

2019

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 Jul 2019 and 10 Oct 2019)

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 co-operative <input type="checkbox"/> Primary co-operative		
	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 2019 quarter ended: <input type="checkbox"/> 30 June 2019 <input type="checkbox"/> 30 September 2019 <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 kinds of cigarettes – (a)		Up to sales price of MMK 600 for a pack of 20 cigarettes	MMK 6 per cigarette	
2	Various kinds of cigarettes – (b)		Sales price between MMK 601 to MMK 800 for a pack of 20 cigarettes	MMK 14 per cigarette	
3	Various kinds of cigarettes – (c)		Sales price between MMK 801 to MMK 1000 for a pack of 20 cigarettes	MMK 19 per cigarette	
4	Various kinds of cigarettes – (d)		Sales price of MMK 1001 and above for a pack of 20 cigarettes	MMK 21 per cigarette	
5	Tobacco			60 %	
6	Virginia tobacco, cured			60 %	
7	Cheroot			MMK 0.50 per cheroot	

8	Cigars			80 %	
9	Pipe tobacco			80 %	
10	Betel chewing preparation			80 %	
11	Various kinds of liquor – (a)		Up to MMK 1000 per liter	MMK 122 per liter	
12	Various kinds of liquor – (b)		Between MMK 1001 to MMK 2000 per liter	MMK 366 per liter	
13	Various kinds of liquor – (c)		Between MMK 2001 to MMK 3000 per liter	MMK 609 per liter	
14	Various kinds of liquor – (d)		Between MMK 3001 to MMK 4000 per liter	MMK 853 per liter	
15	Various kinds of liquor – (e)		Between MMK 4001 to MMK 5000 per liter	MMK 1097 per liter	
16	Various kinds of liquor – (f)		Between MMK 5001 to MMK 6000 per liter	MMK 1341 per liter	
17	Various kinds of liquor – (g)		Between MMK 6001 to MMK 8000 per liter	MMK 1706 per liter	
18	Various kinds of liquor – (h)		Between MMK 8001 to MMK 1000 per liter	MMK 2194 per liter	
19	Various kinds of liquor – (i)		Between MMK 10001 to MMK 12000 per liter	MMK 2681 per liter	
20	Various kinds of liquor – (j)		Between MMK 12001 to MMK 14000 per liter	MMK 3169 per liter	
21	Various kinds of liquor – (k)		Between MMK 14001 to MMK 17000 per liter	MMK 3778 per liter	
22	Various kinds of liquor – (l)		Between MMK 17001 to MMK 20000 per liter	MMK 4509 per liter	
23	Various kinds of liquor – (m)		Between MMK 20001 to MMK 23000 per liter	MMK 5241 per liter	
24	Various kinds of liquor – (n)		Between MMK 23001 to MMK 26000 per liter	MMK 5972 per liter	
25	Various kinds of liquor – (o)		Between MMK 26001 to MMK 29000 per liter	MMK 6703 per liter	
26	Various kinds of liquor – (p)		MMK 29001 and above per liter	60 % of the price of a liter	
27	Various kinds of beer			60 %	
28	Various kinds of wine – (a)		Up to MMK 750 per liter	MMK 81 per liter	
29	Various kinds of wine – (b)		Between MMK 751 to MMK 1500 per liter	MMK 244 per liter	
30	Various kinds of wine – (c)		Between MMK 1501 to MMK 2250 per liter	MMK 406 per liter	
31	Various kinds of wine – (d)		Between MMK 2251 to MMK 3000 per liter	MMK 569 per liter	
32	Various kinds of wine – (e)		Between MMK 3001 to MMK 3750 per liter	MMK 732 per liter	
33	Various kinds of wine – (f)		Between MMK 3751 to MMK 4500 per liter	MMK 894 per liter	
34	Various kinds of wine – (g)		Between MMK 4501 to MMK 6000 per liter	MMK 1138 per liter	
35	Various kinds of wine – (h)		Between MMK 6001 to MMK 7500 per liter	MMK 1463 per liter	
36	Various kinds of wine – (i)		Between MMK 7501 to MMK 9000 per liter	MMK 1788 per liter	
37	Various kinds of wine – (j)		Between MMK 9001 to MMK 10500 per liter	MMK 2113 per liter	

38	Various kinds of wine – (k)		Between MMK 10501 to MMK 13500 per liter	MMK 2600 per liter	
39	Various kinds of wine – (l)		Between MMK 13501 to MMK 16500 per liter	MMK 3250 per liter	
40	Various kinds of wine – (m)		Between MMK 16501 to MMK 19500 per liter	MMK 3900 per liter	
41	Various kinds of wine – (n)		Between MMK 19501 to MMK 22500 per liter	MMK 4550 per liter	
42	Various kinds of wine – (o)		Between MMK 22501 to MMK 26000 per liter	MMK 5254 per liter	
43	Various kinds of wine – (p)		MMK 26001 and above per liter	50 % of the price of a liter	
44	Logs and cut (processed) lumber			5 %	
45	Jade in uncut (raw) forms			15 %	
46	Rubies, sapphires and other precious stones in uncut (raw) forms except diamonds and emeralds			10 %	
47	Jade, rubies, sapphires and other precious stones in cut forms except diamonds and emeralds; finished products of jade, ruby, sapphire and other precious stones (except diamonds and emeralds) which are embedded in jewelry			5 %	
48	(a) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 1501 cc to 2000 cc except double cab 4 door pick up			10 %	
49	(b) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 2001 cc to 4000 cc except double cab 4 door pick up			30 %	
50	(c) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size above 4000 cc except double cab 4 door pick up			50 %	
51	Kerosene, petrol, diesel, aviation jet fuel			5 %	
52	Natural gas			8 %	
53	Net specific goods tax on production or sales (add lines 1 through 53)				

PART B		(a) Value of goods exported (See instructions for each line)	(b) Market price level	(c) Tax rate	(d) Tax Multiply (a) x (c)
Net Specific Goods Tax on Exportation					
1	Natural gas (export)			8 %	
2	Log, processed timber (export)			10%	
3	Raw Jade (export)			15 %	
4	Ruby, sapphires and other precious stones except diamonds and emeralds in raw (export)			10 %	

5	Processed jade, ruby, sapphires and other precious stones except diamonds and emeralds, and processed Jade, ruby, sapphire and other precious stones except diamonds and emeralds embedded in jewelries (export)			5 %	
6	Other specific goods exported (attach schedule listing specific goods exported)				
7	Net specific goods tax on exportation (add lines 1 through 6)				

PART C

Net Specific Goods Tax Due or Overpaid

1. Net specific goods tax before payments. Add Part A, line 53 plus Part B, line 7	
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	
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. If zero or less, enter -0-. If you want this amount REFUNDED to you, tick this box <input type="checkbox"/> If you do not tick the box, the amount overpaid will be applied to the next tax period.	

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	