

2024-2025

**Transaction Capital Gains Tax Return according to Tax Administration Law section 22 and Income Tax Rule 5, sub-rule(a)**

(see separate instructions to properly complete the tax return)

(for a single capital gains transaction occurring in 1 April 2024 to 31 March 2025 financial year - due 30 days from the date of sale)

|  |  |                |  |
|--|--|----------------|--|
| <b>TRANSACTION DATE</b>                | (DD/MM/20YY) _____   |                |  |
| <b>TAXPAYER DETAILS</b>                | <b>A. Type of taxpayer:</b> Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> State-owned Economic Enterprise<br><input type="checkbox"/> Primary Cooperative <input type="checkbox"/> Non-primary Cooperative<br><input type="checkbox"/> Association (Other) |                |  |
|  | <b>B. Residency:</b> Tick applicable box ► <input type="checkbox"/> Myanmar citizen <input type="checkbox"/> Non-resident citizen<br><input type="checkbox"/> Non-resident foreigner<br><input type="checkbox"/> Resident foreigner - if an individual, enter number of days you were a resident during the year ► _____         |                |  |
|  | <b>C. Name of tax treaty country (if any) ►</b> _____  |                |  |
|  | <b>D. Tick applicable box(es):</b> <input type="checkbox"/> Amended return for 2024-2025 financial year transaction date shown above<br><input type="checkbox"/> Change of address<br><input type="checkbox"/> Company is a participant in the oil and gas exploration and production sector                                     |                |  |
| 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  |  |

| <b>PART A</b>  |                                   |
|--|-----------------------------------|
| <b>TOTAL CONSIDERATION RECEIVED</b>  |                                   |
| (If more than one transaction capital gains return in either column, enter the totals here and attach a schedule showing the details for each capital gains) |                                   |
| <b>(a) Description of Assets Sold, Exchanged, or Transferred</b>   | <b>(b) Consideration received</b> |
| 1a. Shares, bonds and similar instruments (enter description)  |                                   |
|  |                                   |
|  |                                   |
| b. Land (enter description)  |                                   |
|  |                                   |
|  |                                   |
| c. Building, plant, and equipment (enter description)  |                                   |
|  |                                   |
|  |                                   |
| d. Other assets (enter description)  |                                   |
|  |                                   |
|  |                                   |
| <b>2. Total consideration received</b> (Add lines 1a+1b+1c+1d in column (b))   |                                   |

| <b>PART B</b>   |  |   |   |                             |
|---|--|---|---|-----------------------------|
| <b>TOTAL ADJUSTED COST</b>                                  |  |   |   |                             |
| <b>(a)</b><br><b>Assets Sold, Exchanged, or Transferred</b> | <b>(b)</b><br><b>Original cost (or market value if applicable)</b> | <b>(c)</b><br><b>Allowed additions to original cost (or market value if applicable)</b> | <b>(d)</b><br><b>Accumulated depreciation for the current and prior years</b> | <b>(e)</b><br><b>Totals</b> |
| 1a. Shares, bonds and similar instruments from Part A       |  |   |   |                             |
| b. Land from Part A   |  |   |   |                             |
| c. Building, plant, and equipment from Part A               |  |   |   |                             |
| d. Other assets from Part A                                 |  |   |   |                             |
| 2. Add the amounts in each of columns (b), (c), and (d)     |  |   |   |                             |
| 3. Add columns (b) and (c) on line 2                        |  |   |   |                             |
| 4. Enter the amount from line 2, column (d)                 |  |   |   |                             |
| 5. Total adjusted cost. Line 3 minus line 4                 |  |   |   |                             |

| <b>PART C</b>   |  |
|---|--|
| <b>NET CAPITAL GAINS &amp; TAX DUE</b>  |  |
| <b>1. Total consideration received.</b> Enter the amount from Part A, line 2  |  |
| <b>2. Total adjusted cost.</b> Enter the amount from Part B, line 5   |  |
| <b>3. Capital gains.</b> Line 1 minus line 2. (If zero or less, enter -0-; do not complete the rest of this form. You do not owe tax on net capital gains). |  |
| <b>4. Net tax due.</b> Multiply line 3 by 10%. Oil and natural gas sector companies, see instructions for the tax rates that apply (attach bank receipt)    |  |
| <b>5. Total advance tax payments</b>  |  |
| <b>6. Amount of tax overpaid last year carried forward to this year.</b>  |  |
| <b>7. Balance due.</b> Line 4 minus the sum of line 5 + line 6. If zero or less, enter -0-.   |  |
| <b>8. Amount overpaid.</b> The sum of line 5 + line 6 minus line 4. If zero or less, enter -0-.   |  |

| <b>PART D</b>   |  |
|---|--|
| <b>ADDITIONAL INFORMATION</b> (tick the applicable box for each question)   |  |
| 1. Was any disposal of an asset between related parties or otherwise not at arm's length? If "Yes," attach a statement with the name, address, and relationship to you of the related party or an explanation of the reason the disposal was not at arm's length.                             | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Were any of the original acquisitions of assets between related parties or otherwise not at arm's length? If "Yes," attach a statement with the name, address, and relationship to you of the related party or an explanation giving the reason the acquisitions were not at arm's length. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Was the market value substituted for the cost of acquisition of any assets disposed of? If "Yes," attach a statement explaining why market value was substituted (for example, the transfer was a gift or inheritance).  | <input type="checkbox"/> Yes <input type="checkbox"/> No |

| <b>Declaration of Paid Preparer (Skip this section if there is no paid preparer.)</b>  |  |                   |  |
|--|--|-------------------|--|
| 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        |  |