

2020/2021 Republic of the Union of Myanmar Quarterly Commercial Tax Return

(see separate instructions to properly complete the tax return)

(for Quarterly Commercial Tax Returns due 31 Jan 2021, 30 Apr 2021, 31 Jul 2021 and 31 Oct 2021)

| | | | |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|
| For the quarter ended | DD/MM/20YY: _____ | | |
| TAXPAYER DETAILS | <p>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</p> <p>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</p> <p>C. Name of tax treaty country (if any) ► _____</p> <p>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 2020/2021 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"/> SEZ Exemption <input type="checkbox"/> Grant Aid Exemption <input type="checkbox"/> Change of address</p> | | |
| 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) Total sales (kyats) (not including commercial tax but including specific goods tax) (See instructions) | (b) Tax rate | (c) Tax Multiply (a) x (b) (See instructions) |
|----------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------|
| Net Commercial Tax on Production and Trading | | | | |
| 1 | Export of crude oil | | 5% | |
| 2 | Export of electrical power | | 8% | |
| 3 | Sales of gold jewelry | | 1% | |
| 4 | Sales 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 Grant Aid | | | |
| 10 | Net commercial tax on production and trading (add lines 1 through 6) | | | |

| PART B | | (a) | (b) | (c) |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------|--------------------------|
| Net Commercial Tax on Domestic Services Rendered | | Total receipts (kyats) (not including commercial tax) | Tax rate | 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 | Service revenue exempted from commercial tax under the SEZ Law | | | |
| 6 | Service 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 quarter | |
| 2. | Total allowable commercial tax credit, including on IRD(CT)-31 forms, during the quarter in production/trading/rendering services (see instructions) |
| 3. | Total allowable commercial tax credit, according to IRD(CT)-32 forms, during the quarter in importation (see instructions) |
| 4. | Total of monthly payments made during the quarter |
| 5. | Amount of tax overpaid last quarter carried forward to this quarter (Attach the document, see instructions) |
| 6. | Total allowable payments made during the quarter (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-. |

| 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 | |