

A World Bank Group Flagship Report

16TH EDITION

DOING BUSINESS 2019

Training for Reform

Economy Profile
Myanmar



Comparing Business Regulation
for Domestic Firms in 190 Economies

Economy Profile of Myanmar

*Doing Business 2019 Indicators
(in order of appearance in the document)*

Starting a business	Procedures, time, cost and paid-in minimum capital to start a limited liability company
Dealing with construction permits	Procedures, time and cost to complete all formalities to build a warehouse and the quality control and safety mechanisms in the construction permitting system
Getting electricity	Procedures, time and cost to get connected to the electrical grid, and the reliability of the electricity supply and the transparency of tariffs
Registering property	Procedures, time and cost to transfer a property and the quality of the land administration system
Getting credit	Movable collateral laws and credit information systems
Protecting minority investors	Minority shareholders' rights in related-party transactions and in corporate governance
Paying taxes	Payments, time, total tax and contribution rate for a firm to comply with all tax regulations as well as post-filing processes
Trading across borders	Time and cost to export the product of comparative advantage and import auto parts
Enforcing contracts	Time and cost to resolve a commercial dispute and the quality of judicial processes
Resolving insolvency	Time, cost, outcome and recovery rate for a commercial insolvency and the strength of the legal framework for insolvency
Labor market regulation	Flexibility in employment regulation and aspects of job quality

About Doing Business

The *Doing Business* project provides objective measures of business regulations and their enforcement across 190 economies and selected cities at the subnational and regional level.

The *Doing Business* project, launched in 2002, looks at domestic small and medium-size companies and measures the regulations applying to them through their life cycle.

Doing Business captures several important dimensions of the regulatory environment as it applies to local firms. It provides quantitative indicators on regulation for starting a business, dealing with construction permits, getting electricity, registering property, getting credit, protecting minority investors, paying taxes, trading across borders, enforcing contracts and resolving insolvency. *Doing Business* also measures features of labor market regulation. Although *Doing Business* does not present rankings of economies on the labor market regulation indicators or include the topic in the aggregate ease of doing business score or ranking on the ease of doing business, it does present the data for these indicators.

By gathering and analyzing comprehensive quantitative data to compare business regulation environments across economies and over time, *Doing Business* encourages economies to compete towards more efficient regulation; offers measurable benchmarks for reform; and serves as a resource for academics, journalists, private sector researchers and others interested in the business climate of each economy.

In addition, *Doing Business* offers detailed [subnational reports](#), which exhaustively cover business regulation and reform in different cities and regions within a nation. These reports provide data on the ease of doing business, rank each location, and recommend reforms to improve performance in each of the indicator areas. Selected cities can compare their business regulations with other cities in the economy or region and with the 190 economies that *Doing Business* has ranked.

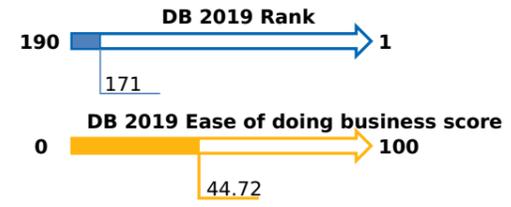
The first *Doing Business* report, published in 2003, covered 5 indicator sets and 133 economies. This year's report covers 11 indicator sets and 190 economies. Most indicator sets refer to a case scenario in the largest business city of each economy, except for 11 economies that have a population of more than 100 million as of 2013 (Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation and the United States) where *Doing Business* also collected data for the second largest business city. The data for these 11 economies are a population-weighted average for the 2 largest business cities. The project has benefited from feedback from governments, academics, practitioners and reviewers. The initial goal remains: to provide an objective basis for understanding and improving the regulatory environment for business around the world.

More about [Doing Business](#) (PDF, 5MB)

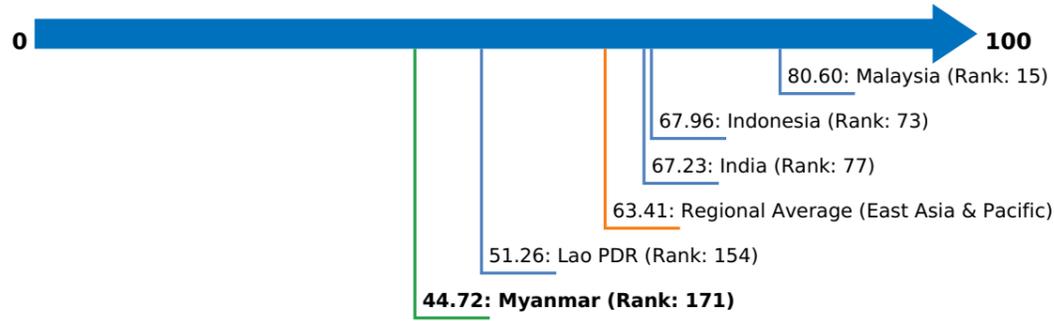
Ease of Doing Business in Myanmar



Region	East Asia & Pacific
Income Category	Lower middle income
Population	53,370,609
City Covered	Yangon

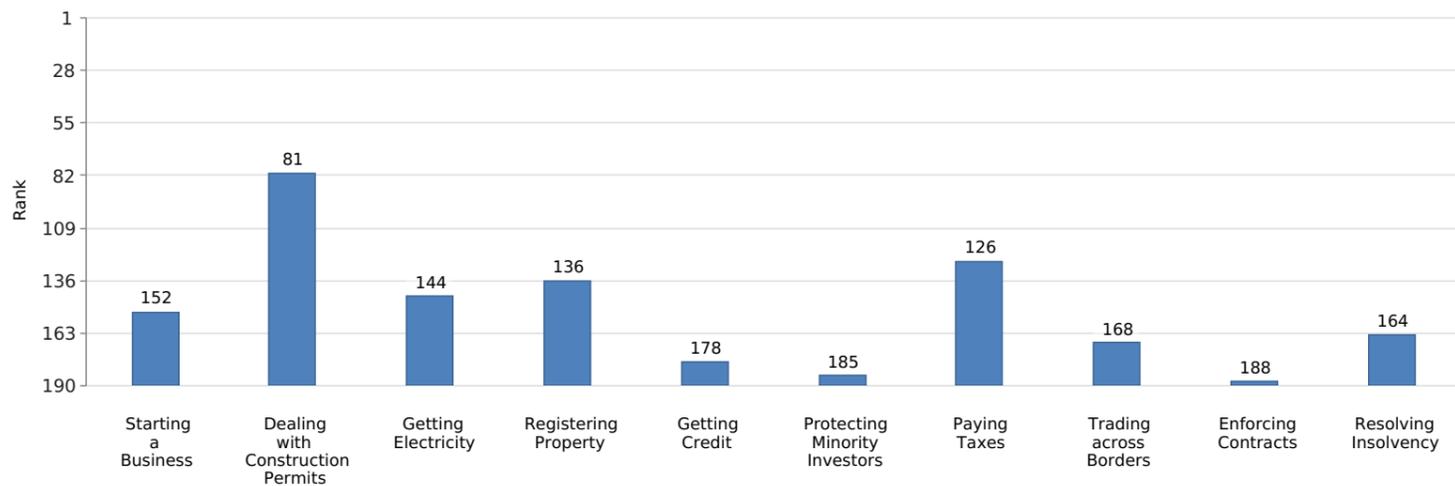


DB 2019 Ease of Doing Business Score



Note: The ease of doing business score captures the gap of each economy from the best regulatory performance observed on each of the indicators across all economies in the *Doing Business* sample since 2005. An economy's ease of doing business score is reflected on a scale from 0 to 100, where 0 represents the lowest and 100 represents the best performance. The ease of doing business ranking ranges from 1 to 190.

Rankings on Doing Business topics - Myanmar



Ease of Doing Business Score on Doing Business topics - Myanmar



Starting a Business

This topic measures the number of procedures, time, cost and paid-in minimum capital requirement for a small- to medium-sized limited liability company to start up and formally operate in each economy's largest business city.

To make the data comparable across 190 economies, *Doing Business* uses a standardized business that is 100% domestically owned, has start-up capital equivalent to 10 times the income per capita, engages in general industrial or commercial activities and employs between 10 and 50 people one month after the commencement of operations, all of whom are domestic nationals. Starting a Business considers two types of local limited liability companies that are identical in all aspects, except that one company is owned by 5 married women and the other by 5 married men. The ranking of economies on the ease of starting a business is determined by sorting their scores for starting a business. These scores are the simple average of the scores for each of the component indicators.

The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Procedures to legally start and formally operate a company (number)</p> <ul style="list-style-type: none"> • Preregistration (for example, name verification or reservation, notarization) • Registration in the economy's largest business city • Postregistration (for example, social security registration, company seal) • Obtaining approval from spouse to start a business or to leave the home to register the company • Obtaining any gender specific document for company registration and operation or national identification card <p>Time required to complete each procedure (calendar days)</p> <ul style="list-style-type: none"> • Does not include time spent gathering information • Each procedure starts on a separate day (2 procedures cannot start on the same day) • Procedures fully completed online are recorded as ½ day • Procedure is considered completed once final document is received • No prior contact with officials <p>Cost required to complete each procedure (% of income per capita)</p> <ul style="list-style-type: none"> • Official costs only, no bribes • No professional fees unless services required by law or commonly used in practice <p>Paid-in minimum capital (% of income per capita)</p> <ul style="list-style-type: none"> • Funds deposited in a bank or with third party before registration or up to 3 months after incorporation 	<p>To make the data comparable across economies, several assumptions about the business and the procedures are used. It is assumed that any required information is readily available and that the entrepreneur will pay no bribes.</p> <p>The business:</p> <ul style="list-style-type: none"> - Is a limited liability company (or its legal equivalent). If there is more than one type of limited liability company in the economy, the most common among domestic firms is chosen. Information on the most common form is obtained from incorporation lawyers or the statistical office. - Operates in the economy's largest business city. For 11 economies the data are also collected for the second largest business city. - The entire office space is approximately 929 square meters (10,000 square feet). - Is 100% domestically owned and has five owners, none of whom is a legal entity; has a start-up capital of 10 times income per capita and has a turnover of at least 100 times income per capita. - Performs general industrial or commercial activities, such as the production or sale of goods or services to the public. The business does not perform foreign trade activities and does not handle products subject to a special tax regime, for example, liquor or tobacco. It does not use heavily polluting production processes. - Leases the commercial plant or offices and is not a proprietor of real estate and the amount of the annual lease for the office space is equivalent to the income per capita. - Does not qualify for investment incentives or any special benefits. - Has at least 10 and up to 50 employees one month after the commencement of operations, all of whom are domestic nationals. - Has a company deed that is 10 pages long. <p>The owners:</p> <ul style="list-style-type: none"> - Have reached the legal age of majority. If there is no legal age of majority, they are assumed to be 30 years old. - Are sane, competent, in good health and have no criminal record. - Are married and the marriage is monogamous and registered with the authorities. - Where the answer differs according to the legal system applicable to the woman or man in question (as may be the case in economies where there is legal plurality), the answer used will be the one that applies to the majority of the population.

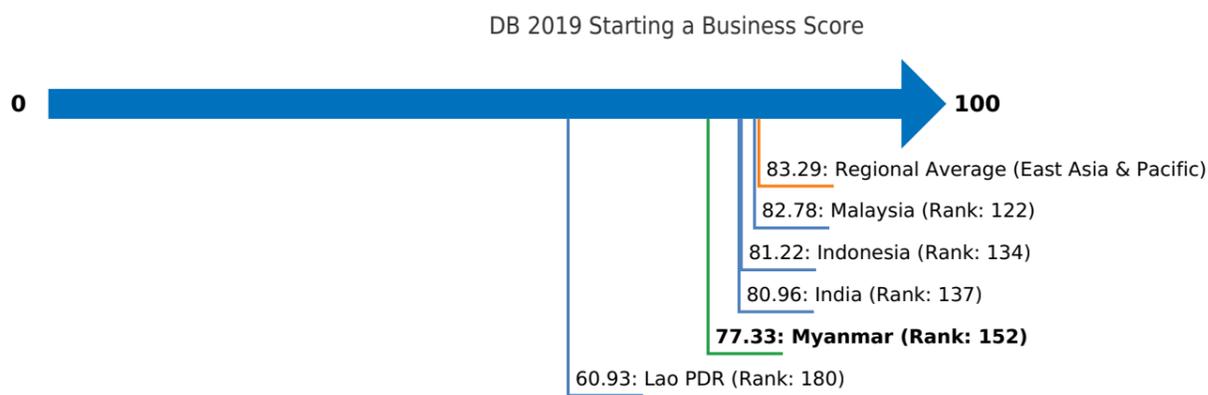
Starting a Business - Myanmar

Standardized Company

Legal form	Limited Liability Company
Paid-in minimum capital requirement	MMK 0
City Covered	Yangon

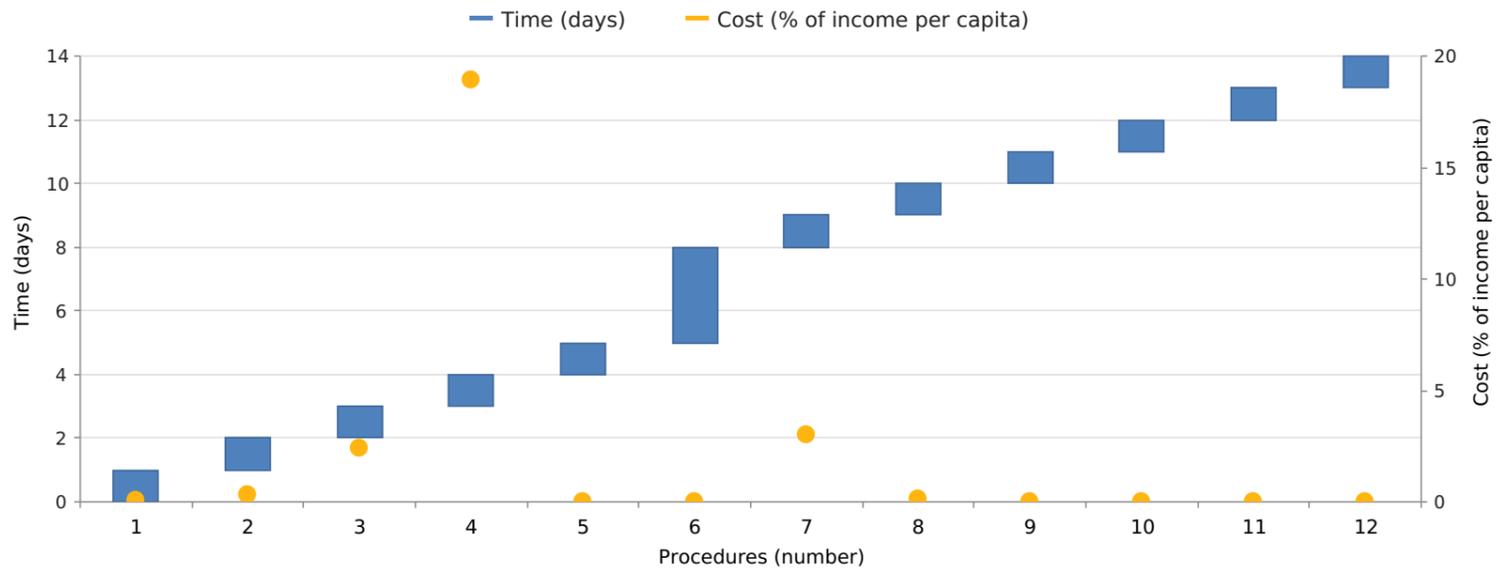
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Procedure - Men (number)	12	6.8	4.9	1 (New Zealand)
Time - Men (days)	14	25.9	9.3	0.5 (New Zealand)
Cost - Men (% of income per capita)	24.8	17.8	3.1	0.0 (Slovenia)
Procedure - Women (number)	12	6.9	4.9	1 (New Zealand)
Time - Women (days)	14	26.0	9.3	0.5 (New Zealand)
Cost - Women (% of income per capita)	24.8	17.8	3.1	0.0 (Slovenia)
Paid-in min. capital (% of income per capita)	0.0	4.0	8.6	0.0 (117 Economies)

Figure - Starting a Business in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of starting a business is determined by sorting their scores for starting a business. These scores are the simple average of the scores for each of the component indicators.

Figure - Starting a Business in Myanmar - Procedure, Time and Cost



*This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the *Doing Business* website (<http://doingbusiness.org/en/methodology>). For details on the procedures reflected here, see the summary below.

Details - Starting a Business in Myanmar - Procedure, Time and Cost

No.	Procedures	Time to Complete	Associated Costs
1	<p>Conduct a name check at the Company Registration Office (CRO) at the Directorate of Investment and Company Administration (DICA)</p> <p><i>Agency</i> : The Company Registration Office (CRO) at the Directorate of Investment and Company Administration (DICA)</p> <p>On the first visit to the Companies Registries Office (CRO) at the Yangon Directorate of Investment and Company Administration (DICA) office, the proposed name for the new business must be checked and cleared. There is an electronic database at DICA since October 2012 that makes it easier to check and to complete this procedure within the same day. The request is made and depending on the workload the check will be done in either a few minutes or a few hours at most, in the meantime the business owner or representative can wait in the office.</p> <p>The required application form can be purchased from DICA or downloaded from their website (https://dica.gov.mm/sites/dica.gov.mm/files/uploads/pdf/name_check_form_f.pdf). The above fees must be paid on submission of the form in person to DICA.</p>	1 day	Kyat 1,000 (form fee)
2	<p>Request business incorporation certificate</p> <p><i>Agency</i> : Directorate of Investment and Company Administration (DICA)</p> <p>Once the name check is complete, the following documents are automatically generated by CRO based on the information provided on the application form (to conduct name check) and are checked for accuracy by the applicant:</p> <ol style="list-style-type: none"> 1. Application cover letter 2. Declaration of registration (Form 1) 3. Situation of registered office form 4. Statement of company objectives 5. Directors' details (Form 26) 6. Memorandum of Association 7. Articles of Association <p>The applicant checks the accuracy of the generated documents, and goes back to the directors/shareholders to obtain relevant signatures on the application form and memorandum and articles of association.</p>	1 day	Kyat 5,100 (application fee)
3	<p>Obtain signature of the directors before a lawyer or certified public accountant</p> <p><i>Agency</i> : Law, Audit or Accounting firm</p> <p>The memorandum and article of association need to be signed by the shareholder and then a Lawyer or CPA signs as a witness. The cost of witnessing the signature of memorandum and article of association is about MMK 40,000-50,000 (The fee depends on the law or accounting firm).</p>	1 day	Kyat 40,000 for witnessing the signature of the memorandum and articles of association
4	<p>Payment of stamp duty and registration fees</p> <p><i>Agency</i> : Directorate of Investment and Company Administration (DICA)</p> <p>Starting from April 1, 2018, registration fee is kyat 250,000. In addition, the stamp duty applies to the registration of articles of association and the registration of memorandum of association as follows:</p> <ul style="list-style-type: none"> - the stamp duty for for registration of articles of association is kyat 50,000 in case share capital is below kyat 100,000,000, and kyat 150,000 if share capital is above kyat 100,000,000 (point 10 of Schedule 1 of the Myanmar Stamp Duty Act); - the stamp duty for registration of memorandum of association is kyat 15,000 if it is accompanied by the articles of association, and kyat 150,000 otherwise (point 39 of Schedule 1 of the Myanmar Stamp Duty Act). <p>Payment of registration fee and stamp duties can be done at the one-stop-service for company registration at DICA.</p>	1 day	Kyat 250,000 (registration fee) + Kyat 50,000 (stamp duty for articles of association) + Kyat 15,000 (stamp duty for memorandum of association)
5	<p>Open Bank Account</p> <p><i>Agency</i> : Bank</p> <p>After paying registration fees DICA issues a letter to confirm that the company has been registered. The applicant takes this letter to a bank and opens an bank account in the company's name.</p>	1 day	no charge
6	<p>Obtain certificate of incorporation</p> <p><i>Agency</i> : Directorate of Investment and Company Administration (DICA)</p> <p>After opening a bank account, the applicant returns to the CRO (DICA) to submit evidence of bank account to DICA and to obtain the incorporation certificate. It needs to be reviewed and signed by the Assistant Director and the Deputy Director of the CRO. The applicant is informed by the DICA when the definitive certificate is ready to be picked up. The certificate is valid for 5 years.</p>	3 days	included in procedure 2

7	<p>Submit certification of registration documents (CRD) <i>Agency</i> : Directorate of Investment and Company Administration (DICA) Entrepreneurs submit Form VI (Return of Allotments) and Form XXVI (Particulars of Directors, Managers and Managing Agents and of any changes therein) to DICA. Form VI (Return of Allotments) shows the shareholders and how many shares have been allotted to such shareholders, as well as whether they are paid or unpaid. Upon incorporation of a company, a Form VI showing the shares initially subscribed to by the shareholders must be submitted to DICA. Additional Forms VI must be submitted to DICA for every allotment of shares in the company during the lifetime of the company. Form XXVI (Particulars of Directors, Managers and Managing Agents and of any changes therein) must be filed with DICA upon incorporation and updated to reflect any changes to the particulars therein throughout the lifetime of the company.</p>	1 day	Kyat 25,000 for Form 6(VI) + Kyat 25,000 for Form 26(XXVI)
8	<p>Obtain a seal or a rubber stamp <i>Agency</i> : Sealmaker According to the law, a company seal is required for a newly constituted firm to operate. However, in practice a rubber stamp is used and accepted. It can be produced in shops in downtown Yangon for a cost of 2,000-3,500 kyat.</p>	1 day	Kyat 2,000
9	<p>Register with the Tax Office <i>Agency</i> : Tax Office A limited liability company must register with the Myanmar tax authorities. Currently, there are no clear guidelines on the registration process; the current practice is for companies to submit necessary information and documents to the tax office. The tax office will assign a Matter Coding to each taxpayer, although this is not considered a TIN. TIN will only be issued if the company is registered under the Large Taxpayers Office. Newly established companies are initially registered under the Medium Taxpayers Office.</p>	1 day	no charge
10	<p>Register for commercial tax <i>Agency</i> : Township Internal Revenue Department Office Registration for commercial tax (similar to VAT): companies are obliged to register with the tax authorities one month before the start of their business if the business is expected to generate turnover subject to commercial tax (a broad array of products fall into this category, including manufactured goods). Furthermore, within 10 days of starting a business the tax authorities should also be informed.</p> <p>DICA compiles a list of newly registered companies each month and sends this information to the relevant townships where the businesses are located. Certificate of Commercial Tax Registration has to be renewed annually.</p>	1 day	no charge
11	<p>Registration of employees at the Labor office in township <i>Agency</i> : Township Labor office Registration of employees at the ministry is mandatory for labor tax purposes.</p>	1 day	no charge
12	<p>Registration with the Social Security Board for social security benefits <i>Agency</i> : Social security board Company needs to register employees at the social security office for health and pension fund benefits.</p>	1 day	no charge

⇒ Takes place simultaneously with previous procedure.

Dealing with Construction Permits

This topic tracks the procedures, time and cost to build a warehouse—including obtaining necessary the licenses and permits, submitting all required notifications, requesting and receiving all necessary inspections and obtaining utility connections. In addition, the Dealing with Construction Permits indicator measures the building quality control index, evaluating the quality of building regulations, the strength of quality control and safety mechanisms, liability and insurance regimes, and professional certification requirements. The most recent round of data collection was completed in May 2018. [See the methodology for more information](#)

What the indicators measure	Case study assumptions
<p>Procedures to legally build a warehouse (number)</p> <ul style="list-style-type: none"> • Submitting all relevant documents and obtaining all necessary clearances, licenses, permits and certificates • Submitting all required notifications and receiving all necessary inspections • Obtaining utility connections for water and sewerage • Registering and selling the warehouse after its completion 	<p>To make the data comparable across economies, several assumptions about the construction company, the warehouse project and the utility connections are used.</p>
<p>Time required to complete each procedure (calendar days)</p> <ul style="list-style-type: none"> • Does not include time spent gathering information • Each procedure starts on a separate day—though procedures that can be fully completed online are an exception to this rule • Procedure is considered completed once final document is received • No prior contact with officials 	<p>The construction company (BuildCo):</p> <ul style="list-style-type: none"> - Is a limited liability company (or its legal equivalent) and operates in the economy's largest business city. For 11 economies the data are also collected for the second largest business city. - Is 100% domestically and privately owned; has five owners, none of whom is a legal entity. Has a licensed architect and a licensed engineer, both registered with the local association of architects or engineers. BuildCo is not assumed to have any other employees who are technical or licensed experts, such as geological or topographical experts. - Owns the land on which the warehouse will be built and will sell the warehouse upon its completion.
<p>Cost required to complete each procedure (% of income per capita)</p> <ul style="list-style-type: none"> • Official costs only, no bribes 	<p>The warehouse:</p> <ul style="list-style-type: none"> - Will be used for general storage activities, such as storage of books or stationery. - Will have two stories, both above ground, with a total constructed area of approximately 1,300.6 square meters (14,000 square feet). Each floor will be 3 meters (9 feet, 10 inches) high and will be located on a land plot of approximately 929 square meters (10,000 square feet) that is 100% owned by BuildCo, and the warehouse is valued at 50 times income per capita. - Will have complete architectural and technical plans prepared by a licensed architect. If preparation of the plans requires such steps as obtaining further documentation or getting prior approvals from external agencies, these are counted as procedures. - Will take 30 weeks to construct (excluding all delays due to administrative and regulatory requirements).
<p>Building quality control index (0-15)</p> <ul style="list-style-type: none"> • Quality of building regulations (0-2) • Quality control before construction (0-1) • Quality control during construction (0-3) • Quality control after construction (0-3) • Liability and insurance regimes (0-2) • Professional certifications (0-4) 	<p>The water and sewerage connections:</p> <ul style="list-style-type: none"> - Will be 150 meters (492 feet) from the existing water source and sewer tap. If there is no water delivery infrastructure in the economy, a borehole will be dug. If there is no sewerage infrastructure, a septic tank in the smallest size available will be installed or built. - Will have an average water use of 662 liters (175 gallons) a day and an average wastewater flow of 568 liters (150 gallons) a day. Will have a peak water use of 1,325 liters (350 gallons) a day and a peak wastewater flow of 1,136 liters (300 gallons) a day. - Will have a constant level of water demand and wastewater flow throughout the year; will be 1 inch in diameter for the water connection and 4 inches in diameter for the sewerage connection.

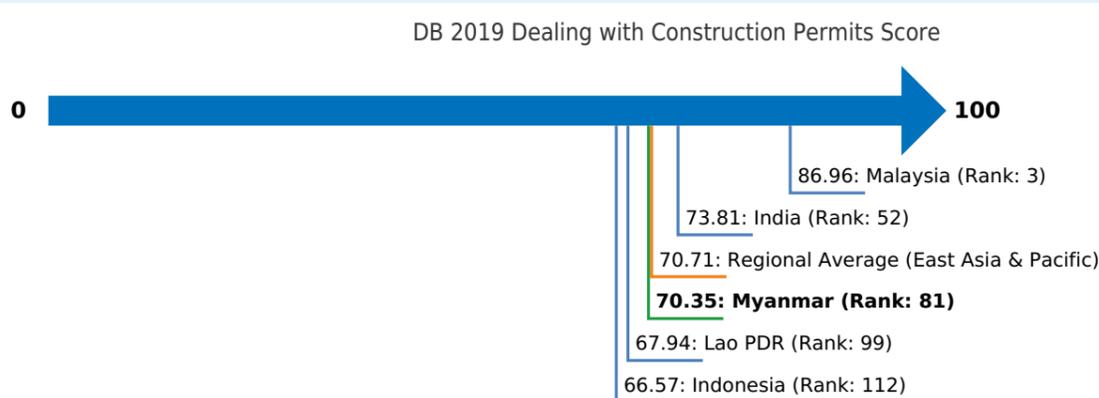
Dealing with Construction Permits - Myanmar

Standardized Warehouse

Estimated value of warehouse	MMK 83,252,302
City Covered	Yangon

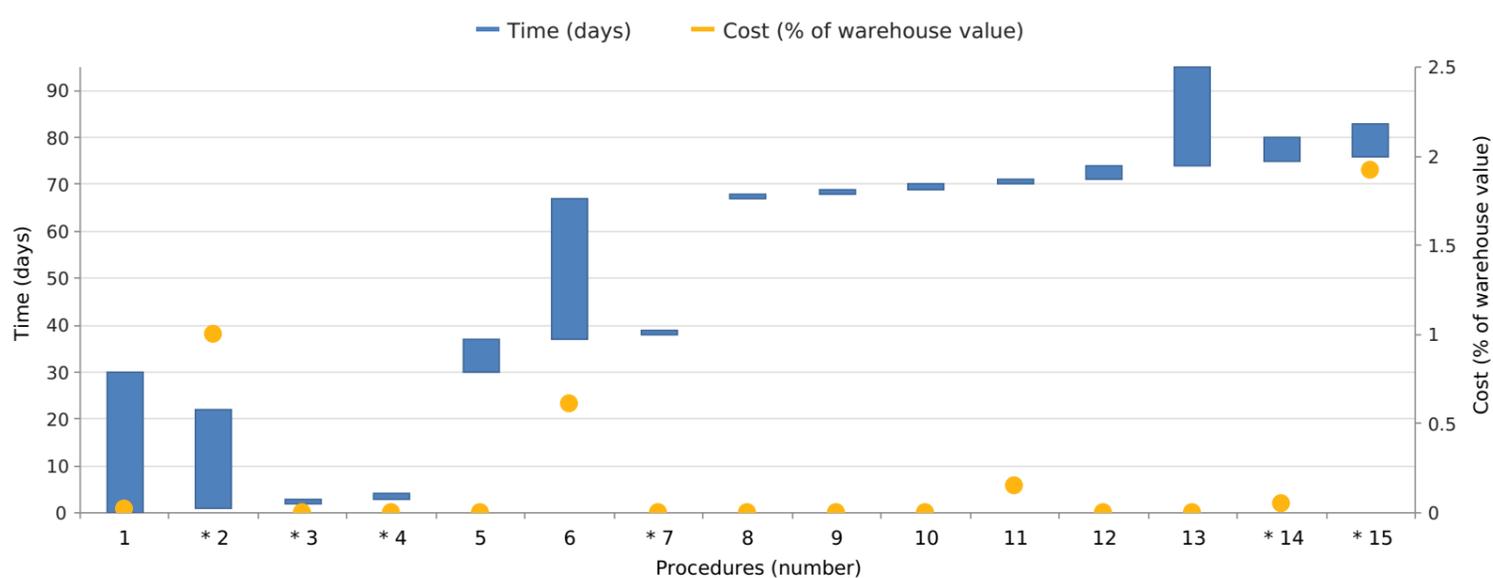
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Procedures (number)	15	15.1	12.7	None in 2017/18
Time (days)	95	133.5	153.1	None in 2017/18
Cost (% of warehouse value)	3.7	1.9	1.5	None in 2017/18
Building quality control index (0-15)	9.0	9.1	11.5	15.0 (3 Economies)

Figure - Dealing with Construction Permits in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of dealing with construction permits is determined by sorting their scores for dealing with construction permits. These scores are the simple average of the scores for each of the component indicators.

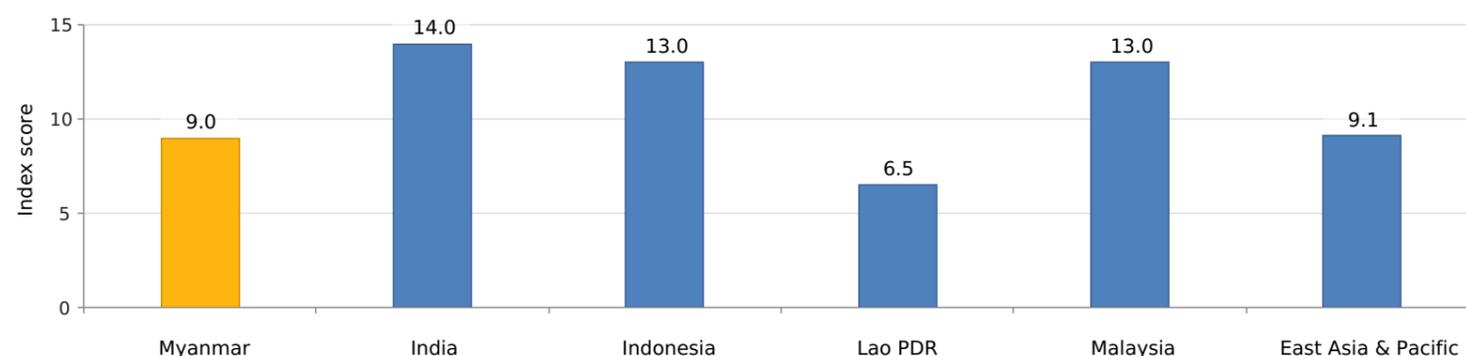
Figure - Dealing with Construction Permits in Myanmar - Procedure, Time and Cost



*This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the *Doing Business* website (<http://doingbusiness.org/en/methodology>). For details on the procedures reflected here, see the summary below.

Figure - Dealing with Construction Permits in Myanmar and comparator economies - Measure of Quality



Details - Dealing with Construction Permits in Myanmar - Procedure, Time and Cost

No.	Procedures	Time to Complete	Associated Costs
1	<p>Obtain a land title certificate and a cadastral map at the Yangon City Development Committee (YCDC) Land Department</p> <p><i>Agency : Yangon City Development Committee (YCDC)- City Planning and Land Administration Department</i></p> <p>BuildCo visits the Yangon City Development Committee (YCDC) Land Department in order to request a land title certificate, which will prove ownership of the land that is to be developed, and a cadastral map, which will show the plot's dimensions.</p>	30 days	MMK 12,945
⇒ 2	<p>Obtain Soil Investigation Report</p> <p><i>Agency : Private company</i></p> <p>BuildCo needs to obtain a soil investigation report prior to submitting application for building permit. The report can be obtained from any private company conducting such geotechnical studies, and the cost of the report is based on median estimates)</p>	21 days	MMK 832,523
⇒ 3	<p>Obtain consent from the neighbors</p> <p><i>Agency : Neighbors</i></p> <p>A standard consent form obtained at the YCDC must be filled out by all the neighbors of the land which will be developed. This is usually performed through an agent as well.</p>	1 day	no charge
⇒ 4	<p>Obtain a recommendation letter or certificate from the ward</p> <p><i>Agency : Ward</i></p> <p>The ward administrator or chief will issue a letter certifying the address of the builder. This is usually performed through an agent.</p>	1 day	no charge
5	<p>Obtain debt clearance letter from YCDC Township Executive Office</p> <p><i>Agency : YCDC Design Department</i></p> <p>The YCDC Design Department will check that the designs, which must be prepared by a licensed engineer, are compliant with building and urbanism standards and regulations.</p>	7 days	no charge
6	<p>Apply and obtain a construction permit at the YCDC Engineering Department (Building)</p> <p><i>Agency : YCDC Engineering Department (Building)</i></p> <p>The builder or representative must submit all the following in order to begin the application process for the construction permit:</p> <ul style="list-style-type: none"> • Owner ID and family certificate • Application forms • Land title certificate from the YCDC Land Department • Certified Cadastral map from the YCDC Land Department • Neighbor consent form completed • Drawings and structural designs – 3 sets • Bills of quantity (BQ) – 3 sets • Recommendation letter from the Ward stating that the applicant is alive and was applied by the applicant signed by himself. • Soil Investigation Report. <p>Once the application has gone through all the internal reviews at the YCDC, BuildCo is informed that the permit is ready and is provided with an invoice of how much is to be paid. The payment is either made at the YCDC Engineering (Building) Office directly or at the YCDC Bank for large amounts. About one week after the payment has been made, the construction permit can be picked up.</p>	30 days	MMK 504,000

⇒ 7	Receive an inspection from a YCDC technician <i>Agency : YCDC Engineering Department (Building)</i> A YCDC technician will visit the plot of land in order to check that it corresponds to the land certificate and designs provided and to check the conditions for water and electricity connections. While there, the technician also checks with neighbors to ensure there are no land disputes or other issues. The inspector will issue a report to the YCDC, and the builder will be informed when they can proceed with the permit application. Soil tests are only required by law for buildings 3 stories or higher or for large factories, though some builders prefer to perform the soil test, regardless of the building height. In such cases, the cost is MMK 150,000 and it takes about 2 weeks. Similarly, seismic and environmental checks are not required for small warehouses.	1 day	no charge
8	Request and receive foundation inspection <i>Agency : YCDC Engineering Department (Building)</i> The Inspection Department of the YCDC will have received all the plans submitted by BuildCo and will be ready to conduct inspections during construction. BuildCo is supposed to inform the YCDC at the beginning of three stages: foundation, floors, and roofing.	1 day	no charge
9	Request and receive flooring inspection <i>Agency : YCDC Engineering Department (Building)</i> The Inspection Department of the YCDC will have received all the plans submitted by BuildCo and will be ready to conduct inspections during construction. BuildCo is supposed to inform the YCDC at the beginning of three stages: foundation, floors, and roofing.	1 day	no charge
10	Request and receive roofing inspection <i>Agency : YCDC Engineering Department (Building)</i> The Inspection Department of the YCDC will have received all the plans submitted by BuildCo and will be ready to conduct inspections during construction. BuildCo is supposed to inform the YCDC at the beginning of three stages: foundation, floors, and roofing.	1 day	no charge
11	Request a building completion certificate from the YCDC <i>Agency : YCDC Engineering Department (Building)</i> After construction work is completed, a building completion certificate must be requested at the YCDC Engineering (Building) Department.	1 day	MMK 126,000
12	Receive final inspection to obtain completion certificate from the YCDC <i>Agency : YCDC Engineering Department (Building)</i> Two to three days after requesting the completion certificate, YCDC engineers will visit the warehouse to check that it has been built according to the plans.	3 days	no charge
13	Obtain completion certificate from the YCDC <i>Agency : YCDC Engineering Department (Building)</i> After the visit, the completion certificate will be issued if there are no problems.	21 days	no charge
⇒ 14	Request and obtain an excavation permit from YCDC for the well <i>Agency : YCDC Engineering Department (Building)</i>	5 days	MMK 40,000
⇒ 15	Drill well for water supply <i>Agency : Private Firm</i>	7 days	MMK 1,600,000

⇒ Takes place simultaneously with previous procedure.

Details - Dealing with Construction Permits in Myanmar - Measure of Quality

	Answer	Score
Building quality control index (0-15)		9.0
Quality of building regulations index (0-2)		1.0
How accessible are building laws and regulations in your economy? (0-1)	Available online; Free of charge.	1.0
Which requirements for obtaining a building permit are clearly specified in the building regulations or on any accessible website, brochure or pamphlet? (0-1)	List of required documents; Available only on request.	0.0
Quality control before construction index (0-1)		1.0
Which third-party entities are required by law to verify that the building plans are in compliance with existing building regulations? (0-1)	Licensed architect; Licensed engineer.	1.0
Quality control during construction index (0-3)		2.0
What types of inspections (if any) are required by law to be carried out during construction? (0-2)	Inspections at various phases.	1.0
Do legally mandated inspections occur in practice during construction? (0-1)	Mandatory inspections are always done in practice.	1.0
Quality control after construction index (0-3)		3.0
Is there a final inspection required by law to verify that the building was built in accordance with the approved plans and regulations? (0-2)	Yes, final inspection is done by government agency.	2.0
Do legally mandated final inspections occur in practice? (0-1)	Final inspection always occurs in practice.	1.0
Liability and insurance regimes index (0-2)		0.0
Which parties (if any) are held liable by law for structural flaws or problems in the building once it is in use (Latent Defect Liability or Decennial Liability)? (0-1)	No party is held liable under the law.	0.0
Which parties (if any) are required by law to obtain an insurance policy to cover possible structural flaws or problems in the building once it is in use (Latent Defect Liability Insurance or Decennial Insurance)? (0-1)	No party is required by law to obtain insurance .	0.0
Professional certifications index (0-4)		2.0
What are the qualification requirements for the professional responsible for verifying that the architectural plans or drawings are in compliance with existing building regulations? (0-2)	Minimum number of years of experience; University degree in architecture or engineering.	1.0
What are the qualification requirements for the professional who supervises the construction on the ground? (0-2)	Minimum number of years of experience; University degree in engineering, construction or construction management.	1.0

⚡ Getting Electricity

This topic measures the procedures, time and cost required for a business to obtain a permanent electricity connection for a newly constructed warehouse. Additionally, the reliability of supply and transparency of tariffs index measures reliability of supply, transparency of tariffs and the price of electricity. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Procedures to obtain an electricity connection (number)

- Submitting all relevant documents and obtaining all necessary clearances and permits
- Completing all required notifications and receiving all necessary inspections
- Obtaining external installation works and possibly purchasing material for these works
- Concluding any necessary supply contract and obtaining final supply

Time required to complete each procedure (calendar days)

- Is at least 1 calendar day
- Each procedure starts on a separate day
- Does not include time spent gathering information
- Reflects the time spent in practice, with little follow-up and no prior contact with officials

Cost required to complete each procedure (% of income per capita)

- Official costs only, no bribes
- Value added tax excluded

The reliability of supply and transparency of tariffs index (0-8)

- Duration and frequency of power outages (0-3)
- Tools to monitor power outages (0-1)
- Tools to restore power supply (0-1)
- Regulatory monitoring of utilities' performance (0-1)
- Financial deterrents limiting outages (0-1)
- Transparency and accessibility of tariffs (0-1)

Price of electricity (cents per kilowatt-hour)*

- Price based on monthly bill for commercial warehouse in case study

*Note: *Doing Business* measures the price of electricity, but it is not included in the ease of doing business score nor the ranking on the ease of getting electricity.

Case study assumptions

To make the data comparable across economies, several assumptions about the warehouse, the electricity connection and the monthly consumption are used.

The warehouse:

- Is owned by a local entrepreneur and is used for storage of goods.
- Is located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Is located in an area where similar warehouses are typically located and is in an area with no physical constraints. For example, the property is not near a railway.
- Is a new construction and is being connected to electricity for the first time.
- Has two stories with a total surface area of approximately 1,300.6 square meters (14,000 square feet). The plot of land on which it is built is 929 square meters (10,000 square feet).

The electricity connection:

- Is a permanent one with a three-phase, four-wire Y connection with a subscribed capacity of 140-kilo-volt-ampere (kVA) with a power factor of 1, when 1 kVA = 1 kilowatt (kW).
- Has a length of 150 meters. The connection is to either the low- or medium-voltage distribution network and is either overhead or underground, whichever is more common in the area where the warehouse is located and requires works that involve the crossing of a 10-meter road (such as by excavation or overhead lines) but are all carried out on public land. There is no crossing of other owners' private property because the warehouse has access to a road.
- Does not require work to install the internal wiring of the warehouse. This has already been completed up to and including the customer's service panel or switchboard and the meter base.

The monthly consumption:

- It is assumed that the warehouse operates 30 days a month from 9:00 a.m. to 5:00 p.m. (8 hours a day), with equipment utilized at 80% of capacity on average and that there are no electricity cuts (assumed for simplicity reasons) and the monthly energy consumption is 26,880 kilowatt-hours (kWh); hourly consumption is 112 kWh.
- If multiple electricity suppliers exist, the warehouse is served by the cheapest supplier.
- Tariffs effective in January of the current year are used for calculation of the price of electricity for the warehouse. Although January has 31 days, for calculation purposes only 30 days are used.

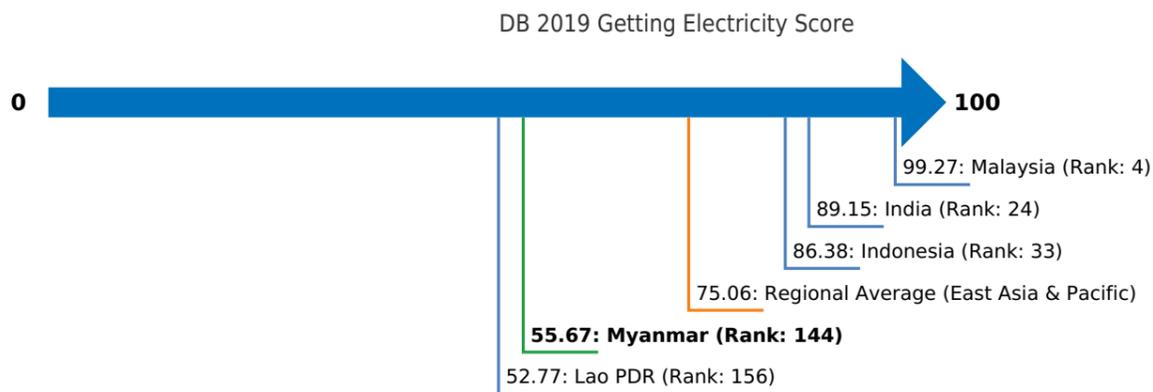
Getting Electricity - Myanmar

Standardized Connection

Price of electricity (US cents per kWh)	8.3
Name of utility	Yangon City Electricity Supply Corporation(YESC)
City Covered	Yangon

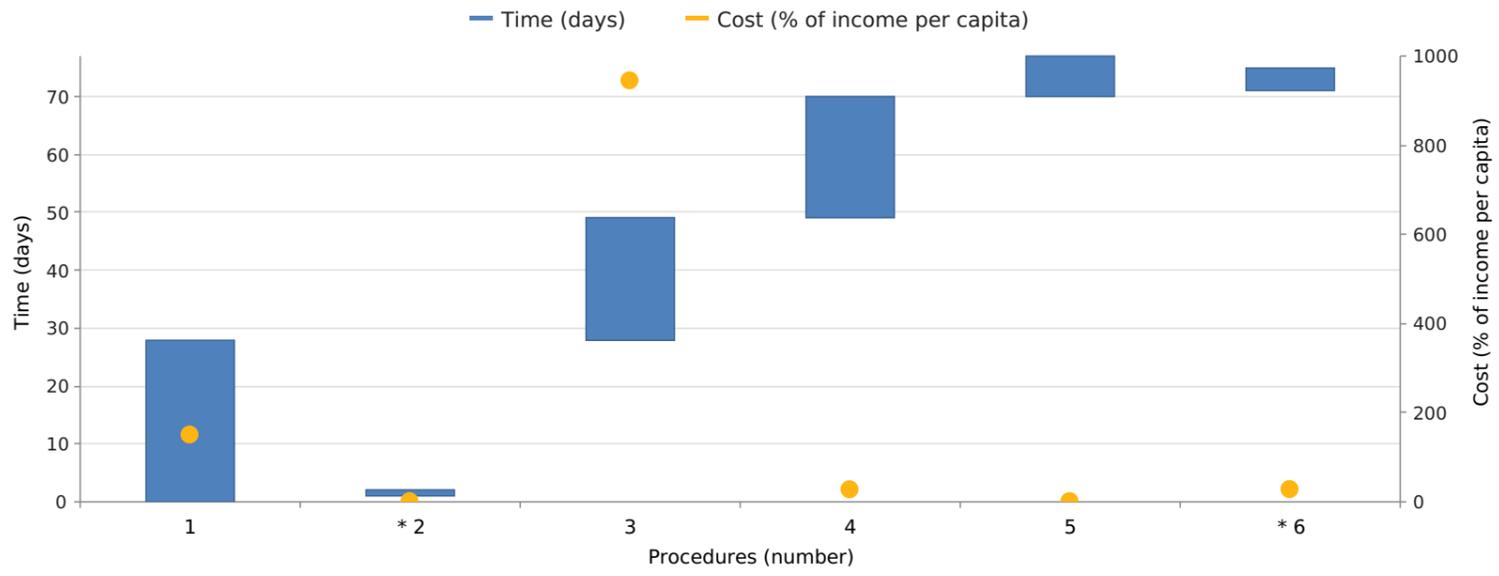
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Procedures (number)	6	4.3	4.5	3 (25 Economies)
Time (days)	77	65.0	77.2	18 (3 Economies)
Cost (% of income per capita)	1147	625.1	64.2	0.0 (3 Economies)
Reliability of supply and transparency of tariff index (0-8)	1	4.0	7.5	8.0 (27 Economies)

Figure - Getting Electricity in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of getting electricity is determined by sorting their scores for getting electricity. These scores are the simple average of the scores for all the component indicators except the price of electricity.

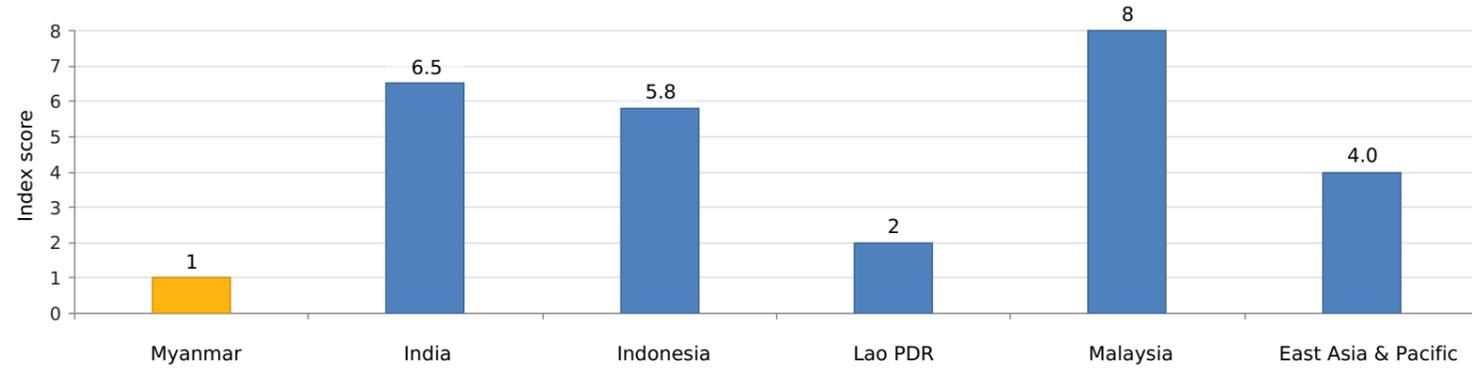
Figure - Getting Electricity in Myanmar - Procedure, Time and Cost



*This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the *Doing Business* website (<http://doingbusiness.org/en/methodology>). For details on the procedures reflected here, see the summary below.

Figure - Getting Electricity in Myanmar and comparator economies - Measure of Quality



Details - Getting Electricity in Myanmar - Procedure, Time and Cost

No.	Procedures	Time to Complete	Associated Costs
1	<p>Request new connection at utility <i>Agency</i> : Yangon Electricity Supply Corporation (YESC) Township Office The application for a new electricity connection begins with the contractor paying a visit to the relevant township where the warehouse is located. At this stage, the desired load and type of equipment (air conditioning, machines) that will operate in the warehouse must be specified. The following documents must also be submitted:</p> <ul style="list-style-type: none"> o Building completion certificate (BCC) o Business license or company registration certificate o NRC National Registration Card o Family certificate o Ward administrator reference letter (obtained during construction permit) o Electrical design o Capacity load expected <p>After the inspection of the client's warehouse by the township, the application is internally distributed among the levels of government, from the township to the district, without the intervention of the applicant. There are 4 districts in Yangon, divided into 58 townships. The application is then internally distributed from the district to the city level (Yangon Electricity Supply Corporation), without the interaction of the applicant.</p> <p>Once the application has received the approval of all levels – township and district – the contractor is informed and he/she can go back to the township office to pick up the invoice which will indicate the fees that need to be paid to the state in relation to the connection to the electrical grid. The payment of the administrative fees provided by the township is made at a designated state-owned bank.</p>	28 calendar days	MMK 2,487,212.6
⇒ 2	<p>Receive site inspection by technician from utility <i>Agency</i> : Yangon Electricity Supply Corporation (YESC) Township Office The utility technician will inspect to see how far the warehouse is from the main transmission line, the posts, etc. A map of the necessary connection works is made.</p>	1 calendar day	MMK 0
3	<p>Await completion of connection works by licensed electrician <i>Agency</i> : Private contractor A licensed electrician hired by the client carries out the connection works. A transformer is required for any connections above 30 kVa and the client buys it. The time of the procedure depends on whether the transformer is imported from Japan or China, which clients prefer to do in the majority of cases.</p>	21 calendar days	MMK 15,717,850
4	<p>Obtain meter installation by utility <i>Agency</i> : Yangon Electricity Supply Corporation (YESC) Township Office Upon the completion of the connection works, the customer goes to Yangon Electricity Supply Corporation (YESC) Township Office to fill up the application form for the meter box installation, together with information on the size of transformer (160 kVA for our case study). The YESC Township Office will approve it and submit it to the YESC District Office, which in turn approves it and submits it to the YESC Head Office Testing and Supporting Unit. The Testing and Supporting Unit approves it, obtains a required meter box from YESC warehouse, and checks the functioning of the meter box. Then, the YESC Head Office sends the application, together with the meter box, back to the YESC District Office for approval on the meter box, after which back to the YESC Township Office for approval of the meter box. While the process should be internal with various level of YESC offices, in practice the customer often follows up to expedite - i.e. the customer will take the form from YESC Township Office to District Office and again to Head Office Testing and Supporting Unit to get the necessary approvals</p>	21 calendar days	MMK 442,379.76
5	<p>Receive inspection of connection works and internal wiring by Ministry of Industry <i>Agency</i> : Ministry of Industry An engineer from the inspection office of the Ministry of Industry is informed by the township and conducts an inspection of the connection works and internal wiring, mostly to check compliance with safety standards.</p>	7 calendar days	MMK 0

⇒ 6	Receive inspection of transformer by inspector from township office <i>Agency</i> : Yangon Electricity Supply Corporation (YESC) Township Office Once the meter box is attached, the customer writes an application letter to the YESC Township Office to inform them that the transformer is installed and attached to the meter box, together with a list of material used with details (e.g. size of 160 kVA, manufacturer of transformer) and photos (two-pole transformer). The inspector from YESC Township Office will make a site visit only at this stage (and this is a different team from the meter installation team in Procedure 4). The inspector will then produce a report to YESC Township Office and submit it to the YESC District Office for approval to discharge the transformer (i.e. connectivity), which then submits to the YESC Head Office for approval. Upon the YESC Head Office's approval, the District Office will issue a connection permit to the customer and commission to discharge the transformer. Four engineers must be present at the time of discharging: from the YESC District Office, YESC Head Office Testing and Supporting Unit, YESB Head Office Distribution Department, and YESC Township Office.	4 calendar days	MMK 450,000
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⇒ Takes place simultaneously with previous procedure.

Details - Getting Electricity in Myanmar - Measure of Quality

	Answer
Reliability of supply and transparency of tariff index (0-8)	1
Total duration and frequency of outages per customer a year (0-3)	0
System average interruption duration index (SAIDI)	22.0
System average interruption frequency index (SAIFI)	21.3
What is the minimum outage time (in minutes) that the utility considers for the calculation of SAIDI/SAIFI	5.0
Mechanisms for monitoring outages (0-1)	0
Does the distribution utility use automated tools to monitor outages?	No
Mechanisms for restoring service (0-1)	0
Does the distribution utility use automated tools to restore service?	No
Regulatory monitoring (0-1)	0
Does a regulator—that is, an entity separate from the utility—monitor the utility's performance on reliability of supply?	No
Financial deterrents aimed at limiting outages (0-1)	0
Does the utility either pay compensation to customers or face fines by the regulator (or both) if outages exceed a certain cap?	No
Communication of tariffs and tariff changes (0-1)	1
Are effective tariffs available online?	Yes
Link to the website, if available online	http://www.moee.gov.mm/mm/ignite/page/593
Are customers notified of a change in tariff ahead of the billing cycle?	Yes

Note:

If the duration and frequency of outages is 100 or less, the economy is eligible to score on the Reliability of supply and transparency of tariff index.

If the duration and frequency of outages is not available, or is over 100, the economy is not eligible to score on the index.

If the minimum outage time considered for SAIDI/SAIFI is over 5 minutes, the economy is not eligible to score on the index.

Registering Property

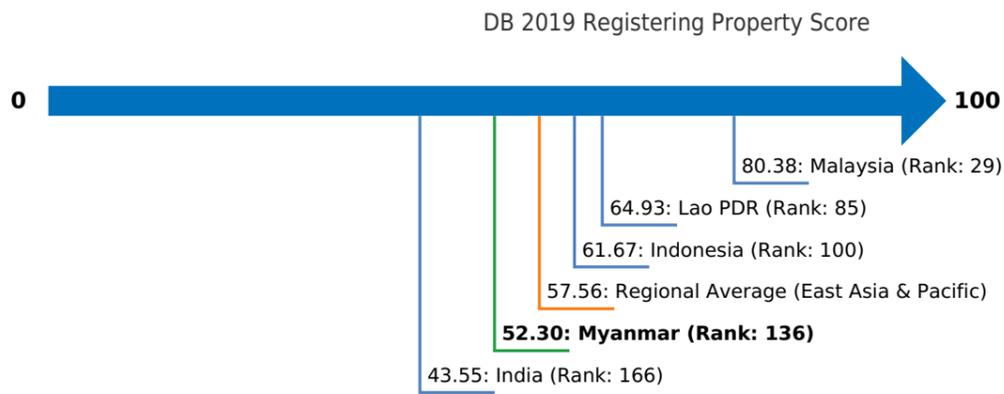
This topic examines the steps, time and cost involved in registering property, assuming a standardized case of an entrepreneur who wants to purchase land and a building that is already registered and free of title dispute. In addition, the topic also measures the quality of the land administration system in each economy. The quality of land administration index has five dimensions: reliability of infrastructure, transparency of information, geographic coverage, land dispute resolution, and equal access to property rights. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Procedures to legally transfer title on immovable property (number)</p> <ul style="list-style-type: none"> • Preregistration procedures (for example, checking for liens, notarizing sales agreement, paying property transfer taxes) • Registration procedures in the economy's largest business city. • Postregistration procedures (for example, filling title with municipality) 	<p>To make the data comparable across economies, several assumptions about the parties to the transaction, the property and the procedures are used.</p>
<p>Time required to complete each procedure (calendar days)</p> <ul style="list-style-type: none"> • Does not include time spent gathering information • Each procedure starts on a separate day - though procedures that can be fully completed online are an exception to this rule • Procedure is considered completed once final document is received • No prior contact with officials 	<p>The parties (buyer and seller):</p> <ul style="list-style-type: none"> - Are limited liability companies (or the legal equivalent). - Are located in the periurban area of the economy's largest business city. For 11 economies the data are also collected for the second largest business city. - Are 100% domestically and privately owned. - Have 50 employees each, all of whom are nationals. - Perform general commercial activities.
<p>Cost required to complete each procedure (% of property value)</p> <ul style="list-style-type: none"> • Official costs only (such as administrative fees, duties and taxes). • Value Added Tax, Capital Gains Tax and illicit payments are excluded 	<p>The property (fully owned by the seller):</p> <ul style="list-style-type: none"> - Has a value of 50 times income per capita, which equals the sale price. - Is fully owned by the seller. - Has no mortgages attached and has been under the same ownership for the past 10 years. - Is registered in the land registry or cadastre, or both, and is free of title disputes. - Is located in a periurban commercial zone, and no rezoning is required. - Consists of land and a building. The land area is 557.4 square meters (6,000 square feet). A two-story warehouse of 929 square meters (10,000 square feet) is located on the land. The warehouse is 10 years old, is in good condition, has no heating system and complies with all safety standards, building codes and legal requirements. The property, consisting of land and building, will be transferred in its entirety. - Will not be subject to renovations or additional construction following the purchase. - Has no trees, natural water sources, natural reserves or historical monuments of any kind. - Will not be used for special purposes, and no special permits, such as for residential use, industrial plants, waste storage or certain types of agricultural activities, are required. - Has no occupants, and no other party holds a legal interest in it.
<p>Quality of land administration index (0-30)</p> <ul style="list-style-type: none"> • Reliability of infrastructure index (0-8) • Transparency of information index (0-6) • Geographic coverage index (0-8) • Land dispute resolution index (0-8) • Equal access to property rights index (-2-0) 	

Registering Property - Myanmar

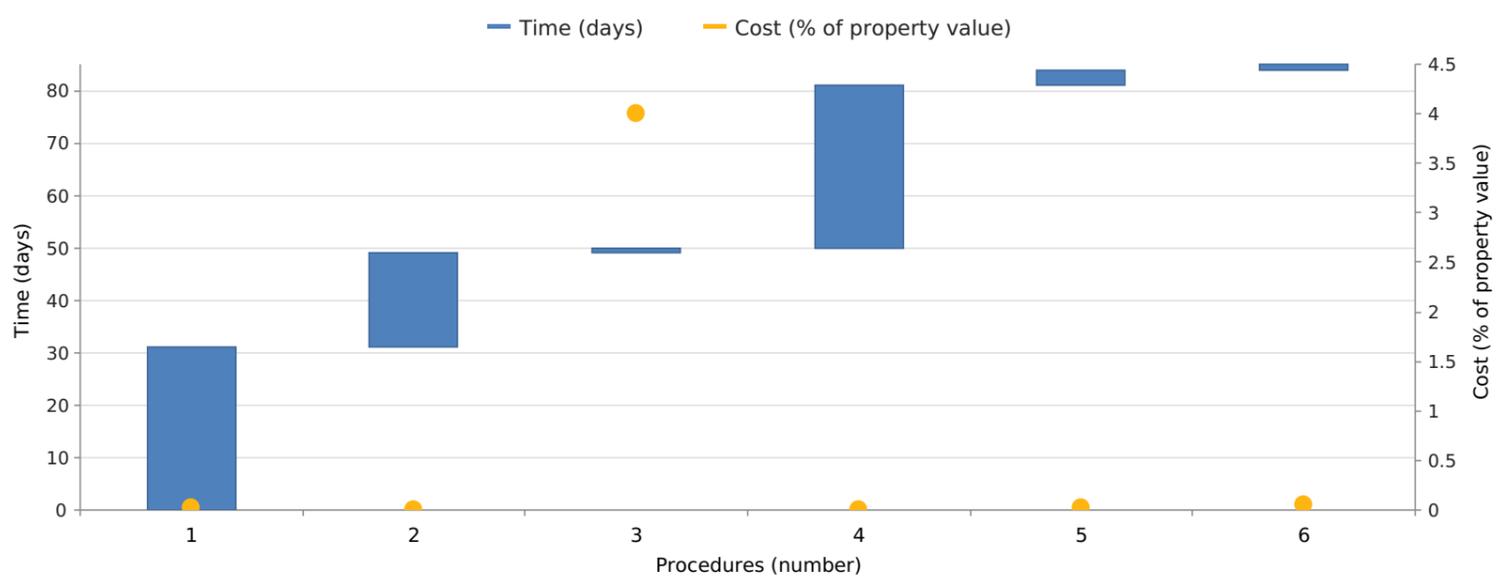
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Procedures (number)	6	5.4	4.7	1 (4 Economies)
Time (days)	85	72.6	20.1	1 (New Zealand)
Cost (% of property value)	4.1	4.5	4.2	0.0 (Saudi Arabia)
Quality of the land administration index (0-30)	5.5	16.3	23.0	None in 2017/18

Figure - Registering Property in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of registering property is determined by sorting their scores for registering property. These scores are the simple average of the scores for each of the component indicators.

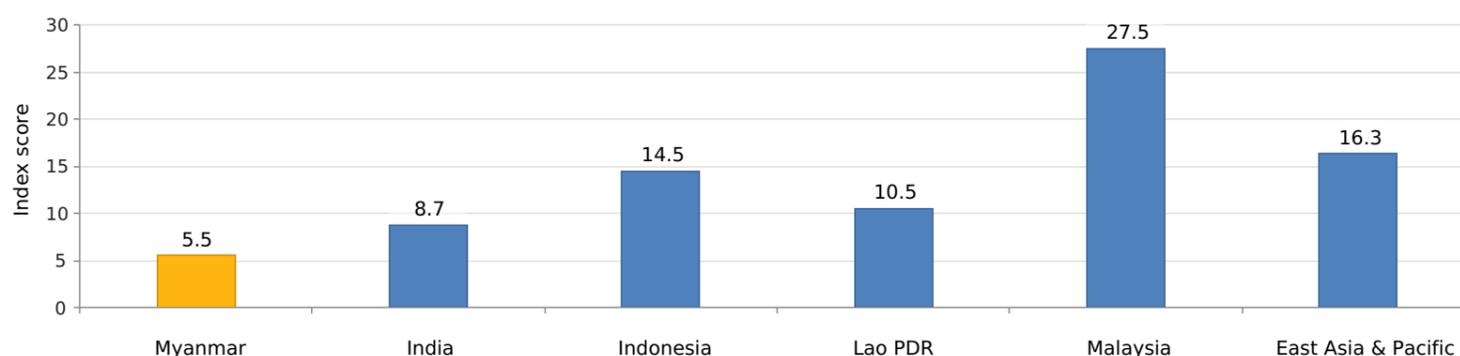
Figure - Registering Property in Myanmar - Procedure, Time and Cost



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Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the *Doing Business* website (<http://doingbusiness.org/en/methodology>). For details on the procedures reflected here, see the summary below.

Figure - Registering Property in Myanmar and comparator economies - Measure of Quality



Details - Registering Property in Myanmar - Procedure, Time and Cost

No.	Procedures	Time to Complete	Associated Costs
1	<p>Request and obtain a land clearance certificate and map at the Yangon City Development Council (YCDC) Land Administration Department</p> <p><i>Agency</i> : Yangon City Development Council (YCDC) City Planning and Land Administration Department</p> <p>On a first visit to the YCDC Land Administration Department, it is the responsibility of the land owner (seller) to request two things: a certified copy of the land record and a map specifically produced for property sale which is valid for 1 year. For the land clearance certificate there is a pilot system on the YCDC where it can be requested online, but it is still under development.</p>	31 days	<p>MMK 13,145; (The official fee schedule is:</p> <ul style="list-style-type: none"> - Form fees: 200 kyat - For the certified map: <ul style="list-style-type: none"> 10,125 kyat for zone 1 (most recently developed zone); 12,945 kyat for zone 2 (second developed zone); and 15,225 kyat for zone 3 (first developed zone))
2	<p>Request and obtain appraisal from the township Inland Revenue Department</p> <p><i>Agency</i> : Township Inland Revenue Department</p> <p>The buyer will take the certified copy of the land record and the map obtained at the YCDC to the relevant township Inland Revenue Department branch where the property is located. After application, an 'appraisal committee' will decide the value of the property according to the location and other considerations. The appraisal committee meets once a week, and once the case has been reviewed the interested parties are informed of the value so that they may proceed to pay the stamp duty upon it.</p>	18 days	no cost (paid in stamp duty)
3	<p>Pay stamp duty at the Township Inland Revenue Department</p> <p><i>Agency</i> : Township Inland Internal Revenue Department</p> <p>The buyer pays the 2% stamp duty + 2% additional tax on the property value as established by the appraisal committee. In cases where the buyer cannot show the legal origin of the funds, additional fees of around 30% of the established property value will apply in order to 'legalize' the money being used for the transaction.</p>	1 day	MMK 3,330,092.08; (2% Stamp duty + 2% Additional tax)
4	<p>Register new land title at the Land Records Department of the Ministry of Agriculture and Irrigation</p> <p><i>Agency</i> : Land Record department, Ministry of Agriculture and Irrigation</p> <p>After payment of the stamp duty, the buyer visits the Ministry of Agriculture and Irrigation in order to register the new land title.</p>	31 days	MMK 3,500; (Between 1,000 and 6,000 kyat)
5	<p>Announce the property transfer in the newspaper</p> <p><i>Agency</i> : Local news papers, such as Weekly Eleven, Myanmar Business Today or the Myanmar Times</p> <p>The parties must announce the agreement for property transfer in one of the state newspapers. Anyone with claims to the property or other objections has 2 weeks (officially) to come forward, though usually a month will go by before the final name change can be made in the books.</p>	3 days	MMK 18,000; (Approximately 18,000 kyat for publication in a local newspaper)

6	Change ownership at the YCDC <i>Agency</i> : Yangon City Development Council (YCDC) Land Administration Department Once a month has passed after publication in the newspaper without any objections, the name change can be recorded in the books at the YCDC.	1 day	MMK 40,000; (The official fee schedule is as follows: - 30,000 kyat for zone 1 (most recently developed) - 40,000 kyat for zone 2 (second developed zone) - 50,000 kyat for zone 3 (firstly developed zone))
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→ Takes place simultaneously with previous procedure.

Details - Registering Property in Myanmar - Measure of Quality

	Answer	Score
Reliability of infrastructure index (0-8)		0.0
What is the institution in charge of immovable property registration?	YCDC City Planning and Land Administration Department, Land Record Department of Ministry of Agriculture and Irrigation, Internal Revenue Department	
In what format are the majority of title or deed records kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)?	Paper	0.0
Is there an electronic database for checking for encumbrances (liens, mortgages, restrictions and the like)?	No	0.0
Institution in charge of the plans showing legal boundaries in the largest business city:	YCDC City Planning and Land Administration Department	
In what format are the majority of maps of land plots kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)?	Paper	0.0
Is there an electronic database for recording boundaries, checking plans and providing cadastral information (geographic information system)?	No	0.0
Is the information recorded by the immovable property registration agency and the cadastral or mapping agency kept in a single database, in different but linked databases or in separate databases?	Separate databases	0.0
Do the immovable property registration agency and cadastral or mapping agency use the same identification number for properties?	No	0.0
Transparency of information index (0-6)		2.0
Who is able to obtain information on land ownership at the agency in charge of immovable property registration in the largest business city?	Anyone who pays the official fee	1.0
Is the list of documents that are required to complete any type of property transaction made publicly available—and if so, how?	Yes, online	0.5
Link for online access:	https://app.ycdc.gov.mm	
Is the applicable fee schedule for any property transaction at the agency in charge of immovable property registration in the largest business city made publicly available—and if so, how?	No	0.0
Link for online access:		
Does the agency in charge of immovable property registration commit to delivering a legally binding document that proves property ownership within a specific time frame—and if so, how does it communicate the service standard?	Other	0.5

Link for online access:	Internal Guideline requires that YCDC City Planning and Land Administration Department deliver a new title within 23 working after receiving the case back from the Land Records Department of Ministry of Agriculture and Irrigation.	
Is there a specific and separate mechanism for filing complaints about a problem that occurred at the agency in charge of immovable property registration?	No	0.0
Contact information:		
Are there publicly available official statistics tracking the number of transactions at the immovable property registration agency?	No	0.0
Number of property transfers in the largest business city in 2017:		
Who is able to consult maps of land plots in the largest business city?	Only intermediaries (notaries, lawyers, etc.)	0.0
Is the applicable fee schedule for accessing maps of land plots made publicly available—and if so, how?	Yes, in person	0.0
Link for online access:		
Does the cadastral or mapping agency commit to delivering an updated map within a specific time frame—and if so, how does it communicate the service standard?	No	0.0
Link for online access:		
Is there a specific and separate mechanism for filing complaints about a problem that occurred at the cadastral or mapping agency?	No	0.0
Contact information:		
Geographic coverage index (0-8)		0.0
Are all privately held land plots in the economy formally registered at the immovable property registry?	No	0.0
Are all privately held land plots in the largest business city formally registered at the immovable property registry?	No	0.0
Are all privately held land plots in the economy mapped?	No	0.0
Are all privately held land plots in the largest business city mapped?	No	0.0
Land dispute resolution index (0-8)		3.5
Does the law require that all property sale transactions be registered at the immovable property registry to make them opposable to third parties?	Yes	1.5
Is the system of immovable property registration subject to a state or private guarantee?	No	0.0
Is there a specific compensation mechanism to cover for losses incurred by parties who engaged in good faith in a property transaction based on erroneous information certified by the immovable property registry?	No	0.0
Does the legal system require a control of legality of the documents necessary for a property transaction (e.g., checking the compliance of contracts with requirements of the law)?	Yes	0.5
If yes, who is responsible for checking the legality of the documents?	Registrar; Notary;	
Does the legal system require verification of the identity of the parties to a property transaction?	Yes	0.5

If yes, who is responsible for verifying the identity of the parties?	Registrar; Notary;	
Is there a national database to verify the accuracy of identity documents?	No	0.0
For a standard land dispute between two local businesses over tenure rights of a property worth 50 times gross national income (GNI) per capita and located in the largest business city, what court would be in charge of the case in the first instance?	Township Court in Yangon City, 4 District Courts, Yangon Regional Court.	
How long does it take on average to obtain a decision from the first-instance court for such a case (without appeal)?	Between 2 and 3 years	1.0
Are there any statistics on the number of land disputes in the first instance?	No	0.0
Number of land disputes in the largest business city in 2017:		
Equal access to property rights index (-2-0)		0.0
Do unmarried men and unmarried women have equal ownership rights to property?	Yes	
Do married men and married women have equal ownership rights to property?	Yes	0.0

Getting Credit

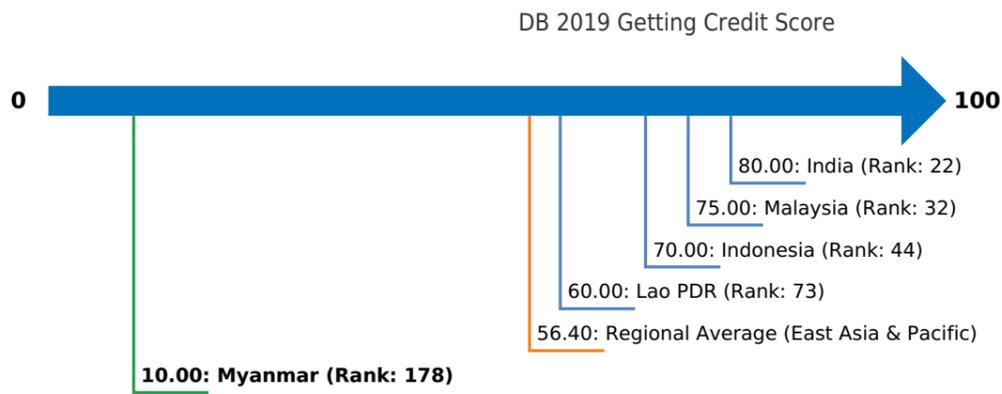
This topic explores two sets of issues—the strength of credit reporting systems and the effectiveness of collateral and bankruptcy laws in facilitating lending. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Strength of legal rights index (0-12)</p> <ul style="list-style-type: none"> • Rights of borrowers and lenders through collateral laws (0-10) • Protection of secured creditors' rights through bankruptcy laws (0-2) <p>Depth of credit information index (0-8)</p> <ul style="list-style-type: none"> • Scope and accessibility of credit information distributed by credit bureaus and credit registries (0-8) <p>Credit bureau coverage (% of adults)</p> <ul style="list-style-type: none"> • Number of individuals and firms listed in largest credit bureau as a percentage of adult population <p>Credit registry coverage (% of adults)</p> <ul style="list-style-type: none"> • Number of individuals and firms listed in credit registry as a percentage of adult population 	<p><i>Doing Business</i> assesses the sharing of credit information and the legal rights of borrowers and lenders with respect to secured transactions through 2 sets of indicators. The depth of credit information index measures rules and practices affecting the coverage, scope and accessibility of credit information available through a credit registry or a credit bureau. The strength of legal rights index measures the degree to which collateral and bankruptcy laws protect the rights of borrowers and lenders and thus facilitate lending. For each economy it is first determined whether a unitary secured transactions system exists. Then two case scenarios, case A and case B, are used to determine how a nonpossessory security interest is created, publicized and enforced according to the law. Special emphasis is given to how the collateral registry operates (if registration of security interests is possible). The case scenarios involve a secured borrower, company ABC, and a secured lender, BizBank.</p> <p>In some economies the legal framework for secured transactions will allow only case A or case B (not both) to apply. Both cases examine the same set of legal provisions relating to the use of movable collateral.</p> <p>Several assumptions about the secured borrower (ABC) and lender (BizBank) are used:</p> <ul style="list-style-type: none"> - ABC is a domestic limited liability company (or its legal equivalent). - ABC has up to 50 employees. - ABC has its headquarters and only base of operations in the economy's largest business city. For 11 economies the data are also collected for the second largest business city. - Both ABC and BizBank are 100% domestically owned. <p>The case scenarios also involve assumptions. In case A, as collateral for the loan, ABC grants BizBank a nonpossessory security interest in one category of movable assets, for example, its machinery or its inventory. ABC wants to keep both possession and ownership of the collateral. In economies where the law does not allow nonpossessory security interests in movable property, ABC and BizBank use a fiduciary transfer-of-title arrangement (or a similar substitute for nonpossessory security interests).</p> <p>In case B, ABC grants BizBank a business charge, enterprise charge, floating charge or any charge that gives BizBank a security interest over ABC's combined movable assets (or as much of ABC's movable assets as possible). ABC keeps ownership and possession of the assets.</p>

Getting Credit - Myanmar

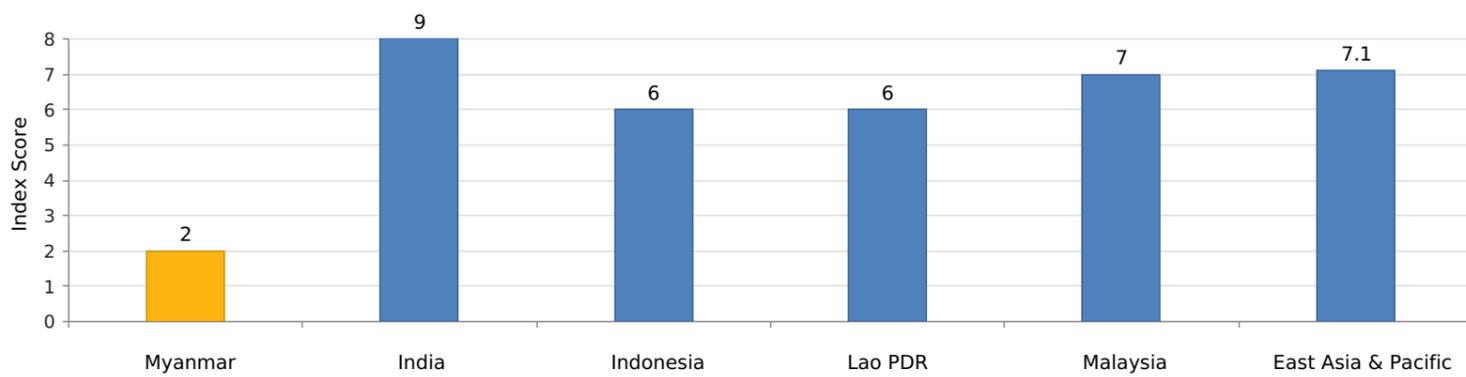
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Strength of legal rights index (0-12)	2	7.1	6.1	12 (5 Economies)
Depth of credit information index (0-8)	0	4.2	6.7	8 (42 Economies)
Credit registry coverage (% of adults)	0	16.9	21.8	100.0 (4 Economies)
Credit bureau coverage (% of adults)	0	23.0	65.3	100.0 (25 Economies)

Figure - Getting Credit in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of getting credit is determined by sorting their scores for getting credit. These scores are the sum of the scores for the strength of legal rights index and the depth of credit information index.

Figure - Legal Rights in Myanmar and comparator economies

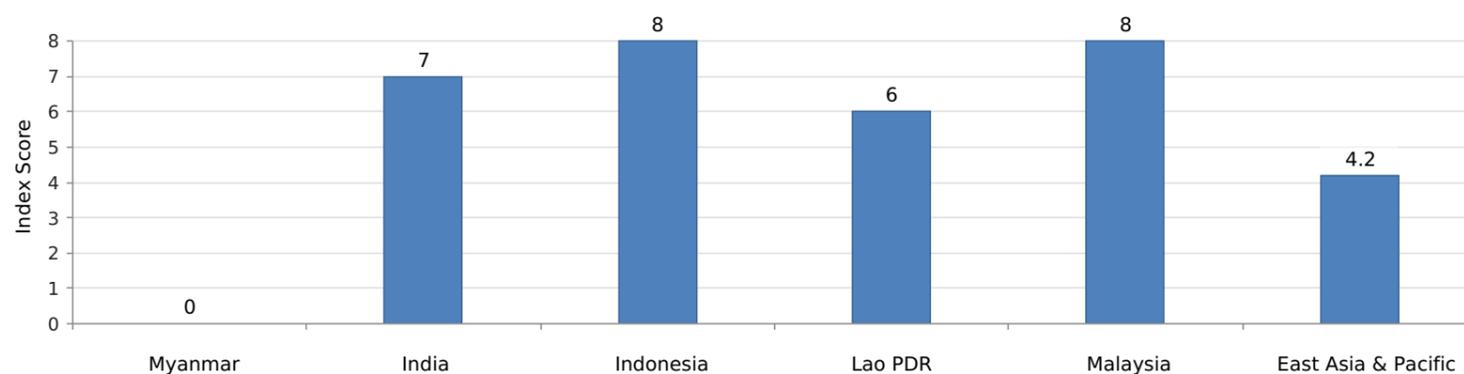


Details - Legal Rights in Myanmar

Strength of legal rights index (0-12) **2**

Does an integrated or unified legal framework for secured transactions that extends to the creation, publicity and enforcement of functional equivalents to security interests in movable assets exist in the economy?	No
Does the law allow businesses to grant a non possessory security right in a single category of movable assets, without requiring a specific description of collateral?	No
Does the law allow businesses to grant a non possessory security right in substantially all of its assets, without requiring a specific description of collateral?	Yes
May a security right extend to future or after-acquired assets, and does it extend automatically to the products, proceeds and replacements of the original assets?	No
Is a general description of debts and obligations permitted in collateral agreements; can all types of debts and obligations be secured between parties; and can the collateral agreement include a maximum amount for which the assets are encumbered?	No
Is a collateral registry in operation for both incorporated and non-incorporated entities, that is unified geographically and by asset type, with an electronic database indexed by debtor's name?	No
Does a notice-based collateral registry exist in which all functional equivalents can be registered?	No
Does a modern collateral registry exist in which registrations, amendments, cancellations and searches can be performed online by any interested third party?	No
Are secured creditors paid first (i.e. before tax claims and employee claims) when a debtor defaults outside an insolvency procedure?	No
Are secured creditors paid first (i.e. before tax claims and employee claims) when a business is liquidated?	No
Are secured creditors subject to an automatic stay on enforcement when a debtor enters a court-supervised reorganization procedure? Does the law protect secured creditors' rights by providing clear grounds for relief from the stay and sets a time limit for it?	No
Does the law allow parties to agree on out of court enforcement at the time a security interest is created? Does the law allow the secured creditor to sell the collateral through public auction or private tender, as well as, for the secured creditor to keep the asset in satisfaction of the debt?	Yes

Figure - Credit Information in Myanmar and comparator economies



Details - Credit Information in Myanmar

Depth of credit information index (0-8)	Credit bureau	Credit registry	Score
Are data on both firms and individuals distributed?	No	No	0
Are both positive and negative credit data distributed?	No	No	0
Are data from retailers or utility companies - in addition to data from banks and financial institutions - distributed?	No	No	0
Are at least 2 years of historical data distributed? (Credit bureaus and registries that distribute more than 10 years of negative data or erase data on defaults as soon as they are repaid obtain a score of 0 for this component.)	No	No	0
Are data on loan amounts below 1% of income per capita distributed?	No	No	0
By law, do borrowers have the right to access their data in the credit bureau or credit registry?	No	No	0
Can banks and financial institutions access borrowers' credit information online (for example, through an online platform, a system-to-system connection or both)?	No	No	0
Are bureau or registry credit scores offered as a value-added service to help banks and financial institutions assess the creditworthiness of borrowers?	No	No	0
Total Score ("yes" to either public bureau or private registry)			0

Note: An economy receives a score of 1 if there is a "yes" to either bureau or registry. If the credit bureau or registry is not operational or covers less than 5% of the adult population, the total score on the depth of credit information index is 0.

Coverage	Credit bureau	Credit registry
Number of individuals	0	0
Number of firms	0	0
Total	0	0
Percentage of adult population	0	0

Protecting Minority Investors

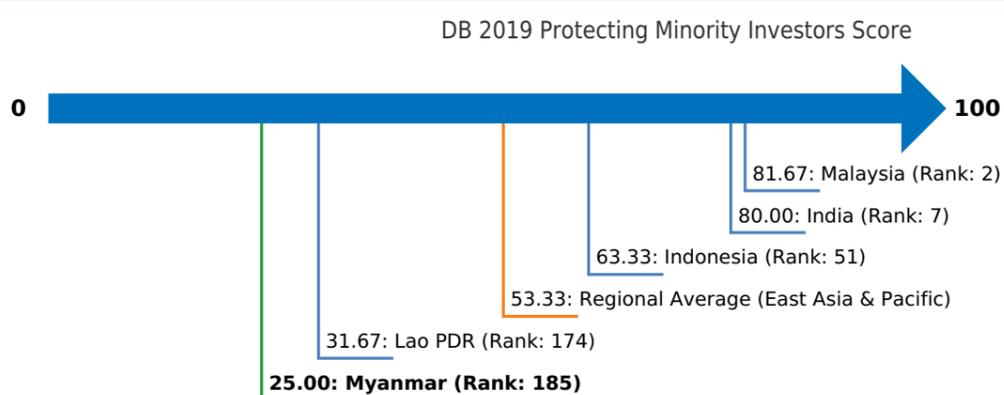
This topic measures the strength of minority shareholder protections against misuse of corporate assets by directors for their personal gain as well as shareholder rights, governance safeguards and corporate transparency requirements that reduce the risk of abuse. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<ul style="list-style-type: none"> • Extent of disclosure index (0-10): Review and approval requirements for related-party transactions; Disclosure requirements for related-party transactions • Extent of director liability index (0-10): Ability of minority shareholders to sue and hold interested directors liable for prejudicial related-party transactions; Available legal remedies (damages, disgorgement of profits, fines, imprisonment, rescission of the transaction) • Ease of shareholder suits index (0-10): Access to internal corporate documents; Evidence obtainable during trial and allocation of legal expenses • Extent of conflict of interest regulation index (0-10): Simple average of the extent of disclosure, extent of director liability and ease of shareholder indices • Extent of shareholder rights index (0-10): Shareholders' rights and role in major corporate decisions • Extent of ownership and control index (0-10): Governance safeguards protecting shareholders from undue board control and entrenchment • Extent of corporate transparency index (0-10): Corporate transparency on ownership stakes, compensation, audits and financial prospects • Extent of shareholder governance index (0-10): Simple average of the extent of shareholders rights, extent of ownership and control and extent of corporate transparency indices • Strength of minority investor protection index (0-10): Simple average of the extent of conflict of interest regulation and extent of shareholder governance indices 	<p>To make the data comparable across economies, a case study uses several assumptions about the business and the transaction.</p> <p>The business (Buyer):</p> <ul style="list-style-type: none"> - Is a publicly traded corporation listed on the economy's most important stock exchange. If there are fewer than ten listed companies or if there is no stock exchange in the economy, it is assumed that Buyer is a large private company with multiple shareholders. - Has a board of directors and a chief executive officer (CEO) who may legally act on behalf of Buyer where permitted, even if this is not specifically required by law. - Has a supervisory board in economies with a two-tier board system on which Mr. James appointed 60% of the shareholder-elected members. - Has not adopted bylaws or articles of association that go beyond the minimum requirements. Does not follow codes, principles, recommendations or guidelines that are not mandatory. - Is a manufacturing company with its own distribution network. <p>The transaction involves the following details:</p> <ul style="list-style-type: none"> - Mr. James owns 60% of Buyer, sits on Buyer's board of directors and elected two directors to Buyer's five-member board. - Mr. James also owns 90% of Seller, a company that operates a chain of retail hardware stores. Seller recently closed a large number of its stores. - Mr. James proposes that Buyer purchase Seller's unused fleet of trucks to expand Buyer's distribution of its food products, a proposal to which Buyer agrees. The price is equal to 10% of Buyer's assets and is higher than the market value. - The proposed transaction is part of the company's principal activity and is not outside the authority of the company. - Buyer enters into the transaction. All required approvals are obtained, and all required disclosures made—that is, the transaction was not entered into fraudulently. - The transaction causes damages to Buyer. Shareholders sue Mr. James and the executives and directors that approved the transaction.

Protecting Minority Investors - Myanmar

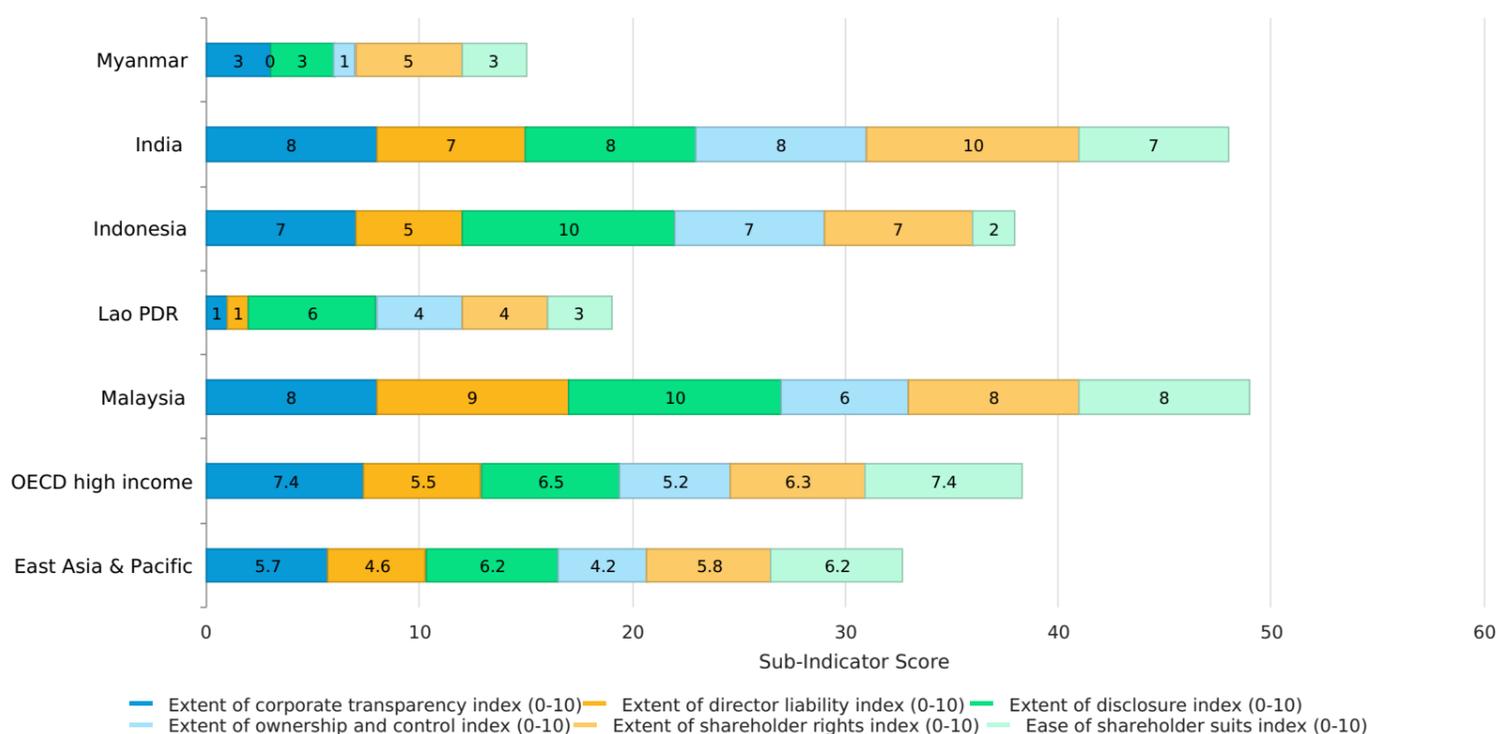
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Extent of disclosure index (0-10)	3.0	5.6	6.5	10 (13 Economies)
Extent of director liability index (0-10)	0.0	4.9	5.3	10 (Cambodia)
Ease of shareholder suits index (0-10)	3.0	6.7	7.3	10 (Djibouti)
Extent of shareholder rights index (0-10)	5.0	5.6	6.4	10 (Kazakhstan)
Extent of ownership and control index (0-10)	1.0	4.0	5.4	None in 2017/18
Extent of corporate transparency index (0-10)	3.0	5.3	7.6	10 (6 Economies)

Figure - Protecting Minority Investors in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the strength of minority investor protections is determined by sorting their scores for protecting minority investors. These scores are the simple average of the scores for the extent of conflict of interest regulation index and the extent of shareholder governance index.

Figure - Protecting Minority Investors in Myanmar and comparator economies - Measure of Quality



Details - Protecting Minority Investors in Myanmar - Measure of Quality

	Answer	Score
Extent of conflict of interest regulation index (0-10)		2
Extent of disclosure index (0-10)		3.0
Whose decision is sufficient to approve the Buyer-Seller transaction? (0-3)	Board of directors excluding interested members	2.0
Must an external body review the terms of the transaction before it takes place? (0-1)	No	0.0
Must Mr. James disclose his conflict of interest to the board of directors? (0-2)	Existence of a conflict without any specifics	1.0
Must Buyer disclose the transaction in periodic filings (e.g. annual reports)? (0-2)	No disclosure obligation	0.0
Must Buyer immediately disclose the transaction to the public? (0-2)	No disclosure obligation	0.0
Extent of director liability index (0-10)		0.0
Can shareholders representing 10% of Buyer's share capital sue for the damage the transaction caused to Buyer? (0-1)	No	0.0
Can shareholders hold Mr. James liable for the damage the transaction caused to Buyer? (0-2)	Not liable	0.0
Can shareholders hold the other directors liable for the damage the transaction caused to Buyer (0-2)	Not liable	0.0
Must Mr. James pay damages for the harm caused to Buyer upon a successful claim by shareholders? (0-1)	No	0.0
Must Mr. James repay profits made from the transaction upon a successful claim by shareholders? (0-1)	No	0.0
Is Mr. James disqualified upon a successful claim by shareholders? (0-1)	No	0.0
Can a court void the transaction upon a successful claim by shareholders? (0-2)	Only in case of fraud or bad faith	0.0
Ease of shareholder suits index (0-10)		3.0
Before suing, can shareholders representing 10% of Buyer's share capital inspect the transaction documents? (0-1)	Yes	1.0
Can the plaintiff obtain any documents from the defendant and witnesses at trial? (0-3)	No	0.0
Can the plaintiff request categories of documents from the defendant without identifying specific ones? (0-1)	No	0.0
Can the plaintiff directly question the defendant and witnesses at trial? (0-2)	Yes	2.0
Is the level of proof required for civil suits lower than that of criminal cases? (0-1)	No	0.0
Can shareholder plaintiffs recover their legal expenses from the company? (0-2)	At the discretion of the court	0.0
Extent of shareholder governance index (0-10)		3.0
Extent of shareholder rights index (0-10)		5.0
Does the sale of 51% of Buyer's assets require shareholder approval?	No	0.0
Can shareholders representing 10% of Buyer's share capital call for a meeting of shareholders?	Yes	1.0
Must Buyer obtain its shareholders' approval every time it issues new shares?	No	0.0
Do shareholders automatically receive preemption rights every time Buyer issues new shares?	No	0.0

Must shareholders approve the election and dismissal of the external auditor?	Yes	1.0
Are changes to the rights of a class of shares only possible if the holders of the affected shares approve?	Yes	1.0
Assuming that Buyer is a limited company, does the sale of 51% of its assets require member approval?	No	0.0
Assuming that Buyer is a limited company, can members representing 10% call for a meeting of members?	Yes	1.0
Assuming that Buyer is a limited company, must all or almost all members consent to add a new member?	Yes	1.0
Assuming that Buyer is a limited company, must a member first offer to sell their interest to the existing members before they can sell to non-members?	No	0.0
Extent of ownership and control index (0-10)		1.0
Is it forbidden to appoint the same individual as CEO and chairperson of the board of directors?	No	0.0
Must the board of directors include independent and nonexecutive board members?	No	0.0
Can shareholders remove members of the board of directors without cause before the end of their term?	Yes	1.0
Must the board of directors include a separate audit committee exclusively comprising board members?	No	0.0
Must a potential acquirer make a tender offer to all shareholders upon acquiring 50% of Buyer?	No	0.0
Must Buyer pay declared dividends within a maximum period set by law?	No	0.0
Is a subsidiary prohibited from acquiring shares issued by its parent company?	No	0.0
Assuming that Buyer is a limited company, must Buyer have a mechanism to resolve disagreements among members?	No	0.0
Assuming that Buyer is a limited company, must a potential acquirer make a tender offer to all shareholders upon acquiring 50% of Buyer?	No	0.0
Assuming that Buyer is a limited company, must Buyer distribute profits within a maximum period set by law?	No	0.0
Extent of corporate transparency index (0-10)		3.0
Must Buyer disclose direct and indirect beneficial ownership stakes representing 5%?	No	0.0
Must Buyer disclose information about board members' primary employment and directorships in other companies?	No	0.0
Must Buyer disclose the compensation of individual managers?	No	0.0
Must a detailed notice of general meeting be sent 21 days before the meeting?	No	0.0
Can shareholders representing 5% of Buyer's share capital put items on the general meeting agenda?	No	0.0
Must Buyer's annual financial statements be audited by an external auditor?	Yes	1.0
Must Buyer disclose its audit reports to the public?	No	0.0
Assuming that Buyer is a limited company, must members meet at least once a year?	Yes	1.0
Assuming that Buyer is a limited company, can members representing 5% put items on the meeting agenda?	No	0.0
Assuming that Buyer is a limited company, must Buyer's annual financial statements be audited by an external auditor?	Yes	1.0

Paying Taxes

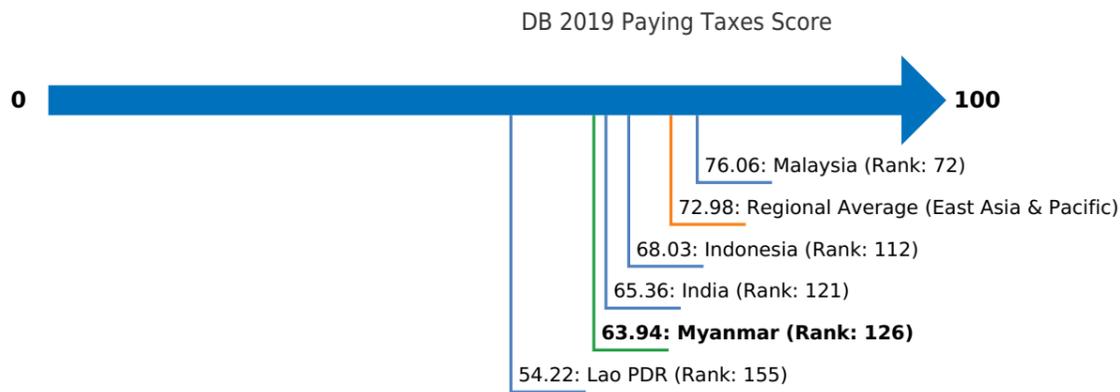
This topic records the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as the administrative burden of paying taxes and contributions and complying with postfiling procedures (VAT refund and tax audit). The most recent round of data collection for the project was completed in May 2018 covering for the Paying Taxes indicator calendar year 2017 (January 1, 2017 – December 31, 2017). [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Tax payments for a manufacturing company in 2017 (number per year adjusted for electronic and joint filing and payment)</p> <ul style="list-style-type: none"> • Total number of taxes and contributions paid or withheld, including consumption taxes (value added tax, sales tax or goods and service tax) • Method and frequency of filing and payment 	<p>Using a case scenario, <i>Doing Business</i> records taxes and mandatory contributions a medium size company must pay in a year, and measures the administrative burden of paying taxes, contributions and dealing with postfiling processes. Information is also compiled on frequency of filing and payments, time taken to comply with tax laws, time taken to comply with the requirements of postfiling processes and time waiting.</p>
<p>Time required to comply with 3 major taxes (hours per year)</p> <ul style="list-style-type: none"> • Collecting information, computing tax payable • Preparing separate tax accounting books, if required • Completing tax return, filing with agencies • Arranging payment or withholding 	<p>To make data comparable across economies, several assumptions are used:</p> <ul style="list-style-type: none"> - TaxpayerCo is a medium-size business that started operations on January 1, 2016. It produces ceramic flowerpots and sells them at retail. All taxes and contributions recorded are paid in the second year of operation (calendar year 2017). Taxes and mandatory contributions are measured at all levels of government.
<p>Total tax and contribution rate (% of commercial profits)</p> <ul style="list-style-type: none"> • Profit or corporate income tax • Social contributions, labor taxes paid by employer • Property and property transfer taxes • Dividend, capital gains, financial transactions taxes • Waste collection, vehicle, road and other taxes 	<p>The VAT refund process:</p> <ul style="list-style-type: none"> - In June 2017, TaxpayerCo. makes a large capital purchase: the value of the machine is 65 times income per capita of the economy. Sales are equally spread per month (1,050 times income per capita divided by 12) and cost of goods sold are equally expensed per month (875 times income per capita divided by 12). The machinery seller is registered for VAT and excess input VAT incurred in June will be fully recovered after four consecutive months if the VAT rate is the same for inputs, sales and the machine and the tax reporting period is every month. Input VAT will exceed Output VAT in June 2017.
<p>Postfiling Index</p> <ul style="list-style-type: none"> • Time to comply with a VAT refund (hours) • Time to obtain a VAT refund (weeks) • Time to comply with a corporate income tax correction (hours) • Time to complete a corporate income tax correction (weeks) 	<p>The corporate income tax audit process:</p> <ul style="list-style-type: none"> - An error in calculation of income tax liability (for example, use of incorrect tax depreciation rates, or incorrectly treating an expense as tax deductible) leads to an incorrect income tax return and a corporate income tax underpayment. TaxpayerCo. discovered the error and voluntarily notified the tax authority. The value of the underpaid income tax liability is 5% of the corporate income tax liability due. TaxpayerCo. submits corrected information after the deadline for submitting the annual tax return, but within the tax assessment period.

Paying Taxes - Myanmar

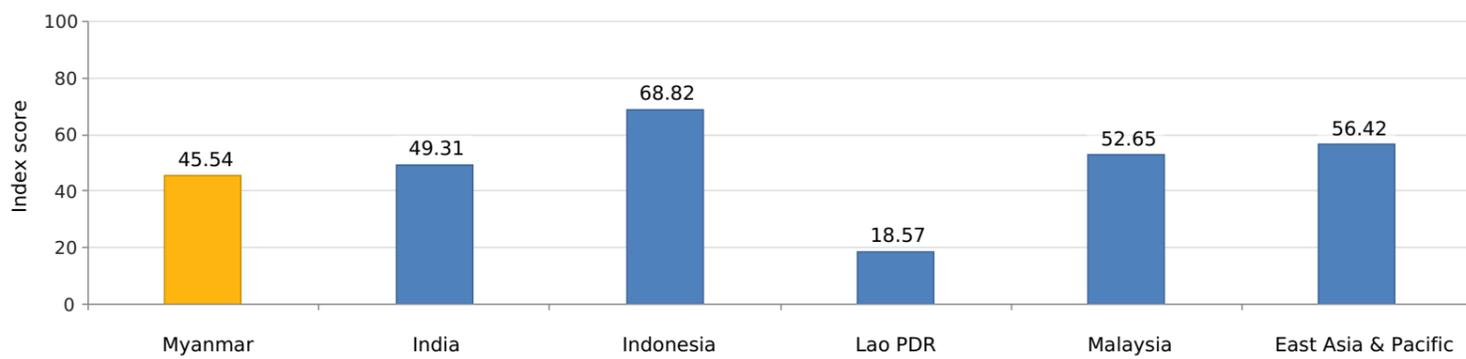
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Payments (number per year)	31	21.2	11.2	3 (Hong Kong SAR, China)
Time (hours per year)	282	180.9	159.4	49 (Singapore)
Total tax and contribution rate (% of profit)	31.2	33.5	39.8	26.1% (32 Economies)
Postfiling index (0-100)	45.54	56.42	84.41	None in 2017/18

Figure - Paying Taxes in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of paying taxes is determined by sorting their scores for paying taxes. These scores are the simple average of the scores for each of the component indicators, with a threshold and a nonlinear transformation applied to one of the component indicators, the total tax and contribution rate. The threshold is defined as the total tax and contribution rate at the 15th percentile of the overall distribution for all years included in the analysis up to and including Doing Business 2015, which is 26.1%. All economies with a total tax and contribution rate below this threshold receive the same score as the economy at the threshold.

Figure - Paying Taxes in Myanmar and comparator economies - Measure of Quality



Details - Paying Taxes in Myanmar

Tax or mandatory contribution	Payments (number)	Notes on Payments	Time (hours)	Statutory tax rate	Tax base	Total tax and contribution rate (% of profit)	Notes on TTCR
Corporate income tax	4.0		64.0	25% as of April 1, 2013	taxable profit	26.28	
Stamp duty on property transfer	1.0			4.00%	price of sale	2.42	
Property tax	1.0			13.00%	land and building	1.75	
Capital gains tax	1.0			10.00%	capital gains	0.51	
Employer paid - Social security contributions	12.0		111.0	2.50%	gross salaries	0.26	
Commercial tax	12.0		107.0	5.00%	turnover	0.00	not included
Employee paid - Social security contributions	0.0	jointly		1.50%		0.00	not included
Totals	31		282			31.2	

Details - Paying Taxes in Myanmar - Tax by Type

Taxes by type	Answer
Profit tax (% of profit)	26.8
Labor tax and contributions (% of profit)	0.3
Other taxes (% of profit)	4.2

Details - Paying Taxes in Myanmar - Measure of Quality

	Answer	Score
Postfiling index (0-100)		45.54
VAT refunds		
Does VAT exist?	Yes	
Does a VAT refund process exist per the case study?	No	
Restrictions on VAT refund process	Input tax on capital purchase is irrecoverable	
Percentage of cases exposed to a VAT audit (%)	Not applicable	
Is there a mandatory carry forward period?	No	
Time to comply with VAT refund (hours)	No VAT refund per case study scenario	0
Time to obtain a VAT refund (weeks)	No VAT refund per case study scenario	0
Corporate income tax audits		
Does corporate income tax exist?	Yes	
Percentage of cases exposed to a corporate income tax audit (%)	0% - 24%	
Time to comply with a corporate income tax correction (hours)	10.0	84.4
Time to complete a corporate income tax correction (weeks)	0.7	97.77

Notes: Names of taxes have been standardized. For instance income tax, profit tax, tax on company's income are all named corporate income tax in this table.

The hours for VAT include all the VAT and sales taxes applicable.

The hours for Social Security include all the hours for labor taxes and mandatory contributions in general.

The postfiling index is the average of the scores on time to comply with VAT refund, time to obtain a VAT refund, time to comply with a corporate income tax correction and time to complete a corporate income tax correction.

N/A = Not applicable.

Trading across Borders

Doing Business records the time and cost associated with the logistical process of exporting and importing goods. *Doing Business* measures the time and cost (excluding tariffs) associated with three sets of procedures—documentary compliance, border compliance and domestic transport—within the overall process of exporting or importing a shipment of goods. The most recent round of data collection for the project was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Documentary compliance

- Obtaining, preparing and submitting documents during transport, clearance, inspections and port or border handling in origin economy
- Obtaining, preparing and submitting documents required by destination economy and any transit economies
- Covers all documents required by law and in practice, including electronic submissions of information

Border compliance

- Customs clearance and inspections
- Inspections by other agencies (if applied to more than 20% of shipments)
- Handling and inspections that take place at the economy's port or border

Domestic transport

- Loading or unloading of the shipment at the warehouse or port/border
- Transport between warehouse and port/border
- Traffic delays and road police checks while shipment is en route

Case study assumptions

To make the data comparable across economies, a few assumptions are made about the traded goods and the transactions:

Time: Time is measured in hours, and 1 day is 24 hours (for example, 22 days are recorded as $22 \times 24 = 528$ hours). If customs clearance takes 7.5 hours, the data are recorded as is. Alternatively, suppose documents are submitted to a customs agency at 8:00a.m., are processed overnight and can be picked up at 8:00a.m. the next day. The time for customs clearance would be recorded as 24 hours because the actual procedure took 24 hours.

Cost: Insurance cost and informal payments for which no receipt is issued are excluded from the costs recorded. Costs are reported in U.S. dollars. Contributors are asked to convert local currency into U.S. dollars based on the exchange rate prevailing on the day they answer the questionnaire. Contributors are private sector experts in international trade logistics and are informed about exchange rates.

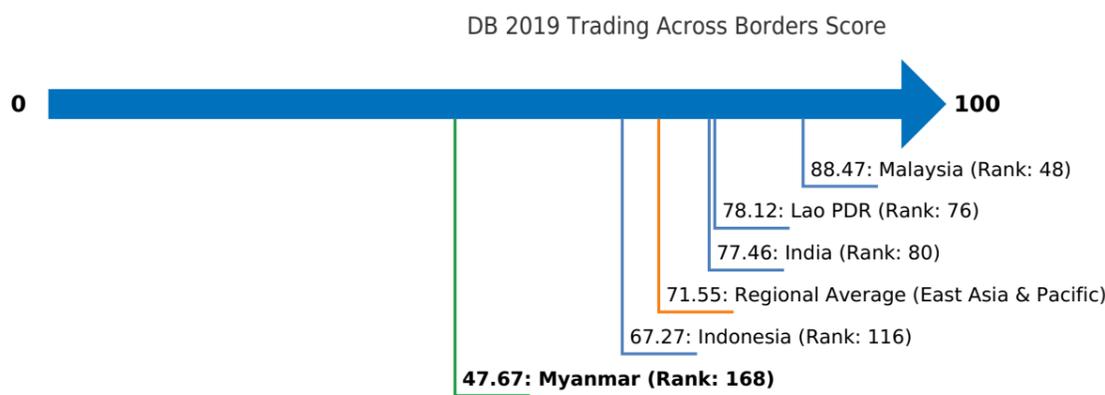
Assumptions of the case study:

- For all 190 economies covered by *Doing Business*, it is assumed a shipment is in a warehouse in the largest business city of the exporting economy and travels to a warehouse in the largest business city of the importing economy.
- It is assumed each economy imports 15 metric tons of containerized auto parts (HS 8708) from its natural import partner—the economy from which it imports the largest value (price times quantity) of auto parts. It is assumed each economy exports the product of its comparative advantage (defined by the largest export value) to its natural export partner—the economy that is the largest purchaser of this product. Shipment value is assumed to be \$50,000.
- The mode of transport is the one most widely used for the chosen export or import product and the trading partner, as is the seaport or land border crossing.
- All electronic information submissions requested by any government agency in connection with the shipment are considered to be documents obtained, prepared and submitted during the export or import process.
- A port or border is a place (seaport or land border crossing) where merchandise can enter or leave an economy.
- Relevant government agencies include customs, port authorities, road police, border guards, standardization agencies, ministries or departments of agriculture or industry, national security agencies and any other government authorities.

Trading across Borders - Myanmar

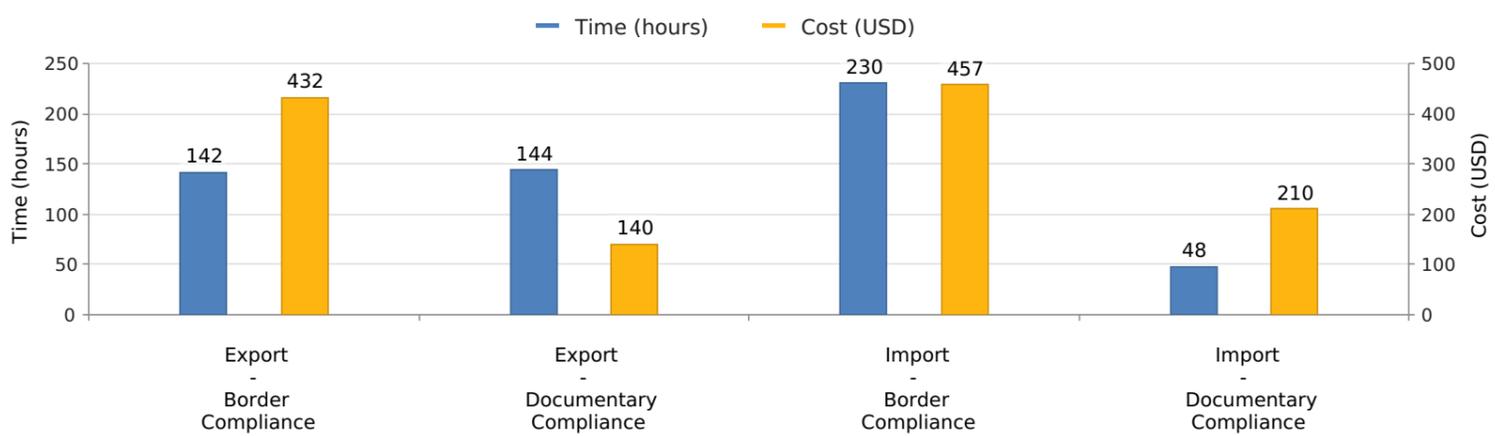
Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Time to export: Border compliance (hours)	142	54.7	12.5	1 (19 Economies)
Cost to export: Border compliance (USD)	432	382.2	139.1	0 (19 Economies)
Time to export: Documentary compliance (hours)	144	57.6	2.4	1 (26 Economies)
Cost to export: Documentary compliance (USD)	140	109.4	35.2	0 (20 Economies)
Time to import: Border compliance (hours)	230	69.2	8.5	0 (25 Economies)
Cost to import: Border compliance (USD)	457	415.8	100.2	0 (28 Economies)
Time to import: Documentary compliance (hours)	48	57.0	3.4	1 (30 Economies)
Cost to import: Documentary compliance (USD)	210	109.5	24.9	0 (30 Economies)

Figure - Trading across Borders in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of trading across borders is determined by sorting their scores for trading across borders. These scores are the simple average of the scores for the time and cost for documentary compliance and border compliance to export and import.

Figure - Trading across Borders in Myanmar - Time and Cost



Details - Trading across Borders in Myanmar

Characteristics	Export	Import
Product	HS 07 : Edible vegetables and certain roots and tubers	HS 8708: Parts and accessories of motor vehicles
Trade partner	India	China
Border	Yangon port	Yangon port
Distance (km)	12	12
Domestic transport time (hours)	5	5
Domestic transport cost (USD)	200	200

Details - Trading across Borders in Myanmar - Components of Border Compliance

	Time to Complete (hours)	Associated Costs (USD)
Export: Clearance and inspections required by customs authorities	11.0	195.0
Export: Clearance and inspections required by agencies other than customs	96.0	65.0
Export: Port or border handling	48.0	171.7
Import: Clearance and inspections required by customs authorities	110.0	285.0
Import: Clearance and inspections required by agencies other than customs	0.0	0.0
Import: Port or border handling	120.0	171.7

Details - Trading across Borders in Myanmar - Trade Documents

Export	Import
Customs Export Declaration	Bill of lading
Bill of Lading	SAD delivery order
Export license	Customs import declaration
Commercial Invoice	Commercial invoice
Packing list	Packing list
Sales Contract	Cargo release order
Shipping Instruction	Terminal handling receipts
Letter of Credit or General Remittance Exemption Certificate	Technical standard/health certificate
Payment advice referring Inward Telegraphic Transfer Private No./Inward Telegraphic Transfer Government No	Certificate of Origin
Certificate of Origin	SOLAS certificate
Fumigation Certificate	
Phytosanitary Certificate	
SOLAS certificate	

Enforcing Contracts

The enforcing contracts indicator measures the time and cost for resolving a commercial dispute through a local first-instance court, and the quality of judicial processes index, evaluating whether each economy has adopted a series of good practices that promote quality and efficiency in the court system. The most recent round of data collection was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Time required to enforce a contract through the courts (calendar days)</p>	<p>The dispute in the case study involves the breach of a sales contract between 2 domestic businesses. The case study assumes that the court hears an expert on the quality of the goods in dispute. This distinguishes the case from simple debt enforcement.</p>
<ul style="list-style-type: none"> • Time to file and serve the case • Time for trial and to obtain the judgment • Time to enforce the judgment 	<p>To make the data comparable across economies, <i>Doing Business</i> uses several assumptions about the case:</p>
<p>Cost required to enforce a contract through the courts (% of claim)</p>	<ul style="list-style-type: none"> - The dispute concerns a lawful transaction between two businesses (Seller and Buyer), both located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
<ul style="list-style-type: none"> • Attorney fees • Court fees • Enforcement fees 	<ul style="list-style-type: none"> - The buyer orders custom-made goods, then fails to pay alleging that the goods are not of adequate quality.
<p>Quality of judicial processes index (0-18)</p>	<ul style="list-style-type: none"> - The value of the dispute is 200% of the income per capita or the equivalent in local currency of USD 5,000, whichever is greater.
<ul style="list-style-type: none"> • Court structure and proceedings (-1-5) 	<ul style="list-style-type: none"> - The seller sues the buyer before the court with jurisdiction over commercial cases worth 200% of income per capita or \$5,000.
<ul style="list-style-type: none"> • Case management (0-6) 	<ul style="list-style-type: none"> - The seller requests the pretrial attachment of the defendant's movable assets to secure the claim.
<ul style="list-style-type: none"> • Court automation (0-4) 	<ul style="list-style-type: none"> - The dispute on the quality of the goods requires an expert opinion.
<ul style="list-style-type: none"> • Alternative dispute resolution (0-3) 	<ul style="list-style-type: none"> - The judge decides in favor of the seller; there is no appeal.
	<ul style="list-style-type: none"> - The seller enforces the judgment through a public sale of the buyer's movable assets.

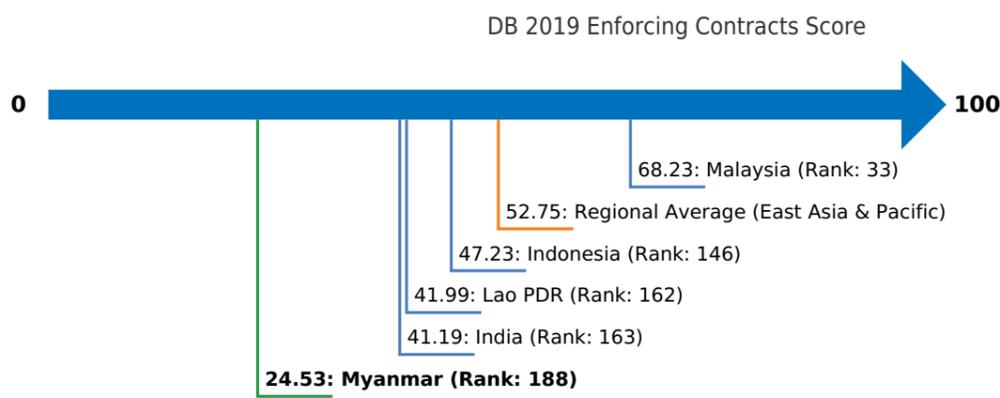
Enforcing Contracts - Myanmar

Standardized Case

Claim value	MMK 6,283,958
Court name	Lahta Township Court
City Covered	Yangon

Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Time (days)	1160	581.1	582.4	None in 2017/18
Cost (% of claim value)	51.5	47.2	21.2	None in 2017/18
Quality of judicial processes index (0-18)	3.0	7.9	11.5	None in 2017/18

Figure - Enforcing Contracts in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of enforcing contracts is determined by sorting their scores for enforcing contracts. These scores are the simple average of the scores for each of the component indicators.

Figure - Enforcing Contracts in Myanmar - Time and Cost

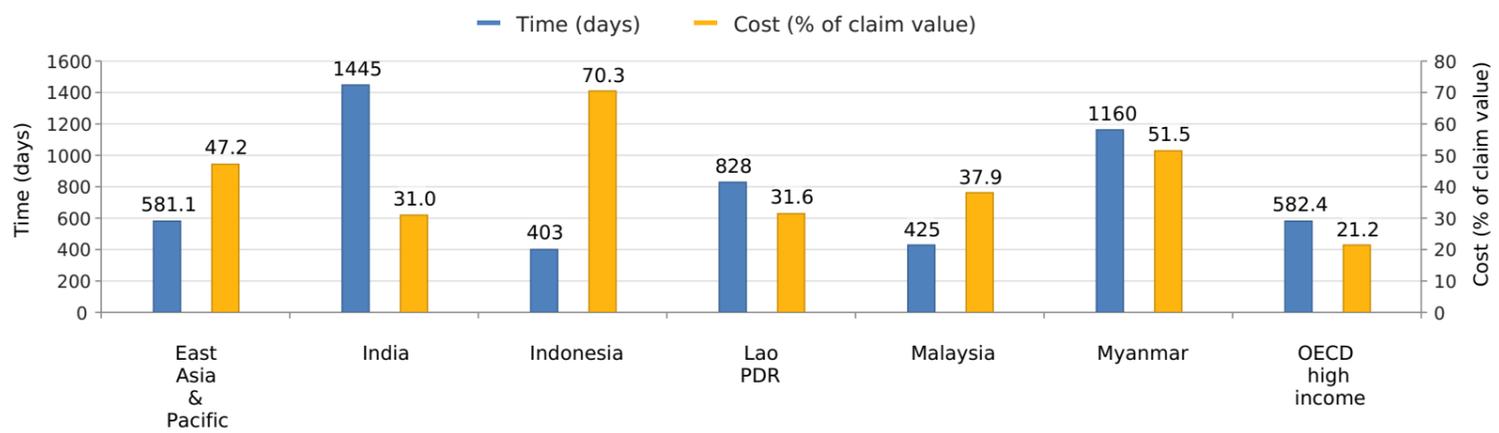
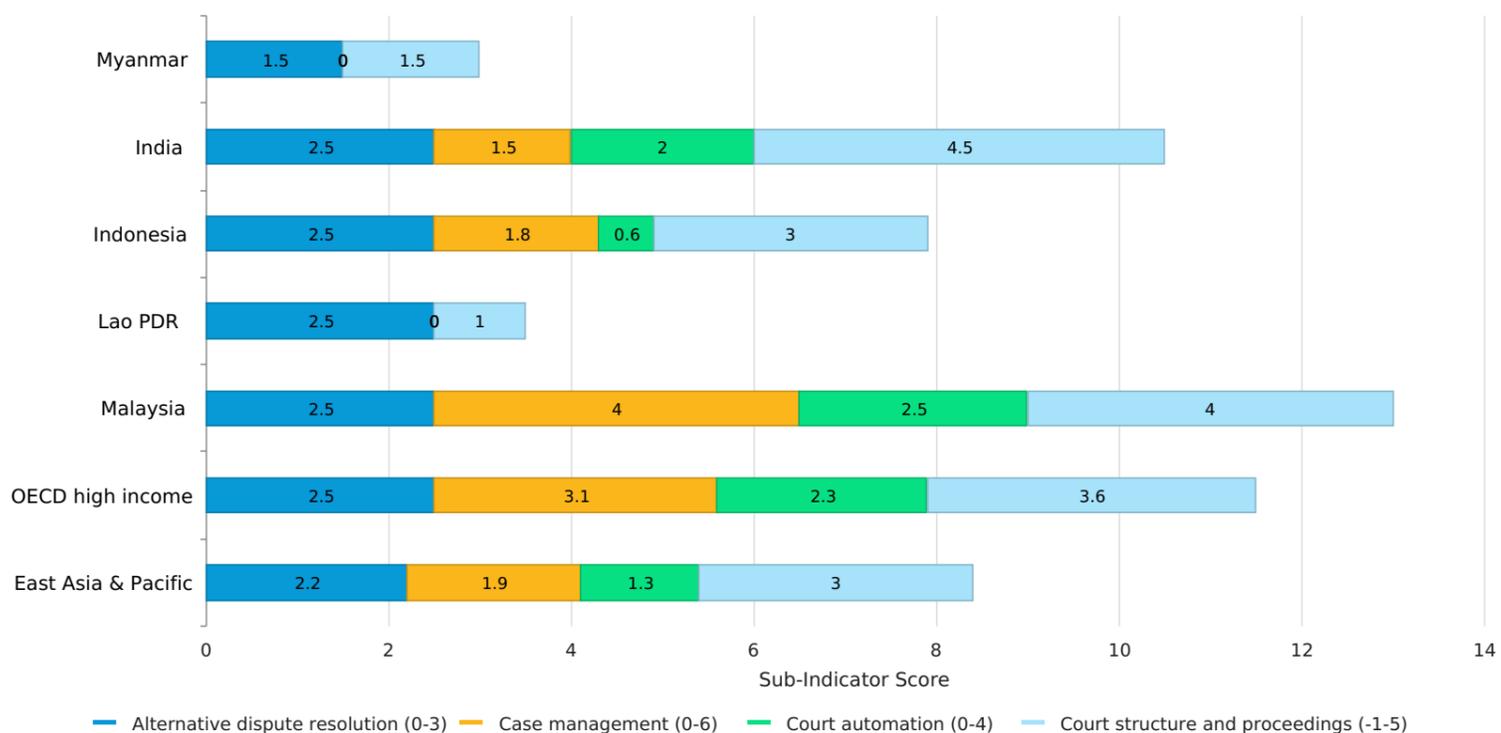


Figure - Enforcing Contracts in Myanmar and comparator economies - Measure of Quality



Details - Enforcing Contracts in Myanmar

	Indicator
Time (days)	1160
Filing and service	65
Trial and judgment	815
Enforcement of judgment	280
Cost (% of claim value)	51.5
Attorney fees	47
Court fees	2.5
Enforcement fees	2
Quality of judicial processes index (0-18)	3.0
Court structure and proceedings (-1-5)	1.5
Case management (0-6)	0.0
Court automation (0-4)	0.0
Alternative dispute resolution (0-3)	1.5

Details - Enforcing Contracts in Myanmar - Measure of Quality

	Answer	Score
Quality of judicial processes index (0-18)		3.0
Court structure and proceedings (-1-5)		1.5
1. Is there a court or division of a court dedicated solely to hearing commercial cases?	No	0.0
2. Small claims court		0.0
2.a. Is there a small claims court or a fast-track procedure for small claims?	No	
2.b. If yes, is self-representation allowed?	n.a.	
3. Is pretrial attachment available?	Yes	1.0
4. Are new cases assigned randomly to judges?	Yes, but manual	0.5
5. Does a woman's testimony carry the same evidentiary weight in court as a man's?	Yes	0.0
Case management (0-6)		0.0
1. Time standards		0.0
1.a. Are there laws setting overall time standards for key court events in a civil case?	No	
1.b. If yes, are the time standards set for at least three court events?	n.a.	
1.c. Are these time standards respected in more than 50% of cases?	n.a.	
2. Adjournments		0.0
2.a. Does the law regulate the maximum number of adjournments that can be granted?	No	
2.b. Are adjournments limited to unforeseen and exceptional circumstances?	No	
2.c. If rules on adjournments exist, are they respected in more than 50% of cases?	n.a.	
3. Can two of the following four reports be generated about the competent court: (i) time to disposition report; (ii) clearance rate report; (iii) age of pending cases report; and (iv) single case progress report?	No	0.0
4. Is a pretrial conference among the case management techniques used before the competent court?	No	0.0
5. Are there any electronic case management tools in place within the competent court for use by judges?	No	0.0
6. Are there any electronic case management tools in place within the competent court for use by lawyers?	No	0.0
Court automation (0-4)		0.0
1. Can the initial complaint be filed electronically through a dedicated platform within the competent court?	no	0.0
2. Is it possible to carry out service of process electronically for claims filed before the competent court?	No	0.0
3. Can court fees be paid electronically within the competent court?	No	0.0
4. Publication of judgments		0.0
4.a. Are judgments rendered in commercial cases at all levels made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	No	
4.b. Are judgments rendered in commercial cases at the appellate and supreme court level made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	No	
Alternative dispute resolution (0-3)		1.5
1. Arbitration		1.5

1.a. Is domestic commercial arbitration governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all its aspects?	Yes	
1.b. Are there any commercial disputes—aside from those that deal with public order or public policy—that cannot be submitted to arbitration?	No	
1.c. Are valid arbitration clauses or agreements usually enforced by the courts?	Yes	
2. Mediation/Conciliation		0.0
2.a. Is voluntary mediation or conciliation available?	No	
2.b. Are mediation, conciliation or both governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all their aspects?	n.a.	
2.c. Are there financial incentives for parties to attempt mediation or conciliation (i.e., if mediation or conciliation is successful, a refund of court filing fees, income tax credits or the like)?	n.a.	

Resolving Insolvency

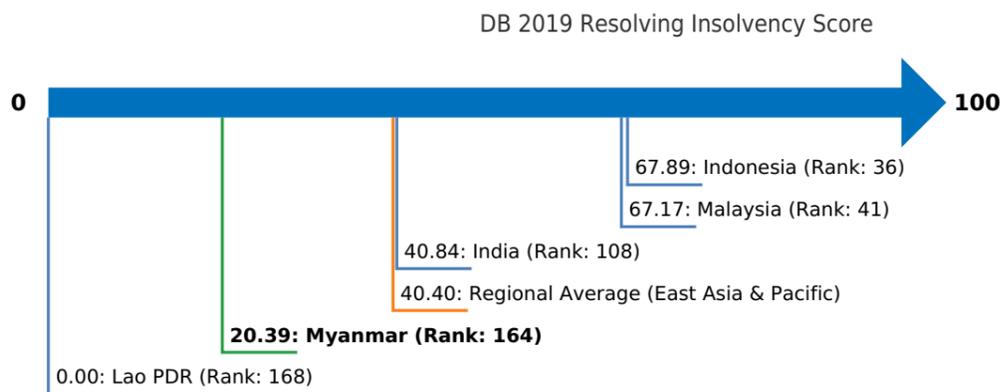
Doing Business studies the time, cost and outcome of insolvency proceedings involving domestic legal entities. These variables are used to calculate the recovery rate, which is recorded as cents on the dollar recovered by secured creditors through reorganization, liquidation or debt enforcement (foreclosure or receivership) proceedings. To determine the present value of the amount recovered by creditors, *Doing Business* uses the lending rates from the International Monetary Fund, supplemented with data from central banks and the Economist Intelligence Unit. The most recent round of data collection was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
<p>Time required to recover debt (years)</p> <ul style="list-style-type: none"> • Measured in calendar years • Appeals and requests for extension are included 	<p>To make the data on the time, cost and outcome comparable across economies, several assumptions about the business and the case are used:</p>
<p>Cost required to recover debt (% of debtor's estate)</p> <ul style="list-style-type: none"> • Measured as percentage of estate value • Court fees • Fees of insolvency administrators • Lawyers' fees • Assessors' and auctioneers' fees • Other related fees 	<ul style="list-style-type: none"> - A hotel located in the largest city (or cities) has 201 employees and 50 suppliers. The hotel experiences financial difficulties. - The value of the hotel is 100% of the income per capita or the equivalent in local currency of USD 200,000, whichever is greater. - The hotel has a loan from a domestic bank, secured by a mortgage over the hotel's real estate. The hotel cannot pay back the loan, but makes enough money to operate otherwise.
<p>Outcome</p> <ul style="list-style-type: none"> • Whether business continues operating as a going concern or business assets are sold piecemeal 	<p>In addition, <i>Doing Business</i> evaluates the quality of legal framework applicable to judicial liquidation and reorganization proceedings and the extent to which best insolvency practices have been implemented in each economy covered.</p>
<p>Recovery rate for creditors</p> <ul style="list-style-type: none"> • Measures the cents on the dollar recovered by secured creditors • Outcome for the business (survival or not) determines the maximum value that can be recovered • Official costs of the insolvency proceedings are deducted • Depreciation of furniture is taken into account • Present value of debt recovered 	
<p>Strength of insolvency framework index (0- 16)</p> <ul style="list-style-type: none"> • Sum of the scores of four component indices: • Commencement of proceedings index (0-3) • Management of debtor's assets index (0-6) • Reorganization proceedings index (0-3) • Creditor participation index (0-4) 	

Resolving Insolvency - Myanmar

Indicator	Myanmar	East Asia & Pacific	OECD high income	Best Regulatory Performance
Recovery rate (cents on the dollar)	14.7	35.5	70.5	None in 2017/18
Time (years)	5.0	2.6	1.7	0.4 (Ireland)
Cost (% of estate)	18.0	20.6	9.3	1.0 (Norway)
Outcome (0 as piecemeal sale and 1 as going concern)	0
Strength of insolvency framework index (0-16)	4.0	6.8	11.9	None in 2017/18

Figure - Resolving Insolvency in Myanmar and comparator economies - Ranking and Score



Note: The ranking of economies on the ease of resolving insolvency is determined by sorting their scores for resolving insolvency. These scores are the simple average of the scores for the recovery rate and the strength of insolvency framework index.

Figure - Resolving Insolvency in Myanmar - Time and Cost

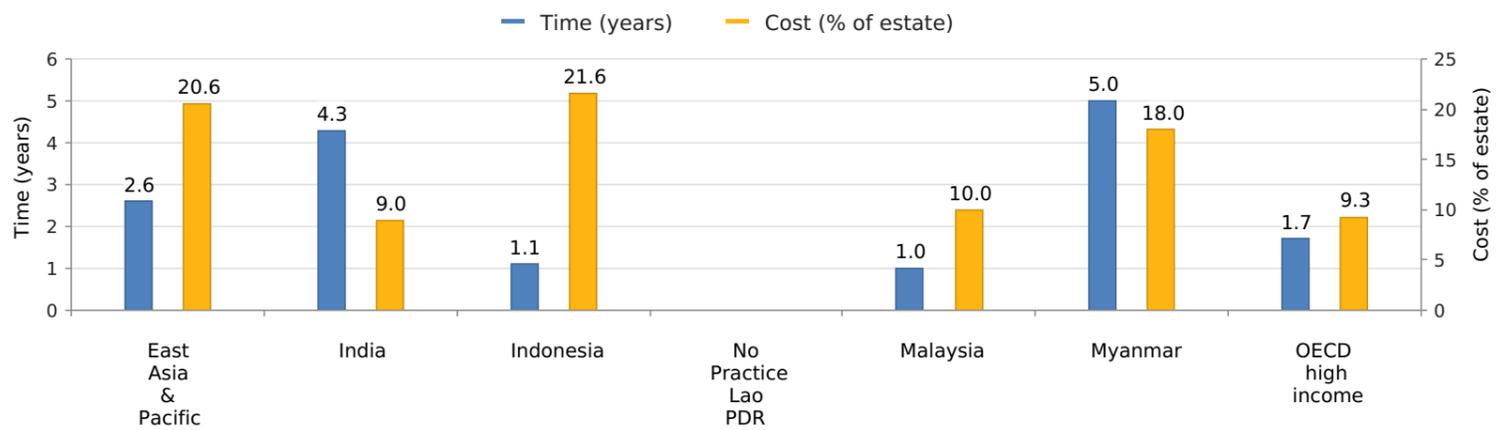
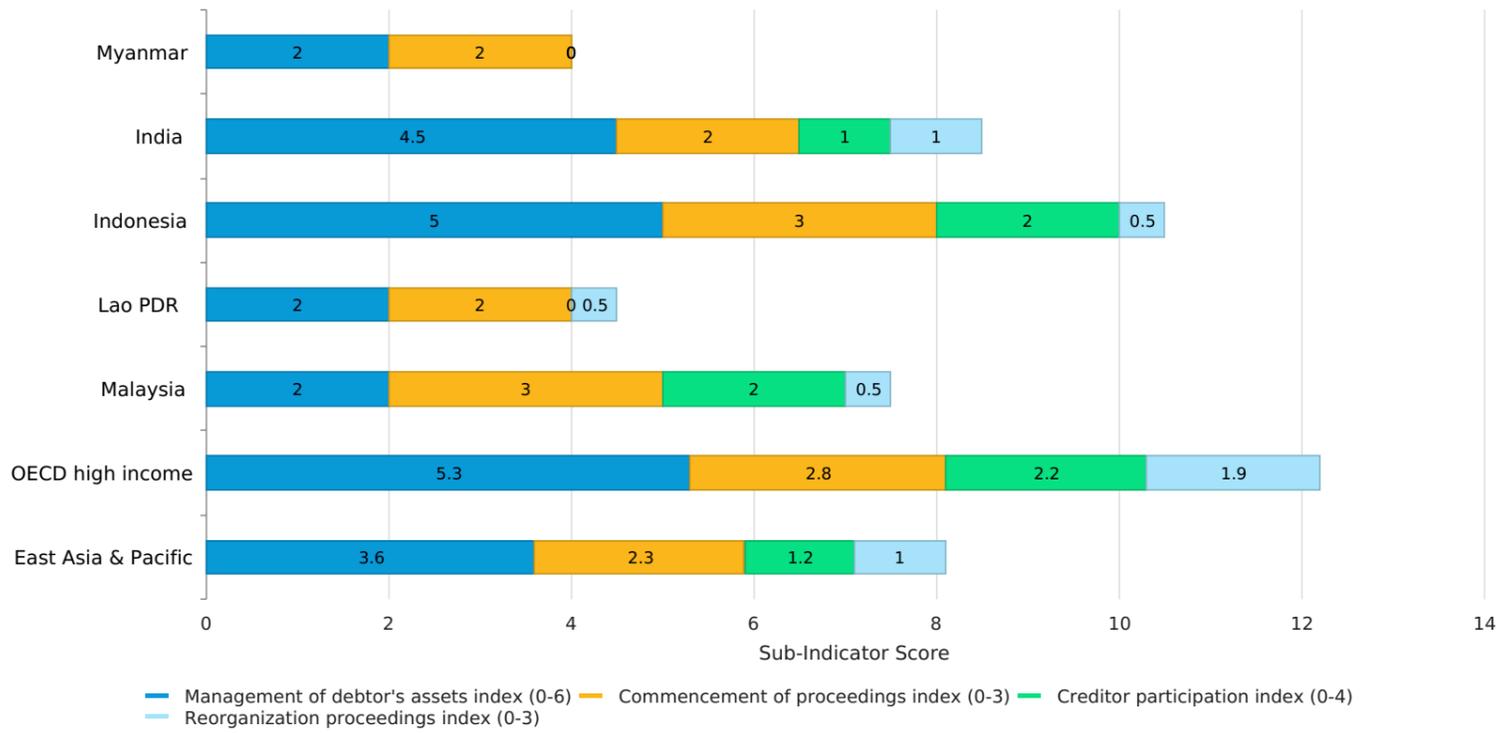
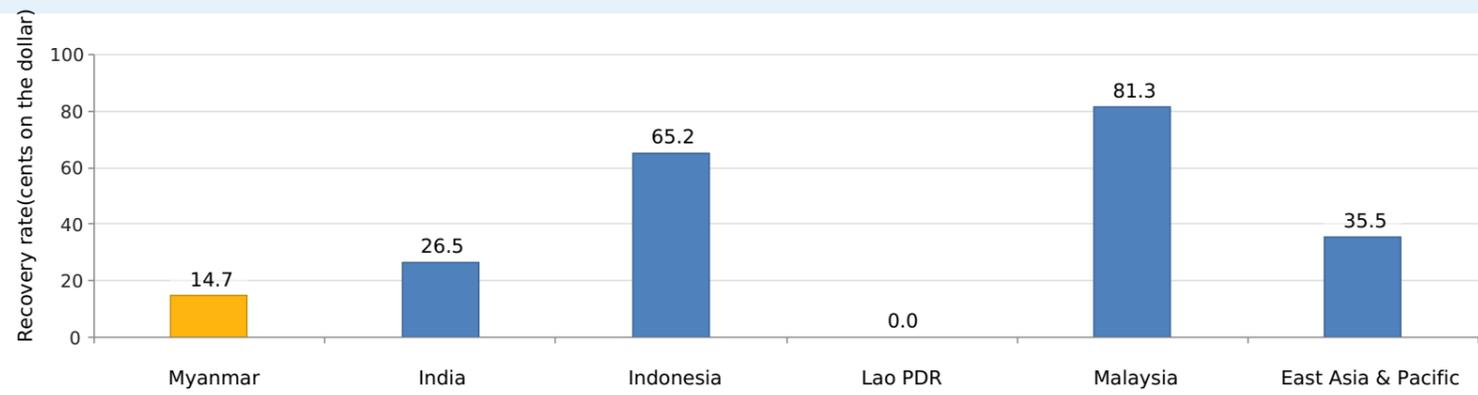


Figure - Resolving Insolvency in Myanmar and comparator economies - Measure of Quality



Note: Even if the economy's legal framework includes provisions related to insolvency proceedings (liquidation or reorganization), the economy receives 0 points for the strength of insolvency framework index, if time, cost and outcome indicators are recorded as "no practice."

Figure - Resolving Insolvency in Myanmar and comparator economies - Recovery Rate



Details - Resolving Insolvency in Myanmar

Indicator	Answer	Score
Proceeding	foreclosure	The most likely applicable proceeding for the Mirage's case would be a foreclosure by judicial sale. After Mirage's default, BizBank would initiate the foreclosure by filing an application with a District Court in Yangon.
Outcome	piecemeal sale	The hotel will stop operating and Mirage's assets will be sold by the court appointed bailiffs in a public auction.
Time (in years)	5.0	The foreclosure procedure until BizBank is repaid some or all of the money owed to it will take approximately 5 years. Usually after 1 year since Mirage's default, BizBank would initiate foreclosure by filing a petition at the Court. During the above mentioned 1-year period, BizBank needs to obtain formal documentary evidence indicating the endeavors made but failed to solve the payment issue. After receiving the application, it takes at least half a year for the Court to review the case, notify Mirage and hold hearings until the final order is made. Within the following 1.5 to 2.5 years, the Court would make a final decision on BizBank's claim after rounds of legal debates. Then it takes another year for the Court to pass an execution order based on which BizBank will be entitled to open an execution proceeding. In addition, the court needs to decide on all the third party claims, including tax authorities, which usually be settled within 1 year. After announcing the execution of the foreclosure proceeding, the Court will appoint a bailiff/judicial receiver to gather information on Mirage's assets, prepare them for sale and conduct the sale in a public auction. It takes approximately 1 year to complete the sale and distribute proceeds.
Cost (% of estate)	18.0	The costs associated with the case would amount to approximately 18% of the value of the debtor's estate. The cost incurred during the entire insolvency process mainly includes attorneys' fees (10%), auctioneer's fees (3%), fees of accountants and other professionals (4%) and court's fees (1%).
Recovery rate (cents on the dollar)		14.7

Details - Resolving Insolvency in Myanmar - Measure of Quality

	Answer	Score
Strength of insolvency framework index (0-16)		4.0
Commencement of proceedings index (0-3)		2.0
What procedures are available to a DEBTOR when commencing insolvency proceedings?	(b) Debtor may file for liquidation only	0.5
Does the insolvency framework allow a CREDITOR to file for insolvency of the debtor?	(b) Yes, but a creditor may file for liquidation only	0.5
What basis for commencement of the insolvency proceedings is allowed under the insolvency framework?	(a) Debtor is generally unable to pay its debts as they mature	1.0
Management of debtor's assets index (0-6)		2.0
Does the insolvency framework allow the continuation of contracts supplying essential goods and services to the debtor?	No	0.0
Does the insolvency framework allow the rejection by the debtor of overly burdensome contracts?	Yes	1.0
Does the insolvency framework allow avoidance of preferential transactions?	Yes	1.0
Does the insolvency framework allow avoidance of undervalued transactions?	No	0.0
Does the insolvency framework provide for the possibility of the debtor obtaining credit after commencement of insolvency proceedings?	No	0.0
Does the insolvency framework assign priority to post-commencement credit?	(c) No priority is assigned to post-commencement creditors	0.0
Reorganization proceedings index (0-3)		0.0
Which creditors vote on the proposed reorganization plan?	N/A	0.0
Does the insolvency framework require that dissenting creditors in reorganization receive at least as much as what they would obtain in a liquidation?	No	0.0
Are the creditors divided into classes for the purposes of voting on the reorganization plan, does each class vote separately and are creditors in the same class treated equally?	No	0.0
Creditor participation index (0-4)		0.0
Does the insolvency framework require approval by the creditors for selection or appointment of the insolvency representative?	No	0.0
Does the insolvency framework require approval by the creditors for sale of substantial assets of the debtor?	No	0.0
Does the insolvency framework provide that a creditor has the right to request information from the insolvency representative?	No	0.0
Does the insolvency framework provide that a creditor has the right to object to decisions accepting or rejecting creditors' claims?	No	0.0

Note: Even if the economy's legal framework includes provisions related to insolvency proceedings (liquidation or reorganization), the economy receives 0 points for the strength of insolvency framework index, if time, cost and outcome indicators are recorded as "no practice."

Labor Market Regulation

Doing Business presents detailed data for the labor market regulation indicators on the *Doing Business* website (<http://www.doingbusiness.org>). The report does not present rankings of economies on these indicators or include the topic in the aggregate ease of doing business score or ranking on the ease of doing business.

The most recent round of data collection was completed in May 2018. [See the methodology for more information.](#)

What the indicators measure

Hiring

(i) whether fixed-term contracts are prohibited for permanent tasks; (ii) maximum cumulative duration of fixed-term contracts; (iii) length of the probationary period; (iv) minimum wage.

Working hours

(i) maximum number of working days allowed per week; (ii) premiums for work: at night, on a weekly rest day and overtime; (iii) whether there are restrictions on work at night, work on a weekly rest day and for overtime work; (iv) whether nonpregnant and nonnursing women can work same night hours as men; (v) length of paid annual leave.

Redundancy rules

(i) whether redundancy can be basis for terminating workers; (ii) whether employer needs to notify and/or get approval from third party to terminate 1 redundant worker and a group of 9 redundant workers; (iii) whether law requires employer to reassign or retrain a worker before making worker redundant; (iv) whether priority rules apply for redundancies and reemployment.

Redundancy cost

(i) notice period for redundancy dismissal; (ii) severance payments due when terminating a redundant worker.

Job quality

(i) whether law mandates equal remuneration for work of equal value and nondiscrimination based on gender in hiring; (ii) whether law mandates paid or unpaid maternity leave; (iii) length of paid maternity leave; (iv) whether employees on maternity leave receive 100% of wages; (v) availability of five fully paid days of sick leave a year; (vi) eligibility requirements for unemployment protection.

Case study assumptions

To make the data comparable across economies, several assumptions about the worker and the business are used.

The worker:

- Is a cashier in a supermarket or grocery store, age 19, with one year of work experience.
- Is a full-time employee.
- Is not a member of the labor union, unless membership is mandatory.

The business:

- Is a limited liability company (or the equivalent in the economy).
- Operates a supermarket or grocery store in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Has 60 employees.
- Is subject to collective bargaining agreements if such agreements cover more than 50% of the food retail sector and they apply even to firms that are not party to them.
- Abides by every law and regulation but does not grant workers more benefits than those mandated by law, regulation or (if applicable) collective bargaining agreements.

Labor Market Regulation - Myanmar

Details - Labor Market Regulation in Myanmar

	Answer
Hiring	
Fixed-term contracts prohibited for permanent tasks?	No
Maximum length of a single fixed-term contract (months)	No limit
Maximum length of fixed-term contracts, including renewals (months)	No limit
Minimum wage applicable to the worker assumed in the case study (US\$/month)	81.8
Ratio of minimum wage to value added per worker	0.6
Maximum length of probationary period (months)	3.0
Working hours	
Standard workday	8.0
Maximum number of working days per week	6.0
Premium for night work (% of hourly pay)	0.0
Premium for work on weekly rest day (% of hourly pay)	100.0
Premium for overtime work (% of hourly pay)	100.0
Restrictions on night work?	Yes
Whether nonpregnant and nonnursing women can work the same night hours as men	Yes
Restrictions on weekly holiday?	No
Restrictions on overtime work?	No
Paid annual leave for a worker with 1 year of tenure (working days)	10.0
Paid annual leave for a worker with 5 years of tenure (working days)	10.0
Paid annual leave for a worker with 10 years of tenure (working days)	10.0
Paid annual leave (average for workers with 1, 5 and 10 years of tenure, in working days)	10.0
Redundancy rules	
Dismissal due to redundancy allowed by law?	Yes
Third-party notification if one worker is dismissed?	No
Third-party approval if one worker is dismissed?	No
Third-party notification if nine workers are dismissed?	No
Third-party approval if nine workers are dismissed?	No
Retraining or reassignment obligation before redundancy?	No
Priority rules for redundancies?	No
Priority rules for reemployment?	No
Redundancy cost	
Notice period for redundancy dismissal for a worker with 1 year of tenure	4.3
Notice period for redundancy dismissal for a worker with 5 years of tenure	4.3
Notice period for redundancy dismissal for a worker with 10 years of tenure	4.3
Notice period for redundancy dismissal (average for workers with 1, 5 and 10 years of tenure)	4.3
Severance pay for redundancy dismissal for a worker with 1 year of tenure	4.3

Severance pay for redundancy dismissal for a worker with 5 years of tenure	17.3
Severance pay for redundancy dismissal for a worker with 10 years of tenure	34.7
Severance pay for redundancy dismissal (average for workers with 1, 5 and 10 years of tenure)	18.8
Job quality	
Equal remuneration for work of equal value?	No
Gender nondiscrimination in hiring?	No
Paid or unpaid maternity leave mandated by law?	Yes
Minimum length of maternity leave (calendar days)?	98.0
Receive 100% of wages on maternity leave?	No
Five fully paid days of sick leave a year?	Yes
Unemployment protection after one year of employment?	No
Minimum contribution period for unemployment protection (months)?	36.0

Business Reforms in Myanmar

In the past year, *Doing Business* observed a peaking of reform activity worldwide. From June 2, 2017, to May 1, 2018, 128 economies implemented a record 314 regulatory reforms improving the business climate. Reforms inspired by *Doing Business* have been implemented by economies in all regions. The following are reforms implemented since *Doing Business* 2008.

✓ = *Doing Business* reform making it easier to do business. ✗ = Change making it more difficult to do business.

DB2019

- ✓ **Starting a Business:** Myanmar made starting a business less expensive by reducing the registration fee.
- ✓ **Getting Electricity:** Myanmar improved the monitoring and regulation of power outages by beginning to record data for the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI). Myanmar also made getting electricity more transparent by publishing electricity tariffs online.

DB2018

- ✓ **Registering Property:** Myanmar made registering property less costly by reducing the stamp duty.
- ✓ **Getting Credit:** Myanmar improved access to credit information by adopting a regulation allowing the establishment of credit bureaus.

DB2017

- ✓ **Starting a Business:** Myanmar made starting a business easier by reducing the cost to register a company. It also simplified the process by removing the requirement to submit a reference letter and a criminal history certificate in order to incorporate a company.
- ✓ **Getting Credit:** Myanmar improved its credit information system by enacting a law that allows the establishment of a new credit bureau.
- ✗ **Trading across Borders:** Myanmar made trading across borders more difficult by experiencing delays and higher cost at processing incoming cargo at the port of Yangon.

Labor Market Regulation: Myanmar introduced a minimum wage and changed the regulation of severance pay.

DB2016

- ✓ **Starting a Business:** Myanmar made starting a business easier by eliminating the minimum capital requirement for local companies and streamlining incorporation procedures.
- ✓ **Getting Electricity:** The Ministry of Electric Power facilitated the process to obtain a new electricity connection in Myanmar by reducing delays through fewer approvals.
- ✗ **Paying Taxes:** Myanmar made paying taxes more costly and complicated for companies by increasing the rate paid by employers and ceiling for social security contributions, requiring additional documents for commercial tax returns and introducing quarterly preparation, filing and payment of corporate income tax. At the same time, Myanmar increased the rate of allowable depreciation.

DB2015

- ✓ **Trading across Borders:** Myanmar made trading across borders easier by reducing the number of documents required for exports and imports.

DB2014

- ✓ **Paying Taxes:** Myanmar made paying taxes less costly for companies by reducing the corporate income tax rate.

Doing Business 2019 is the 16th in a series of annual reports investigating the regulations that enhance business activity and those that constrain it. The report provides quantitative indicators covering 11 areas of the business environment in 190 economies. The goal of the *Doing Business* series is to provide objective data for use by governments in designing sound business regulatory policies and to encourage research on the important dimensions of the regulatory environment for firms.

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