

BBNA TAX GUIDE TO INDIRECT TAXATION (VAT/GST) MYANMAR

Authors/Introductory Material

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1. Introduction

1.1. Summary of Commercial Tax Rates

In Myanmar, the following rates apply:

- Standard rates: 5%
- Reduced rates: 8%, 3% and 1%
- Others: Zero rate and exemptions

1.2. Legal Basis

The primary Myanmar Commercial Tax (CT) legislation is the Commercial Tax Law (the "CT Law"), as amended from time to time. The law is interpreted by regulations, including the Minister's Office Regulation (Notification No. 104/2012) (the "CT Regulations"). Union Tax Law ("UTL"), enacted annually, determines the CT rates and specifies exemptions.

The Internal Revenue Department (the "Tax Authority") is responsible for administrative oversight of CT in Myanmar.

For a link to the CT Law and CT Regulations, see Appendix 15.2.

1.3. Recent Developments

For the latest developments in indirect taxes in Myanmar, see the International Tax Developments Tracker.

2. Scope

2.1. In General

Section 4 of the Myanmar CT Law provides that CT is levied on:

- Domestic manufacturing and distribution;
- The import of goods or services into Myanmar by any person;
- Trading operations; and
- The provision of services in Myanmar.

2.2. Territorial Application

Myanmar's CT system applies to the entire sovereign territory of Myanmar.

2.3. Taxable Transactions—Overview

Under Section 4 of the Myanmar CT Law, supplies subject to CT generally include the production and distribution of goods, and all goods and services provided within, or imported into, Myanmar, except where specifically exempt.

2.4. Excluded Transactions

Section 7 of the Myanmar CT Law provides that goods produced and sold, or services rendered, by a religious or charitable organization for that purpose, do not fall within the scope of CT. This includes activities to improve education and health, helping the poor and victims of natural disasters.

Other transactions outside the scope of CT in Myanmar include:

- Supplies of intangible assets; and
- Transfers of ownership of immovable assets such as land and buildings unless a building is sold by a developer and construction. For more information on the CT treatment of immovable property, see Section 4.4 and Section 7.2.

The government of Myanmar may also allow relief from CT for certain businesses operating with donated or loaned funds from local or foreign organizations. Official approval must be received before the relief may be used.

3. Taxable Persons

3.1. Definition/Scope

Persons are required to register and pay CT under Section 11 of the Myanmar CT Law.

Any person expecting to supply taxable goods and services in a financial year must register with the Tax Authority one month prior to the commencement of activity. Persons expecting their supplies to exceed

50,000,000 kyat in a year are liable to account for and pay CT. The mandatory registration threshold is determined in Schedule 15(b) of the CT Law, and is provided annually in the UTL for each tax year.

A taxpayer is required to renew his registration for CT at the end of each financial year.

3.2. Voluntary Registration

Persons not required to register for CT in Myanmar may register voluntarily.

3.3. Exemptions from Registration

Generally, a person is exempt from registration in Myanmar unless he expects his supplies to exceed the mandatory registration threshold.

Under Section 7 of the Myanmar CT Law, religious and charitable organizations are not required to register when producing and selling goods or services solely for charitable or religious purposes.

For more information on the mandatory registration threshold, see Section 3.1.

3.4. Group and Divisional Registration

The Myanmar CT Law does not specifically address the issue of grouping separate legal entities for CT purposes.

The CT Law does not specifically address issues of divisional or branch registration.

Planning Point

The grouping or divisional CT registration of multi-site businesses is not explicitly covered in the legislation. However, the Tax Authority may consider requests for registration of this nature based on the type of business, and its governance. If grouping or branch registration would be advantageous, businesses should request a review of the specific circumstances from the Tax Authority.

3.5. Registration of Nonresident Persons

Registration, Generally

Foreign taxable persons who carry out taxable activities in Myanmar and are liable to account for Myanmar CT are required to register for CT purposes, under Section 11 of the CT Law. Nonresidents are subject to the same registration threshold as resident persons.

Section 47 of the CT Regulations provides that a Myanmar resident person involved in activities related to the taxable income of a foreign taxpayer may be appointed as a representative of the foreign taxpayer by the Tax Authority.

For more information on the mandatory registration threshold, see Section 3.1 and for more information on representatives, see Section 9.2.

Sales of Foreign Electronic Services

There is no provision in the CT Law specifically governing the CT treatment of supplies of foreign electronic services to Myanmar residents.

4. Taxable Transactions

4.1. Goods

Supplies of goods are generally subject to CT, under Section 4 of the CT Law, where they are carried out in a trading activity or in the course of domestic manufacturing and distribution.

A trading activity is defined in Section 3(r) of the CT Law as commercializing goods by a system of cash payment, credit, deferred payment, pre-selling, exchange or sale-and-return.

"Goods" are defined as both imported, and domestically produced material under Section 3(c) of the CT Law.

Under the Clarification Notice 2/2018 issued by the Tax Authority, the time of supply is the earlier of the date the payment is received, or the date the payment is due (generally the invoice date).

4.2. Services

Supplies of services rendered in Myanmar are generally subject to CT under Section 4(d) of the CT Law.

"Services" are defined in Section 3(d) of the CT Law to include the provision of a service for remuneration, a fee or consideration.

Under the Clarification Notice 2/2018 issued by the Tax Authority, the time of supply is the earlier of the date the payment is received, or the date the payment is due (generally the invoice date).

4.3. Intangibles

There is currently no CT for intangible assets, including intellectual property.

4.4. Immovable Property

The transfer of ownership of land and buildings is generally outside the scope of CT. Leases and rental agreements are subject to CT as a supply of services under Section 4 of the CT Law.

For buildings sold by developers after construction within Myanmar, a reduced rate of CT applies to the transaction, under Section 6 of the CT Law.

For more information on reduced rates of CT, see Section 7.2.

4.5. Other Taxable Transactions

The CT Law classifies taxable transactions as either a supply of goods or services. There are no other categories of taxable transactions.

4.6. Mixed Transactions

There is no specific provision under Myanmar CT Law governing mixed transactions.

In practice, a composite supply, consisting of taxable and exempt elements, is generally taxed in accordance with the treatment applicable to its predominant element, provided that the elements are not sufficiently distinct to be split into separate transactions.

4.7. Taxation of Imports

4.7.1. In General

CT is generally payable on all imports of goods from outside Myanmar at the same rate of CT as domestic supplies, except exempt goods specified in the Schedules to the CT Law, as provided annually in the UTL. Any CT due on import into Myanmar is paid alongside any customs duty.

4.7.2. Imports of Goods

CT is payable in Myanmar on imported goods, unless exempt under the Schedules to the CT, regardless of whether the importer is a taxable person under Section 5 of the CT Law.

Section 5 of the CT Law provides that CT on the import of goods is paid by the importer.

For more information on exempt imports, see Section 7.5.1.

4.7.3. Temporary Imports or Reexported Goods

The Schedules to the CT Law provide that goods imported under a temporary admission procedure or drawback system in accordance with the Custom's procedures are exempt from CT.

4.7.4. Imports of Services

Under Section 4(b) of the CT Law, imports are subject to CT, unless exempt under the Schedules to the CT Law.

An importer is defined in Section 3(i) of the CT Law as a person who imports goods or services by any method from a foreign country. Section 5 of the CT Law provides that CT on import is paid by the importer. Therefore, a recipient of services supplied by a nonresident may be liable to account for the CT on the supply received, and potentially withhold CT from the payment to the supplier.

5. Place of Supply (or Equivalent)

5.1. Place of Supply—Goods

There is no specific provision regarding place of supply for goods under the Myanmar CT Law.

5.2. Place of Supply—Services

There is no specific provision regarding place of supply for services under the Myanmar CT Law.

5.3. Place of Supply—Other Transactions

The Myanmar CT Law classifies transactions as goods or services and does not use other classifications. Therefore, there are no CT rules applicable to other categories of transactions.

5.4. Place of Supply—Imports

The CT Law does not contain place of supply provisions applicable to imports.

5.5. Special Situations

The CT Law does not contain any place of supply provisions applicable to special situations.

6. Chargeable Amount

6.1. Valuation—Generally

Under Section 3(e) of the CT Law, the value of a supply of goods or services for CT purposes is generally the proceeds from the sale or supply, being the cash or cash equivalent value, including, if applicable, any Special Goods Tax (SGT) and packing materials.

Where the supply is an exchange of goods, the consideration for the supply is the value of the goods.

6.2. Adjustments to Stated Sales Price

Under Section 14(c) of the Myanmar CT Law, if the relevant figures are not available from receipts and sales documents, the Tax Authority may adjust the value of a transaction for CT purposes based on any other documentary evidence.

6.3. Valuation of Imports

Under the Schedules to the CT Law, the value of imported goods for CT purposes is equal to the landed value, payable on importation into Myanmar, including any SGT.

This is roughly equivalent to the CIF value, however, Section 3(j) of the CT Law specifically defines landed value as the value of imported goods assessed under Customs laws, including customs duty and unloading expenses.

6.4. Coordination of CT, Customs and Income Tax Pricing

Customs value is the starting point for calculating the value of an import into Myanmar for CT purposes.

6.5. Nonfunctional Currency Transactions

Section 27 of the CT Law provides that the UTL may prescribe the treatment of foreign currency received for the sale of goods or provision of services. The Schedules to the CT Law provide that any foreign currency received for supplies subject to CT must be converted into kyat to determine the value of CT payable, according to the official rate stipulated by the government of Myanmar.

7. Tax Rates

7.1. Standard Rate

The Schedules to the CT Law provide that the standard CT rate in Myanmar is 5%.

7.2. Reduced and Supplementary Rates

The Schedules to the CT Law provide the following reduced rates:

- Gold jewelry is subject to CT at 1%;
- Sales of new buildings by a developer is subject to CT at 3%; and
- Exports of electricity are subject to CT at 8%.

7.3. Exempt Supplies or Equivalent

No CT is charged on exempt supplies and no credit is given for related input CT.

Under the Schedules to the CT Law there are 73 categories of goods and services exempt from CT. These include, health-related goods and services including medicines, transportation, food, industrial goods, certain financial services and educational goods and services.

7.4. Zero-rated Supplies or Equivalent

Zero-rated supplies are taxable supplies, subject to CT at the nil rate under the Schedules to the CT Law. CT incurred on related inputs may generally be deducted against output CT incurred by the business. Exports are generally zero-rated, except for exports of electricity and crude oil, which are subject to reduced rates of CT.

For more information on reduced rates, see Section 7.2, and for more information on input tax recovery, see Section 8.1.

7.5. Imports

7.5.1. Reliefs from Import CT

Relief from import CT (i.e., exemptions) is available for certain types of goods that would be exempt domestically under the Schedules to the CT Law. These include, for example, certain fresh fruit and vegetables, school books, newspapers, magazines, pencils, jet fuel, solar panels, solar charge controllers, and solar inverters.

CT relief is also available for various temporary imports.

For information about temporary imports, see Section 4.7.3.

7.5.2. Bonded Warehouses, Free Trade Zones, etc.

When goods are imported and placed under a customs suspension arrangement, liability for import CT may be deferred until the goods are declared and customs duty is paid, in accordance with Myanmar Customs procedures and the Sea Customs Act 1878.

7.6. Exemptions for Exports

The export of goods outside Myanmar, except electricity and crude oil, is generally zero-rated under the Schedules to the CT Law.

To apply the exemption, the exports must be shown on a submitted CT return, and documentary evidence that the goods have been exported should be retained. This may include original invoices and contracts or authenticated export and freight documents.

8. Deduction and Recovery of Input Tax

8.1. Input Tax Eligible for a Deduction/Credit

Section 42 of the CT Regulations provides that a manufacturer, an importer, a trader or anyone involved in the provision of services can deduct input CT incurred on imports or other goods or services incurred for the purpose of a taxable manufacturing, trading or service activity.

Interpretation Statement No. 3/2018 provides that input CT incurred on fixed and capital assets, and CT related to unsold or damaged raw material or damaged semi-finished goods may not be deducted. The Schedules to the CT Law provide that exporters can deduct input CT against any output CT on the export.

8.2. Deduction Rules for Mixed Transactions

There is no specific provision governing mixed transactions.

8.3. Timing of the Deduction or Credit

Under Section 42 of the CT Regulations and the Interpretation Statement No. 3/2018, input CT may only be deducted when the consideration has been paid, i.e., on a cash basis.

A taxpayer must substantiate the claim for a deduction of input CT by supplying the Tax Authority with relevant certificates, provided by the supplier, showing the input CT has been paid.

8.4. Deductions for Input Tax on Capital Goods or Assets

Input CT incurred on the purchase of fixed or capital assets and the purchase of goods or services in relation to the construction of capital assets does not qualify for a deduction against output CT, under Section 42 of the CT Regulations. Interpretation Statement No. 5/2018 provides that such input CT is included as part of the cost of capital assets and is subject to depreciation for income tax purposes.

8.5. Refunds to Registered Persons

8.5.1. Resident Taxable Persons

CT Refunds—Resident Taxable Persons

If a taxpayer's input CT exceeds his output CT liability for a taxable period, the excess input CT can be carried forward to offset against future output CT.

In the case of exports, where the CT paid by the exporter is less than the CT paid at the time of purchase or production of the goods, a refund may also be available.

If a taxpayer remains in a repayment position for a year, the Tax Authority will notify him of his eligibility for a refund, which must be claimed within one year, and will be paid via check.

Planning Point: The offsetting rule means that excess input CT may be lost if it exceeds output CT. In addition, the offsetting process requires submission of evidence to the Tax Authority, and a delay of up to a year, which adds time and administration expense. Businesses with significant potential or actual input CT costs may wish to review their supply chain to minimize CT leakage.

8.5.2. Customs Union Members or Other Special Arrangements

CT Refunds—Customs Unions

Myanmar has no refund rules specifically addressing customs unions or other special arrangements.

8.5.3. Foreign Taxable Persons

Foreign businesses that are not registered for CT in Myanmar cannot apply for a refund of CT.

8.6. Refunds to Nonregistered Persons (Domestic and Foreign)

Myanmar does not provide for tourist CT refunds or other refunds for nonregistered persons.

9. Extension or Shifting of CT Liability

9.1. "Reverse Charge" and Similar Provisions

Where a person imports services from a nonresident, the recipient is liable for the CT on the supply, under Section 5 of the CT Law.

9.2. Other Mechanics Applicable to Supplies by Nonresidents (e.g., CT Representatives or Agencies, Subrogation, etc.)

Under Section 47 of the CT Regulations, the Tax Authority can treat a Myanmar resident person as the representative of a nonresident taxable person for CT purposes.

This can apply to:

- A person involved in the nonresident's business in Myanmar;
- A person who has economic connection with the nonresident; and
- A person who obtains income on behalf of the nonresident.

The representative has liability for the CT on behalf of the nonresident.

A nonresident may voluntarily appoint a representative, however, the Tax Authority may assume a person to be acting as a representative if he meets the conditions above. No person is deemed to be a representative without their knowledge and consent, under Section 47 of the CT Regulations.

9.3. Liabilities in Chain Transactions, and Other Special Enforcement Situations (e.g., Abuse of Law Provisions)

Myanmar does not implement a general CT anti-avoidance rule.

10. Administrative Matters

10.1. Registration and CT Number

Section 11(a) of the CT Law and Section 3 of the CT Regulations provide that any person liable to register for CT, must file the required form at the relevant Tax Authority office one month in advance of the commencement of the activity.

No later than 10 days after the beginning of the taxable activity, the taxpayer must send a "letter of intimation" to the Tax Authority, confirming that taxable activity has begun.

Once registration is approved, the Tax Authority issues a CT registration number of the format CT/1234 (2016/2017).

Upon registration, the business will receive a registration certificate. The taxpayer is required to display the registration certificate at the business premises, and display a copy of the document at each branch, under Section 5 of the Regulations.

For more information regarding mandatory registration thresholds, see Section 3.1.

For more information on the relevant forms, see Appendix 15.3.

10.2. Invoices

10.2.1. Invoicing Requirement

There is no specific invoicing requirement specified in the CT Law in Myanmar.

However, under Section 32 of the CT Law, a producer, trader, importer or service provider is required to provide a receipt to a purchaser or recipient of services.

10.2.2. Form and Information

Where receipts, credit notes or debit notes are issued, Section 49(b) of the CT Regulations states that there must be one original provided to the relevant party, and two duplicates retained in the business's records. The documents may be in Burmese or English.

The documents must show:

- The vendor's CT registration number;
- The purchaser's name, address and CT number;
- The date of the sale;
- A description of the goods, including quantity, unit price and total sale price; and
- The CT charged on the sale.

10.3. Returns

10.3.1. Timing for Filing

Section 12(a) of the CT Law, provides that a quarterly CT return is required to be filed within one month of the end of the relevant quarter. In addition, Section 13(a) of the CT Law provides that any person who has taxable activity in a year must furnish an annual return for the year to the Tax Authority within three months of the end of the fiscal year.

For all taxpayers other than state-owned enterprises, the fiscal year is the year ending March 31. As of October 1, 2019, the fiscal year is the year ending September 30, and the quarterly and annual CT returns must be submitted in accordance with the new fiscal period.

10.3.2. Electronic Filing

Myanmar does not permit electronic filing of CT returns.

10.3.3. Timing of Payments or Deposits

Section 12(a) of the Myanmar CT Law provides that any person who has taxable income from the supply of goods or services is required to pay any CT due on a monthly basis, within 10 days after the end of the relevant month.

For more information on filing deadlines, see Section 10.3.1.

10.3.4. Methods of Payment or Deposit

Under Section 9 of the Myanmar CT Regulations, the taxpayer must collect the required deposit form from the Tax Authority office and any CT payable must be paid to the appropriate bank account of the Tax Authority. Credit cards and online payments are not accepted.

10.3.5. Recordkeeping

Under Section 49(a) of the Myanmar CT Regulations, taxpayers have an obligation to keep accurate records of sales and purchases, undamaged, until three years after the end of the relevant fiscal year.

Records must be kept in hard copy, in either Burmese, English, or both.

These books and records may be inspected by the Tax Authority at any point during the three-year period. For more information on audits and inspections, see Section 10.5.

10.3.6. Other Matters

There are no other relevant matters relating to administrative matters in Myanmar.

10.4. Appointment of Tax Representative

Under Section 47 of the Myanmar CT Regulations, any foreigner or citizen may appoint a representative for CT purposes. However, the proposed representative must satisfy the Tax Authority that he is willing and authorized to act in this capacity, before he can be officially instated.

10.5. Audits, E-audits

Under Section 14(b) of the Myanmar CT Law, if the Tax Authority is not satisfied that the annual return is correct and complete they may request access to the accounts and relevant documents, in order to assess the tax due.

If primary documentation is not available or suitable, the officer may require any other necessary evidence or documents in order to establish the correct CT liability.

10.6. Appeals of Assessments

Under Section 19(a) of the CT Law, if the taxpayer is dissatisfied with an assessment, he may appeal in the following manner:

- If the tax exceeds 30,000 kyat, the taxpayer may appeal to the state or regional revenue officer, head of the tax office for medium-sized companies, or the revenue officer for top taxpayers;
- Where the taxpayer is still not satisfied with the decision, and the tax amount exceeds 100,000 kyat, he may appeal to the Revenue Appellate Tribunal; and
- For a question of law which arises from the decision of the Revenue Appellate Tribunal, an appeal can be lodged with the Supreme Court of the Union.

An appeal must be made within 30–60 days of the date of receipt of the assessment (depending on the nature of the appeal).

10.7. Administrative Rulings

Registered taxpayers may seek an administrative ruling from the Tax Authority to clarify the treatment of a transaction or situation.

Interpretation statements or practice statements issued by the Tax Authority are binding guidance on both taxpayers and the Tax Authority.

10.8. Cross-Border Assistance and Cooperation

Myanmar is not a party to any cross-border agreement regarding CT.

Double taxation agreements exist between Myanmar and various countries, such as India, Laos, Malaysia, Thailand, South Korea and Vietnam, which contain tax information exchange and sharing provisions.

11. Interest and Penalties

11.1. Interest (on Underpayments)

There is no interest charged on for underpayment of CT in the Myanmar CT Law.

11.2. Penalties

Section 21 of the CT Law provides for a penalty of 10% of the tax due for various offenses.

This includes:

- Failure to register or to send notification of commencement of business operations;
- Failure to pay the monthly or annual tax due, within the stipulated time, including any extension period;
- Failure to file the quarterly or annual return, within the stipulated time; and
- Failure to comply with a notice requesting personal attendance relating to the assessment.

Section 21(f) of the CT Law provides for a penalty of 100% of the tax payable if a taxpayer fails to issue a receipt or document to a purchaser showing receipt of payment for a supply.

In the case of fraud or evasion, the taxpayer may be subject to a penalty of up to the full amount of tax under investigation, and for the more serious cases, imprisonment for up to three years and a fine not exceeding 300,000 kyat.

12. Statute of Limitations

Under Section 17(a) of the CT Law, assessments generally cannot be made more than three years after the end of the relevant tax period.

If an under declaration of CT is found to be as a result of fraud or evasion, assessment or reassessment may be carried out at any time, with no statutory limitation.

13. Special Regimes or Arrangements

13.1. Sale of a Going Concern

There are no provisions in the Myanmar CT Law regarding the sale of a going concern. The sale of a business is a supply of goods and services and subject to CT. Goodwill is not generally subject to CT.

13.2. Bad Debt Relief

Myanmar taxpayers are not eligible to recover CT on bad debts under the CT Law of Myanmar.

13.3. Other Special Regimes

Specific Goods Tax

Specific Goods Tax (SGT) applies to certain prescribed goods imported, produced and sold within Myanmar under the Specific Goods Tax Law.

Goods to which it applies include, cigarettes, polished precious gems, fuels and alcoholic beverages. The SGT system is separate and distinct to both CT and excise taxes applicable on some goods, although CT, SGT and excise taxes may all apply to a supply. An offset for input SGT incurred on raw materials may be available in some circumstances.

14. State, Provincial or Local Indirect Taxes

14.1. General Information

State, Provincial or Local Indirect Taxes—General Information

The CT Law is applicable to the entire territory of Myanmar. There are no state, provincial, or local indirect taxes in Myanmar.

14.2. Registration

State, Provincial or Local Indirect Taxes—Registration

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no applicable registration rules.

14.3. Place of Supply (or Equivalent)

State, Provincial or Local Indirect Taxes—Place of Supply (or Equivalent)

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no applicable place of supply rules.

14.4. Valuation of Supply

State, Provincial or Local Indirect Taxes—Valuation of Supply

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no applicable valuation rules.

14.5. Tax Rates

State, Provincial or Local Indirect Taxes—Tax Rates

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no applicable tax rates.

14.6. Recovery of Input Tax

State, Provincial or Local Indirect Taxes—Recovery of Input Tax

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no rules on recovery of input CT.

14.7. Timing for Filing and Payment of VAT

State, Provincial or Local Indirect Taxes—Timing

There are no state, provincial, or local indirect taxes in Myanmar, and therefore, no applicable timing rules.

15. Appendices

15.1. Exempt and Zero-rated Goods; Goods Subject to Reduced or Enhanced Rates

Exempt and zero-rated supplies are enumerated in the UTL, updated annually, and the Schedules of the CT Law.

15.2. Key Websites

Domestic Statutes, Regulations, etc.

Myanmar Commercial Tax Law (English)

Minister's Office Regulation (Notification No. 104/2012)

Myanmar Union Tax Law 2018

Administrative Guidance

Announcement of Internal Revenue Department, Commercial Tax Obligations and Offsetting (3/2017)

Government Agencies

Internal Revenue Department (IRD)

15.3. Relevant Forms

Myanmar's relevant CT forms include:

Commercial Tax Registration:

- Pa Ta Kha (Kha Tha Kha) 2.

For importation:

- Pa Ta Kha (Kha Tha Kha) 10;
- Pa Ta Kha (Kha Tha Kha) 32; and
- Pa Ta Kha (Kha Tha Kha) 33.

For manufacturing, trading, and providing services:

- Pa Ta Kha (Kha Tha Kha) 31; and
- Pa Ta Kha (Kha Tha Kha) 33.

For the purpose of offsetting:

- Pa Ta Kha (Kha Tha Kha) 33.

CT quarterly returns:

- Pa Ta Kha (Kha Tha Kha) 5;
- Pa Ta Kha (Kha Tha Kha) 6;
- Pa Ta Kha (Kha Tha Kha) 33 with Pa Ta Kha (Kha Tha Kha) 31; or
- Pa Ta Kha (Kha Tha Kha) 32.

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