

2021-2022 Republic of the Union of Myanmar Specific Goods Tax Return

(see separate instructions to properly complete the tax return)

(for Specific Goods Tax Returns due 10 Jan 2022 and 10 Apr 2022)

For the quarter ended	(DD/MM/20YY) _____		
TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Association <input type="checkbox"/> Company <input type="checkbox"/> Non-primary cooperative <input type="checkbox"/> Primary cooperative <input type="checkbox"/> State-owned economic enterprise		
	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"/> 31 December 2021 <input type="checkbox"/> 31 March 2022 <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)
Net Specific Goods Tax 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	Various types of cigarette - (a)		Up to sale price of 700 Kyats for a pack of 20 cigarettes	10 Kyats per cigarette	
2	Various types of cigarette - (b)		Between the sale price of 701 Kyats to 900 Kyats for a pack of 20 cigarettes	19 Kyats per cigarette	
3	Various types of cigarette - (c)		Between the sale price of 901 Kyats to 1100 Kyats for a pack of 20 cigarettes	24 Kyats per cigarette	
4	Various types of cigarette- (d)		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	Cigars			80 %	
9	Pipe tobacco			80 %	
10	Various types of betel chewing preparation			80 %	
11	Various types of liquor – (a)		Between 200 Kyats to 1200 Kyats per liter	190 Kyats per liter	
12	Various types of liquor – (b)		Between 1201 Kyats to 2300 Kyats per liter	500 Kyats per liter	
13	Various types of liquor – (c)		Between 2301 Kyats to 3400 Kyats per liter	855 Kyats per liter	
14	Various types of liquor – (d)		Between 3401 Kyats to 4600 Kyats per liter	1200 Kyats per liter	
15	Various types of liquor – (e)		Between 4601 Kyats to 5800 Kyats per liter	1560 Kyats per liter	
16	Various types of liquor – (f)		Between 5801 Kyats to 7000 Kyats per liter	1920 Kyats per liter	
17	Various types of liquor – (g)		Between 7001 Kyats to 8200 Kyats per liter	2280 Kyats per liter	
18	Various types of liquor – (h)		Between 8201 Kyats to 9400 Kyats per liter	2640 Kyats per liter	
19	Various types of liquor – (i)		Between 9401 Kyats to 10600 Kyats per liter	3000 Kyats per liter	
20	Various types of liquor – (j)		Between 10601 Kyats to 11800 Kyats per liter	3360 Kyats per liter	
21	Various types of liquor – (k)		Between 11801 Kyats to 13000 Kyats per liter	3720 Kyats per liter	
22	Various types of liquor – (l)		Between 13001 Kyats to 14200 Kyats per liter	4230 Kyats per liter	
23	Various types of liquor – (m)		Between 14201 Kyats to 15400 Kyats per liter	4610 Kyats per liter	
24	Various types of liquor – (n)		15401 Kyats and above per liter	60 % of the price of a liter	
25	Various types of beer			60 %	
26	Various types of wine – (a)		Between 1 Kyat to 850 Kyats per liter	92 Kyats per liter	
27	Various types of wine – (b)		Between 851 Kyats to 1600 Kyats per liter	280 Kyats per liter	
28	Various types of wine – (c)		Between 1601 Kyats to 2350 Kyats per liter	465 Kyats per liter	
29	Various types of wine – (d)		Between 2351 Kyats to 3100 Kyats per liter	653 Kyats per liter	
30	Various types of wine – (e)		Between 3101 Kyats to 3850 Kyats per liter	839 Kyats per liter	
31	Various types of wine – (f)		Between 3851 Kyats to 4600 Kyats per liter	1025 Kyats per liter	
32	Various types of wine – (g)		Between 4601 Kyats to 6100 Kyats per liter	1304 Kyats per liter	
33	Various types of wine – (h)		Between 6101 Kyats to 7600 Kyats per liter	1676 Kyats per liter	
34	Various types of wine – (i)		Between 7601 Kyats to 9100 Kyats per liter	2049 Kyats per liter	

35	Various types of wine – (j)		Between 9101 Kyats to 11500 Kyats per liter	2421 Kyats per liter	
36	Various types of wine – (k)		Between 11501 Kyats to 13600 Kyats per liter	2979 Kyats per liter	
37	Various types of wine – (l)		Between 13601 Kyats to 16600 Kyats per liter	3724 Kyats per liter	
38	Various types of wine – (m)		16601 Kyats and above per liter	50 % of the price of a liter	
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 cars including Double Cap 4 Door pickup and electronic cars			10 %	
41	(b) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons, and coupes except pickup cars including Double Cap 4 Door pickup and electronic cars			30 %	
42	(c) Engine power 4001 CC and above vans, saloons, sedans, wagons, estate wagons, and coupes except pickup cars including Double Cap 4 Door pickup and electronic cars			50 %	
43	Kerosene, petrol, diesel oil, jet fuel			5 %	
44	Natural gas			8 %	
45	Net specific goods tax on production or sales (add lines 1 through 44,col(d))				

PART B		(a)	(b)	(c)	(d)
Net Specific Goods Tax 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	Logs and different types of timber (export)			10%	
2	Other specific goods exported (attach schedule listing specific goods exported)				
3	Net specific goods tax on exportation (Enter the amount from line 1, col (d))				

PART C**Net Specific Goods Tax Due or Overpaid**

1. Net specific goods tax before payments. Add Part A, line 45 plus Part B, line 3	
2. Total advance payments made during the quarter	
3. Total allowable specific goods tax credit during quarter for importation or purchasing from other specific goods manufacturers (See instructions)	
4. Amount of tax over paid 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	