

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	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 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 2020 <input type="checkbox"/> 31 March 2021 <input type="checkbox"/> 30 June 2021 <input type="checkbox"/> 30 September 2021 <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 Net Specific Goods Tax on Production and Sales		(a) Quantity of goods or value of goods (See instructions for each line)	(b) Market price level	(c) Tax rate	(d) 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 0.80 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 cab 4 door pick up			10 %	
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			30 %	
44	(c) Vans, saloons, sedans, wagons, estate wagons, and coupes of engine size above 4000 cc except double cab 4 door pick up			50 %	
45	Kerosene, petrol, diesel, aviation jet fuel			5 %	
46	Natural gas			8 %	
47	Net specific goods tax on production or sales (add lines 1 through 46)				

PART B		(a)	(b)	(c)	(d)
Net Specific Goods Tax on Exportation		Value of goods exported (See instructions for each line)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	Log, processed 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 47 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	
4. Amount of tax overpaid 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-. 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	