

2023-2024

Specific Goods Tax Return according to Tax Administration Law section 22 and Specific Goods Tax Law section 16, subsection (a)

(see separate instructions to properly complete the tax return)

(for Specific Goods Tax Returns due 10 Jul 2023, 10 Oct 2023, 10 Jan 2024 and 10 Apr 2024)

For the quarter ended	(DD/MM/20YY) _____		
TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> State-owned Economic Enterprise <input type="checkbox"/> Primary Cooperative <input type="checkbox"/> Non-primary Cooperative <input type="checkbox"/> Association (Other)		
	B. Residency: Tick applicable box ► <input type="checkbox"/> Myanmar citizen <input type="checkbox"/> Non-resident citizen <input type="checkbox"/> Non-resident foreigner <input type="checkbox"/> Resident foreigner		
	C. Name of tax treaty country (if any) ► _____		
	D. Check applicable box(es): <input type="checkbox"/> Initial return with IRD <input type="checkbox"/> Final return with IRD <input type="checkbox"/> Amended return for the following quarter ended: <input type="checkbox"/> 30 June 2023 <input type="checkbox"/> 30 September 2023 <input type="checkbox"/> 31 December 2023 <input type="checkbox"/> 31 March 2024 <input type="checkbox"/> Change of address		
Name		TIN	
Full name of spouse (if married)		TIN	
Postal address (including postal code)			
Physical address			
Contact telephone number		E-mail address	
Customs IE Code		Industry code	

Caution: Specify the names of specific goods produced or sold in the separate attachment. Express all money amounts in kyats even if you received money for the goods sold in a foreign currency. In converting from foreign currency to Myanmar Kyats (MMK), attach the relevant rates.

PART A		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Production and Sales		Quantity of goods or value of goods (See instructions for each line)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	(a) Various types of cigarette		Up to the sale price of 700 Kyats for a pack of 20 cigarettes	10 Kyats per cigarette	
2	(b) Various types of cigarette		Between the sale price of 701 and 900 Kyats for a pack of 20 cigarettes	19 Kyats per cigarette	

3	(c) Various types of cigarette		Between the sale price of 901 and 1100 Kyats for a pack of 20 cigarettes	24 Kyats per cigarette	
4	(d) Various types of cigarette		The sale price of 1101 Kyats and above for a pack of 20 cigarettes	27 Kyats per cigarette	
5	Tobacco			60 %	
6	Cured Virginia tobacco			60 %	
7	Cheroot			1 Kyat per cheroot	
8	Cigar			80 %	
9	Pipe tobaccos			80 %	
10	Various types of betel chewing preparation			80 %	
11	(a) Various types of liquor		Between 200 and 1400 Kyats per litre	209 Kyats per litre	
12	(b) Various types of liquor		Between 1401 and 2600 Kyats per litre	550 Kyats per litre	
13	(c) Various types of liquor		Between 2601 and 4100 Kyats per litre	940 Kyats per litre	
14	(d) Various types of liquor		Between 4101 and 5600 Kyats per litre	1320 Kyats per litre	
15	(e) Various types of liquor		Between 5601 and 7100 Kyats per litre	1716 Kyats per litre	
16	(f) Various types of liquor		Between 7101 and 8600 Kyats per litre	2112 Kyats per litre	
17	(g) Various types of liquor		Between 8601 and 10100 Kyats per litre	2508 Kyats per litre	
18	(h) Various types of liquor		Between 10101 and 11600 Kyats per litre	2904 Kyats per litre	
19	(i) Various types of liquor		Between 11601 and 13100 Kyats per litre	3300 Kyats per litre	
20	(j) Various types of liquor		Between 13101 and 14600 Kyats per litre	3696 Kyats per litre	
21	(k) Various types of liquor		Between 14601 and 16350 Kyats per litre	4092 Kyats per litre	
22	(l) Various types of liquor		Between 16351 and 18100 Kyats per litre	4653 Kyats per litre	
23	(m) Various types of liquor		Between 18101 and 19850 Kyats per litre	5071 Kyats per litre	
24	(n) Various types of liquor		19851 Kyats and above per litre	60 % of the price of a litre	
25	Various types of beer			60 %	
26	(a) Various types of wine		Between 1 and 850 Kyats per litre	92 Kyats per litre	
27	(b) Various types of wine		Between 851 and 1600 Kyats per litre	280 Kyats per litre	
28	(c) Various types of wine		Between 1601 and 2350 Kyats per litre	465 Kyats per litre	
29	(d) Various types of wine		Between 2351 and 3100 Kyats per litre	653 Kyats per litre	
30	(e) Various types of wine		Between 3101 and 3850 Kyats per litre	839 Kyats per litre	
31	(f) Various types of wine		Between 3851 and 4600 Kyats per litre	1025 Kyats per litre	

32	(g) Various types of wine		Between 4601 and 6100 Kyats per litre	1304 Kyats per litre	
33	(h) Various types of wine		Between 6101 and 7600 Kyats per litre	1676 Kyats per litre	
34	(i) Various types of wine		Between 7601 and 9100 Kyats per litre	2049 Kyats per litre	
35	(j) Various types of wine		Between 9101 and 11500 Kyats per litre	2421 Kyats per litre	
36	(k) Various types of wine		Between 11501 and 13600 Kyats per litre	2979 Kyats per litre	
37	(l) Various types of wine		Between 13601 and 16600 Kyats per litre	3724 Kyats per litre	
38	(m) Various types of wine		16601 Kyats and above per litre	50 % of the price of a litre	
39	Logs and Different types of timber			5 %	
40	(a) Engine power from 1501 CC to 2000 CC vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			10 %	
41	(b) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			30 %	
42	(c) Engine power 4001 CC and above vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			50 %	
43	Kerosene, petrol, diesel oil, jet fuel			5 %	
44	Natural gas			8 %	
45	Specific goods tax due on production or sales (add lines 1 through 44,col(d))				

PART B		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Exportation		Quantity of goods or value of goods (See instructions for each line)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	Log and different types of timber (export)			10%	

2	Other specific goods exported (attach schedule listing specific goods exported)				
3	Specific goods tax due on exportation (Enter the amount from line 1, col (d))				

PART C	
Specific Goods Tax Due or Overpaid	
1. Specific goods tax due. Add Part A, line 45 plus Part B, line 3	
2. Total specific goods tax made during this quarter	
3. Total allowable specific goods tax credit during quarter for importation or purchasing from other specific goods manufacturers (See instructions)	
4. Amount of specific goods tax overpaid in previous quarter carried over to this quarter	
5. Balance due. Subtract the total of line 2 + line 3 + line 4 from line 1. If zero or less, enter -0-.	
6. Amount overpaid. Subtract line 1 from the total of line 2 + line 3 + line 4. The amount overpaid will be refunded in accordance with the Section 43 of the Tax Administration Law. If there is a remaining amount of overpayment after complying with the Section 43 of the Tax Administration Law and you want to carry forward it to the next tax year, tick this box <input type="checkbox"/>	

Declaration of Paid Preparer (Skip this section if there is no paid preparer.)			
Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete.			
(Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)			
Signature of paid preparer		Date (DD/MM/YYYY)	
Name of paid preparer		TIN	
Firm's name		Firm's address	
Firm's TIN			
Contact telephone number		E-mail address	

Declaration of Taxpayer or Representative			
Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete.			
(Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)			
Signature		Date (DD/MM/YYYY)	
If you are signing this form on behalf of an association of persons, a Government organization, or a legally incapacitated person, print your full name		Your title	