

Republic of the Union of Myanmar

Ministry of Finance

Internal Revenue Department

The 5th IMF-Japan High-Level Tax Conference for Asian Countries

Tax Systems in Myanmar



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Myanmar Tax Structure

Taxes and Duties administered by IRD

Income Tax



Income Tax (Contd,)

mean

or in

Income Tax Rates

No	Types of Taxpayer / Income	Tax Rate
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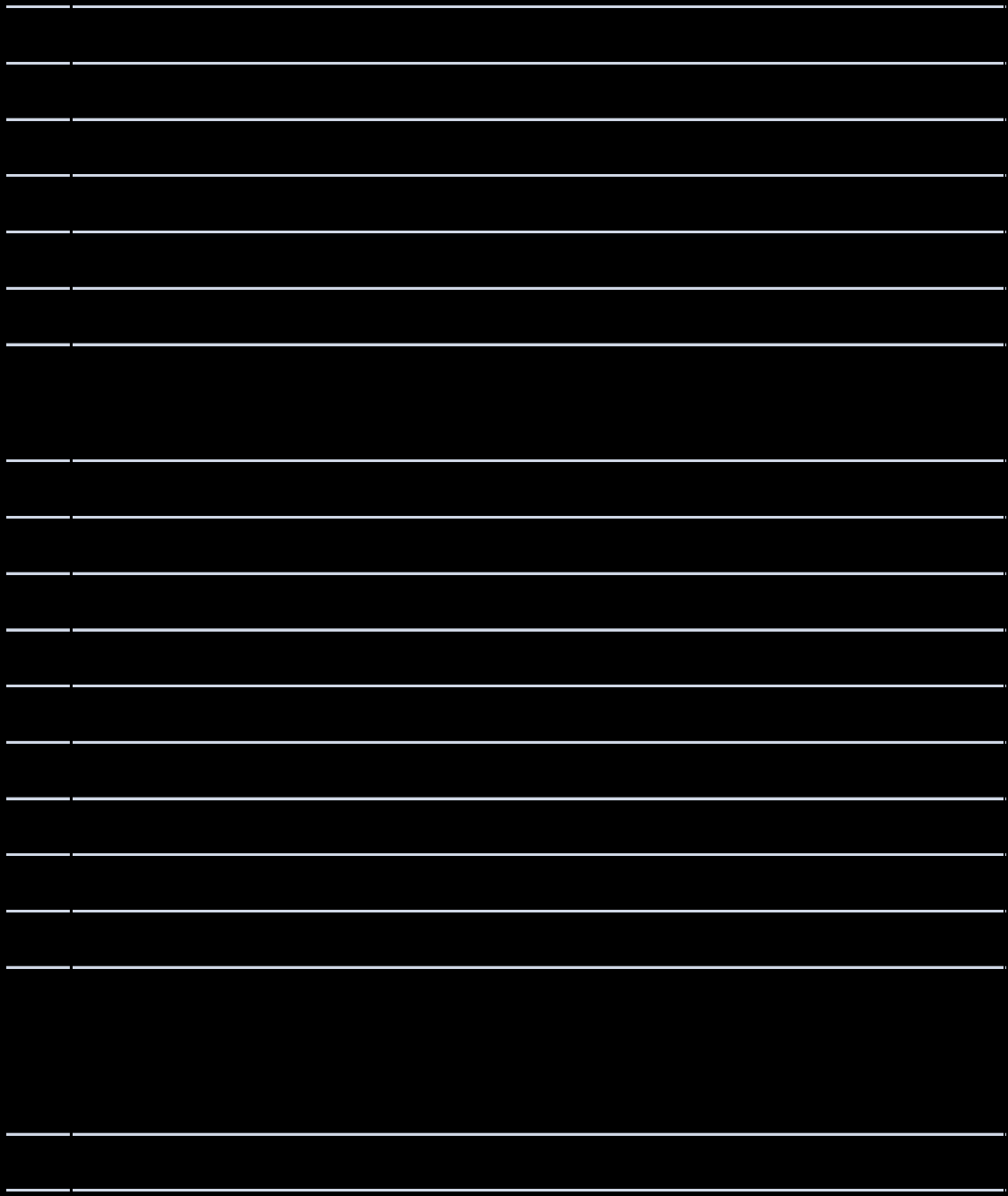
Commercial Tax (continued)

Commercial Tax Rates

- Base on Commodities & Services

Commodities	Importation	Domestic production	Trading	Remarks
60 items	5 %	Exempt	5 %	Reduce rates
18 items	Exempt	Exempt	Exempt	
16 items	8 % to 100 %			Special Commodities
5 items			5 % to 50 % (For Export only)	
1 items			5 % (Import & domestic trading) Only government Sector	
Except above items	5 %			Standard Rates

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The commercial tax paid for the goods contained in this schedule shall not be credited.

Commercial Tax(Continued)

All services have to pay commercial tax 5 %, except 26 kinds of services are followed-

Home Rental Service	Free Funeral Service
Car Parking Service	Freight Forwarding Service
Life Insurance Service	Child Care Center Service
Microfinance Service	Traditional Physiotherapist/Blind Message Service
Health Service	House Moving Service
Education Service	Tolls Collecting Services
Logistics Service	Veterinary & animal care service
Employment Agency Service	Public Sanitation facilities fees collection service
Banking Service	International Air Transportation of Passengers Service
Custom & Port Clearance Service	Culture and Arts service
Catering Service	Information and Technology
Butchering Service	Technology and management consultancy service
Cutting, Making and Packaging Service	Public Transport Service

Stamp Duty

There are two categories of stamp duties, namely:

- **Judicial stamp duties**
 - Collected from sale of judicial stamps which represent fees payable under the Court Fee Act
- **Non-judicial stamp duties**
 - Similarly collected from the sales of revenue stamps are used in execution of negotiable instrument, commercial documents and deed under the Myanmar Stamp Act

State Lottery

- **The State Lottery is the only official lottery operating in Myanmar since 1938.**
- **The draws are held monthly.**
- **60% of the proceeds from the sale of lottery tickets is distributed (reimbursed) to winners in lottery prizes and remaining 40% goes to the government budget as lottery tax.**

Tax Treaties Network in Myanmar

Sr. No	Enforced	Signed	Under negotiation
1	United Kingdom (13-3-1950)	Indonesia (2-4-2003)	Kuwait
2	Vietnam (1-4-2004)	Bangladesh (7-10-2008)	Philippines
3	India (1-4-2009)		Brunei
4	Korea (1-4-2009)		
5	Malaysia (1-4-2009)		
6	Singapore (1-4-2010)		
7	Laos (1-4-2010)		
8	Thailand (1-4-2012)		

Tax Education Programmes in Myanmar (Continued)

- Educate to the same business groups (hotels, restaurants, departmental stores, etc.)
- holding tax seminars to upgrade tax knowledge at Company Circle Tax Office
- getting tax information
 - at Taxpayers Service Unit(TSU)
 - from IRD Website
 - (www.irdmyanmar.gov.mm)

Tax Administration Reform (Contd;)

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Thank you for your attention.