

1. Goods exempted from CI

| Sr. No | Description of Goods |
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| Groceries | |
| 1. | Paddy, rice, broken rice, refined bran, unrefined bran, paddy husk, wheat seed, refined and unrefined wheat bran, maize and different kinds of maize and different kinds of maize flour |
| 2. | Different kinds of beans and pulses, different kinds of pea flour, pea bran, bean husks, shelled and unshelled groundnuts, sesame, sesame flowers, residue of groundnuts and sesame, cotton seeds, rice bran |
| 3. | Garlic, onion, potato, spices, (leaves, fruits, seeds and barks), chili, chili powder, turmeric, turmeric powder, ginger, ripe tamarind, different kinds of salt |
| 4. | Different kinds of fresh fruits, vegetables |
| 5. | Fresh tea leaves, dried tea leaves, sweet dried tea leave, various kinds of processed and packed dried tea leaves |
| 6. | Fresh fish, fresh prawn, fresh meat, different kinds of eggs such as hen-eggs, duck-eggs, etc. |
| 7. | Groundnut oil, Sesame oil |
| 8. | Sugarcane, sugar, palm-sugar, solid molasses, milk and different kinds of dairy products, condensed milk, evaporated milk and different kinds of milk powder, yogurt (non-dairy products and creamers that are not made from milk of cow, buffalo and goat are not included) |
| 9. | Different kinds of fish sauces, different kinds of dried fish and dried prawn, different kinds of pickled fish and pickled prawn, dried fish powder and shrimp powder, different kinds of fish paste |
| Agricultural and animal husbandry products | |
| 10. | Mulberry leaves, silk cocoon |
| 11. | Live animals, fishes and prawns, terrestrial animals, aquatic animals, amphibians, and their eggs, larvae, newborn animals, species, aquatic plants and their seeds, shoots, moss and algae |
| 12. | Various kinds of fertilizer including the soil and fertilizer used in agriculture businesses for the growth of plants and fertility, different kinds of insecticides and pesticides used for agriculture, vaccines used to protect the plants from diseases, fungi, bacteria and worms and fungicides used for livestock (excluding household used mosquito killer, spray and rat killer), medicines and vaccines for animals, fishes and prawns (including the vaccine which had the approved certificate from Ministry of Agriculture Livestock and Irrigation and vaccine which had been obtained approval from the Livestock Breeding and Veterinary Department), raw materials and finished goods of feed for animals, fishes and prawns (excluding pet's food) |
| 13. | Oil-palm, sunflower seeds, cotton seeds, pumpkin seed, watermelon seed, cashew nut, betel nuts, betel coir, crops seeds, nursery plants |
| 14. | Raw material of cotton, different kinds of cotton, "phar-lar", "tha-na-ka" and such agricultural products not elsewhere specified, coconut oil (Not palm oil) |
| 15. | Coir yarn |
| 16. | Firewood, bamboo, finished and unfinished cane, firewood-substitute fuel sticks |
| School and office used stationaries | |
| 17. | Lac, different kinds of stamps (including tax stamp) |
| 18. | State flag |
| 19. | Slates, slate pencils and chalks, lead for the production of lead pencil |

| Sr. No | Description of Goods |
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| 20. | Text books, various kind of education and professional related books that can be used in basic education schools, colleges and universities, exercise and drawing books, magazines, journal and newspapers of various kinds and paper for the production of such books (only between 40 Gsm to 80 Gsm), and all sorts of pencils, Different kinds of rulers, erasers and pencil sharpeners |
| Health related products | |
| 21. | Herbal medicine |
| 22. | Honey and bee-wax |
| 23. | X-ray film, plates and other X-ray, pharmaceutical apparatus and equipment prescribed by the directorate of health, Bandages, gauze, medical storage equipment used at hospitals, hospital used disposal mask, head-cover, surgical glove, mask used to prevent flu, Household medicines and other pharmaceuticals and traditional medicines (FDA approved medicines including raw materials for medicines including raw materials for traditional medicines, except medicines that are restricted by any law or rule) |
| 24. | Condom |
| Religious and social commodities | |
| 25. | Different kinds of rosary beads (except beads that are made with gemstones), religious clothing's |
| 26. | Firefighting vehicles, rescue vehicles, hearse |
| Transportation related goods | |
| 27. | Fuel sold to foreign embassies, United Nations organizations and Diplomats by the Ministry of Electricity and Energy |
| 28. | Jet fuel sold for use of inbound and outbound trip |
| 29. | Machines, equipment, tool of airplane or helicopters and its spare parts |
| Industrial goods | |
| 30. | Bleaching substances (Only hydrochloride used in bleaching), raw material which is used for making detergent powder, soap and raw soap |
| 31. | Jute and other fiber, rubber, gum karaya |
| 32. | Machines, equipment and machine tools and tractors used for agricultural and livestock, equipment by using manpower or animal power from the cultivation on the ground to until harvested, or by using only machine, machine and various kind of spare-parts (except the machine required to register according to the motor vehicle act), equipment used for livestock business, machines and spare-parts machine for livestock business. Semen, semen stick, ovum (artificial insemination of animals, fetus and crossbreeding components including frozen semen) |
| 33. | Solar panels, solar charger controller and solar inverter |
| 34. | Raw material or parts of goods provided by non-resident supplier for use on a CMP basis and goods used for wrapping the finished product equipment imported by the consignment business which would not for resale for the business purpose |
| Defense related products | |
| 35. | State Defense and military tools, vehicles, machineries and equipment, its spare parts, different kinds of gun powder, different kinds of dynamites and accessories thereof used by civil departments (only the items which are imported with the approval of Directorate of Defense (Land Force), goods for the use and consumption of armed forces purchased with the budget appropriated to the Ministry of Defense |
| Gems and mineral resources | |
| 36. | Ingots of pure gold (gold bar, gold block, gold coins) and rough/ cut jade, rubies, sapphires, jewelries that are sold at Emporiums held by the Union Government |
| 37. | Oil dregs |

| Sr. No | Description of Goods |
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| General goods | |
| 38. | Duty free materials that are sold to the outbound passengers at the specified departure places |
| 39. | Goods that are eligible under reciprocal rights policy used by foreign embassies or consulates and its members and other non-diplomat staff members of embassies that adopts reciprocal rights policy between two countries that were proposed by the Ministry of Foreign Affairs and approved by the Union Government through issuing a notification from the Ministry of Planning, Finance and Industry |
| 40. | Goods that are bought locally or imported under the name of the United Nations organizations that are resident in the Union |
| 41. | Goods that are procured with the fund provided through donation or aids by the domestic and international organizations to the Union. |
| 42. | Goods for which tax exemption is granted by the Pyidaungsu Hluttaw (Union Parliament) due to the requirement of the Union |
| 43. | The imported goods with drawback system or for temporary admission according to the custom procedures |

2. Services exempted from CT

| Sr. No | Description of service |
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| Foreign affairs sector | |
| 1 | Services that are eligible under reciprocal rights policy used by foreign embassies or consulates and its members and other non-diplomat staff members of embassies that adopts reciprocal rights policy between two countries that were proposed by the Ministry of Foreign Affairs and approved by the Union Government through issuing a notification from the Ministry of Planning, Finance and Industry. |
| 2 | Services that are procured locally under the name of the United Nations organizations that are resident in the Union |
| Defense sector | |
| 3 | Publishing services of the security-related publishing enterprise under the Ministry of Defense. |
| Religious and cultural sector | |
| 4 | Cultural and artistic services |
| Transportation sector | |
| 5 | Car parking lot rental services |
| 6 | Freight forwarding services (transportation through train, motor vehicle, water vehicles, air vehicles, and crane apart from pipeline transportation) |
| 7 | Moving services |
| 8 | Toll fees collection |
| 9 | Transportation service by aircraft for a fee to the passengers for local or foreign trips |
| 10 | Public transportation |
| 11 | Postal services rendered by Myanmar Postal Corporation |
| Education and information sector | |
| 12 | Education services |
| 13 | Book, magazine, journal and newspapers publishing services |
| Health sector | |
| 14 | Healthcare services, excluding aesthetic and cosmetic surgery |

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| 15 | Traditional massage/ blind massage service |
| 16 | Animal healthcare and maintenance service |
| 17 | Public convenience fee collection |
| Planning and finance sector | |
| 18 | Life insurance services |
| 19 | Micro-finance services |
| 20 | Investment market services |
| 21 | Banking and financial services performed with the approval of the Central Bank |
| 22 | Customs and port clearance services |
| 23 | Aung Bar Lay lottery services |
| Social welfare, relief and resettlement sector | |
| 24 | Accessories/utensils rental services for receptions |
| 25 | Funeral services |
| 26 | Childcare services |
| Industrial and electricity sector | |
| 27 | Contract manufacturing services |
| 28 | Industrial agricultural services |
| 29 | Small-scale private electricity providers that provide electricity distribution services to the divisions that are not connected to the main national grid |
| General sector | |
| 30 | License fees payable to government organizations in order to obtain permission of any operation. |
| 31 | Services for which tax exemption is granted by the Pyidaungsu Hluttaw (Union Parliament) due to the requirement of the Union |
| 32 | Services that are procured with the fund provided through donation or aids by the domestic and international organizations to the Union |
| 33 | Intra-governmental services provided by the President's Office, the Union Government's Office, the Office of the Union Parliament (Pyidaungsu Hluttaw), the House of Representatives (Pyithu Hluttaw) Office, the Office of the National Parliament (Amyotha Hluttaw), the Office of the Supreme Court of the Union, the Office of the Constitutional Tribunal of Myanmar, the Union Election Commission Office, the Union Attorney General's Office, the Union Auditor General's Office, the Office of the Union Civil Service Board, Union Ministries, , the Office of Naypyitaw Council, the Central Bank of Myanmar, Social Security Board, the Offices of Region or State Governments and departments (not include the services provided by, or to, State-Owned Enterprises) |