

**The Government of the Republic of the Union of Myanmar**

**Ministry of Planning and Finance**

**Directorate of Investment and Company Administration**

Notification No. 57/2018

( 12<sup>th</sup> ) Waning of First Waso, 1380 M.E.

( 9<sup>th</sup> July 2018 )

**Prescribed Fees and Late Lodgment Fees under the Myanmar Companies Law 2017**

In exercise of the power conferred under section 462(a) of the Myanmar Companies Law, the Directorate of Investment and Company Administration issues this Notification.

1. The fees prescribed in Schedule One to this Notification are payable in respect of the matters set out in that Schedule.
2. If any person fails to comply with the time delimited by the Myanmar Companies Law 2017 for the filing or lodgment of a form or document, the late lodgement fee specified in Schedule Two to this Notification must be paid, in addition to the prescribed fee for the filing or lodgment of the form or document.
3. Payment of any fees and late fees under this Notification must be made in such manner as directed by the Registrar.
4. This Notification shall come into effect on 1 August 2018.

(Aung Naing Oo)

**Registrar**

**Directorate of Investment and Company Administration**

## SCHEDULE ONE

### Fees

<i>No.</i>	<i>Subject matter of fee</i>	<i>Type of filing or lodgement</i>	<i>Fees (kyats)</i>
1.	<b>Incorporation and registration fees</b>	(a) Incorporation of private company limited by shares (Form A-1) (b) Incorporation of public company limited by shares (Form A-2) (c) Incorporation of company limited by guarantee (Form A-3) (d) Incorporation of unlimited company (Form A-4) (e) Registration of business association as company limited by guarantee (Form A-5) (f) Registration of private company limited by shares under the Special Company Act 1950 (Form A-6) (g) Registration of public company limited by shares under the Special Company Act 1950 (Form A-7) (h) Registration of overseas corporation (Form A-8)	250,000 2,500,000 250,000 250,000 500,000 250,000 2,500,000 250,000
2.	<b>Annual Returns (for all companies)</b>	Lodgment of annual return under section 97 of the Myanmar Companies Law	20,000
3.	<b>Changes to company details</b>	(a) Alternation of company constitution (Form C-1) (b) Change of company name (Form C-2) (c) Change of share capital and members (Form C-3) (d) Change of registered office address or principal place of business (Form C-4) (e) Variation or cancellation of rights attached to shares (Form C-8)	30,000 100,000 10,000 30,000 10,000

<i>No.</i>	<i>Subject matter of fee</i>	<i>Type of filing or lodgement</i>	<i>Fees (kyats)</i>
4.	<b>Changes to company details – directors and secretaries</b>	(a) Change of particulars of directors or secretary (Form D-1)	10,000
5.	<b>Overseas corporations</b>	(a) Change of overseas corporation name (Form E-1) (b) Alteration of constitution of overseas corporation (Form E-2) (c) Change of directors or secretary of overseas corporation (Form E-3) (d) Change of address of overseas corporation in place of incorporation (Form E-4) (e) Change of address of overseas corporation in the Union (Form E-5) (f) Change of particulars of authorised officer of overseas corporation (Form E-6) (g) Lodgment of annual return of overseas corporation (Form E-7)	100,000 30,000 10,000 30,000 30,000 10,000 20,000
6.	<b>Change of company type</b>	(a) Change of private company limited by shares to public company limited by shares (Form F-1) (b) Change of company limited by guarantee to public company limited by shares (Form F-3) (c) Change of unlimited company to a public company limited by shares (Form F-5)	2,250,000 2,250,000 2,250,000
7.	<b>Public companies</b>	(a) Lodgment of statutory report (Form G-1) (b) Lodgment of prospectus (Form G-2 or Form G-7) (c) Lodgment of statement in lieu of prospectus (Form G-3)	100,000 250,000 250,000

<i>No.</i>	<i>Subject matter of fee</i>	<i>Type of filing or lodgement</i>	<i>Fees (kyats)</i>
		(d) Request for certificate of commencement of business (Form G-4)	50,000
8.	<b>Mortgages and charges</b>	(a) Registration of mortgage or charge (Form H-1)	30,000
		(b) Registration of mortgage or charge over property acquired by company (Form H-2)	30,000
		(c) Change of particulars of mortgage or charge (Form H-3)	30,000
9.	<b>Other applications</b>	(a) Application to rectify register maintained by the Registrar under section 422(a)(i) of the Myanmar Companies Law (Form I-1A)	50,000
		(b) Application to rectify register maintained by a company under section 422(a)(iii) of the Myanmar Companies Law (Form I-3A)	50,000
10.	<b>Request for certified copies of certificates</b>	(a) For copy of certificate of incorporation of company under section 8 of the Myanmar Companies Law	10,000
		(b) For copy of certificate of incorporation of company following change of name under section 25 or section 26 of the Myanmar Companies Law	10,000
		(c) For copy of certificate of registration of an overseas corporation under section 49 of the Myanmar Companies Law	10,000
		(d) For copy of certificate of registration of a company following change of company type under section 58 of the Myanmar Companies Law	10,000
		(e) For copy of certificate of commencement of business for public company under section 218 of the Myanmar Companies Law	10,000
		(f) For copy of certificate of registration of mortgage or charge under section 236 of the Myanmar Companies Law	

<i>No.</i>	<i>Subject matter of fee</i>	<i>Type of filing or lodgement</i>	<i>Fees (kyats)</i>
			10,000
11.	<b>Request for copies of forms and documents filed with Registrar</b>	(a) For copy of forms including attachments filed with the Registrar  (b) Certification of a copy of any document or extract from any document (excluding certificates) kept by the Registrar under section 421 of the Myanmar Companies Law  (i) Electronic certification (per page)  (ii) Manual certification (per page)	10,000          1000   2000
12.	<b>Request for company extract</b>	(a) For a current company extract specifying company details filed with the Registrar, including share capital and shareholder details  (b) For a historical company extract specifying current and historical company details filed with the Registrar, including former and current directors, former names of company and share capital and shareholder details	10,000          20,000

## SCHEDULE TWO

### Late Lodgement Fees

<i>No.</i>	<i>Type of late filing or lodgment</i>	<i>Fee (kyats)</i>
1.	Late lodgment of annual return under section 97 of the Myanmar Companies Law	100,000
2.	Restoration of company to the Register following suspension of registration under section 430 of the Myanmar Companies Law	100,000
3.	Late filing or lodgment of any other document according to length of default (calculated on the number of days after the date on which document was required to be filed or lodged)	
	(a) up to 90 days	25,000
	(b) 91 days to 180 days	50,000
	(c) Over 180 days	100,000