

# 2020/2021 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 2021, 10 Apr 2021, 10 Jul 2021 and 10 Oct 2021)

For the quarter ended	(DD/MM/20YY) _____		
TAXPAYER DETAILS	<b>A. Type of taxpayer:</b> 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>B. Residency:</b> 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		
	<b>C. Name of tax treaty country (if any) ►</b> _____		
	<b>D. Check applicable box(es):</b> <input type="checkbox"/> Initial return with IRD <input type="checkbox"/> Amended return for the following quarter ended: <input type="checkbox"/> 31 December 2020 <input type="checkbox"/> 31 March 2021 <input type="checkbox"/> 30 June 2021 <input type="checkbox"/> 30 September 2021 <input type="checkbox"/> Final return with IRD <input type="checkbox"/> Change of address		
Name		TIN/ GIR	
Full name of spouse (if married)		TIN/ GIR	
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 9 per cigarette	

2	Various kinds of cigarettes – (b)		Sales price between MMK 601 to MMK 800 for a pack of 20 cigarettes	MMK 18 per cigarette	
3	Various kinds of cigarettes – (c)		Sales price between MMK 801 to MMK 1000 for a pack of 20 cigarettes	MMK 23 per cigarette	
4	Various kinds of cigarettes – (d)		Sales price of MMK 1001 and above for a pack of 20 cigarettes	MMK 26 per cigarette	
5	Tobacco			60 %	
6	Virginia tobacco, cured			60 %	
7	Cheroot			MMK 0.8 per cheroot	
8	Cigars			80 %	
9	Pipe tobacco			80 %	
10	Betel chewing preparation			80 %	
11	Various kinds of liquor – (a)		Between MMK 300 to MMK 1000 per liter	MMK 180 per liter	
12	Various kinds of liquor – (b)		Between MMK 1001 to MMK 2000 per liter	MMK 449 per liter	
13	Various kinds of liquor – (c)		Between MMK 2001 to MMK 3000 per liter	MMK 749 per liter	
14	Various kinds of liquor – (d)		Between MMK 3001 to MMK 4000 per liter	MMK 1049 per liter	
15	Various kinds of liquor – (e)		Between MMK 4001 to MMK 5000 per liter	MMK 1349 per liter	
16	Various kinds of liquor – (f)		Between MMK 5001 to MMK 6000 per liter	MMK 1648 per liter	
17	Various kinds of liquor – (g)		Between MMK 6001 to MMK 7000 per liter	MMK 1948 per liter	
18	Various kinds of liquor – (h)		Between MMK 7001 to MMK 8000 per liter	MMK 2248 per liter	
19	Various kinds of liquor – (i)		Between MMK 8001 to MMK 9000 per liter	MMK 2548 per liter	
20	Various kinds of liquor – (j)		Between MMK 9001 to MMK 10000 per liter	MMK 2847 per liter	
21	Various kinds of liquor – (k)		Between MMK 10001 to MMK 11000 per liter	MMK 3147 per liter	
22	Various kinds of liquor – (l)		Between MMK 11001 to MMK 12000 per liter	MMK 3447 per liter	
23	Various kinds of liquor – (m)		Between MMK 12001 to MMK 13000 per liter	MMK 3747 per liter	
24	Various kinds of liquor – (n)		Between MMK 13001 to MMK 14000 per liter	MMK 4046 per liter	
25	Various kinds of liquor – (o)		Between MMK 14001 to MMK 15000 per liter	MMK 4346 per liter	
26	Various kinds of liquor – (p)		MMK 15001 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 87 per liter	
29	Various kinds of wine – (b)		Between MMK 751 to MMK 1500 per liter	MMK 264 per liter	
30	Various kinds of wine – (c)		Between MMK 1501 to MMK 2250 per liter	MMK 438 per liter	
31	Various kinds of wine – (d)		Between MMK 2251 to MMK 3000 per liter	MMK 615 per liter	

32	Various kinds of wine – (e)		Between MMK 3001 to MMK 3750 per liter	MMK 791 per liter	
33	Various kinds of wine – (f)		Between MMK 3751 to MMK 4500 per liter	MMK 966 per liter	
34	Various kinds of wine – (g)		Between MMK 4501 to MMK 6000 per liter	MMK 1229 per liter	
35	Various kinds of wine – (h)		Between MMK 6001 to MMK 7500 per liter	MMK 1580 per liter	
36	Various kinds of wine – (i)		Between MMK7501 to MMK 9000 per liter	MMK 1931 per liter	
37	Various kinds of wine – (j)		Between MMK 9001 to MMK 10500 per liter	MMK 2282 per liter	
38	Various kinds of wine – (k)		Between MMK 10501 to MMK 13500 per liter	MMK 2808 per liter	
39	Various kinds of wine – (l)		Between MMK 13501 to MMK 16500 per liter	MMK 3510 per liter	
40	Various kinds of wine – (m)		MMK 16501 and above per liter	50 % of the price of a liter	
41	Logs and cut (processed) lumber			5 %	
42	(a) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 1501 cc to 2000 cc except double			10 %	
43	(b) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 2001 cc to 4000 cc except double			30 %	
44	(c) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size above 4000 cc except double cab 4			50 %	
45	Kerosene, petrol, diesel, aviation jet fuel			5 %	
46	Natural gas			8 %	
47	<b>Net specific goods tax on production or sales (add lines 1 through 46, col(d))</b>				

<b>PART B</b>		(a)	(b)	(c)	(d)
<b>Net Specific Goods Tax on Exportation</b>		<b>Quantity of goods or value of goods (See instructions for each line)</b>	<b>Market price level</b>	<b>Tax rate</b>	<b>Tax Multiply (a) x (c)</b>
1	Log, processed timber (export)			10%	
2	Other specific goods exported (attach schedule listing specific goods exported)				
3	<b>Net specific goods tax on exportation (Enter the amount from line 1, col (d))</b>				

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

1. Net specific goods tax before payments. Add Part A, line 47 and 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. <b>Balance due.</b> Subtract the total of line 2 + line 3 + line 4 from line 1. If zero or less, enter -0-.	
6. <b>Amount overpaid.</b> 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	

## General Instructions

### Who Must File

Any person, unless an exception applies, who is engaged in the following activities must file this tax return.

- a person who produces the taxable specific goods in the country
- a person who produces and exports the taxable specific goods
- a person who imports and produces the taxable specific goods into the country

**Exceptions.** The specific goods tax does not apply to:

- Specific goods which are exported except the specific commodities mentioned in the Union Taxation Law to impose tax on export;
- Specific goods which are sold by the dutyfree shops to travelers, except specific goods which are specified as attracting tax on export;
- Specific goods which are sold onboard an outbound plane or ship, except specific goods which are specified as attracting tax on export;
- Specific goods which are imported to the country for temporary use and later re-export to the original country in the original quantity and condition in accordance with customs regulations.
- Specific goods which are imported or produced in the country by local or foreign donors and are meant to be donated in the country for social, religious, health and education purposes;
- Specific goods which are imported by those who enjoy the exemption under the international law, international or diplomatic conventions;
- Fuel to be used for planes flying abroad;

Among the specific goods taxable under Specific Goods Tax Law, no specific goods tax shall be assessed on the production and sale of tobacco, cheroots and cigars produced and sold by cooperative sector or private sector in the country if total sale proceeds within one financial year do not exceed 20,000,000 kyats (200 lakhs).

Anybody who imports, exports, produces or holds specific goods in the country shall pay the tax due as follows:

- before picking up the specific goods if imported;
- for specific goods that are produced in the country:
  - For other types of special goods, the tax shall be paid within 10 days after the end of the month in which the special goods were sold.
  - If the special goods are specified as attracting tax based on production in a notification by the Ministry, the tax shall be paid within 10 days after the end of the month in which the special goods were produced.
- within ten (10) after the end of the month in which specific goods are exported
- the owner shall pay within seven (7) days of the discovery at the owner's if tax has not been paid for specific goods under this law.

The tax must be paid by:

- The importer for imported goods. The tax to be paid shall be collected by the Customs Department along with the customs duty in the same procedures for collection of customs duties.
- The producer if they are domestically produced.
- The exporter if they are exported.
- If special goods for which no tax was paid are being kept, the keeper shall have to pay.

For taxable specific goods, tax shall be computed at the stipulated rate based on the value, volume, weight, or other measure of the goods on the following days.

- the day when customs clearance is done if imported or exported to a destination abroad.
- for specific goods that are manufactured in the country:
  - the date on which they are sold;
  - the date on which they are manufactured if the special goods are specified as attracting tax based on production in a notification by the Ministry;
- the day when the ownership of untaxed specific goods is discovered;

## When To File

A domestic manufacturer or exporter shall pay tax for specific goods for which tax has to be paid and shall submit quarterly returns within 10 days after the end of the relevant quarter for the manufacture and sale, or export of special goods. If the 10<sup>th</sup> day falls on a non-work day or holiday, the tax return is due on the subsequent work day. The due dates for 2020-2021 financial year are:

- 10 January 2021
- 10 April 2021
- 10 July 2021
- 10 October 2021

## Penalties

The following defaults shall result in penalties under the Specific Goods Tax Law.

- Five (5) million kyats for failure to provide the information timely requested under this law in order to set the market price within the stipulated time or within the extended period.
- The possessor shall pay one Hundred percent (100%) of the value of the goods for possession of untaxed specific goods, in addition the goods shall be confiscated.
- With regards to the specific goods to which tax labels are required to affix, specific goods manufacturer shall pay fifty percent (50%) of the value of the specific goods found for such failure if the Township Revenue Officer finds out the failure to affix the stipulated tax labels.

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

**Sale** means the sale of specific goods on a cash basis, or on credit, or by other deferred payment system, or in exchange of goods, or sale in advance system. The sale value of the specific goods must be calculated as follows.

- If it is **the specific goods produced in the country** or the untaxed specific goods is found in the owner’s possession, it shall be based on the market price which is set by the Director General and the Management Team of the Internal Revenue Department for the relevant financial year. **Market Price** means retail price which is determined by the supply and demand, without any control of the price among suppliers and customers, or the estimated sales price calculated in accordance with the stipulation in case the retail price is unavailable.
- If it is **the specific goods imported**, it shall be based on the landed value. Landed value means the combination of value assessed on specific goods imported from abroad in accordance with the customs legislation, the customs duty imposed on the goods, and unloading charges.

## Taxpayer Details

Specify the quarter for which you are filing a Specific Goods Tax return on the top line of the tax return.

### Line D

Check the “initial return with IRD” box if this is the first specific goods tax return you have filed for this taxpayer. Check the “amended return for the 2020/2021 quarter ended” box if you are correcting a previously filed quarterly return for the 2020/2021 fiscal year. Check the appropriate box to indicate which quarterly return is being amended. Check the “final return with IRD” box if this is the last specific goods tax return being filed for this taxpayer (for example, the

taxpayer no longer exists because it went out of business). Check the “change of address” box if you changed your address since your previous tax return was filed.

### Part A, Column (a)

Enter the quantity of goods produced or the amount of sales (not including specific goods tax), as applicable. Use the quantity produced or imported on lines 1 - 4, 7, 11 - 25, and 28 - 39. Use the amount of sales (not including specific goods tax) for lines 5 - 6, 8 - 10, 26 - 27, and 40 - 46. See below.

For line number...	Show in Column (a)...
1 - Various kinds of cigarettes - (a)	Number of cigarettes
2 - Various kinds of cigarettes - (b)	Number of cigarettes
3 - Various kinds of cigarettes - (c)	Number of cigarettes
4 - Various kinds of cigarettes - (d)	Number of cigarettes
5 - Tobacco	Value of the tobacco
6 - Virginia tobacco, cured	Value of the tobacco
7 - Cheroot	Number of cheroots
8 - Cigars	Value of the cigars
9 - Pipe tobacco	Value of the pipe tobacco
10 - Betel chewing preparation	Value of the betel chewing preparation
11 - Various kinds of liquor - (a)	Number of liters
12 - Various kinds of liquor - (b)	Number of liters
13 - Various kinds of liquor - (c)	Number of liters
14 - Various kinds of liquor - (d)	Number of liters
15 - Various kinds of liquor - (e)	Number of liters
16 - Various kinds of liquor - (f)	Number of liters
17 - Various kinds of liquor - (g)	Number of liters
18 - Various kinds of liquor - (h)	Number of liters
19 - Various kinds of liquor - (i)	Number of liters
20 - Various kinds of liquor - (j)	Number of liters
21 - Various kinds of liquor - (k)	Number of liters
22 - Various kinds of liquor - (l)	Number of liters
23 - Various kinds of liquor - (m)	Number of liters
24 - Various kinds of liquor - (n)	Number of liters
25 - Various kinds of liquor - (o)	Number of liters
26 - Various kinds of liquor - (p)	Value of liters
27 - Various kinds of beer	Value of the beer
28 - Various kinds of wine - (a)	Number of liters
29 - Various kinds of wine - (b)	Number of liters
30 - Various kinds of wine - (c)	Number of liters
31 - Various kinds of wine - (d)	Number of liters



32 - Various kinds of wine – (e)	Number of liters
33 - Various kinds of wine – (f)	Number of liters
34 - Various kinds of wine – (g)	Number of liters
35 - Various kinds of wine – (h)	Number of liters
36 - Various kinds of wine – (i)	Number of liters
37 - Various kinds of wine – (j)	Number of liters
38 - Various kinds of wine – (k)	Number of liters
39 - Various kinds of wine – (l)	Number of liters
40 - Various kinds of wine – (m)	Value of liters
41 - Logs and cut (processed) lumber	Value of the lumber
42 - (a) – Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 1501 cc to 2000 cc except double cab 4 door pick up	Value of the vehicles
43 - (b) – Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size 2001 cc to 4000 cc except double cab 4 door pick up	Value of the vehicles
44 - (c) – Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size above 4000 cc except double cab 4 door pick up	Value of the vehicles
45 - Kerosene, petrol, diesel, aviation jet fuel	Value of the petroleum product
46 - Natural gas	Value of the natural gas

### Part B, Column (a)

Enter the value of goods exported (not including specific goods tax) on all lines.

For line number...	Show in Column (a)...
1 - Logs and cut (processed) lumber (export)	Value of the lumber exported
2 - Other specific goods exported	Value of the goods exported

### Part C, line 3

**Total allowable specific goods tax credit during quarter for importation or purchasing from other specific goods manufacturers.** Enter on this line only:

- SGT paid by you during the quarter on importing or local purchase from other SGT producers.
- SGT paid by you during the quarter on the production and exportation of any of the items listed in Section 11 (b) of the 2020 Union Taxation Law.

Include copies of Forms patakha – (ahtakha) – 20, 21 and 22 when you file your quarterly Specific Goods Tax return.

Note: Specific goods tax paid for fixed or capital assets of your business cannot be used to offset the tax due to the sale of specific goods.

If the specific goods tax paid on importation of specific goods or the purchase of specific goods used to produce other specific goods in Myanmar (input tax) is more than the specific goods tax paid on sale or exportation of specific goods (output tax), the excess amount (excess input tax) will be allowed to be claimed as business expenses.

Offset of your specific goods liability is only permitted for specific goods that were sold in Myanmar or were exported during the month for those specific goods subject to tax on export. For specific goods that remain unsold in your specific goods inventory, the input specific goods tax amount can be carried over to offset the specific goods output tax when the specific goods are sold or exported.

Taxpayers that find it difficult to comply with the offset process above may apply to the Director General to use an alternative approach. The recommendation to use an alternative method will be reviewed by IRD. After review, IRD will approve the recommendation or specify other alternative methods.

## Part C, Line 6

**Amount overpaid.** The amount on line 6 is the amount overpaid for this quarter 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 this 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 this box on line 6.

## 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 4. 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 4:

- 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.