwe District	7	Sittwe Township

			8	Ponnagyun Township
			9	Mrauk-U Township
			10	Kyauktaw Township
			11	Minbya Township
			12	Myebon Township
			13	Pauktaw Township
			14	Rathedaung Township
		Thandwe District	15	Thandwe Township
			16	Taunggup Township
			17	Gwa Township
12	Shan State	Taunggyi District	1	Hopong Township
			2	Hsi Hseng Township
			3	Pingdaya Township
			4	Ywangan Township
			5	Yatsauk Township
			6	Pinlaung Township
			7	Pekon Township
		Loilem District	8	Kunhein Township
			9	Kyethi Township
			10	Mong Kung Township
			11	Mong Hsu Township
		Lengkhe District	12	Lengkhe Township
			13	Moh Nai Township

			14	Mawkmai Township
			15	Mong Pan Township
		Kengtong District	16	Mong Hkat Township
			17	Mong Yang Township
			18	Mong La Township
		Mong Sat District	19	Mong Sat Township
			20	Mong Ton Township
			21	Mong Pying Township
		Tachileik District	22	Tachileik Township
		Mong Hpyak District	23	Mong Hpyak Township
			24	Mong Yaung Township
		Lashio District	26	Theinni Township
			27	Mongyai Township
		Muse District	28	Namkam Township
			29	Kutkai Township
		Kyaukme District	30	Namtu Township
			31	Namhsan Township
			32	Mantone Township
			33	Moemaik Township
			34	Mabein Township
		Laukkai District	35	Laukkai Township
			36	Konggyan Township
		Hopang District	37	Hopang Township

			38	Mongmao Township
			39	Pangwaing Township
		Metman District	40	Metman Township
			41	Nahpan Township
			42	Pangsang Township
13	Ayeyarwady Region	Pathein District	1	Thabaung Township
			2	Ngapudaw Township
			3	Pathein Township (Only Shwetaungyan Town, ChaungThar Town, Ngwesaung Town in Pathein Township)
		Hinthada District	4	Myanaung Township
			5	Kyangin Township
			6	Ingabu Township
			7	Lemyethna Township
		Labutta District	8	Labutta Township
			9	Mawlamyinekyun Township
		Pyapon District	10	Bogale Township



**(B) Zone 2: Moderate Developed Regions**

Sr. No.	Region/ State	District	Township	
1	Kachin State	Myitkyina District	1	Myitkyina Township
			2	Waingmaw Township
		Mohnyin District	3	Mohnyin Township
			4	Hpakant Township
2	Sagaing Region	Sagaing District	1	Sagaing Township
		Shwebo District	2	Shwebo Township
		Monywa District	3	Monywa Township
3	Tanintharyi Region	Dawei District	1	Dawei Township
			2	Yebyu Township
			3	Launglon Township
		Myeik District	4	Kyunsu Township
			5	Myeik Township
		Kawthoung District	6	Kawthoung Township
			7	Bokpyin Township
4	Bago Region	Thayawady District	1	Thayawady Township
			2	Minhla Township
			3	Letpadan Township
			4	Okpo Township
			5	Gyobingauk Township
			6	Zigon Township
			7	Nattalin Township

		Pyay District	8	Pyay Township
			9	Padaung Township
			10	Paungde Township
			11	Shwedaung Township
			12	Thegon Township
		Taungoo District	13	Taungoo Township
			14	Yedashe Township
			15	Oktwin Township
			16	Phyu Township
		Bago District	17	Kyaukdaga Township
			18	Daik-U Township
			19	Nyaunglaybin Township
			20	Bago Township
			21	Kawa Township
			22	Thanatpin Township
			23	Waw Township
5	Magwe Region	Magwe District	1	Magwe Township
			2	Yenangyaung Township
			3	Taungdwingyi Township
		Minbu District	4	Minbu Township
			5	Pwintbyu Township
			6	Salin Township
			7	Ngape Township

		Thayet District	8	Thayet Township
			9	Minhla Township
			10	Aunglan Township
		Pakokku District	11	Pakokku Township
			12	Yesagyo Township
6	Mandalay Region	Myingyan District	1	Myingyan Township
			2	Nahtogyi Township
			3	Kyaukpadaung Township
			4	Taungtha Township
		Meiktila District	5	Mahlaing Township
			6	Thazi Township
		Kyaukse District	7	Kyaukse Township
			8	Tada-U Township
		Pyinoolwin District	9	Pyinoolwin Township
			10	Thabeikkyin Township
			11	Singu Township
			12	Madaya Township
			13	Mogok Township
7	Mon State	Thaton District	1	Thaton Township
			2	Kyaikhto Township
			3	Paung Township
			4	Bilin Township
		Mawlamyine District	5	Mawlamyine Township

			6	Thanbyuzayat Township
			7	Mudon Township
			8	Ye Township
8	Yangon Region	Yangon(South) District	1	Kyauktan Township
			2	Dala Township
			3	Seikgyi Kanaungto Township
			4	Kawmu Township
			5	Kayan Township
			6	Kungyangon Township
			7	Thongwa Township
			8	Twante Township
			9	Cocokyun Township
		Yangon(North) District	10	Hlegu Township
			11	Taikgyi Township
			12	Hmawbi Township
		Yangon (East) District	13	Thanlyin Township
9	Shan State	Taunggyi District	1	Taunggyi Township
			2	Kalaw Township
			3	Nyaungshwe Township
		Loilen District	4	Loilen Township
			5	Lai-Hka Township
			6	Nansan Township

		Kengtong District	7	Kengtong Township
		Lashio District	8	Lashio Township
			9	Tangyan Township
		Kunlong District	10	Kunlong Township
		Muse District	11	Muse Township
		Kyaukme District	12	Kyaukme Township
			13	Hsipaw Township
			14	Naungcho Township
10	Ayeyarwady Region	Pathein District	1	Pathein Township (except Shwetaungyan Town, ChaungThar Town, Ngwesaung Town in Pathein Township)
			2	Kangyidaung Township
			3	Yegyí Township
			4	Kyaunggone Township
			5	Kyonpyaw Township
		Hinthada District	6	Hinthada Township
			7	Zalun Township
		Ma-ubin District	8	Ma-ubin Township
			9	Pantanaw Township
			10	Nyaungdon Township
			11	Danubyu Township
		Myaungmya District	12	Myaungmya Township
			13	Einme Township

			14	Wakema Township
		Pyapon District	15	Pyapon Township
			16	Kyaiklat Township
			17	Dedaye Township
11	Nay Pyi Taw Union Territory	Dekkhina District	1	Zabuthiri Township
			2	Dekkhinathiri Township
			3	Lewe Township
			4	Pyinmana Township
		Oktara District	5	Oktarathiri Township
			6	Zeyathiri Township
			7	Pobbathiri Township
			8	Tatkon Township

**(C) Zone 3: Developed Regions**

<b>Sr. No.</b>	<b>Region/ State</b>	<b>District</b>	<b>Township</b>	
1	Mandalay Region	Mandalay District	1	Aungmyaythazan Township
			2	Chanayetharzan Township
			3	Mahaaungmye Township
			4	Chanmyatharzi Township
			5	Pyigyidagon Township
			6	Amarapura Township
			7	Patheingyi Township
		Kyaukse District	8	Myittha Township
			9	Singaing Township
		Meikhtila District	10	Meikhtila Township
			11	Wundwin Township
		Nyaung-U District	12	Nyaung-U Township
		Yamethin District	13	Yamethin Township
			14	Pyawbwe Township
2	Yangon Region	Yangon (East) District	1	Botataung Township
			2	North Okkalapa Township
			3	Pazundaung Township
			4	South Okkalapa Township
			5	Thingangyun Township
			6	Yankin Township
			7	Dawbon Township

			8	Mingalar Taungnyunt Township
			9	Tamwe Township
			10	Thaketa Township
			11	East Dagon Township
			12	North Dagon Township
			13	Dagon Seikkan Township
			14	Mingaladon Township
			15	Shwepyitha Township
			16	Hlaingthaya Township
			17	South Dagon Township
		Yangon(North) District	18	Insein Township
			19	Htantabin Township
		Yangon(West) District	20	Hlaing Township
			21	Kamayut Township
			22	Mayangon Township
			23	Ahlon Township
			24	Bahan Township
			25	Dagon Township
			26	Kyauktada Township
			27	Kyimyindaing Township
			28	Lanmadaw Township
			29	Latha Township



			30	Pabedan Township
			31	Sanchaung Township
			32	Seikkan Township

2. Myanmar Investment Commission may amend, with the approval of the Union Government, if necessary, the designation of the types of zones as described in para 1 on the basis of the development of Regions and States and the necessity.

By Kyaw Win

Chairman