

2019/2020

Republic of the Union of Myanmar

Annual Commercial Tax Return

(see separate instructions to properly complete the tax return)

(for Annual Commercial Tax Return for the Income Year 1 October 2019 to 30 September 2020)

TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ►		
	<input type="checkbox"/> Individual	<input type="checkbox"/> Association	<input type="checkbox"/> Company
	<input type="checkbox"/> Primary Cooperative		
	<input type="checkbox"/> Non-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 2019/2020 fiscal year		
	<input type="checkbox"/> SEZ Exemption		
	<input type="checkbox"/> Grant Aid Exemption	<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 goods produced or sold in the separate attachment. Express all money amounts in kyats even if you received money for the goods sold or services rendered in a foreign currency. In converting from foreign currency to Myanmar Kyats (MMK), attach the relevant rates.

PART A		(a)	(b)	(c)
Net Commercial Tax on Production and Trading		Total sales (kyats) (not including commercial tax but including specific goods tax) (See instructions)	Tax rate	Tax Multiply (a) x (b) (See instructions)
1	Export of crude oil		5%	
2	Export of electrical power		8%	
3	Sale of gold jewelry		1%	
4	Sale of buildings built and sold in Myanmar		3%	
5	All other goods, except exempt goods included on line 7 (see instructions)		5%	
6	Export of all other goods, except goods included on line 1 and 2 (see instructions)		0%	
7	Exempt goods (see instructions)			
8	Sale proceeds exempted from commercial tax under the SEZ Law			
9	Sale proceeds exempted from commercial tax under the Grant Aid			
10	Net commercial tax on production and trading (add lines 1 through 6)			

PART B Net Commercial Tax on Domestic Services Rendered		(a) Total receipts (kyats) (not including commercial tax)	(b) Tax rate	(c) Tax - Multiply (a) x (b)
1	Telecom services - recharge/pre-paid cards		5%	
2	Telecom services - all other services		5%	
3	All other domestic services, except exempt services included on line 4		5%	
4	Exempt services (see instructions)			
5	Services Revenue exempted from commercial tax under the SEZ Law			
6	Services Revenue exempted from commercial tax under the Grant Aid			
7	Net commercial tax on sales of domestic services (enter the sum of lines 1 through 3 in column (c))			

PART C - Net Commercial Tax Due or Overpaid	
1. Net commercial tax before payments. Add Part A, line 10 and Part B, line 7	
Payments made during the year	
2. Total allowable commercial tax credit, including on IRD(CT)-31 forms, during the year in production / trading / rendering services (see instructions)	
3. Total allowable commercial tax credit, according to IRD(CT)-32 forms, during the year in importation (see instructions)	
4. Total of monthly payments made during the year	
5. Amount of tax over paid last year carried forward to this year	
6. Total allowable payments made during the year (enter the sum of line 2 + line 3 + line 4 + line 5) If no payments made, enter -0-.	
7. Balance due. Subtract line 6 from line 1. If zero or less, enter -0-.	
8. Amount overpaid. Subtract line 1 from line 6. If zero or less, enter -0-. 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 (day, month, year)	
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 (day, month, year)	
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	

General Instructions

Who Must File

Any person who is required to pay the commercial tax to the IRD must file **both** quarterly and annual tax returns. This form is for the annual commercial tax return **ONLY**. A separate form is used for quarterly commercial tax returns. Unless an exception applies, the commercial tax applies to anyone engaged in the following activities:

- Domestic production and sale of goods.
- Importing.
- Trading (selling goods for cash, credit, deferred payment, advance selling, exchange, or consignment).
- Providing services.

Exceptions. The commercial tax does not apply to:

- The goods and services that are exempted commercial tax as prescribed by 2019 Union Taxation Law.
- Goods produced and sold, or services rendered solely for religious or charitable purposes by any religious or charitable organization. Charitable purposes include actions to improve education and health, helping the poor and victims of natural disasters (as long as the supplies or donations are for the benefit of the people).
- Businesses in the cooperative or private sector if the proceeds from the sale of goods or services do not exceed the following amounts:
 - 50,000,000 kyats for the production and sale in Myanmar of goods subject to commercial tax within the tax year.
 - 50,000,000 kyats for services subject to commercial tax within the tax year.
 - 50,000,000 kyats for a trading business within the tax year.

Explanation: Sales proceeds of 50,000,000 kyats or service revenue of 50,000,000 kyats mean sales proceeds or service revenue to be received within the 12 consecutive months including the month of establishment.

If any of the proceeds from sales and services are received in foreign currency, the proceeds generally must be converted to and paid in kyats in accordance with Commercial Tax Regulations.

The tax must be paid by:

- The importer for imported goods.
- The producer, trader, importer, or service provider if they sell domestically produced or imported goods or resell goods or provide services. They must collect the tax from the purchaser or recipient of services.

When To File

You must file the annual commercial tax return within three months after the end of relevant year. The due date for 2019/2020 fiscal year is 5th January 2021.

Penalties

If you are required to file a tax return, but you fail to do so by the due date, you are liable to a penalty equal to the greater of _

- five percent of the amount of tax owing, plus further one percent of the amount of tax owing for each month or part of a month during which the failure to file continues, but not beyond the time when the Director General issues an assessment, or
- K 100,000

“Amount of tax owing” includes monthly or quarterly instalments of tax for the year.

If you are unable to file or pay within the stipulated time, you can apply, in advance, to the relevant tax offices for an extension of time on a prescribed form in accordance with the Tax Administration Law. If the extension is granted, the penalty does not apply and you will not be prosecuted.

If tax is underpaid, or might have been underpaid, as a result of an incorrect statement or material omission in the tax return, and that statement or omission is a result of intentional conduct or negligence on your part, you are liable to a penalty in the amount of _

- 75 percent of the underpayment if the amount of underpayment is more than K100,000,000 or 50 percent of your tax liability.
- 25 percent of the underpayment if the above paragraph does not apply

If the amount payable by or refundable to you is inferior to or exceeds the actual payable or actual refundable amount as a result of assessing the tax on the false or misleading statement made by you, you are liable for a penalty of K 150,000 and the greater of _

- the difference between an actual amount of tax payable and an amount of tax that would have been reduced; or
- the difference between an actual refundable amount and an amount that would have been refunded in excess

If your failure to file a tax return is to wilfully impede or to attempt to impede the administration of tax in accordance with the Tax Administration Law, you are guilty of an offence and are liable on conviction to a fine of K250,000, or, to imprisonment for a term up to one year, or both.

Specific Instructions

Taxpayer Details

Line D

Check the “initial return with IRD” box if this is the first commercial tax return you have filed for this taxpayer. Check the “final return with IRD” box if this is the last commercial tax return being filed for this taxpayer (for example, the taxpayer no longer exists because it went out of business). Check the “amended return for the 2019/2020 fiscal year” box if you are correcting a previously filed annual return for the 2019/2020 fiscal year. Check the box “SEZ exemption” if you are given an exemption of commercial tax under the Myanmar Special Economic Zone Law. Attach a copy of the commercial tax exemption certificate. Check the box “Grant Aid exemption” if the company engaged as a main-or sub-contractor in the projects that are implemented through Grant Aid. Attach a copy of the commercial tax exemption certificate. Check the “change of address” box if you changed your address since your previous tax return was filed.

Part A, Column (a)

Sales. Sales are taxed based on the proceeds of the sale for domestic production and the landed value for imported goods. For specific goods listed in the Specific Goods Tax Law, commercial tax will be charged at five (5) percent on the sale proceeds including the specific goods tax and, if imported, commercial tax is charged at five (5) percent of

the landed cost including the specific goods tax. Do not include the commercial tax that you are calculating with this return in column (a). Proceeds of the sale include money received from the sale of goods (including packing materials) in cash or on credit or by another deferred payment or sale in advance system. If it is the exchange of goods, it is the value determined in doing so. This expression includes the value of packing material for packing the goods.

Part A, Column (c)

Businesses in the cooperative or private sector do not pay commercial tax if the production and sale in Myanmar of goods subject to commercial tax and for a trading business subject to that tax within the tax year do not exceed MMK 50,000,000.

If the amount exceeds MMK 50,000,000, then the entire amount is subject to commercial tax including the first MMK 50,000,000.

Part A, Line 1

Exports of crude oil. 5% commercial tax is charged on the exports of crude oil.

Part A, Line 2

Export of electrical power. 8% commercial tax is charged on the exports of electricity.

Part A, Line 3

Sales of gold jewelry. 1% commercial tax is charged on the sales proceeds of gold jewelries.

Part A, Line 4

Sales of buildings. 3% commercial tax is charged on the sales proceeds of buildings built and sold in Myanmar. A person who constructs and sells the buildings shall be liable to follow all requirements and entitled to the all the rights contained in the Commercial tax law and Commercial tax regulations.

Part A, Line 5

All other goods. 5% commercial tax is charged on the sales price of goods produced and sold in Myanmar, or on the landed costs of imported goods, except for goods exempted in Part A, Line 7.

Part A, Line 6

Export of All other goods. 0% commercial tax is charged on the export of the remaining goods, except for goods included in Part A, Line 1 and 2.

Part A, Line 7

Exempt goods. The sale of the following goods is exempt from the commercial tax per the 2019 Union Tax Law. Total sales of exempt goods must be entered on line 7.

Food

1. Paddy, rice, split rice, bran, rough bran, paddy husks, Flour bran, flour bran raw, corn and assorted grains.
2. Assorted bean, broken bean, bean powder, bean bran, bean husk, groundnuts, shelled or unshelled, sesame and sesame flour, residual oil-cake of groundnuts, sesame, cotton seeds, rice bran, etc.

3. Garlic and onions, potatoes, spices (leaves, fruit, seeds, and bark) and prepared spices, chili and chili powder
4. Fresh fruit, vegetables
5. Tea leaves, various dry tea leaves
6. Fresh fish, fresh prawns, fresh meat, various kinds of fowl eggs
7. Groundnut oil, sesame oil
8. Sugar cane, sugar, jiggery, brown slab sugar, milk and dairy products, condense milk, evaporated milk, assorted milk powders, yogurt, soy milk
9. Various kinds of fish sauces (*ngan-pya-ye*), dried fish and prawns, pickled fish and pickled prawns, prawn bran, fish powder, various kinds of fish paste

Agriculture and livestock

10. Mulberry leaves, silk cocoons
11. Live animals, fish, prawns, terrestrial animals, aquatic animals, semi-aquatic animals; eggs, embryos, pups, species of such animals; plants and seeds grow in water; sprouts; seaweeds; algae
12. Insecticides, pesticides, fungicides, etc. used for livestock farms to prevent algae, bacteria, threadworms or any other plants disease, spray used for animal husbandry (excluding mosquito killer spray for household use, spray, mouse control products) animal/fish/prawn medicines and preventives (including approved medicines and preventive medicines by Ministry of Agriculture, Livestock and Irrigation, and medicines certified by Livestock Breeding and Veterinary Department), raw and processed animal, fish, shrimp feed (excluding feed for pets)
13. Palm oil, sunflower seeds and cotton seeds, pumpkin seeds, watermelon seeds and cashew nuts, betel nuts, crops seeds and nursery plants
14. Raw cotton, cotton, cardamom, “thanatkhar” and agricultural products not specified elsewhere, Coconut oil (not edible palm oil)
15. Coconut fiber
16. Firewood and bamboo, canes, finished and unfinished, alternatives to firewood

School and Office Supplies

17. Sealing-waxes, various stamps
18. National Flag
19. Slate, slate pencils, and chalk, graphite for the production of pencils
20. Various kinds of textbooks, various kinds of educational books to be used in basic education, colleges and universities, magazines, journals, newspaper, exercise and drawing books of various kinds and papers (only 40 Gsm to 80 Gsm) for the production of such books and all sorts of pencils, various kinds of rulers, erasers, and sharpeners

Medical related goods

21. Medicinal plants and herbs
22. Honey and beeswax

23. X-ray films and plates and other X-ray, surgical, medicinal, or pharmaceutical apparatus and equipment (self-imported or self-produced materials to be used in hospitals and clinics), cotton, bandages, gauze, other surgical dressing material, hospital and surgical clothing, and sundries (self-imported or self-produced materials to be used in hospitals and clinics), Pharmaceuticals and other assorted medicines and assorted traditional medicines (FDA approved medicines except restricted by law and regulation), raw materials for drugs including traditional medicines
24. Condom

Goods used for Religious and Social

25. Various kinds of rosary beads (excluding beads made from precious stones), religious clothes
26. Firefighting trucks, search and rescue vehicles, hearses

Goods used for Transportation

27. Fuel sold to foreign embassies, United Nations organizations, and foreign diplomats by the Ministry of Electricity and Energy
28. Jet fuel sold to be used for planes flying abroad
29. Machines, machinery and equipment and the spare parts thereof for planes and helicopters

Industrial Goods

30. Bleaching powder (only hydrochloride used for bleaching), raw materials for laundry detergents and soap; raw soap
31. Jute and similar fibers, rubber paste, sterculiaversi color wall (Gum karaya)
32. Equipment, machines and spare parts for farm and livestock, tractors; equipment, various types of machine and spare parts (excluding vehicles which are required to register according to Motor Vehicle Law) operated from the time of land preparation to harvest time with human labour or animals or machine efficiency separately; equipment, machine and spare parts used in livestock. Breeds, eggs (including freeze breed) for using in artificial insemination, larvae and equipment that used for insemination.
33. Solar panels, solar chargers, controllers, and solar inverters
34. Raw materials or parts of goods machines, equipment, materials and its spare parts that are imported, not for resell, provided by the non-resident supplier for use on a CMP basis and goods used for wrapping the finished product.

National Defense and Security related goods

35. Materials, equipment, vehicles, machines and tools for national defense and security organizations, various kinds of gunpowder, various kinds of dynamite and accessories thereof used by the civil departments (only such materials that are imported with the approval of Commander in Chief (Army) Office), goods purchased for the consumption of the armed forces if included in the budget of the Ministry of Defense

Gems and Extracted Products

36. Pure gold bullions (Standard gold bars, bullions and coins), cut and un-cut forms of jade, ruby, sapphire and jewelries which are sold at the domestic Gem Emporiums organized by the Union Government

37. Crude oil based paint

Miscellaneous

38. Duty-free goods to be sold to overseas passengers at the departure places
39. Goods which are eligible with bilateral rights principles that are to be used by foreign embassies and councils, their members and non-diplomatic staff, all of which are applicable to bilateral rights principles proposed by the Ministry of Foreign affairs, and approved and notified by the Ministry of Planning and Finance with the consent of Union Government.
40. Goods which are bought with the donation or funds provided to the State by domestic and foreign organizations.
41. Goods which are exempted by the notification of the Union Government with the consent of the Pyidaungsu Hluttaw as per the needs of the State
42. Commodities imported under temporary admission or draw-back system in line with Customs procedures

Part A, Line 8

Sale proceeds exempted from commercial tax under the SEZ Law. Enter the sale proceeds of other goods exempted from commercial tax under the Special Economic Zone Law, except for goods included in Part A, Line 7.

Part A, Line 9

Sale proceeds exempted from commercial tax under the Grand Aid. Enter the sale proceeds of other goods exempted from commercial tax under the Grant Aid, except for goods included in Part A, Line 7.

Part B, Column (a)

Total receipts. Do not include the commercial tax that you are calculating with this return in column (a). However, include the amount of Specific Goods Tax paid.

Part B, Column (c)

Businesses in the cooperative or private sector do not pay commercial tax if the services subject to commercial tax within the tax year do not exceed MMK 50,000,000.

If the amount exceeds MMK 50,000,000, then the entire amount is subject to commercial tax including the first MMK 50,000,000.

Part B, Line 1

Telecom services - recharge/pre-paid cards. Enter on this line the total sales of recharge cards or pre-paid cards for telecommunications services.

Part B, Line 2

Telecom services – all other services. Enter on this line the total sales of other services not related to recharge/pre-paid cards such as sales of handsets, SIM cards, etc.

Part B, Line 3

All other domestic services. 5% commercial tax is charged on the revenue from all other domestic services except for services exempted in Part B, Line 4.

Part B, Line 4

Exempt services. The following services are exempt from the commercial tax. Total sales of exempt services must be entered on line 4.

Foreign Affairs

1. Services which are eligible with bilateral rights principles that are acquired by foreign embassies and councils, their members and non-diplomatic staff, all of which are applicable to bilateral rights principles proposed by the Ministry of Foreign affairs, and approved and notified by the Ministry of Planning and Finance with the consent of Union Government.

National Defense

2. Printing service by the security printing by the Ministry of Defense

Religious and Cultural

3. Culture and art

Transportation

4. Rental of parking lot spaces
5. Transportation of goods (transport via train, motor vehicle, vessel, aircraft or crane with the exception of transport via pipeline)
6. Moving
7. Road tolls
8. International and domestic passenger air transport service
9. Public transportation service
10. Postal service conducted by the Union Government

Education and Information

11. Education
12. Printing books, magazines, journals or newspaper service

Health

13. Health care except beauty parlor services
14. Traditional healing massages and massages provided by blind persons
15. Veterinarian and animal health care
16. Public toilets

Planning and Finance

17. Life insurance
18. Microfinance loans
19. Capital market services
20. Banking service and financial service operating with the permission of the Central Bank

21. Customs and port clearance

22. Aung Bar Lay Lottery

Social Welfare, Relief and Resettlement

23. Rental of movable property for social functions (such as tables, chairs, and crockery) (catering)

24. Funerals

25. Childcare

Industry and Electricity

26. Contract manufacturing (cutting, making, and packaging)

27. Mechanized agricultural services

28. Small-scale private electricity supply services provided through electric power generation and transmission in the areas where there is no access to national grid.

Miscellaneous

29. License fees paid to the State organizations for obtaining permits for any activity

30. Services which are exempted by the notification of the Union Government with the consent of the Pyidaungsu Hluttaw as per the needs of the State

31. Services acquired with the donation or funds provided to the State by domestic and foreign organizations.

32. Services provided to one another by the organizations such as President's Office, Union Government's Office, Union Parliament Office, Pyithu Hluttaw Office, Amyotha Hluttaw Office, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission Office, Union Attorney General's Office, Union Auditor General's Office and Union Civil Service Board Office, Union Ministries, Nay Pyi Taw Council Office, Central Bank of Myanmar, Social Security Board, State or Region Government's Office, Departments (excluding services provided to or received from State owned enterprises)

Part B, Line 5

Services Revenue exempted from commercial tax under SEZ Law. Enter the revenue from all other domestic services exempted from commercial tax under the Myanmar Special Economic Zone Law, except for services included in Part B, Line 4.

Part B, Line 6

Services Revenue exempted from commercial tax under the Grant Aid . Enter the revenue from all other domestic services exempted from commercial tax under the Grant Aid, except for services included in Part B, Line 4.

Part C

Part C, Line 2

A taxpayer may be able to offset the commercial tax paid for producing and selling of goods against commercial tax due on purchasing, trading the goods or rendering services. See Regulation 42. Fill in the amount of credit for commercial tax paid including on IRD(CT)-31 Certificate of Domestic Sales & Purchases form on this line. Exclude Commercial Tax paid on unsold goods (inventory). Attach IRD(CT)-33 Certificate of Commercial Tax Offset form prepared based on IRD(CT)-31 forms.

Regarding exports, the commercial tax paid at the time of purchase or production of the goods may be offset from the commercial tax due on the export according to the regulations. Notwithstanding the commercial tax regulations, if the commercial tax due on the export is less than the commercial tax paid at the time of purchase or production of the goods, a refund may be demanded. This does not apply to goods which are bought in the country and brought overseas for personal use.

Any surplus amount remaining in IRD(CT)-31 and IRD(CT)-32 after offsetting shall be regarded as business expense and can be deducted in calculating income tax for that financial year.

Part C, Line 3

A taxpayer may be able to offset the commercial tax paid for producing and selling of goods against commercial tax due on importing the goods. See Regulation 42. Fill in the amount of credit for commercial tax paid per IRD(CT)-32 Certificate of Commercial Tax on Imported Goods form in this line. Attach IRD(CT)-33 Certificate of Commercial Tax Offset form(s) prepared based on IRD(CT)-32 form(s).

Regarding exports, the commercial tax paid at the time of purchase or production of the goods may be offset from the commercial tax due on the export according to the regulations. Notwithstanding the commercial tax regulations, if the commercial tax due on the export is less than the commercial tax paid at the time of purchase or production of the goods, a refund may be demanded. This does not apply to goods which are bought in the country and brought overseas for personal use.

Any surplus amount remaining in IRD(CT)-31 and IRD(CT)-32 after offsetting shall be regarded as business expense and can be deducted in calculating income tax for that financial year.

Part C, Line 4

Indicate the total of commercial tax monthly payments made during the year. You may adjust the amount of monthly payments to account for any tax overpayment carried over from the previous year or the previous quarter.

Part C, Line 5

Previous year tax overpayment. Enter the amount of tax overpaid from last year that you elected to have applied to this year's tax liability.

Part C, Line 7

Balance due. The amount on line 7 is the amount of tax due for the relevant quarter you must pay when you file the return. You must file the return at the Township Revenue Office, Medium Taxpayer Offices or Large Taxpayer Office, whichever applies.

You must pay the balance due on a monthly basis within 10 days after the end of each month. The tax payment must be made at the Myanmar Economic Bank. Retain the challan (or receipt) that you receive from the bank for your records. You can make payments by using MPU card through www.ird.gov.mm website or using Customer Credit Transfer Function (CCT) of the CBM-Net system of the Central Bank of Myanmar through private banks. Once the payment made through MPU or CBM-Net is received by the relevant accounts of MEB, a tax receipt with secured QR code will be emailed to the taxpayer. This electronic receipt is deemed to be a challan and can be retained for your record.

Part C, Line 8

Amount overpaid. The amount on line 8 is the amount overpaid for this year if you have made no errors in completing the return.

If the amount of tax which has been paid by a taxpayer exceeds the amount of tax assessed or found to be payable,

- (a) apply the refundable amount against the taxpayer's assessed liability to pay tax, interest, or penalties to which the Tax Administration Law applies; and
- (b) apply an amount remaining against the taxpayer's liability to make advance payments of tax that will become due within the succeeding twelve months.
- (c) Subject to subsection (a) and (b), refundable amounts must be paid.

A refund or credit may be made only if the taxpayer applies for it within six years after the end of the tax period to which the assessment relates or if the Director General finds it within that period.

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 the box on line 8.

Declaration of Paid Preparer

Before you file the return, you must ensure the person you paid to prepare the tax return (for example, your independent accountant or auditor) signed the declaration on page 2. If an employee of yours prepared the return, no signature is required in this part.

Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.

Declaration of Taxpayer or Representative

Before you file the return, you must ensure that the return is signed on page 3:

- For an individual, by that individual.
- For a co-operative society, by the chairman or secretary.
- For a company, by the agent, secretary, general manager, or manager of that company,
- For a state economic enterprise, by a person responsible for administration or accounts.

Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.