



MINISTRY OF PLANNING AND FINANCE
INTERNAL REVENUE DEPARTMENT

NOTICE TO FILE INCOME TAX RETURN, ANNUAL SALARY STATEMENT AND ANNUAL
COMMERCIAL TAX RETURN

1. **Income Year or the Year in which Sale proceed or Receipt is accrued:** Income year or the year in which sale proceed or receipt is accrued (reporting period), to file a return from October 1, 2020 to September 30, 2021.
2. **Return Receiving Offices:** Current (old) taxpayers have to file the returns at relevant revenue offices where their taxation matters are administered. For the new taxpayers, foreign companies have to file at Medium Taxpayers' Office No.2 ; Myanmar companies located in Yangon Region at Medium Taxpayers' Office No.4; Myanmar companies located in Mandalay Region, Sagaing Region and Union Territory at Medium Taxpayers' Office No.5; Myanmar Companies located in other states/regions at relevant Township Revenue Offices; and individual taxpayers at relevant Township Revenue Offices, respectively.
3. **Methods of filing a return:** Returns can be filed by either of the following three methods –
 - (a) **Filing in person:** In the case of return filing in person, return is considered filed on the date it is stamped as received by the Department.
 - (b) **Filing by mail:** In the case of return filing by mail, return is considered filed on the date of the postmark.
 - (c) **Filing by electronic mail:** In the case of return filing by e-mail, return is considered filed on the date it is received electronically by the Department and if that date falls on a day on which the Department is not open to the public for business, the document is considered received on the next succeeding day on which the Department is open for business. Electronic Filing means submitting a tax return using the

Electronic Filing Management System. The user guide video files on how to register for an electronic tax return and how to submit an electronic tax return can be found on the Internal Revenue Department's Website at www.ird.gov.mm > Media Menu (<https://www.ird.gov.mm/my/content/> video).

(Note: Taxpayers of Large Taxpayers' Office and Medium Taxpayers' Offices in Yangon are required to file the tax return electronically.)

4. **Completing the Return:** The following are required –
 - (a) Taxpayer must use respective tax return forms of the Internal Revenue Department.
 - (b) Taxpayer is required to complete the return properly and he/she has to attest to the accuracy and completeness of the return.
 - (c) The Return must be signed by taxpayer. If a tax return or part of a tax return was prepared for reward by some other person, that paid preparer must also sign the return.
5. **Due Date:** January 3, 2022 (Monday)

(Note: According to the relevant laws, the due date for return filing is December 31, 2021, and the days from December 31, 2021 to January 2, 2022 fall on the days on which the Department is not open to the public for business, as per Section 19, Sub-section (a) of Tax Administration Law, the Due Date has to be moved to the next succeeding day on which the Department is open for business that is January 3, 2022.)
6. **Penalties:** A person who fails to file a tax return on time is liable to a penalty equal to the greater of –
 - (a) Five percent of the amount of tax owing, plus further one percent of the amount of tax for each month or part of a month during which the

failure continues, but not beyond the time when the Director General issues an assessment; and

(b) K 100,000

7. **Rights of Taxpayer:** Taxpayer can apply the time limit prescribed for filing a tax return at relevant revenue offices if the taxpayer required to file applies for the extension of the time limit.
8. **Enquiries:** Enquiries may be made at the relevant revenue offices and please contact the following Taxpayer Service Units for further questions –
- (a) **Centralised Taxpayer Service Unit**
No. 59/61, Ground Floor, Pansodan Street, Kyauktada Township
Ph: 01-8389311, 01-8389322
 - (b) **Taxpayer Service Unit (Naypyitaw)**
Building No. 46, Internal Revenue Department
Ph: 067-3430522, 067-3430533
 - (c) **Taxpayer Service Unit (Yangon)**
No. 59/61, 1st Floor, Pansodan Street, Kyauktada Township
Ph: 01-378370, 01-378372
 - (d) **Taxpayer Service Unit (Mandalay)**
65th Street, between 22nd and 23rd Streets, Aung Myae Tharzan Township
Ph: 02-4030192

Internal Revenue Department