

**British Chamber of Commerce Myanmar  
Myanmar Tax Update Webinar  
January 2021**

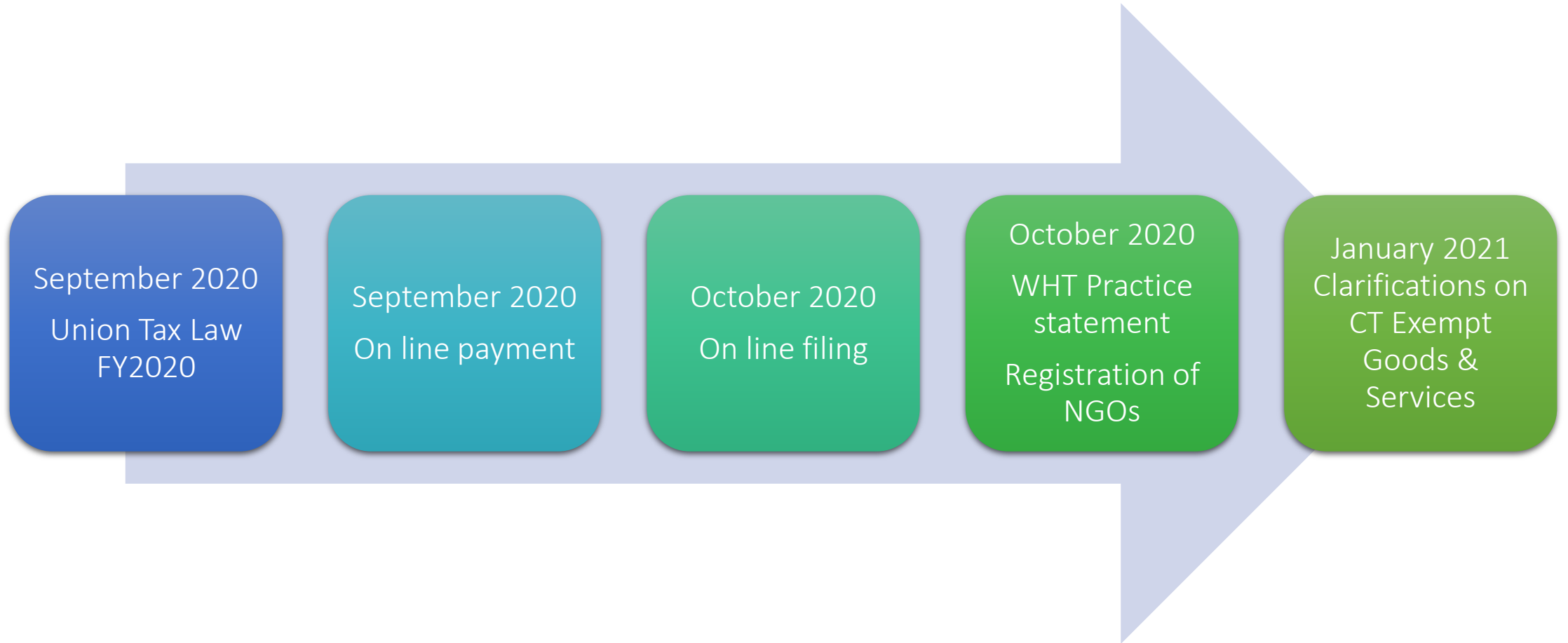
# Contents

- Any significant changes?
- Recent update on appeal process
- Online payment system
- Filing of the tax returns
- Concerns....



**Any significant changes?**

# Significant updates from IRD



# Union Tax Law 2020 - Specific Goods Tax

## Points to Highlight

Specific Goods	FY 2019-2020	FY 2020-2021	Tax Increase
Cigarettes selling price range from MMK 600 to MMK 1,001 and above (20 pcs per box)	MMK 8 to MMK 25	MMK 9 to MMK 26	MMK 1
Cheroots (per pcs)	MMK 0.75	MMK 0.8	MMK 0.05
Alcohol selling price range from MMK200 to MMK15,000 per liter	Start from MMK 170 to MMK4,100	Start from MMK 180 to MMK4,346	6%
Wine selling price range from MMK750 to MMK 16,500 per liter	MMK 81 to MMK 3,250	MMK 87 to MMK 3,510	8%

# Union Tax Law 2020 - Commercial Tax

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## Points to Highlight

### Section 14 (a) – Commercial tax on goods - schedule item no. 40

The commercial tax shall not be subject to the following goods:-

- Goods purchased from locally or abroad under the name of local UN organization

### Section 14 (d) – Commercial tax on services – schedule item no 2

- Services obtained locally under the name of local UN organization

### Section 14 (h)

The commercial tax shall be repaid if the following conditions occur:-

- imported under the laws and regulations of Myanmar Customs via temporary admission or drawback system;
- Failure to re-export within the prescribed timeline; and
- Use locally.

[UN CT Exemption\(11112021\).pdf \(ird.gov.mm\)](#)

# Union Tax Law 2020 - Income escaped from assessment

## Points to Highlight

No	Income (Kyats)		Tax Rates UTL 2019	Tax Rates UTL 2021
	From	To		
1.	1	100,000,000	3%	6%
2.	100,000,001	300,000,000	5%	10%
3.	300,000,001	1,000,000,000	10%	20%
4.	1,000,000,001	3,000,000,000	15%	
5.	3,000,000,001 and above		30%	30%

Notes:

- *Income escaped from assessment is defined as the income which has not been assessed prior to 1st October 2020.*
- *The above tax rates shall be effective for the period from 1st October 2020 to 30th September 2021.*

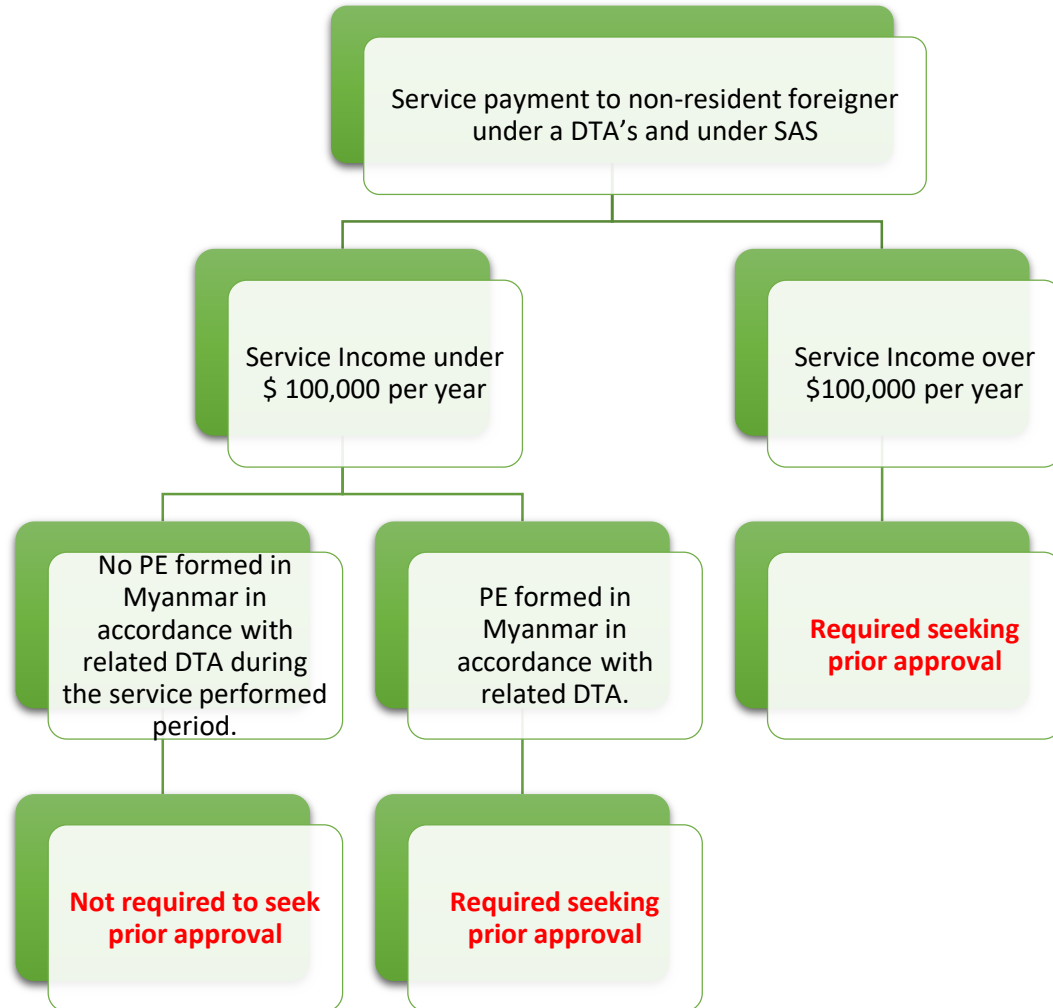
# Practice Statement - 2/2020 (Withholding Tax Obligation)

## Points to Highlight





# Practice Statement - 2/2020 (Withholding Tax Obligation) (Contd)



**Notes:**

Taxpayers to submit a copy of the agreement / contact to IRD together with Tax Residence Certificate of the home country

# Practice Statement - 2/2020 (Withholding Tax Obligation) (Contd)

	Scenario 1	Scenario 2	Scenario 3
Service outside of Myanmar	Yes	Yes	Yes
Less than or equivalent amount of US\$100,000	Yes	Yes	Yes
PE	No	No	Yes
DTA	Yes	Yes	Yes
<u>Conclusion</u>			
WHT deduction	No	No	Yes
Documentation requirement	No	No	Yes

**Notes:**

Applicable to taxpayers under Self-Assessment System (SAS)

# Recent notifications from IRD – 79/2020

## Procedures for registration and issue the certificate of recognized NGO – effective from 1 October 2020

Purpose for	Necessary Documents for Registration	Responsibilities of Recognized NGO	Rights of Recognized NGO	Cancellation of the recognition
<input type="checkbox"/> Transparency of tax matter <input type="checkbox"/> Prohibition of Anti-Money Laundering and Countering Financing Terrorism <input type="checkbox"/> Withholding tax matters <input type="checkbox"/> Other tax-related information submission	<input type="checkbox"/> Bank A/C No: opened with taxpayer identification number ("TIN") <input type="checkbox"/> Registration certificate issued by the relevant government department or government organization in accordance with an existing law <input type="checkbox"/> Copy of Constitution of Organization <input type="checkbox"/> Previous year's Financial Statement	<input type="checkbox"/> Keeping the accounts of Income, Expenditure in accordance with existing law <input type="checkbox"/> Filing the tax return <input type="checkbox"/> Complying with the existing tax laws	<input type="checkbox"/> NGO → Income Tax Exemption <input type="checkbox"/> Donors → Deduction allowances as expenses	<input type="checkbox"/> When recognized NGO does not apply with obligations

[NPO\\_Pamphlet\(11012021\).pdf \(ird.gov.mm\)](#)

Director General will verify and observe the submitted documents for registration with certain conditions for non-profit organization and shall issue a certificate of recognition.

# Recent notifications from IRD – 38/2020 and 103/2020

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## Points to Highlight

- COVID-19 related
- Date issued: 24 March 2020 followed with 15 September 2020 and 11 January 2021 extension
- Exemption of 2% advance tax on all exports
- Effective period – 1 April 2020 to 31 January 2021
- Ease cash flow

## Action required

# Recent notifications from IRD – 56/2020

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## Points to Highlight

- Commercial tax
- Date issued: 15 May 2020
- Repeal section 42(d) of the commercial tax rule
- In relation to offset of input CT on Fixed assets and Capital items which were not allowed under section 42(d)
- Effective from – FY2019-2020
- Support the businesses which require capital items and fixed assets

## Action required

- Review the assets purchases from 1 October 2019 to to-date.
- Recalculate the input CT yet to claim.
- Reduce the capitalized amount by input CT for depreciation purpose.
- Claim input CT against output CT as soon as applicable.
- Recalculate depreciation and adjust the depreciation expense accordingly.
- Do note – input CT > output CT → charged as expense.

# Recent notifications from IRD – 62/2020

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## Points to Highlight

- Regulations amending the Income Tax Regulations for 3<sup>rd</sup> time
- Date issued: 10 June 2020
- Main changes:
  - a) Stipulated tax office for taxpayers' accessibility
  - b) Added intangibles and low value / cost fixed assets / capital items
  - c) Added regulations relating to prescribing:
    - i) different depreciation rate from the depreciation rate table under the regulation
    - ii) different depreciation method
  - d) Amended the payment timeline for WHT and Tax deducted at source from 7 days to 15 days
- Effective from: FY2019-2020

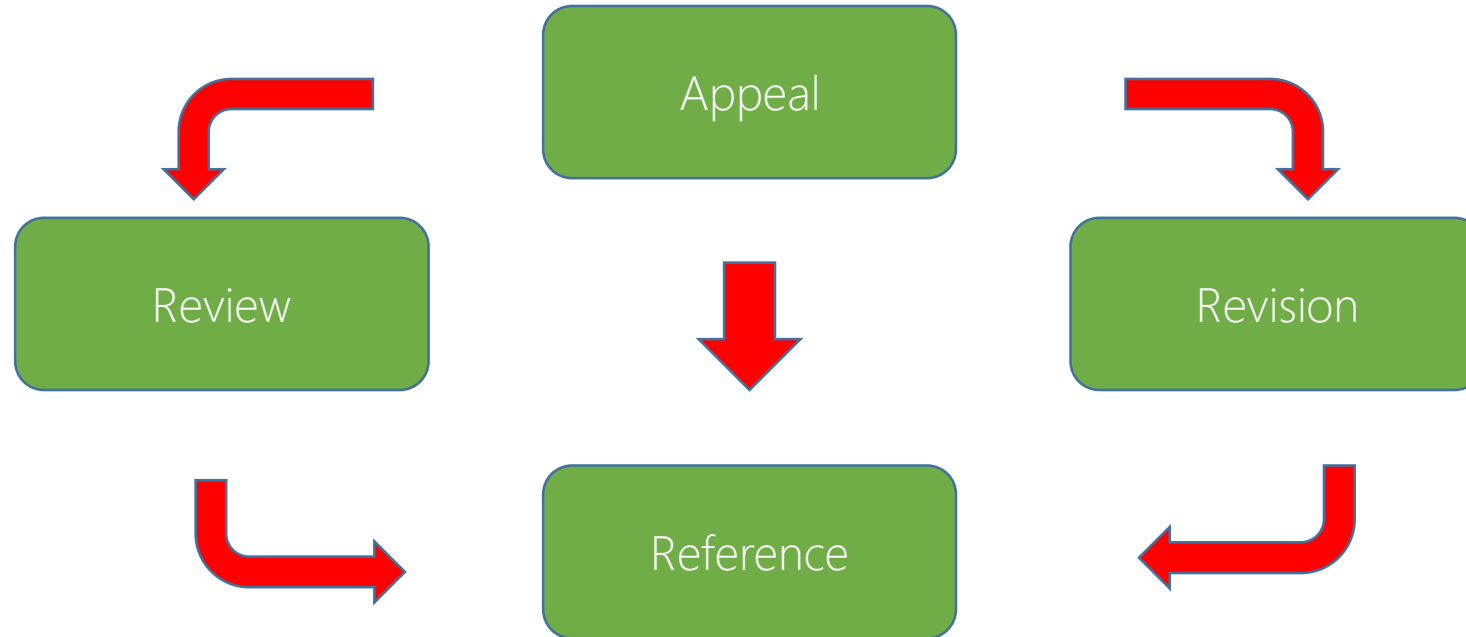
## Action required

- Review depreciation rates and methods and consider applying a different depreciation rate or method suitable for the business
- Revise the cash flow at 15 days for payments of WHT and Tax deducted at source to IRD.

# Recent update on Appeal Process

# Revenue Appellate Tribunal

The cases that are conducted under Revenue Appellate Tribunal



<https://myanmar.gov.mm/en/revenue>  
အခွန်အယူခံခုံအဖွဲ့ရုံး | Ministry of Planning, Finance and Industry (mopfi.gov.mm)



# Revenue Appellate Tribunal

## The cases that are conducted under Revenue Appellate Tribunal

### Appeal

#### On What

Unsatisfactory decisions on taxes, charges, license fee, permit fee or penalties by the related government departments.

#### When

Within 90 days from the date of concerning that decision

### Revision

#### On What

Request to rectify against the decisions of Appellate Board

#### When

Within 60 days from the date of decision from that Board

### Review

#### On What

Re-appeal against the unsatisfactory decisions of Appellate Board

#### When

Within 90 days from the date of decision from that Tribunal

### Reference

#### On What

Request to transfer the case to Union Supreme Court for the unsatisfactory decisions of Board.

#### When

Within 60 days from the date of decision from that Tribunal

# Directive No.4/2020 ( Appeal and Review with video conferencing )

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## Points to Highlight

- Appeal and review with video conferencing
- Date issued: 4 November 2020
- Effective up to until notification is issued for this related matter
- Application can be submitted by post and electronically
- Hearing will be held by Microsoft Team Software
- Recording, Storing, Copying and Live Broadcasting or Live Streaming are not allowed.
- The decision shall be announced by email and Facebook page of Revenue Appellate Tribunal



# Revenue Appellate Tribunal – Revision Form (AKhaYa -2 & 5)

အခယ-၂

အခွန်အယူခံ နဲ့အဖွဲ့ ရုံးတော်

၂၀ ခုနှစ်၊ ----- ပြန်လည်သုံးသပ်မှု/ပြင်ဆင်မှု အမှတ် ( )

အမည် -----  
 နိုင်ငံသား စိစစ်ရေးအမှတ် -----  
 လိပ်စာ ----- လျှောက်ထားသူ

ဖုန်းနံပါတ် -----  
 နှင့် -----  
 အမိန့်ထုတ်ပြန်သည့် -----  
 ဌာန၏ အမည်နှင့် ----- လျှောက်ထားခံရသူ  
 တည်ရှိရာအရပ် -----

(အထက်ပါလိပ်စာသည် လျှောက်ထားသူနှင့် လျှောက်ထားခံရသူ တို့အား ဆင့်ဆိုရန် လိပ်စာ ဖြစ်ပါသည်။ သို့မဟုတ် လိပ်စာကို သီးခြားလျှောက်လွှာ စာတွဲဖြင့်လည်း တင်သွင်းနိုင်ပါသည်။)

လျှောက်ထားသူ၏ -----  
 ----- ပြန်လည်သုံးသပ်/ပြင်ဆင်ပေးစေလိုမှု တင်ပြလျှောက်ထားခြင်း  
 အထက်ပါအမှုအား လျှောက်ထားသူ ကိုယ်တိုင် သို့မဟုတ်  
 ကိုယ်စားလှယ်မှ အောက်ပါအတိုင်း လျှောက်ထားအပ်ပါသည်။

အမှုအကြောင်းအရာအကျဉ်း -----  
 အမှုမှာ -----

ကာလစည်းကမ်းသတ် ကျော်လွန်ခြင်းအပေါ် အယူခံ အကြောင်းပြချက်များ -----  
 ၁။ ကာလစည်းကမ်းသတ် ကျော်လွန်သည့် အမှုဖြစ်မှသာ တင်ပြရန် -----

အကြောင်းပြချက်များ -----  
 ၁။ -----  
 ၂။ -----

(လက်မှတ်) ----- (လက်မှတ်) -----  
 လျှောက်ထားသူ၏ ရှေ့နေ ကိုယ်စားလှယ်အမည် ----- (သို့မဟုတ်) -----  
 နိုင်ငံသား စိစစ်ရေးအမှတ် (သို့) ရှေ့နေဖြစ်ပါက -----  
 လိုင်စင်အမှတ်၊ လိပ်စာ အပြည့်အစုံ -----  
 အမှုတင်သည့်နေ့စွဲ။ -----  
 လျှောက်ထားချက်နှင့် ပူးတွဲတင်ပြသော စာရွက်စာတမ်းများစာရင်း -----

အခယ-၅

မိတ္တူလျှောက်လွှာ

၁။ လျှောက်ထားသူအမည် -----  
 ၂။ မိတ္တူကူးလိုသော အမှုတွဲ -  
 (က) အမျိုးအစား ခုနှစ် နှင့် အမှတ် -----  
 (ခ) အမှုသည်တို့၏ အမည်များ -----  
 ၃။ မိတ္တူလျှောက်လွှာ တင်သောရက် -----  
 ၄။ မိတ္တူရယူလိုသည့် စာရွက်စာတမ်း အမျိုးအမည် -----  
 ၅။ မိတ္တူကူးရန် မူရင်းစာ၏ စာမျက်နှာ အရေအတွက် -----

၆။ ရယူလိုသည့် မိတ္တူ အမျိုးအစား -----  
 ၇။ တာဝန်ခံ မိတ္တူအတွက် ရုံးခွန်တံဆိပ်ခေါင်း (လိုအပ်လျှင်) -----  
 ၈။ လျှောက်ထားသူသည် အမှုနှင့် မည်သို့ သက်ဆိုင်သည် -----

လျှောက်ထားသူ၏ လက်မှတ် -----  
 နိုင်ငံသား စိစစ်ရေးအမှတ် -----

ရက်စွဲ -----

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----- မှအမှတ် ( / ) ၏ ----- နှင့် ----- တို့  
 အမှုတွင် ----- ကို ရုံးရုံးမိတ္တူ/တာဝန်ခံမိတ္တူကူးရန်  
 ----- က တင်သွင်းသည့် လျှောက်လွှာကို ----- ရက် -----  
 နာရီ အချိန်တွင် လက်ခံ ရရှိပါသည်။

မှတ်ပုံတင် အရာရှိ

လက်မှတ် -----  
 အမည် -----

ရက်စွဲ -----

# Revenue Appellate Tribunal – Review Form (AKhaYa -2 & 5)

အခပယ-၂

အခွန်အယူခံ ခုံအဖွဲ့ ဖုံးတော်

၂၀ ခုနှစ်၊ ----- ပြန်လည်သုံးသပ်မှု/ပြင်ဆင်မှု အမှတ် ( )

အမည်		
နိုင်ငံသား စိစစ်ရေးအမှတ်	-----	
လိပ်စာ	-----	လျှောက်ထားသူ
ဖုန်းနံပါတ်	-----	
နှင့်	-----	
အမိန့်ထုတ်ပြန်သည့်	-----	
ဌာန၏ အမည်နှင့်	-----	လျှောက်ထားခံရသူ
တည်ရှိရာအရပ်	-----	

(အထက်ပါလိပ်စာသည် လျှောက်ထားသူနှင့် လျှောက်ထားခံရသူ တို့အား ဆင့်ဆိုရန် လိပ်စာ ဖြစ်ပါသည်။ သို့မဟုတ် လိပ်စာကို သီးခြားလျှောက်လွှာ စာတွဲဖြင့်လည်း တင်သွင်းနိုင်ပါသည်။)

လျှောက်ထားသူ၏ -----  
----- ပြန်လည်သုံးသပ်မှု/ပြင်ဆင်ပေးစေလိုမှု တင်ပြလျှောက်ထားခြင်း

အထက်ပါအမှုအား လျှောက်ထားသူ ကိုယ်တိုင် သို့မဟုတ် ကိုယ်စားလှယ်မှ အောက်ပါအတိုင်း လျှောက်ထားအပ်ပါသည်။

အမှုအကြောင်းအရာအကျဉ်း  
အမှုမှာ -----

ကာလစည်းကမ်းသတ် ကျော်လွန်ခြင်းအပေါ် အယူခံ အကြောင်းပြချက်များ  
၁။ ကာလစည်းကမ်းသတ် ကျော်လွန်သည့် အမှုဖြစ်မှသာ တင်ပြရန် -----

အကြောင်းပြချက်များ  
၁။ -----  
၂။ -----

(လက်မှတ်)

လျှောက်ထားသူ၏ ရှေ့နေ ကိုယ်စားလှယ်အမည်  
နိုင်ငံသား စိစစ်ရေးအမှတ် (သို့) ရှေ့နေဖြစ်ပါက  
လိုင်စင်အမှတ်၊ လိပ်စာ အပြည့်အစုံ  
အမှုတင်သည့်နေ့စွဲ။ -----

လျှောက်ထားသူနှင့် ပူးတွဲတင်ပြသော စာရွက်စာတမ်းများစာရင်း

( သို့မဟုတ် )

လျှောက်ထားသူအမည်  
နိုင်ငံသား စိစစ်ရေးအမှတ်  
လိပ်စာ အပြည့်အစုံ

(လက်မှတ်)

လျှောက်ထားသူအမည်  
နိုင်ငံသား စိစစ်ရေးအမှတ်  
လိပ်စာ အပြည့်အစုံ

အခပယ-၅

မိတ္တူလျှောက်လွှာ

၁။ လျှောက်ထားသူအမည် -----

၂။ မိတ္တူကူးလိုသော အမှုတွဲ -  
(က) အမျိုးအစား ခုနှစ် နှင့် အမှတ် -----  
(ခ) အမှုသည်တို့၏ အမည်များ -----

၃။ မိတ္တူလျှောက်လွှာ တင်သောရက် -----

၄။ မိတ္တူရယူလိုသည့် စာရွက်စာတမ်း အမျိုးအမည် -----

၅။ မိတ္တူကူးရန် မူရင်းစာ၏ စာမျက်နှာ အရေအတွက် -----

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၆။ ရယူလိုသည့် မိတ္တူ အမျိုးအစား -----

၇။ တာဝန်ခံ မိတ္တူအတွက် ဖုံးခွန်တံဆိပ်ခေါင်း (လိုအပ်လျှင်) -----

၈။ လျှောက်ထားသူသည် အမှုနှင့် မည်သို့ သက်ဆိုင်သည် -----

လျှောက်ထားသူ၏ လက်မှတ် -----  
နိုင်ငံသား စိစစ်ရေးအမှတ် -----

ရက်စွဲ -----

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----- မှအမှတ် ( / ) ၏ ----- နှင့် ----- တို့  
အမှုတွင် ----- ကို ဖိုးရိုးမိတ္တူ/တာဝန်ခံမိတ္တူကူးရန်  
----- က တင်သွင်းသည့် လျှောက်လွှာကို ----- ရက် -----  
နာရီ အချိန်တွင် လက်ခံ ရရှိပါသည်။

မှတ်ပုံတင် အရာရှိ

လက်မှတ် -----  
အမည် -----

ရက်စွဲ -----



# COVID-19 RELIEFS

# Recent order from Myanmar President office – 1/2020

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## Points to Highlight

- COVID-19 related tax exemptions under CERP Fiscal Stimulus
- Order relating to Union Tax Law
- Order date: 12 June 2020
- Tax reliefs
  - a) 10% *Non-refundable tax credits* on incremental wage bill for the fiscal year 2019-2020
  - b) 125% of incremental wage bill for the fiscal year 2019-2020 as *deductible expense* upon deriving taxable income
  - c) 10% *Non-refundable tax credits* on incremental investment on capital asset for the fiscal year 2019-2020
  - d) 125% of depreciation for the fiscal year 2019-2020 as *allowable one-time increase in depreciation*
- Assessment period: FY2020-2021 (Fiscal year 2019-2020)



# Recent order from Myanmar President office – 1/2020 (Contd)

## Points to Highlight

a) 10% *Non-refundable tax credits* on incremental wage bill for the fiscal year 2019-2020

Incremental wage = Wages paid in current year > Wages paid in previous fiscal year

e.g. increment provided to the same staff count in previous fiscal year, increase salary due to increase head count

e.g. Current year salary – MMK 800,000

Previous year salary – MMK 500,000

Incremental salary – MMK 300,000

10% Tax credit on the above = MMK 30,000

From corporate income tax due, above 10% tax credit can be offset accordingly.

*Note:*

Previous FY → Transition period to new FY → thus, 6 months mini budget

Mini budget salary x 2 for comparable purpose as above

Non-refundable. Unable to offset with other types of taxes. Not allowed to carry forward to the following year.

Order of the relief : (a) previous years' refund offset; (b) Advance tax paid during the year; (c) Non-refundable tax credit

# Recent order from Myanmar President office – 1/2020 (Contd)

## Points to Highlight

b) 125% of incremental wage bill for the fiscal year 2019-2020 as *deductible expense* upon deriving taxable income

Incremental wage → See previous slide's definition

Current year's wages = MMK 200,000 (a)

Previous year's wages = MMK100,000 (b)

Incremental wage = MMK 100,000 (c) = (a) – (b)

Relief 125% on above = MMK 125,000 (d) = (c \* 125%)

Total wages expenses to be claimed = MMK225,000 (e) = ((a) + (c) \*125%-(c))

*Note:*

The relief can be claimed even the relief could result in a loss making situation.

Loss arising after claiming above expense can be carried forward to the subsequent years.

MIC and SEZ companies can enjoy the same on this relief.

# Recent order from Myanmar President office – 1/2020 (Contd)

## Points to Highlight

c) 10% *Non-refundable tax credits* on incremental investment on capital asset for the fiscal year 2019-2020

### *Definition*

Does not consider investment in Intangibles, Purchase of land, buildings or land & building

Does not consider revaluation of capital equipment

e.g. Current year's Capital equipment as per fixed assets schedule = MMK 5 million (a)

Previous fiscal year's capital equipment as per fixed assets schedule = MMK 3 million (b)

Incremental investment = MMK 2 million (c) = (a) – (b)

10% Non-refundable tax credits on the above = MMK 200K (d) = (c) \* 10%

### *Note:*

Not applicable to MIC and SEZ businesses enjoying tax holiday period and reinvestment exemption reliefs

The relief will be allowed to a point where the taxable income become nil.

Non-refundable. Unable to offset with other types of taxes. Not allowed to carry forward to the following year.

Order of the relief : (a) previous years' refund offset; (b) Advance tax paid during the year; (c) Non-refundable tax credit

# Recent order from Myanmar President office – 1/2020 (Contd)

## Points to Highlight

d) 125% of depreciation for the fiscal year 2019-2021 as *allowable one-time increase in depreciation on incremental capital equipment*

Incremental capital equipment – same definition as previous slide

e.g. FY2019-2021's purchase of Capital assets = MMK 1 Million (a)

Relevant depreciation rate = 10% (b)

Depreciation for the year = MMK100,000 (c) = (a) \* (b)

Deductible depreciation for FY2019-2021 only = MMK125,000 (d) = (c) \*125%

Note:

*The relief can be claimed even the relief could result in a loss making situation.*

*Loss arising after claiming above expense can be carried forward to the subsequent years.*

*MIC and SEZ companies can enjoy the same on this relief.*

## Action required

- Consider if the reliefs are applicable to your company/ business;
- Prepare the tax relief as applicable as per calculation mentioned above;
- Any incorrect claim will result in revocation/ rejection/ reassessment.

# Are we ready?

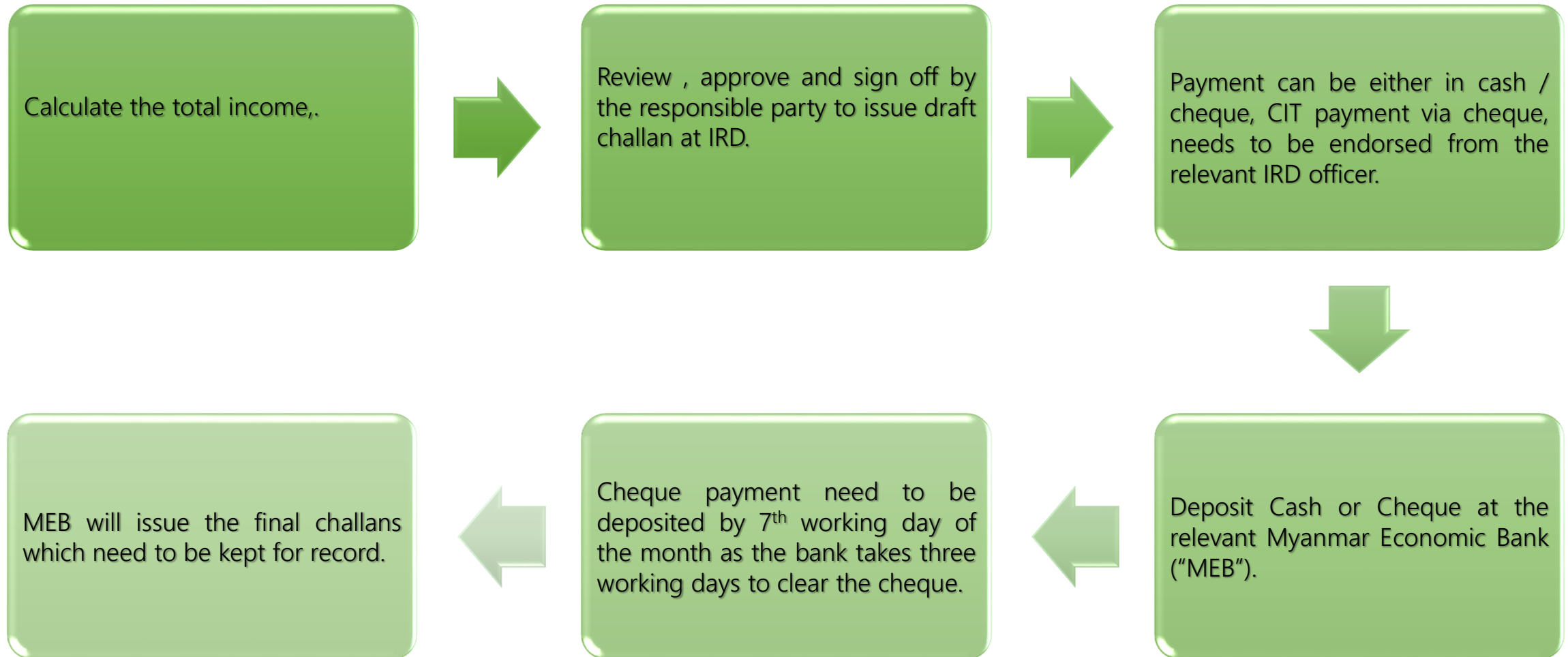
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- Financial reporting system to produce a trial balance, balance sheet and income & Expenditure or Profit & loss account
- Management reporting process and procedures considering grouping of expenses, balance sheet reconciliations etc.
- Timely preparation of a set of management accounts approved and signed by the management
- The relevant income and expenses schedules are required to prepare at the same time, in particular to:
  - a) Income schedule
  - b) Costs of sales schedule
  - c) General and administrative schedule
  - d) Depreciation schedule
  - e) Other expenses schedule
  - f) Other income schedule
  - g) Schedule for expenses incurred for generating other income
  - h) Supporting documents for carry over loss from 2016/2017 allowed per MIC permit
  - i) For MIC companies, Income exemption calculation and MIC permit
  - j) Income subject to tax not recorded on the books (if any)
  - k) Schedule for non-deductible expenses
  - l) Schedule of income recorded on books but exempt from income (if any)
  - m) Other deductions not claimed in the books (if any)
- Performing tax computation showing deductible and non-deductible expenses
- Reconciling of accounting profit to tax profit
- Conversion of US\$ reporting currency to MMK for tax return preparation
- Producing a return
- Claiming loss and refund where applicable on form
- Submission of the return at relevant tax office with all supporting documents

# ONLINE TAX PAYMENT

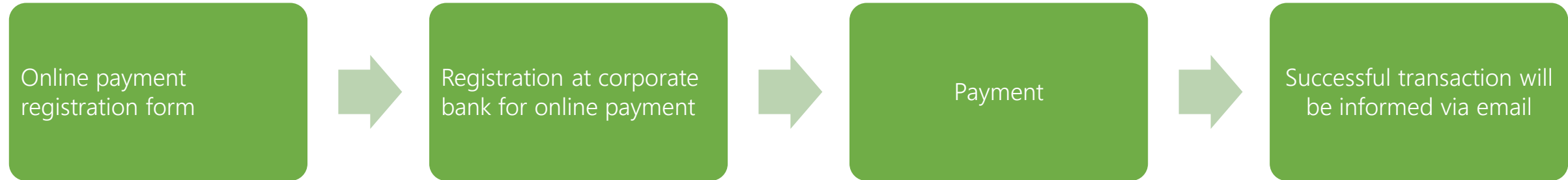
# Manual Process

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# Online payments

## Prior to payment



### Note:

- ❖ Type of tax payment;  
Capital gains, Income tax, commercial tax, specific goods tax, Pay As You Earned ("PAYE") or income tax on Salary income
- ❖ Payment type;
- ❖ Tax period;
- ❖ Income year;
- ❖ One day prior to tax payment due date; and
- ❖ Application for corrections before the end of the month;



# Online payments - Process

## Recommendable approach by IRD

### I. Payment through MPU


- Limited banks (such as CB, AYA, UAB, KBZ and MAB) and OnePay can initiate the payment to MEB by registration of corporate debit card.
- Choose the correct payment type by using company TIN registration number (with 9 digits).
- Cap MMK5 billion per payment with MMK1,000 per transaction.
- One time password will be received to complete transaction.
- Process taken – T+1 day

### II. Payment through i-banking

- Online payment registration form has to be applied at correspondence Internal Revenue Department (“IRD”)
- Approval takes 1~2 working days with signature of authorized tax officer.
- At the time of payment, detail instructions such as, tax amount, tax type, payment type, tax period and income year to the bank should be informed to the bank.
- Process taken – T+1 day

# Online payments - MPU

Please see the link for IRD payment page <https://onlinepayment.ird.gov.mm/etax>



THE REPUBLIC OF THE UNION OF MYANMAR  
MINISTRY OF PLANNING AND FINANCE  
INTERNAL REVENUE DEPARTMENT

### Online Payment System for Taxpayer

TIN (Tax Payer Identification Number) \*:

Settlement Bank\*:

Name (English Only) \*:

Address (English Only) \*:

Tax Amount (Kyats, 2 decimals) \*:

Contact Email \*:

Contact Phone (Numbers only) \*:

Tax Type \*:

Payment Type \*:

Upload File \*:

Tax Period \*:

Income Year:

We understand that PAYE can be paid from this page however, PAYE procedures have yet to align with the payment process above.

# Online payments - Process

## On-line payment set up - Assisted by CB Bank

### Over the counter

- Cheque shall be prepared with addressee of "Tax Payment".
- Online payment registration form approved by IRD.
- Cover Letter to the Bank
- Payment supporting documents.
- Bank charges will be deducted directly from bank account and must have bank account in MMK.
- Process taken – T+1 day

### Account remittance through Direct Debit

- Direct Debit ("DD") / Standing Order ("SO") form to be completed and signed by authorized person of the responsible entity. The person has to go to bank for the first time of payment.
- Supporting documents requested by the bank.
- Bank charges will be deducted directly from bank account and must have bank account in MMK.
- Process taken – T+1 day

# Online payments – E-receipt from IRD

ပဝာခ (e-Payment) - ဝ

CCT Notification Reconciliation No.

206CBMO202200001



ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ  
 စီမံကိန်း၊ ဘဏ္ဍာရေးနှင့် စက်မှုဝန်ကြီးဌာန  
 ပြည်တွင်းအခွန်များဦးစီးဌာန

အခွန်ငွေပေးသွင်းမှုအထောက်အထား

ဘဏ်စာရင်းအမှတ်

MD-010134

၁။ အခွန်ထမ်းအမည်

၂။ အခွန်ထမ်းမှတ်ပုံတင်အမှတ်(TIN)

၃။ လိပ်စာ

၄။ ငွေပေးသွင်းသည့်ဘဏ်

KBZ Bank Ltd (INTERNATIONAL BANKING

၅။ အခွန်အမျိုးအစား

Commercial Tax

၆။ ပေးဆောင်မှုအမျိုးအစား

Advance

၇။ အခွန်ပေးဆောင်သည့်ကာလ

July(Monthly)

၈။ ဝင်ငွေနှစ်

2019-2020

၉။ ပေးဆောင်သည့် ပမာဏ (ဝက်စ်ဖြင့်) ကျပ်  
(စာဖြင့်) ကျပ်

24,911,177.00

Twenty Four Million Nine Hundred Eleven  
 Thousand One Hundred Seventy Seven Kyats  
 Only.

နေ့စွဲ: 2020-08-07



အခွန်ပေးဆောင်မှုအတွက်အထူးပင်ကျေးဇူးတင်ရှိပါသည်။

ရုံးအမည်

LTO

# Online payments – E-receipt from CBM

A040

CENTRAL BANK OF MYANMAR  
07/08/2020 12:12:02

## Customer credit transfer credit completion notification

### Customer credit transfer (MMK) information

Business execution date (*1)		
Settlement business statement serial number (*2)		
Reconciliation number (*3)		
Fund debtor	FI branch code (*4)	
	FI name	
	Branch name	
Fund creditor	FI branch code (*5)	
	FI name	
	Branch name	
	Balance (Fund) (MMK)	-
Collateral margin amount (MMK)		-
Fund settlement amount information	Total fund settlement amount (MMK) (*6) (1) - (2) or (1) + (3)	
	(1) Transfer amount (MMK) (*7)	
	(2) Interbank charge amount (MMK) to debtor FI (*8)	
	(3) Interbank charge amount (MMK) to creditor FI (*9)	
Sender (IAP related case)	IAP code (*27)	-
	IAP name	-
	Branch name	-
Receiver (IAP related case)	IAP code (*28)	
	IAP name	
	Branch name	
Event (Fund)	Code (*10)	
	Name	
Note (*11)		

A040

CENTRAL BANK OF MYANMAR  
07/08/2020 12:12:02

### Customer credit transfer (MMK) information

Customer information (Debtor)	Debtor agent FI branch number (*12)	
	Debtor agent FI branch name (*13)	
	Debtor identification category code (*14)	
	Debtor identification category name	
	Debtor identification (*15) Name (*16)	
	Postal address (*17)	
Customer information (Creditor)	Phone number (*18)	
	Other information (*19)	
Customer information (Creditor)	Creditor agent FI branch number (*20)	
	Creditor agent FI branch name (*21)	
	Creditor identification category code (*22)	
	Creditor identification category name	
	Creditor identification (*23) Name (*24)	
	Postal address (*25)	
	Phone number (*26)	

### Input user information

Double-inspection request number		
FI name		
Branch name		
Registrant	User name	
	Processing date and time	
Double-inspector	User name	
	Processing date and time	

# Online payments – Pay As You Earn (“PAYE”)

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## Record Keeping

- E-receipts from IRD and Central Bank of Myanmar (“CBM”) will be received.
- The necessary supporting documents shall have to be submitted to correspondence IRD for their recording purpose.
- IRD will maintain the digitalized record in their data center and announces tax payment record mobile app (android version) in google play store instead of manual tax challan/ receipt. However, this application still does not work practically.

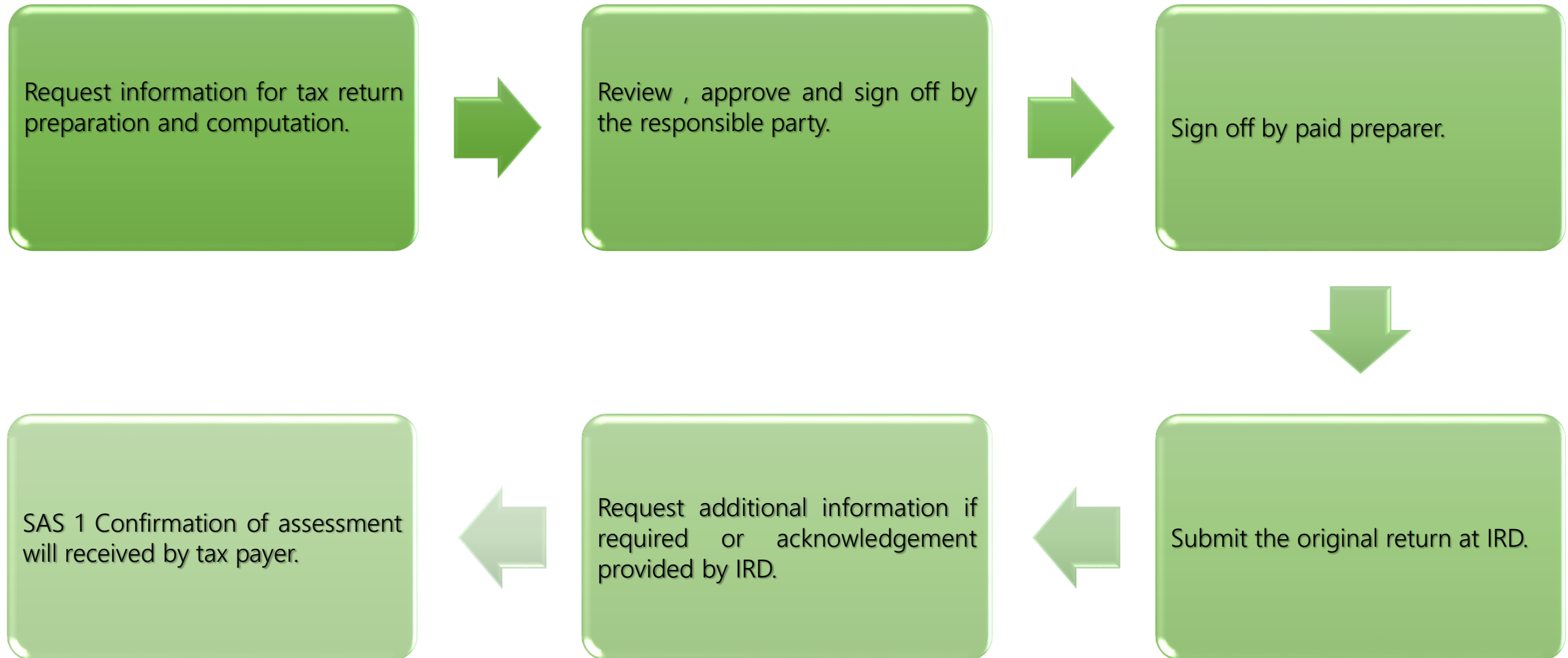


PAYE

# ONLINE TAX FILING

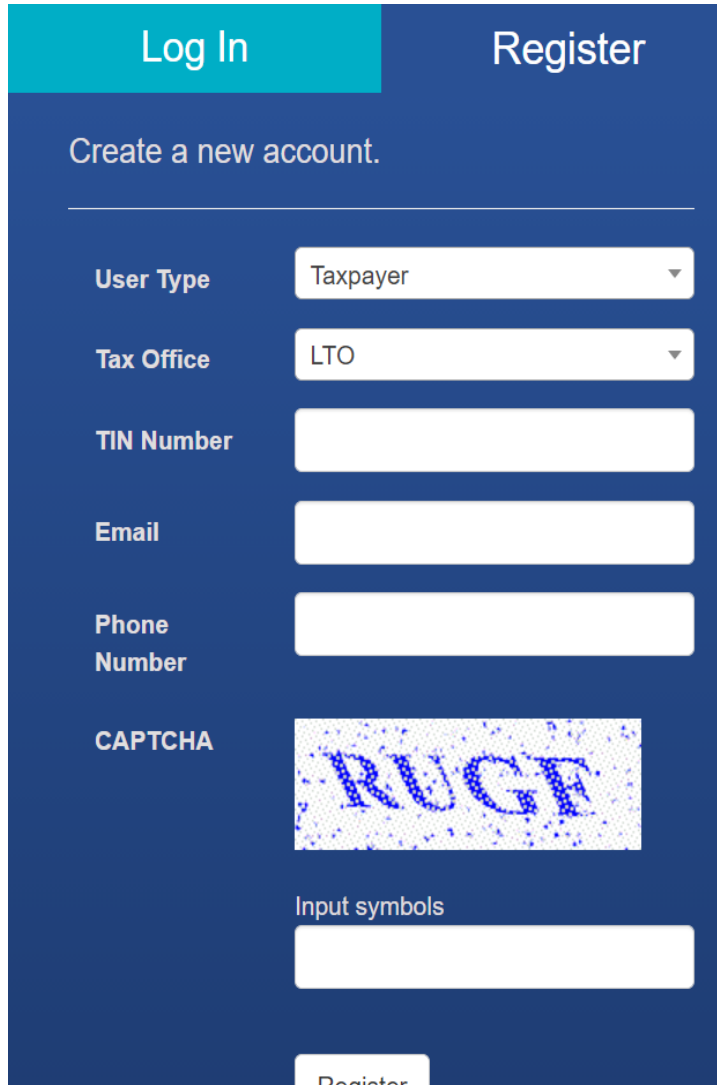
# Manual Procedure

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# Online tax filing – Registration as taxpayer



The screenshot shows a registration form on a dark blue background. At the top, there are two tabs: 'Log In' (highlighted in teal) and 'Register'. Below the tabs, the text 'Create a new account.' is displayed. The form fields are as follows:

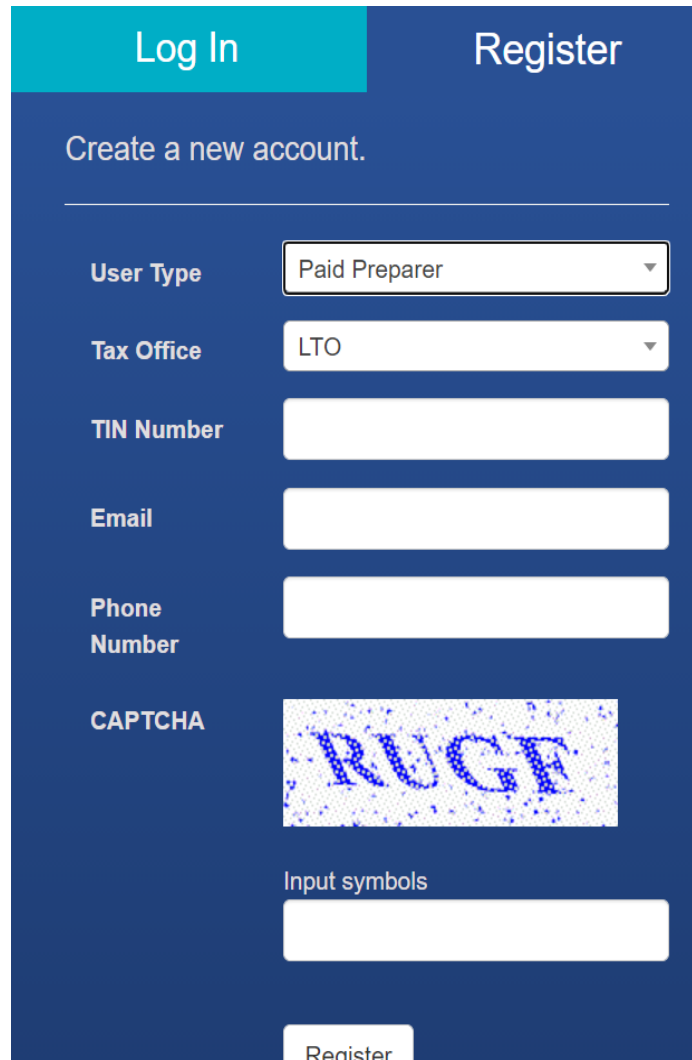
- User Type:** A dropdown menu with 'Taxpayer' selected.
- Tax Office:** A dropdown menu with 'LTO' selected.
- TIN Number:** An empty text input field.
- Email:** An empty text input field.
- Phone Number:** An empty text input field.
- CAPTCHA:** A CAPTCHA image showing the word 'RUGF' in blue on a white background with a blue dot pattern. Below the image is a text input field labeled 'Input symbols'.

At the bottom of the form, there is a white button labeled 'Register'.

- Registration link - <https://efiling.ird.gov.mm/Account/Register>
- Email from IRD will be received after one to two hours in order to set password and approval email from IRD will be sent to tax registrar.
- The authorized person e-signature shall have to inform and submit in advance to correspondence IRD.

Note: Time taken will be subject to IRD.

# Online tax filing – Registration as paid preparer



The screenshot shows a registration form with a dark blue background. At the top, there are two tabs: 'Log In' (highlighted in teal) and 'Register'. Below the tabs, the text 'Create a new account.' is displayed. The form fields are as follows:

- User Type:** A dropdown menu with 'Paid Preparer' selected.
- Tax Office:** A dropdown menu with 'LTO' selected.
- TIN Number:** An empty text input field.
- Email:** An empty text input field.
- Phone Number:** An empty text input field.
- CAPTCHA:** A CAPTCHA image showing the word 'RUGE' in blue letters on a white background with blue noise. Below the image is a text input field labeled 'Input symbols'.

At the bottom of the form, there is a white button labeled 'Register'.

- The paid preparer shall be approved by taxpayer whose registration has been completed.
- Taxpayer will receive to approve its paid prepare.
- Paid preparer will receive email from IRD to set the password.
- IRD may take around 1~2 working days.

Note:

Time taken will be subject to IRD.

# Online tax filing - Filing

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Date: Starting from August 2019-2020

Type of tax

- Quarterly Specific goods tax return;
- Quarterly commercial tax return;
- Capital gain tax return; and
- Income tax return.

Attachments - examples

- Tax Computation;
- KaThaKha Form 2, 31 and 33;
- Invoices issued; and
- Other necessary documents.

# Appendices

# Appendix-A



## အခွန်ပြက္ခဒိန်(၂၀၂၀-၂၀၂၁)

အခွန်ထမ်းများဆောင်ရွက်ရမည့်လုပ်ငန်းစဉ်	လိုက်နာဆောင်ရွက်ရမည့်အချိန်ကာလ
လစဉ် အထူးကုန်စည်ခွန်ပေးသွင်းခြင်း လစဉ် ကုန်သွယ်လုပ်ငန်းခွန်ပေးသွင်းခြင်း သုံးလတစ်ကြိမ် ဝင်ငွေခွန်ပေးသွင်းခြင်း	သက်ဆိုင်ရာ လကုန်ဆုံးပြီး ၁၀ ရက်အတွင်း သက်ဆိုင်ရာ လကုန်ဆုံးပြီး ၁၀ ရက်အတွင်း သက်ဆိုင်ရာ သုံးလပတ်ကုန်ဆုံးပြီး ၁၀ ရက်အတွင်း
သုံးလတစ်ကြိမ် အထူးကုန်စည်ခွန်ကြေညာလွှာ တင်သွင်းခြင်း သုံးလတစ်ကြိမ် ကုန်သွယ်လုပ်ငန်းခွန်ကြေညာလွှာ တင်သွင်းခြင်း	သက်ဆိုင်ရာ သုံးလပတ်ကုန်ဆုံးပြီး ၁၀ ရက်အတွင်း သက်ဆိုင်ရာ သုံးလပတ်ကုန်ဆုံးပြီး ၁ လအတွင်း
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October 2020							November 2020							December 2020							January 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5	31					1	2
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
25	26	27	28	29	30	31	29	30						27	28	29	30	31			24	25	26	27	28	29	30
February 2021							March 2021							April 2021							May 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6		1	2	3	4	5	6					1	2	3							1
7	8	9	10	11	12	13	7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
14	15	16	17	18	19	20	14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
21	22	23	24	25	26	27	21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
28							28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29
																					30	31					

# Appendix-A



## အခွန်ပြက္ခဒိန်(၂၀၂၀-၂၀၂၁)

အခွန်ထမ်းများဆောင်ရွက်ရမည့်လုပ်ငန်းစဉ်	လိုက်နာဆောင်ရွက်ရမည့်အချိန်ကာလ
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June 2021							July 2021							August 2021							September 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7				1	2	3	4
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	22	23	24	25
27	28	29	30				25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		
October 2021							November 2021							December 2021							January 2022						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6				1	2	3	4							1
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
31																					30	31					

# Appendix-A

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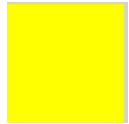
- The due date for monthly payment of specific goods tax and commercial tax



- The due date for quarterly return of commercial tax



- The due date for annual return of commercial tax and income tax for the taxpayers except State Economics Enterprise



- The due date for quarterly payment of income tax and quarterly return of specific goods tax



- The due date for an annual return of commercial tax and income tax for State Economics Enterprise

# Myanmar Tax Laws

No.	Title	Effective	Main Contents
1	Union Tax Law ("UTL")	Yearly stipulation from 2014-2015	Tax rates and exemptions for the year. <ul style="list-style-type: none"> <li>• Specific Good Tax</li> <li>• Commercial tax</li> <li>• Personal Income Tax</li> <li>• Corporate Income Tax</li> <li>• Capital Gain Tax</li> <li>• Jewelry Tax</li> </ul>
2	Income Tax Law ("IT")	Effective from 1974-1975 to present	Covers the following areas: <ul style="list-style-type: none"> <li>• Personal Income Tax</li> <li>• Corporate Income Tax</li> <li>• Capital Gain Tax</li> </ul>
3	Commercial Tax Law ("CT")	Effective from 1990-1991 to present	Indirect tax for sales of goods, importation and provision of services in Myanmar.
4	Specific Goods Tax Law ("SGT")	Effective from 2016-2017 to present	Excise taxes on importation and selling of Wine, Beer, Alcohol, Cigarettes, Motor vehicles, Jet fuel, Natural Gas and Exporting Wood pieces
5	Tax Administration Law ("TAL")	Effective from October 2019 to present	Administration of IT, CT, SGT and covers generally: <ul style="list-style-type: none"> <li>• Defining taxpayers' and tax authorities rights and obligations;</li> <li>• Record keeping obligations;</li> <li>• Statute of limitations;</li> <li>• Communications to/from IRD;</li> <li>• Procedures for appeals and proceedings; and</li> <li>• Penalties and interest for non-compliance.</li> </ul>



# Concerns...

# Thank you

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