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Company formation in Myanmar

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Flag



State seal

Common form	Private company limited by shares
Registry	Directorate of Investment and Company Administration (DICA), via MyCO
Minimum capital	None
Directors	1 director
Local director	At least one director must be ordinarily resident in Myanmar
Corporate tax	22%
VAT / sales tax	No VAT; commercial tax of 5% on most goods and services
Typical timeline	Often within days online, plus licensing
Tax treaties	Domestic rates and treaty list [5]
Currency	Myanmar kyat (MMK)

In short: To set up a company in Myanmar, most founders form a private company limited by shares, registered with the Directorate of Investment and Company Administration (DICA), via MyCO. Minimum capital: none. Corporate tax: 22%. Registration: often within days online, plus licensing (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 09 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Directorate of Investment and Company Administration (DICA), via MyCO before filing.

Companies in **Myanmar** are registered online through **MyCO**, the DICA company registry. Political conditions since the 2021 military takeover, and international sanctions, significantly affect doing business.

Business structures

Most founders in Myanmar form a private company limited by shares, registered with the Directorate of Investment and Company Administration (DICA), via MyCO. Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Myanmar (2026): none. Directors required: 1 director. Local resident director: at least one director must be ordinarily resident in Myanmar.

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: at least one director must be ordinarily resident in Myanmar.
- A registered office address in Myanmar.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Myanmar (2026): often within days online, plus licensing. The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Directorate of Investment and Company Administration (DICA), via MyCO.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Internal Revenue Department.

Taxation

The corporate tax rate in Myanmar in 2026 is 22%. Standard VAT or sales tax: no VAT; commercial tax of 5% on most goods and services.

Tax	Rate and notes
Corporate income tax	22%
VAT / indirect tax	No VAT; commercial tax of 5% on most goods and services
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Myanmar: Companies file annual financial statements and tax returns with the Internal Revenue Department, and keep their details up to date with the Directorate of Investment and Company Administration.

Double tax treaties

Myanmar has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Myanmar lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Myanmar?

Typical registration time in Myanmar: often within days online, plus licensing (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Myanmar?

Minimum share capital in Myanmar: none (as of November 2026).

What is the corporate tax rate in Myanmar in 2026?

The corporate tax rate in Myanmar in 2026 is 22%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Myanmar?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Myanmar: at least one director must be ordinarily resident in Myanmar.

What withholding tax applies to dividends paid from Myanmar?

Myanmar charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

The official websites of the Directorate of Investment and Company Administration (DICA), via MyCO and the Internal Revenue Department have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

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2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Myanmar: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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