

# **IV. TAX REGISTRATION**

**Version 1**

**(5<sup>th</sup> October 2015)**

#### ***IV. Tax Registration***

Once the company registration is completed, the Taxpayer Identification Number (TIN) is provided. Using the TIN, any kind of tax that includes but not limited to corporate tax (after the tax exemption period is over), commercial tax, and withholding tax, can be paid online.

In order to pay online, the company needs to have an account with a member bank of the Myanmar Payment Union's (MPU) e-commerce system. As of 2015, Asia Green Development Bank (AGD), Aya Bank (AYA), Cooperative Bank (CB), Kanbawza Bank (KBZ), Myawaddy Bank (MWD), United Amara Bank (UAB) are member banks. Please check with the Thilawa SEZ Management Committee regarding new member banks. There is a link at the Thilawa SEZ webpage hyperlinked to the online tax payment gateway of the Internal Revenue Department.

Based on the recruitment status report submitted by each company on monthly basis, the General Index Registration Number (GIR) is issued for individual employees. The Personal Income Tax of each employee is to be deducted by the company from his/her salary and to be paid through the Front Office of OSSC. The progressive rate system is applied for Personal Income Tax and the rates can be seen in this section. The One Stop Service Center of the Thilawa SEZ welcomes for further clarifications.

The free zone investors are exempted from the commercial tax; however, non-free zone investors are exempted from the commercial tax for five years from the date when their commercial operations commence. Hence, non-free zone investors need to pay commercial tax for land lease. The import duties (that include commercial tax) for the importation of duty-free products (such as machinery, equipment, construction material, etc.) are exempted for both free zone and non-free investors. However, import duties for the importation of raw materials are exempted for free zone investors but not for non-free zone investors. The detailed explanation table regarding what types of tax are exempted or not exempted for the developer or free zone investor or non-free zone investor can be downloaded from the Thilawa SEZ website.

The commercial tax is to be paid by monthly basis and have to be paid within 10 days after the end of the concerned month and the stamp duty is to be paid on the date of the signing of a contract or agreement. There will be a fine for late payment. The commercial tax is mandatory; however, the stamp duty is not. However, a contract or agreement without having a stamp duty paid and without having it registered is not enforceable at the court in Myanmar. As per the Myanmar Special Economic Zone Law, an investor can choose any country for the event of arbitration and this needs to be clearly stated in the contract. If it is not included in

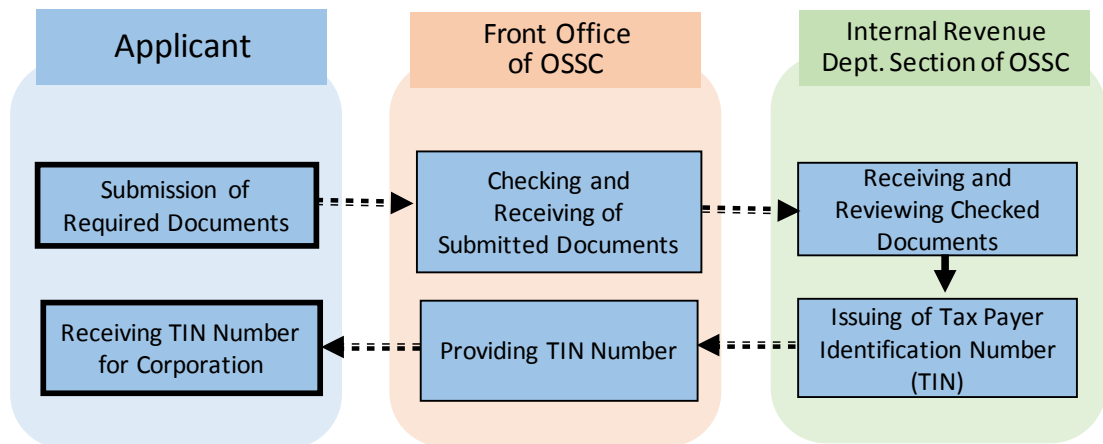
the contract or agreement, arbitration has to be in Myanmar and be compliance with the Myanmar law.

Necessary procedures related to Tax Registration are summarized as follows;

1. The Investor shall apply for **Business Taxpayer Identification Number (TIN) for Company** and **Commercial Tax Registration** to Internal Revenue Department Section of OSSC through the Front Office of OSSC as soon after obtaining Company Registration and opening the bank account.
2. As for the personal income tax for each employee, firstly, the Investor shall submit a list of employees with the Form of Recruitment Status, which is provided in Notice No.02/2015 of Thilawa Special Economic Zone Management Committee dated 8 July 2015, and with the standard Employment Contract it uses, to the TSMC. Subsequently, the Investor shall apply for the **General Index Registration Number (GIR)** on behalf of each employee to the Internal Revenue Department Section of OSSC through the Front Office of OSSC.
3. The land lease contract between the Investor and the MJTD shall be stamped for legality and validity. Therefore, the Investor shall submit the copy of land lease contract which was already negotiated to the Internal Revenue Department Section of OSSC through the Front Office of OSSC and makes necessary payment through a bank. After completion of the payment, the Internal Revenue Section to put a **stamp to the original land lease contract** before signing the contract.

**1. Application for Business Taxpayer Registration for Company**

Necessary Documents submitted by Applicant	<ol style="list-style-type: none"> <li>1. Business Taxpayer Registration Form (FORM-IR1)</li> <li>2. Current Bank Account Number</li> <li>3. If the applicant is agent, letter of confirmation for appointment</li> </ol>
Actual Procedures	<ol style="list-style-type: none"> <li>1. The applicant submits the application form to the Front Office of the One Stop Service Center soon after applying the Company Registration. (can submit either in person or online)</li> <li>2. The Internal Revenue Dept. Section of OSSC reviews the application form by referring to the following documents which are distributed internally by Thilawa Special Economic Zone Management Committee in advance.               <ol style="list-style-type: none"> <li>1) Company Registration Card</li> <li>2) List of Directors</li> <li>3) MOA and AOA</li> <li>4) Return of Allotments</li> </ol> </li> <li>3. The Internal Revenue Dept. Section of OSSC provides the Tax Identification Number (TIN) to the Applicant when the Investor received Company Registration Certificate issued by DICA Section of OSSC.</li> </ol>
Application Fee	- None
Time Frame	1day
Remarks	This service is planning to provide online system with bank to bank transfer. The website address is <a href="http://www.irdmyanmar.gov.mm">www.irdmyanmar.gov.mm</a> . The Email address to contact is <a href="mailto:tomyanmar2014@irdmyanmar.gov.mm">tomyanmar2014@irdmyanmar.gov.mm</a> .



FigureIV-1: Procedure for Application of Tax Payer Identification Number (TIN) for Company

**2. Application for General Index Registration Number for Individuals**

Necessary Documents submitted by Applicant	For Myanmar Citizens: <ol style="list-style-type: none"> <li>1. Individual Tax Form of Estimated Calculation (FORM_IR3)</li> </ol> For Foreigners: <ol style="list-style-type: none"> <li>1. Individual Tax Form of Estimated Calculation (FORM_IR3)</li> </ol>
Actual Procedures	<ol style="list-style-type: none"> <li>1. Before the application for Foreign Worker Employment Registration, the Investor submits a list of employees with the</li> </ol>

	<p>Form of Recruitment Status, which is provided in Notice No.02/2015 of Thilawa Special Economic Zone Management Committee dated 8 July 2015, and with the standard Employment Contract it uses, to the TSMC.</p> <p>2. The applicant submits the necessary documents to the Front Office of OSSC.</p> <p>3. The Internal Revenue Dept. Section of OSSC reviews the Form of Recruitment Status submitted to the TSMC in advance and provide General Index Registration Number (GIR) and Certificate of Personal Income Tax.</p>
Application Fee	- None
Time Frame	1day
Remarks	From the following month, the Investor should submit the copy of Bill of Salary Payment of the employees to the Internal Revenue Section of OSSC and pay the personal income tax withheld by the Investor within 7 days after having paid salaries.

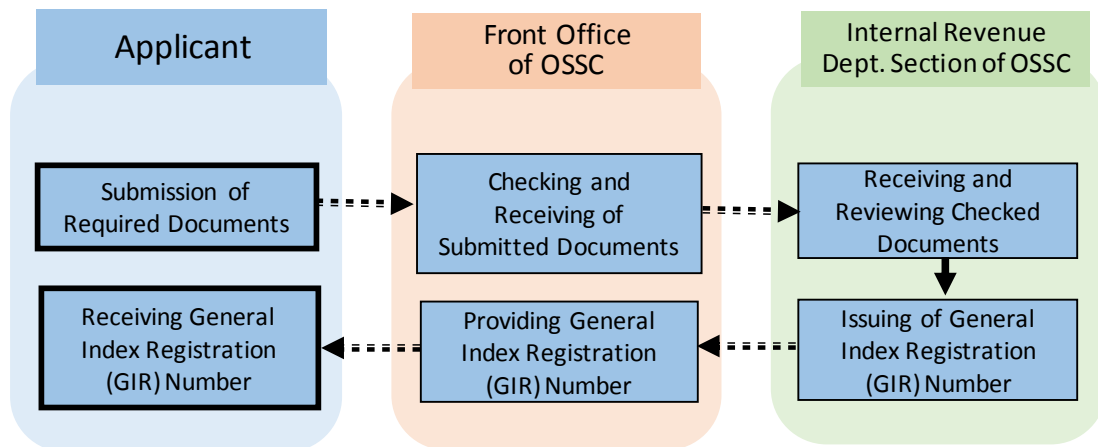
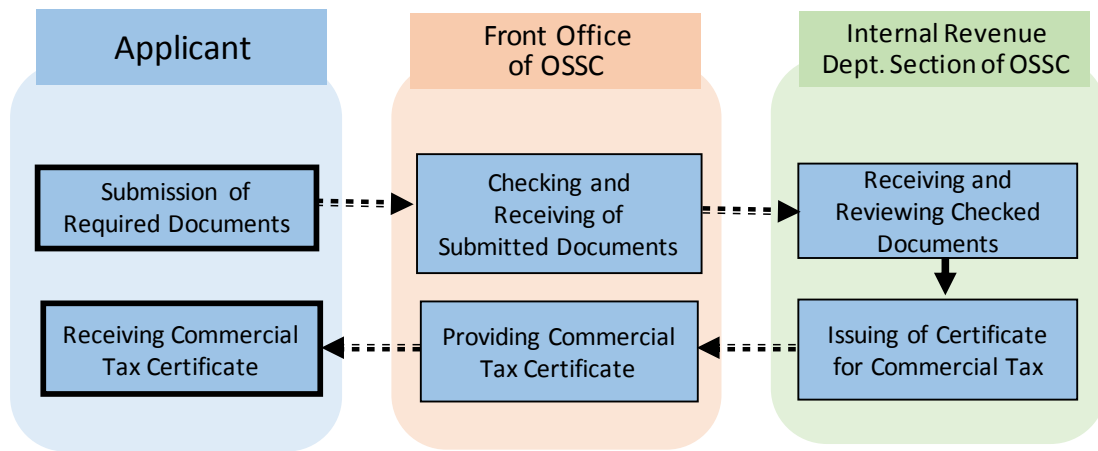


Figure IV-2: Procedure for Application of General Index Registration (GIR) Number for Individual

<b>3. Application for Certificate of Commercial Tax for both Company and Individual</b>	
Necessary Documents submitted by Applicant	<ol style="list-style-type: none"> <li>1. Commercial Tax_Registration (FORM_IR2-1)</li> <li>2. Commercial Tax_Informing Commencing of Business (FORM_IR2-2)</li> </ol>
Actual Procedures	<ol style="list-style-type: none"> <li>1. The applicant submits the necessary documents to the Front Office of OSSC.</li> <li>2. The Internal Revenue Dept. Section of OSSC reviews the Submitted Documents and provides Certificate for Commercial Tax for both Company and Individual.</li> </ol>
Application Fee	- None
Time Frame	1day
Remarks	-



*Figure IV-3: Procedure for Application of Certificate of Commercial Tax for Company and Individual*

#### 4. Stamp Duty

Necessary Documents submitted by Applicant	For land lease contract: Two copies of negotiated contract For MOA and AOA: One copy of MOA and AOA
Actual Procedures	<ol style="list-style-type: none"> <li>1. The applicant submits the necessary documents to Front Office of the One Stop Service Center.</li> <li>2. The Internal Revenue Dept. Section of OSSC will check the submitted documents.</li> <li>3. The Internal Revenue Dept. Section will calculate the fee of stamp duty and provide a brochure to Investor.</li> <li>4. Applicant needs to make payment either through a bank or online payment system according to brochure provided by the Internal Revenue Dept. Section.</li> <li>5. After payment is made, the Internal Revenue Dept. Section will provide stamps on the documents.</li> </ol>
Application Fee	- None
Time Frame	1 day
Remarks	For land lease contract; <ul style="list-style-type: none"> <li>- Stamp duty for land lease contract shall be paid by the leaser (herein Investor)</li> <li>- The copies submitted to the Internal Revenue Dept. Section of OSSC IRS shall not be different from the actual execution contract.</li> <li>- Long-term lease contract shall be duly stamped for legality and validity.</li> </ul>

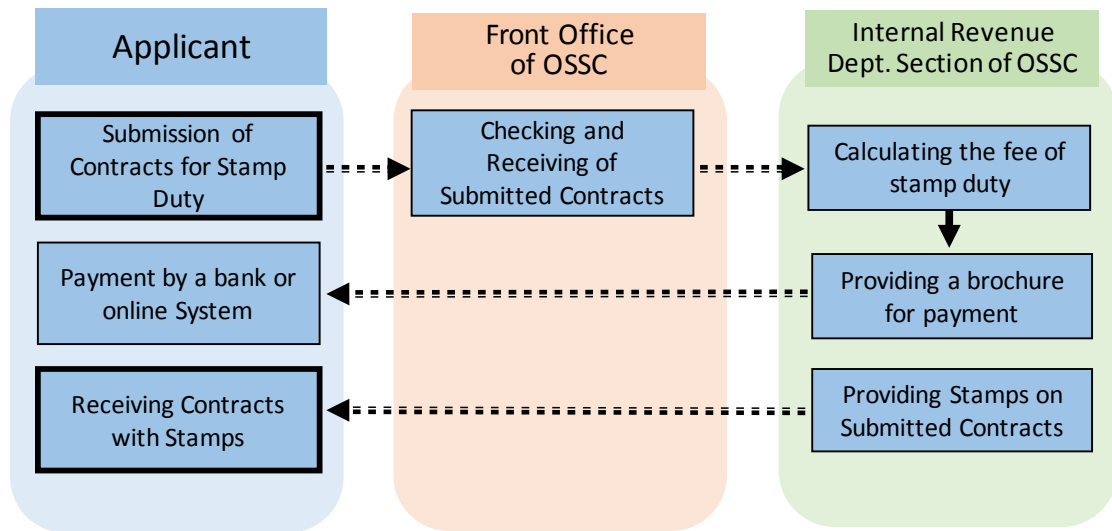


Figure IV-4: Procedure for Stamp Duty

<Note>

**1. Income Year and Assessment Year:**

- “Income year of a company” is fixed from April 1 until March 31 of the following year.
- 1<sup>st</sup> Income year starts from the date of company registration.
- “Assessment year” starts from April 1 of the following year until March 31 of “the following year +1”
- “Self-Assessment System” is now being developed.

**2. Tax Holiday Period:**

- 5 years = 60 months from the date of commencement of operation (Need to be confirmed)
- 7 years=84 months from the date of commencement of operation (Need to be confirmed)

**3. Refund of Commercial Tax**

- The Customs collects the duty and commercial tax upon the import. Commercial Tax is collected by the Customs on behalf of Internal Revenue Dept.
- For “Draw Back” which may be requested in case of the export of goods which are made of the materials imported with payment of above taxes, the Customs will be responsible for confirming the amount of refund.

**4. Tax Return**

- “Tax Return” of a company has to be made by the end of June of the following year.

**Annex 1: Income Tax Rate for Yearly Net Income per One Fiscal Year**

According to Union Tax Law section 19 (a)

Sr.	Defined Income Tax Rate after deducting defined tax exemption from Income		Income Tax Rate Collection
	From	To	
	Kyat	Kyat	
(a)	1	2,000,000	0 %
(b)	2,000,001	5,000,000	5 %
(c)	5,000,001	10,000,000	10 %
(d)	10,000,001	20,000,000	15 %
(e)	20,000,001	30,000,000	20 %
(f)	30,000,001 and above		25 %

**Annex 2: Exemption**

According to Union Tax Law Section 30 and 31

Exemption	Rate
Basic Allowance	20% (not more than 100 Lakhs)
For one parent who living together	10 Lakhs
For one Spouse/Husband (only for one)	10 Lakhs
For one children	5 Lakhs

1 Lakh = MMK 100,000

**List of Forms**

Form No.	Name
FORM-IR1	Sample of Business Taxpayer Registration Form
FORM-IR2-1 (pa-ta-kha (ka-tha-kha)-1)	Commercial Tax_Registration
FORM-IR2-2 (pa-ta-kha (ka-tha-kha)-3)	Commercial Tax_Informing Commencing of Business
FORM-IR3 (pa-ta-kha (Wa-Nga)-3)	Individual Tax Form of Estimated Calculation



## FORM-IR1 Sample of Business Taxpayer Registration Form

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်  
Republic of the Union of Myanmar  
အခွန်ထမ်းမှတ်ပုံတင်ပုံစံ  
Business Taxpayer Registration Form

(အခွန်ထမ်းအားလုံးအသုံးပြုရန်ဖြစ်သည်။ လုပ်ငန်းရှင် သို့မဟုတ် ဤပုံစံတွင် လက်မှတ်ရေးထိုးရန် တာဝန်  
အပ်နှင်းခြင်းခံရသည့်ပုဂ္ဂိုလ်က ဤပုံစံတွင်ဖြည့်စွက်တင်သွင်းရမည်။)

(To be used by all entities and sole traders. This form must be filed by the owner of the  
business or an officer authorized by the business to sign this form.)

၁။ တရားဝင်မှတ်ပုံတင်ထားသည့်အမည် 1. Legally registered name	
၂။ အဓိကလုပ်ငန်းအမည် 2. Name of main business	
၃။ လုပ်ငန်းအမျိုးအစား (အမှန်ဖြစ်ရန်) (ကုမ္ပဏီဖွဲ့စည်းခြင်း၊ အစုစပ်သဘောတူညီမှု၊ သင်းဖွဲ့မှတ်တမ်း၊ ဖွဲ့စည်းပုံ၊ ယုံကြည်မှုကတိ စာချုပ် သို့မဟုတ် ကွယ်လွန်ခြင်းဆိုင်ရာ စာရွက်စာတမ်းစသည့် လုပ်ငန်းနှင့် သက်ဆိုင်သော အထောက်အထား မှီငြမ်းမှုန် များ ပူးတွဲတင်ပြရန်) 3. Type of business (tick box) (attach certified copy of document establishing entity, such as certificate of incorporation, partnership agreement, memorandum, constitution, trust deed, or death certificate)	<input type="checkbox"/> တစ်ဦးတည်းပိုင်လုပ်ငန်း (Sole proprietor) <input type="checkbox"/> အစုစပ်လုပ်ငန်း (Partnership) <input type="checkbox"/> ဖက်စပ်လုပ်ငန်းများ (Joint ventures) <input type="checkbox"/> တစ်ဦးတည်းပိုင်ကုမ္ပဏီ (Private Company) <input type="checkbox"/> အများပိုင်ကုမ္ပဏီ (Public company) <input type="checkbox"/> ပြည်ပနေနိုင်ငံခြားသားပိုင်ကုမ္ပဏီ (Non-resident company) <input type="checkbox"/> အစိုးရအဖွဲ့အစည်း (Government body) <input type="checkbox"/> အစိုးရမဟုတ်သည့်အဖွဲ့အစည်း/ကုသိုလ်ရေးအဖွဲ့အစည်း (NGO/Charity) <input type="checkbox"/> ရန်ပုံငွေ (Trust) <input type="checkbox"/> ကွယ်လွန်သူ၏ အိမ်ခြံမြေ (Deceased's estate) <input type="checkbox"/> အခြား (အသေးစိတ်ဖော်ပြရန်) Other (specify) ▶ _____
၄။ လုပ်ငန်းသင်္ကေတ (ညွှန်ကြားချက်ကိုကြည့်ရန်) 4. Industry code (see instructions)	

Form R-1

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<p>၅။ လုပ်ငန်းမှတ်ပုံတင်အမှတ် (သက်ဆိုင်ရာဌာနများက ထုတ်ပေးသည့် မှတ်ပုံတင်အမှတ်) 5. Business registration number(Registration number issued by departments concerned.)</p>	
<p>၆။ လုပ်ငန်းစတင်သည့်နေ့ရက် 6. Date of commencement of operation</p>	
<p>၇။ လုပ်ငန်းနှင့်ဆက်သွယ်ရန် အသေးစိတ်အချက်အလက်များ 7. Business contact details</p>	
<p>၇(က) လုပ်ငန်းလိပ်စာ 7a. Business address</p>	အိမ်အမှတ် House no.
	လမ်း Street
	ရပ်ကွက် Quarter
	မြို့နယ် Township
	ပြည်နယ်/တိုင်းဒေသကြီး State/Region
၇(ခ) ရုံးဖုန်းနံပါတ် 7b. Office phone number	
၇(ဂ) ဖက်စ်နံပါတ် 7c. Fax number	
၇(ဃ) အီးမေးလ်လိပ်စာ 7d. Email address	
၇(င) ဝက်ဘ်ဆိုက်လိပ်စာ 7e. Website address	
<p>၈။ လုပ်ငန်းခွဲဆိုင်ရာ အသေးစိတ်အချက်အလက်များ - ကုမ္ပဏီသည်မြန်မာနိုင်ငံအတွင်း၌ ဖြစ်စေ၊ နိုင်ငံပြင်ပ၌ဖြစ်စေ လုပ်ငန်းခွဲများရှိပါကဖြည့်သွင်းရန်၊ ( လုပ်ငန်းခွဲ ၂ ခုထက်ပိုမိုပါက သီးခြားစာရင်းဖြင့် ပူးတွဲတင်ပြရန် ) 8. Branch details - if the company owns any branches inside and outside of Myanmar (attach list if more than two branches)</p>	<p>လုပ်ငန်းခွဲအမှတ်-၁ Branch no. 1</p>
	<p>လုပ်ငန်းခွဲအမှတ်-၂ Branch no. 2</p>

၈(က)။ လုပ်ငန်းခွဲအမည် 8a. Branch name			
၈(ခ)။ လုပ်ငန်းခွဲလိပ်စာ 8b. Branch address	အိမ်အမှတ်။ House no.-		
	လမ်း Street		
	ရပ်ကွက် Quarter		
	မြို့နယ် Township		
	ပြည်နယ်/တိုင်းဒေသကြီး State/Region		
၈(ဂ)။ လုပ်ငန်းခွဲစတင်ဖွင့်လှစ်သည့် နေ့ရက်။ 8c. Date branch opened			
၉။ အခွန်ထမ်းသည် ပြည်ပနေ နိုင်ငံခြားသားဖြစ်ပါက နေထိုင်သည့်နိုင်ငံကို ဖော်ပြရန်။ 9. If you are a non-resident foreigner, indicate your country of residency.			
၁၀။ လုပ်ငန်းရှင်နှင့်ဆက်သွယ်ရန်အသေးစိတ်အချက်အလက်များ (တစ်ဦးတည်းပိုင်လုပ်ငန်းများအတွက်သာ) 10. Owner of business contact details (sole proprietors only)			
၁၀(က)။ အမည်။ 10a. Name			
၁၀(ခ)။ နိုင်ငံသားစိစစ်ရေးကတ်ပြားအမှတ်။ 10b. National Identification card (NIC) number			
၁၀(ဂ)။ အိမ်လိပ်စာ။ 10c. Home address	အိမ်အမှတ် House no.		
	လမ်း Street		
	ရပ်ကွက် Quarter		
	မြို့နယ် Township		
	ပြည်နယ်/တိုင်းဒေသကြီး State/Region		
၁၀(ဃ)။ အိမ်ဖုန်းနံပါတ်။ 10d. Home phone number			
၁၀(င)။ လက်ကိုင်ဖုန်းနံပါတ်။ 10e. Mobilephone number			
၁၀(စ)။ ဖက်စ်နံပါတ်။ 10f. Fax number			
၁၀(ဆ)။ အီးမေးလ်လိပ်စာ။ 10g. Email address			
၁၁။ အခွန်စာရင်းကိုင် သို့မဟုတ် အခွန်ဆိုင်ရာအတိုင်ပင်ခံ၏ အသေးစိတ်အချက်အလက်များ 11. Tax accountant or tax advisor details			
၁၁(က)။ အမည်။ 11a. Name			
၁၁(ခ)။ အခွန်ထမ်းမှတ်ပုံတင်အမှတ် 11b. Taxpayer identification number (TIN)			

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၁၁(ဂ)။ လုပ်ငန်းလိပ်စာ 11c. Business address	အိမ်အမှတ် House no.	
	လမ်း Street	
	ရပ်ကွက် Quarter	
	မြို့နယ် Township	
ပြည်နယ်/တိုင်းဒေသကြီး State/Region		
၁၁(ဃ)။ ရုံးဖုန်းနံပါတ် 11d. Office phone number		
၁၁(င)။ လက်ကိုင်ဖုန်းနံပါတ် 11e. Mobile phone number		
၁၁(စ)။ ဖက်စ်နံပါတ် 11f. Fax number		
၁၁(ဆ)။ အီးမေးလ်လိပ်စာ 11g. Email address		
၁၂။ တရားဝင်ကိုယ်စားလှယ် သို့မဟုတ် ကိုယ်စားဆောင်ရွက်သူ - ဤပုဂ္ဂိုလ်သည် အမှတ်စဉ် ၁၁ ပါပုဂ္ဂိုလ်နှင့် အတူတူ ဖြစ်နေလျှင် အမှတ်စဉ် ၁၂ အားကျော်၍ လေးထောင့်ကွက်တွင် အမှန်ဖြစ်ပါ။ 12. Authorized agent or representative. If this is the same person listed on line 11, tick this box and skip the rest of line 12..... <input type="checkbox"/>		
၁၂(က)။ အမည် 12a. Name		
၁၂(ခ)။ အခွန်ထမ်းမှတ်ပုံတင်အမှတ် 12b. Taxpayer identification number (TIN)		
၁၂(ဂ)။ လုပ်ငန်းလိပ်စာ 12c. Business address	အိမ်အမှတ် House no.	
	လမ်း Street	
	ရပ်ကွက် Quarter	
	မြို့နယ် Township	
ပြည်နယ်/တိုင်းဒေသကြီး State/Region		
၁၂(ဃ)။ ရုံးဖုန်းနံပါတ် 12d. Office phone number		
၁၂(င)။ လက်ကိုင်ဖုန်းနံပါတ် 12e. Mobile phone number		
၁၂(စ)။ ဖက်စ်နံပါတ် 12f. Fax number		
၁၂(ဆ)။ အီးမေးလ်လိပ်စာ 12g. Email address		
၁၃။ ဘဏ်စာရင်းဆိုင်ရာ အသေးစိတ်အချက်အလက်များ (စာရင်း ၅ ခုအထိ ဖော်ပြရန်။ စာရင်း ၂ ခုထက်ပိုမိုပါက သီးခြားစာဖြင့်ပူးတွဲတင်ပြရန်) 13. Bank account details (up to 5 accounts - attach list if more than two accounts):	ပထမစာရင်း First account	ဒုတိယစာရင်း Second account
	၁၃(က)။ ဘဏ်အမည် 13a. Name of bank	
၁၃(ခ)။ ဘဏ်စာရင်းအမှတ် 13b. Bank account number		
၁၄။ ကုမ္ပဏီ၏ ဘဏ္ဍာရေးဆိုင်ရာအသေးစိတ်အချက်အလက်များ (တစ်ဦးတည်းပိုင်လုပ်ငန်းဖြစ်ပါက အမှတ်စဉ်		

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၁၄(က)နှင့် ၁၄(ခ) တို့ကို ဖြည့်သွင်းရန်မလိုပါ) 14. Company financial details(skip lines 14a and 14b if you are a sole proprietor)		
၁၄(က)။ ခွင့်ပြုမတည်ရင်းနှီးငွေ(ရှယ်ယာအရေအတွက် / ရှယ်ယာတန်ဖိုး) 14a. Authorized capital (Number of shares x value of shares)		
၁၄(ခ)။ ထည့်ဝင်ပြီးမတည်ရင်းနှီးငွေ (ရှယ်ယာအရေအတွက် / ရှယ်ယာတန်ဖိုး ) 14b. Paid up capital (Number of shares x value of shares)		
၁၄(ဂ)။ ယခင်စည်းကြပ်နှစ်အတွက် လုပ်ငန်းမှရငွေပမာဏ 14c. Turnover for last year		
၁၄(ဃ)။ လက်ရှိခန့်ထားသည့် အလုပ်သမားဦးရေ 14d. Current number of employees		
၁၅။ အခွန်ဆိုင်ရာသတင်းအချက် 15. Tax information	ဝင်ငွေခွန် Income tax	ကုန်သွယ်လုပ်ငန်းခွန် Commercial tax
၁၅(က)။ နောက်ဆုံးအကြိမ် အခွန်စည်းကြပ်ခဲ့သည့် နေ့ရက် နှင့်စည်းကြပ်နှစ် 15a. Date of last tax assessment and assessment year		
၁၅(ခ)။ နောက်ဆုံးအကြိမ်အခွန်စည်းကြပ်မှုအရ ကျသင့်အခွန်ပမာဏ 15b. Amount of last tax assessment		
၁၅(ဂ)။ နောက်ဆုံးအကြိမ် အခွန်ပေးသွင်းခဲ့သည့် ပမာဏနှင့်နေ့ရက် (အပြည့်ပေးသွင်းခြင်း/တစ်စိတ်တစ်ဒေသပေးသွင်းခြင်း) 5c. Amount and date of last tax payment (full/partial)		

<p>အခွန်ထမ်း သို့မဟုတ် ကိုယ်စားလှယ်၏ ကတိခံဝန်ချက်</p> <p><b>Declaration of Taxpayer or Representative</b></p> <p>ဤပုံစံတွင် ဖော်ပြခဲ့သည့်အချက်အလက်များသည် မိမိသိရှိယုံကြည်သမျှ မှန်ကန်ပြည့်စုံကြောင်း ဝန်ခံကတိပြုအပ်ပါသည်။ အချက်အလက်များကို မှားယွင်းစွာ သို့မဟုတ် လွဲမှားစွာဖော်ပြပါက တရားခွဲဆိုခြင်းခံရမည်ကို သိရှိနားလည်ပါသည်။ I declare that the information given on this form is correct and complete to the best of my knowledge and belief. I understand that false or misleading information may result in prosecution.</p>
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ထိုးမြင်လက်မှတ် Signature		ရက်စွဲ(ရက်/လ/နှစ်) Date (day, month, year)
ဤပုံစံကို ပုဂ္ဂိုလ်စု သို့မဟုတ် အစိုးရအဖွဲ့အစည်း သို့မဟုတ် တရားဝင် မစ္စမ်ဆောင်နိုင်သူ တစ်ဦး၏ ကိုယ်စား လက်မှတ်ရေးထိုးပါက အမည်အပြည့်အစုံကို ဖြည့်သွင်းရန်။ If you are signing this form on behalf of an association of persons, a Government organisation, or a legally incapacitated person, print your full name.		ရာထူးအဆင့် Your title

**လိုက်နာဆောင်ရွက်ရန် အချက်များ: General Instructions**

**ပုံစံတင်သွင်းရမည့်သူများ: Who Must File**

မြန်မာနိုင်ငံအတွင်း စီးပွားရေးလုပ်ငန်းလုပ်ကိုင်သည့် တစ်ဦးချင်းပုဂ္ဂိုလ် သို့မဟုတ် အဖွဲ့အစည်းများအနေဖြင့် အခွန်ထမ်းမှတ်ပုံတင်အမှတ်ရယူရန် ဤပုံစံကိုမြန်မာ-အင်္ဂလိပ် နှစ် ဘာသာဖြင့် တင်သွင်းရမည်။

Every individual or entity engaged in a business within Myanmar must file this form in both English and Myanmar to obtain a taxpayer identification number (TIN).

**ပုံစံတင်သွင်းရမည့်အချိန်: When To File**

ဤပုံစံအား လုပ်ငန်းမစတင်မီ တစ်လအတွင်းကြိုတင်၍ တင်သွင်းရမည်။ သက်ဆိုင်ရာမြို့နယ်အခွန်ဦးစီးဌာနမှူးရုံး၊ ကုမ္ပဏီများဆိုင်ရာ အခွန်ရုံး၊ အခွန်ထမ်းကြီးများဆိုင်ရာအခွန်ရုံးတို့တွင် ဤပုံစံကို တင်သွင်းရမည်။

You must file this form no later one month before the date you commence operation. You must file the form with the Township Revenue Office, Companies Circle Tax Office, or Large Taxpayer Office, whichever applies.

**အသေးစိတ်လိုက်နာဆောင်ရွက်ရန်အချက်များ: Specific Instructions**

စာမျက်နှာ ၁ အမှတ်စဉ် ၄ Page 1, Item No. 4

အောက်တွင်ဖော်ပြထားသည့် လုပ်ငန်းသင်္ကေတအမှတ်စဉ်ဇယားမှ အဓိကလုပ်ငန်းအမျိုးအစားနှင့်ပတ်သက်သည့် ဂဏန်းသုံးခုပါ သင်္ကေတကိုသာ ဖြည့်သွင်းရန်။

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Enter the 3-digit industry code from the list below that describes your main business

Code	Description
<b>A</b>	<b>Agriculture, forestry and fishing</b>
011	Growing of non-perennial crops
012	Growing of perennial crops
013	Plant propagation
014	Animal production
015	Mixed farming
016	Support activities to agriculture and post-harvest crop activities
017	Hunting, trapping and related service activities
021	Silviculture and other forestry activities
022	Logging
023	Gathering of non-wood forest products
024	Support services to forestry
031	Fishing
032	Aquaculture
<b>B</b>	<b>Mining and quarrying</b>
051	Mining of hard coal
052	Mining of lignite
061	Extraction of crude petroleum
062	Extraction of natural gas
071	Mining of iron ores
072	Mining of non-ferrous metal ores
081	Quarrying of stone, sand and clay
089	Mining, quarrying, etc.
091	Support activities for petroleum and natural gas extraction
099	Support activities for other mining and quarrying
<b>C</b>	<b>Manufacturing</b>
101	Processing and preserving of meat
102	Processing and preserving of fish, crustaceans and mollusks
103	Processing and preserving of fruit and vegetables
104	Manufacture of vegetable and animal oils and fats
105	Manufacture of dairy products
106	Manufacture of grain mill products, starches and starch products
107	Manufacture of other food products
108	Manufacture of prepared animal feeds
110	Manufacture of beverages
120	Manufacture of tobacco products
131	Spinning, weaving and finishing of textiles
139	Manufacture of other textiles
141	Manufacture of wearing apparel, except fur apparel
142	Manufacture of articles of fur
143	Manufacture of knitted and crocheted apparel
151	Tanning and dressing of leather; manufacture of luggage, handbags, saddles, and harness; dressing and dyeing of fur
152	Manufacture of footwear
161	Sawmilling and planing of wood
162	Manufacture of products of wood, cork, straw and plaiting materials
170	Manufacture of paper and paper products
181	Printing and service activities related to printing
182	Reproduction of recorded media
191	Manufacture of coke oven products
192	Manufacture of refined petroleum products

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201	Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
202	Manufacture of other chemical products
203	Manufacture of man-made fibres
210	Manufacture of pharmaceuticals, medicinal chemical and botanical products
221	Manufacture of rubber products
222	Manufacture of plastics products
231	Manufacture of glass and glass products
239	Manufacture of non-metallic mineral products, etc.
241	Manufacture of basic iron and steel
242	Manufacture of basic precious and other non-ferrous metals
243	Casting of metals
251	Manufacture of structural metal products, tanks, reservoirs and steam generators
252	Manufacture of weapons and ammunition
259	Manufacture of other fabricated metal products; metalworking service activities
261	Manufacture of electronic components and boards
262	Manufacture of computers and peripheral equipment
263	Manufacture of communication equipment
264	Manufacture of consumer electronics
265	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
266	Manufacture of irradiation, electro medical and electrotherapeutic equipment
267	Manufacture of optical instruments and photographic equipment
268	Manufacture of magnetic and optical media
271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
272	Manufacture of batteries and accumulators
273	Manufacture of wiring and wiring devices
274	Manufacture of electric lighting equipment
275	Manufacture of domestic appliances
279	Manufacture of other electrical equipment
281	Manufacture of general-purpose machinery
282	Manufacture of special-purpose machinery
291	Manufacture of motor vehicles
292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
293	Manufacture of parts and accessories for motor vehicles
301	Building of ships and boats
302	Manufacture of railway locomotives and rolling stock
303	Manufacture of air and spacecraft and related machinery
304	Manufacture of military fighting vehicles
309	Manufacture of transport equipment, etc.
310	Manufacture of furniture
321	Manufacture of jewelry, bijouterie and related articles
322	Manufacture of musical instruments
323	Manufacture of sports goods
324	Manufacture of games and toys
325	Manufacture of medical and dental instruments and supplies
329	Other manufacturing etc.
331	Repair of fabricated metal products, machinery and equipment
332	Installation of industrial machinery and equipment
D	Electricity, gas, steam and air conditioning supply
351	Electric power generation, transmission and distribution
352	Manufacture of gas; distribution of gaseous fuels through mains
353	Steam and air conditioning supply



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E	Water supply; sewerage, waste management and remediation activities
260	Water collection, treatment and supply
370	Sewerage
381	Waste collection
382	Waste treatment and disposal
383	Materials recovery
390	Remediation activities and other waste management services
F	Construction
410	Construction of buildings
421	Construction of roads and railways
422	Construction of utility projects
429	Construction of other civil engineering projects
431	Demolition and site preparation
432	Electrical, plumbing and other construction installation activities
433	Building completion and finishing
439	Other specialized construction activities
G	Wholesale and retail trade; repair of motor vehicles and motorcycles
451	Sale of motor vehicles
452	Maintenance and repair of motor vehicles
453	Sale of motor vehicle parts and accessories
454	Sale, maintenance and repair of motorcycles and related parts and accessories
461	Wholesale on a fee or contract basis
462	Wholesale of agricultural raw materials and live animals
463	Wholesale of food, beverages and tobacco
464	Wholesale of household goods
465	Wholesale of machinery, equipment and supplies
466	Other specialized wholesale
469	Non-specialized wholesale trade
471	Retail sale in non-specialized stores
472	Retail sale of food, beverages and tobacco in specialized stores
473	Retail sale of automotive fuel in specialized stores
474	Retail sale of information and communications equipment in specialized stores
475	Retail sale of other household equipment in specialized stores
476	Retail sale of cultural and recreation goods in specialized stores
477	Retail sale of other goods in specialized stores
478	Retail sale via stalls and markets
479	Retail trade not in stores, stalls or markets
H	Transportation and storage
491	Transport via railways
492	Other land transport
493	Transport via pipeline
501	Sea and coastal water transport
502	Inland water transport
511	Passenger air transport
512	Freight air transport
521	Warehousing and storage
522	Support activities for transportation
531	Postal activities
532	Courier activities
I	Accommodation and food service activities
551	Short term accommodation activities
552	Camping grounds, recreational vehicle parks and trailer parks
559	Other accommodation
561	Restaurants and mobile food service activities

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562	Event catering and other food service activities
563	Beverage serving activities
J	Information and communication
581	Publishing of books, periodicals and other publishing activities
582	Software publishing
591	Motion picture, video and television programme activities
592	Sound recording and music publishing activities
601	Radio broadcasting
602	Television programming and broadcasting activities
611	Wired telecommunications activities
612	Wireless telecommunications activities
613	Satellite telecommunications activities
619	Other telecommunications activities
620	Computer programming, consultancy and related activities
631	Data processing, hosting and related activities; web portals
639	Other information service activities
K	Financial and insurance activities
641	Monetary intermediation
642	Activities of holding companies
643	Trusts, funds and similar financial entities
649	Other financial service activities, except insurance and pension funding activities
651	Insurance
652	Reinsurance
653	Pension funding
661	Activities auxiliary to financial service activities, except insurance and pension funding
662	Activities auxiliary to insurance and pension funding
663	Fund management activities
L	Real estate activities
681	Real estate activities with own or leased property
682	Real estate activities on a fee or contract basis
M	Professional, scientific and technical activities
691	Legal activities
692	Accounting, bookkeeping and auditing activities; tax consultancy
701	Activities of head offices
702	Management consultancy activities
711	Architectural and engineering activities and related technical consultancy
712	Technical testing and analysis
721	Research and experimental development on natural sciences and engineering
722	Research and experimental development on social sciences and humanities
731	Advertising
732	Market research and public opinion polling
741	Specialized design activities
742	Photographic activities
749	Other professional, scientific, technical activities, etc.
750	Veterinary activities
N	Administrative and support service activities
771	Renting and leasing of motor vehicles
772	Renting and leasing of personal and household goods
773	Renting and leasing of other machinery, equipment and tangible goods
774	Leasing of intellectual property and similar products, except copyrighted works
781	Activities of employment placement agencies
782	Temporary employment agency activities
783	Other human resources provision
791	Travel agency and tour operator activities

799	Other reservation service and related activities
801	Private security activities
802	Security systems service activities
803	Investigation activities
811	Combined facilities support activities
812	Cleaning activities
813	Landscape care and maintenance service activities
821	Office administrative and support activities
822	Activities of call centres
823	Organization of conventions and trade shows
829	Business support service activities, etc.
<b>O</b>	<b>Public administration and defense; compulsory social security</b>
841	Administration of the State and the economic and social policy of the community
842	Provision of services to the community as a whole
843	Compulsory social security activities
<b>P</b>	<b>Education</b>
851	Pre-primary and primary education
852	Secondary education
853	Higher education
854	Other education
855	Educational support activities
<b>Q</b>	<b>Human health and social work activities</b>
861	Hospital activities
862	Medical and dental practice activities
869	Other human health activities
871	Residential nursing care facilities
872	Residential care activities for mental retardation, mental health and substance abuse
873	Residential care activities for the elderly and disabled
879	Other residential care activities
881	Social work activities without accommodation for the elderly and disabled
889	Other social work activities without accommodation
<b>R</b>	<b>Arts, entertainment and recreation</b>
900	Creative, arts and entertainment activities
910	Libraries, archives, museums and other cultural activities
920	Gambling and betting activities
931	Sports activities
932	Other amusement and recreation activities
<b>S</b>	<b>Other service activities</b>
941	Activities of business, employers and professional membership organizations
942	Activities of trade unions
949	Activities of other membership organizations
951	Repair of computers and communication equipment
952	Repair of personal and household goods
960	Other personal service activities
<b>T</b>	<b>Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use</b>
970	Activities of households as employers of domestic personnel
981	Undifferentiated goods-producing activities of private households for own use
982	Undifferentiated service-producing activities of private households for own use
<b>U</b>	<b>Activities of extraterritorial organizations and bodies</b>
990	Activities of extraterritorial organizations and bodies

**FORM-IR2-1 Commercial Tax Registration**  
**(pa-ta-kha (ka-tha-kha)-1)**

**Letter to register the Manufacturing Enterprise or the Service Firm**  
**(To settle the commercial tax) with reference to the Commercial Tax Law**  
**paragraph 11–sub paragraph A (reference: Principle 3)**

Date .....

To

Head of Internal Revenue Section  
One Stop Service Center (OSSC)  
Thilawa Special Economic Zone

1. For the year ended ..... (Year), March 31, I, hereby, apply for registration, stipulated by the Commercial Tax Law paragraph 11 – sub paragraph A. Please release tax registration number as per the following name, address:-  
Name .....  
National Registration Number.....  
Address.....  
(If the business is joint-venture, it is to make enclosed submission of the copy of establishing the joint-venture document.)
2. Please be announced that the following goods/ services have been produced/ made with the following address:-  
Types of goods manufactured/  
Types of services made .....  
Core address/ location .....  
Sub-units/ Branches, if any  
(1) .....  
(2) .....
3. According to Commercial Tax Law Paragraph 5 sub-paragraph (b), I solemnly promise to pay Commercial Tax to Internal Revenue Department.

Signature .....

Address .....

**Remark** – if there are more than 2 Branches, please submit with attached appendix

**Acknowledgement Receipt**

Received from Mr. /Ms. .... the application to register, stipulated by the Commercial Tax Law paragraph 11 – sub paragraph A. The submitted application has been listed with receiving (application) letter number .....

Received letter number

.....

Receiving person name .....

Position .....

Office .....

Date .....

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**FORM-IR2-2 Commercial Tax Informing Commencing of Business  
(pa-ta-kha (ka-tha-kha)-3)**

**Notification letter of commencing for Manufacturing Enterprise or the Service Firm with reference to the Commercial Tax Law paragraph 11 – sub paragraph B  
(reference: principle 6)**

Date .....

To  
Head of Internal Revenue Section  
One Stop Service Center (OSSC)  
Thilawa Special Economic Zone

This is to inform the following goods/services are started production/providing (services) from -----year-----date as per the following address:

Types of goods manufactured .....

Types of services made .....

Core address/ location .....

Sub-units/ Branches, if any-

(1) .....

(2).....

Signature .....

Address .....

NRC No. /Passport No. ....

Address .....

**Remark** – if there are more than 2 Branches, please submit with attached appendix

**Acknowledgement Receipt**

Received from Mr./Ms. .... the notification letter of commencing for Manufacturing Enterprise or the Service Firm by the Commercial Tax Law paragraph 11 – sub paragraph B. The submitted application has been listed with receiving (application) letter number .....

Receiving Person Name .....

Receiving Person Signature.....

Position .....

Office .....

**FORM-IR3 Individual Tax Form of Estimated Calculation**  
**Form of Estimated Calculation of Individual Tax according to Income Tax Law**  
**(pa-ta-kha (Wa-Nga)-3)**

**Paragraph 16 and 16 (a)**

To  
Head of Internal Revenue Section  
One Stop Service Center (OSSC)  
Thilawa Special Economic Zone

Name .....

Occupation/ Type of Business .....

Address .....

**From ..... To ....., Estimated Calculation**

Way of Getting Income	Income	Exemption	Payable Tax Amount
1. Salary			
2. Income from any professions			
3. Business Income			
4. Income from Property Assets (e.g. Rental Fees)			
5. Capital Gains			
6. Undisclosed Source of Income			
7. Income from other sources			
Total			

Date .....

Sign of Tax Payer .....

NRC Card No. ....

Passport No. ....

Occupation/Position .....