2022–2023 The Government of the Republic of the Union of Myanmar Transaction Capital Gains Tax Return

(see separate instructions to properly complete the tax return)

(for a single capital gains transaction occurring in the 2022–2023 income year – due 30 days from the date of sale)

TRANSACTION DATE	(DD/MM/20YY) _____
TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ► ☐ Individual ☐ Association ☐ Company ☐ Primary cooperative ☐ Non–primary cooperative ☐ State–owned economic enterprise B. Residency: Tick applicable box ► ☐ Myanmar citizen ☐ Non–resident citizen ☐ Non–resident foreigner ☐ Resident foreigner – if an individual, enter number of days you were a resident during the year ► _____ C. Name of tax treaty country (if any) ► _____ D. Tick applicable box(es): ☐ Amended return for 2022–2023 transaction date shown above ☐ Change of address ☐ Company is a participant in the oil and gas exploration and production sector

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	

PART A TOTAL CONSIDERATION RECEIVED	
(a) Description of Assets Sold, Exchanged, or Transferred	(b) Consideration received
1a. Shares and securities (enter description)	
	0.00
b. Land (enter description)	
	0.00

c. Property, plant, and equipment (enter description)	
	0.00
d. Other assets (enter description)	
	0.00
2. Total consideration received (Add lines 1a+1b+1c+1d in column (b))	0.00

PART B

TOTAL ADJUSTED COST

(a) Assets Sold, Exchanged, or Transferred	(b) Original cost (or market value if applicable)	(c) Allowed additions to original cost (or market value if applicable)	(d) Accumulated depreciation for the current and prior years	(e) Totals
1a. Shares and securities from Part A	0.00	0.00		
b. Land from Part A	0.00	0.00		
c. Property, plant, and equipment from Part A	0.00	0.00	0.00	
d. Other assets from Part A	0.00	0.00	0.00	
2. Add the amounts in each of columns (b), (c), and (d)	0.00	0.00	0.00	
3. Add columns (b) and (c) on line 2				0.00
4. Enter the amount from line 2, column (d)				0.00
5. Total adjusted cost. Line 3 minus line 4				0.00

PART C

NET CAPITAL GAINS & TAX DUE

1. Total consideration received. Enter the amount from Part A, line 2	0.00
2. Total adjusted cost. Enter the amount from Part B, line 5	0.00
3. Capital gains. Line 1 minus line 2. (If zero or less, enter –0–; do not complete the rest of this form. You do not owe tax on net capital gains).	0.00
4. Net tax due. Multiply line 3 by 10%. Oil and natural gas sector companies, see instructions for the tax rates that apply (attach bank receipt)	0.00
5. Total advance tax payments	0.00
6. Amount of tax overpaid last year carried forward to this year.	0.00
7. Balance due. Line 4 minus the sum of line 5 + line 6. If zero or less, enter –0–.	0.00
8. Amount overpaid. The sum of line 5 + line 6 minus line 4. If zero or less, enter –0–.	0.00

PART D **ADDITIONAL INFORMATION** (tick the applicable box for each question)	
1. Was any disposal of an asset between related parties or otherwise not at arm's length? If "Yes," attach a statement with the name, address, and relationship to you of the related party or an explanation of the reason the disposal was not at arm's length.	□ Yes □ No
2. Were any of the original acquisitions of assets between related parties or otherwise not at arm's length? If "Yes," attach a statement with the name, address, and relationship to you of the related party or an explanation giving the reason the acquisitions were not at arm's length.	□ Yes □ No
3. Was the market value substituted for the cost of acquisition of any assets disposed of? If "Yes," attach a statement explaining why market value was substituted (for example, the transfer was a gift or inheritance).	□ Yes □ No

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	