

The Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Internal Revenue Department

Notification No. 108/2023

10th First Waxing of Waso, 1385 ME

(12 July 2023)

**Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for
Non-Resident**

1. The Internal Revenue Department under the Ministry of Planning and Finance (MOPF), in exercises the power conferred by sub-section (a) of Section 15 and sub-section (b) of Section 86 of the Tax Administration Law, issues the notification of application forms for Non-resident (Resident including individual, company, and association of person other than company of the treaty partner State) who wants to claim the Avoidance of Double Taxation Agreement (DTA) benefits to the relevant tax office as well as the statements which will be issued by the tax offices as follows:

Sr. No.	Particular	Form Number
1.	Application for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident	IRD (IT)-11-01
2.	Check list of Required Documents for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident	Attachment (1)
3.	Submission of Letter for Authorized Representative	Attachment (2)
4.	Statement of Entitlement to Benefit Under DTA	IRD (IT)-11-02
5.	Statement of Ineligible to Benefit Under DTA	IRD (IT)-11-03

2. The non-resident person including individual or company or association of person other than company who generates income in Myanmar and subject to be withheld Withholding Tax can apply the tax deduction or exemption for applicable income by using the forms serial number (1), (2) and (3) of the above-mentioned table.


(Min Htut)

Director General

Ref : 1 (1)/HO-1/IRD/2023 (5201)

Date: 12 July, 2023

Distribution to:

Union Minister's Office, Ministry of Planning and Finance

Myanmar Accountancy Council

Appellate Tribunal Board

Director General, Printing and Publishing Department

} With a request to publish the statement in Myanmar Gazette

All Deputy Director General (IRD)

All Directors of the Directorates of IRD

Directors LTO 1 and 2

Directors MTO 1, 2, 3, 4 and 5

All Heads of State/ Regional Revenue Offices

} With an instruction to inform and explain to the respective taxpayers

Head, Union Territorial Revenue Office

Information Team (With an instruction to broadcast on IRD website)

Myanmar Institute of Certified Public Accountants (MICPA)

Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI)

Copy to:

- Office receipt

Application for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident

Please properly check the guidance and instructions.

A. Type of Taxpayer					
Individual					<input type="checkbox"/>
Company					<input type="checkbox"/>
Association of Person other than Company					<input type="checkbox"/>
B. Beneficial Owner Entitled to Tax Exemption, Reduction Under DTA					
1. Taxpayer Identification Number (TIN)					
2. Full Name					
3. Passport Number/ NRC (For Individual)					
4. Company Registration Number/ License					
5. Correspondence Address					
		Postcode		City	
6. Address in Myanmar		Representative Office			<input type="checkbox"/>
		Permanent Establishment			<input type="checkbox"/>
		Workplace			<input type="checkbox"/>
		Domicile			<input type="checkbox"/>
		Other (Specify)			<input type="checkbox"/>
7. Contact Number					
8. Email					
C. Description of Income					
Income From Immovable Property					<input type="checkbox"/>
Business Profits					<input type="checkbox"/>
Operation of Ships and Aircraft in International Traffic					<input type="checkbox"/>
Dividends					<input type="checkbox"/>
Interests					<input type="checkbox"/>
Royalties					<input type="checkbox"/>
Capital Gains					<input type="checkbox"/>
Independent Personal Services					<input type="checkbox"/>
Dependent Personal Services (Salaries/ Wages)					<input type="checkbox"/>
Directors' Fees					<input type="checkbox"/>
Entertainers/ Artists, Sports Persons or Other Temporary Visitors					<input type="checkbox"/>
Pensions					<input type="checkbox"/>
Government Services					<input type="checkbox"/>
Professors, Teachers, Researchers, Students and Trainee					<input type="checkbox"/>
Other Income					<input type="checkbox"/>
D. Legal Basis of Claim for Relief					
1. Tax Treaty Between Myanmar and (<i>Name of the Contacting State</i>)					
2. Article					
3. Tax treatment under the treaty		<input type="checkbox"/> Exempt from Income Tax	<input type="checkbox"/> Subject to preferential rate	----%	

E. Information on transaction deriving the income reliable to the tax			
1. Total Taxable Income			
2. Income generating duration			
3. Amount of Gross Income and Date of payment			
4. Mode of Payment			
5. Amount of tax withheld and Date of tax payment			
F. To be completed if the Income Recipient is an Individual.			
1. Place of Birth		Date of birth (DD/MM/YYYY)	
2. Country of Origin			
3. Period of Physical Presence in Myanmar			
4. Residing Address in Myanmar			
5. Permanent Home Address			
6. Main Line of Business (Acting as an Agent or Nominee etc.)			
.....			
7. Country where the recipient is taxable as resident and where he/she is to pay tax :			
.....			
G. To be completed if the Income Recipient is Company and Association of person other than company.			
1. Country of registration/ incorporation			
2. Place of management or control			
3. Head Office Address			
4. Branches, Offices, or other place of business in Myanmar (If any)			
.....			
5. Board of Directors:	Number of shares held:		
6. Business Activities other than receiving Dividends, Interests and Royalties sourced from Myanmar (If any):			
.....			
7. Country where the recipient is taxable as resident and where it is to pay tax:.....			
.....			
H. To be completed if the Income Recipient is a Non-Individual and the Income Earned is/are Dividend, Interest, and/or Royalty.			
1. Acting of the entity (Agent, Nominee or Conduit etc.) :			
2. Classification of Income Recipient in the Country of Resident:			
Taxable Corporation	<input type="checkbox"/>	Taxable Partnership	<input type="checkbox"/>
Exempt Corporation	<input type="checkbox"/>	Exempt Partnership	<input type="checkbox"/>
		Foundation	<input type="checkbox"/>
		Trust	<input type="checkbox"/>
		Estate	<input type="checkbox"/>
		Other(<i>specify</i>)	<input type="checkbox"/>
.....			
3. Please state if the Entity bear the risk on its own asset, capital, or the liability :			
.....			
4. Please state if the Entity has contract to transfer the income received to resident of third party :			
.....			
I. To be completed if the Income Earned is Capital Gains			
1. Real properties located in Myanmar			
2. Date of Sale (DD/MM/YYYY)			
3. Total Assest			

4. Total Transferred/ Sale Assets					
5. Date of Transfer (DD/MM/YYYY)					
6. Mode of, or Reason for Transfer					
Sale	<input type="checkbox"/>	Business Restructuring	<input type="checkbox"/>	Liquidation/ Dissolution	<input type="checkbox"/>
Exchange	<input type="checkbox"/>	Redemption	<input type="checkbox"/>	Other(<i>specify</i>)	<input type="checkbox"/>
.....					
7. Property Alienated	Description and Quality of Shares or Interest	Date(s) of Acquisition of Shares or Interest	Percentage of Ownership before Alienation	Percentage of Ownership after Alienation	
Shares	<input type="checkbox"/>				
Interest in partnership/Trust	<input type="checkbox"/>				
8. Amount of Withholding Tax Paid :					
9. Date of Tax Payment :					
J. Bank's Information					
1. Bank's Name					
2. Type of card					
3. Account Number		4. Account Name			
5. Date Start		6. Date End			
7. Type of Document		8. Document Number			
9. Attached Document					
K. Authorized Representative in Myanmar					
1. Registered Name <i>(Last Name, First Name, Middle Name for individual OR Registered Name for Non-Individual)</i>					
2. Taxpayer Identification Number (TIN)					
3. Business license/ Passport/ NRC					
4. Legal Status					
5. Registered Address					
6. Contact Number					
7. Email Address					
Declaration By the Income Recipient					
I/We declare, under the penalties of perjury, that I/We have examined this application form and accompanying documents and statements, and to the best of my/our knowledge, believe and information, they are true, correct, and complete. I/We further declare that:					
i. The income recipient is the beneficial owner of the income to which this form relates; and					
ii. The beneficial owner is the resident of the other Contracting State within the meaning of the applicable tax treaty.					
Certified Tax Agent			Taxpayer or Legal Representative of Taxpayer		
Signature _____			Signature _____		
Name _____			Name _____		
Name of Firm _____			Name of Entity _____		
Professional Liscence No. _____			Position _____		
Telephone Number _____			Telephone Number _____		
Date of signature _____			Date of signature _____		

Guidance:

1. A person (which includes a body of a person, corporate or noncorporate) who is a resident of a Contracting State with Myanmar under DTA is allowed reduction or exemption of tax on certain types of income.
2. If DTA does not apply, withhold tax at the prevailing tax rate, file and make payment to IRD by the due date.
3. If DTA applies, check the “**Application for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident**” and indicate the applicable tax rate when filing.
4. Please mark all applicable boxes with “✓”.
5. Please use Adhesive Court Fees Stamp (200) Kyats according to the Court-Fees Act, Schedule 2, No. (1).
6. Two copies **MUST** be filled with the IRD and one held by the Taxpayer.
7. For individual, completes all the Parts of except Part G, Part H and Part I of **Form IRD (IT) – 11-01**.
8. For non-individual other than mentioned in Number 6, completes all the Parts except Part F, Part H and Part I of **Form IRD (IT) – 11-01**.
9. For income received from dividend, interest and/ or royalty, completes all the Parts except Part F, Part G and Part I of **Form IRD (IT) – 11-01**.
10. For income received from capital gains, completes all the Parts except Part F, Part G and Part H of **Form IRD (IT) – 11-01**.
11. All particulars in the form are to be properly furnished, and the form shall be signed as completed.
12. The compulsory required documents should be attached and submitted together with this form.
13. After duly completing the form, check with the checklist and submit the form together with the checklist to the relevant tax office.
14. Certificate of Residence (COR) (Original) means the document, that shows for a specific period, which is issued by the Revenue Competent Authority/ Tax Department to the resident of the contracting state for tax purposes.

INSTRUCTIONS**For Application for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident
(Form IRD (IT) – 11-01)****A. Type of Taxpayer**

Please fill the relevant type of resident taxpayer in the contracting state.

B. Beneficial Owner Entitled to Tax Exemption, Reduction Under DTA

Number 1. Please fill the income recipient's Taxpayer Identification Number (TIN) in country where the income recipient is registered as a resident taxpayer.

Number 2. Please fill the name of the income recipient. (Last Name, First Name, Middle Name for individual OR Registered Name for Non-Individual).

Number 3. Please fill the Passport Number/ NRC of individual income recipient.

Number 4. Please fill the Company Registration Number/ License of the recipient's resident country.

Number 5. Please fill the detail address of the income recipient is registered as a resident taxpayer.

Number 6. Please fill the income recipient's detail address in Myanmar. (if any)

Number 7. Please fill the contact number of the income recipient.

Number 8. Please fill the email address of the income recipient.

C. Description of Income

Please check the appropriate boxes in accordance with the applicant's facts and circumstances.

D. Legal Basis of Claim for Relief

Number 1. Please fill the name of the Contracting State with Myanmar under DTA.

Number 2. Please fill the Article and relevant title under the DTA.

Number 3. Please check the appropriate boxes in accordance with the applicant's facts and circumstances. Please describe the tax rate.

E. Information on transaction deriving the income reliable to the tax

Number 1. Please fill the total generating income amount from the period of starting month to the ending month of the financial year (i.e. 1st April to the 31st March of the following year) of the income received to be covered. In case of more than one income payer or employer, a list thereof must be made together with this Application with all the information.

Number 2. Please fill the period of starting month to the ending month of the financial year (i.e. 1st April to the 31st March of the following year) of the income received to be covered. (maximum 12 months from the starting month).

Number 3. Please fill the gross amount of income and date of payment in detail.

Number 4. Please fill the transaction type of payment received; such as bank transfer, cash etc.

Number 5. Please fill the amount of withholding tax which was paid and date of tax payment.

F. To be completed if the Income Recipient is an Individual.

Number 1. Please fill the place and date of birth of the income recipient.

Number 2. Please fill the name of the country where the income recipient ordinarily resides.

Number 3. Please fill the total days and starting and ending date of the income recipient who was staying in Myanmar. In case of more than one time visit, please describe in detail the necessary information.

Number 4. Please fill the income recipient's address in Myanmar.

Number 5. Please fill the income recipient's permanent home address where he/ she is residing.

Number 6. Please state agent if you act as an intermediary or act for and on behalf of other party in relation with the income source in Myanmar. Please state nominee or representative if you are the legal owner of income or of assets that the income is generated and you are not the real owner of the income or assets.

Number 7. Please fill the name of the country and tax office where the income recipient is paying tax.

G. To be completed if the Income Recipient is Company and Association of person other than company.

Number 1. Please fill the name of the country where the entity is registered or incorporated.

Number 2. Please fill the name of the country where the entity is managed or controlled.

Number 3. Please fill the detail address of the Headquarter/ Parent company if the entity is associated enterprise.

Number 4. Please fill the detail address of office in Myanmar.

Number 5. Please fill the list of board of directors and number of holding shares. If necessary, use additional sheets for detail list of information.

Number 6. Please describe the income generating business activity in Myanmar.

Number 7. Please fill the name of the country and tax office where the income recipient is paying tax.

H. To be completed if the Income Recipient is a Non-Individual and the Income Earned is/are Dividend, Interest, and/or Royalty.

Number 1. Please state agent if you act as an intermediary or act for and on behalf of other party in relation with the income source in Myanmar. Please state nominee or representative if you are the legal owner of income or of assets that the income is generated and you are not the real owner of the income or assets.

Number 2. Please check the appropriate box in accordance with the applicant's facts and circumstances.

Number 3 to Number 4. Please state in accordance with the applicant's facts and circumstances.

I. To be completed if the Income Earned is Capital Gains

Number 1 to Number 7. Please state in accordance with the applicant's facts and circumstances.

Number 8. Please fill the amount of withholding tax paid. If necessary, use additional sheets for detail information.

Number 9. Please fill the date/s of withholding tax payment. If necessary, use additional sheets for detail information.

J. Bank's Information

Number 1. Please fill the name of the bank where the income recipient opens his/her/its bank account.

Number 2. Please fill the category of the income recipient's bank card.

Number 3. Please fill income recipient's bank account number which the remittance will be received.

Number 4. Please fill income recipient's bank account name which the remittance will be received.

Number 5 and Number 6. Please fill the starting date and ending date of income recipient's bank card.

Number 7 to Number 9. Please fill the necessary information of the attached document.

K. Authorized Representative in Myanmar

Number 1. Please fill the name of authorized representative who is allowed to discuss regarding this Application on behalf of the non-resident income recipient.

Number 2. Please fill the Taxpayer Identification Number (TIN) of appointed authorized representative person in Myanmar.

Number 3. Please fill the necessary information in accordance with the authorized representative's facts and circumstances.

Number 4. Please fill the legal status of the authorized representative such as legal entity, individual practicing independent service, tax agent, etc.

Number 5. Please fill the registered office address of the authorized representative.

Number 6. Please fill the contact number of the authorized representative.

Number 7. Please fill the email address of the authorized representative.

Check list of Required Documents for Claim of Relief under the Avoidance of Double Taxation Agreement (DTA) for Non-Resident

Check List of Required Documents	Remark
Compulsory Requirements	
1. Duly completed Application Form (Original)	<input type="checkbox"/>
2. Due signed by the nonresident income recipient/ withholding agent or its/his/her authorized representative (Original)	<input type="checkbox"/>
3. Certificate of Residence of Relevant Country (COR) (Original)	<input type="checkbox"/>
4. A Copy of Invoice	<input type="checkbox"/>
Other Requirements	
1. A Copy of the filed Withholding Tax Return (WaNga - 03 - 08 Form)	<input type="checkbox"/>
2. A Copy of tax receipt	<input type="checkbox"/>
3. Certification Duly issued by Department of Immigration regarding the stay period in Myanmar	<input type="checkbox"/>
4. Certified Copy of ID Card	<input type="checkbox"/>
5. Certified Copy of Passport	<input type="checkbox"/>
6 Other documents (if any, specify)	<input type="checkbox"/>

Note: Mark "✓" for submitted; "X" for not submitted; N/A for not applicable.

Submitted by: _____
Name of Taxpayer

Date: _____

Evaluated by: _____
Case Officer

Date: _____



Attachment (2)

To

Tax Officer

----- Office

Internal Revenue Department

Date:

Subject: **Submission of Letter for Authorized Representative**

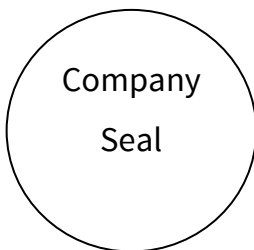
1. Pertaining to the above matter, with purpose to calim for DTA benefit, in respect of the income receive from (starting date) to (ending date) of (Name of the income recipient) in Myanmar, I would like to certify the appointment of Mr./ Ms. , NRC as an agent under the Tax Administration Law, Section 17, sub-section (c) and Section 41, sub-section (a), (9).

2. The sample signature of the agent is as follows:

a.

b.

c.



Sign

Name

Position

Company Name

Copy to:

Office receipt

No



Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Internal Revenue Department

Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department

Ref:

Date:

To

Taxpayer's Name:

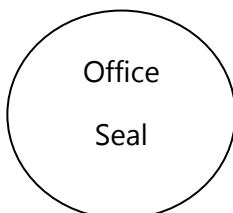
Address:

Subject : Notice on Granting Treaty Benefits Under DTA

Reference: Name of taxpayer Application form Date.

1. We have received your Application for claim of relief for non-resident person under the Avoidance of Double Taxation Agreement (DTA) between Myanmar and (the other Contracting State) which has submitted as per reference.

2. The examination of this office indicates that you can enjoy withholding tax exemption/ reduction (.....%) on total generated income amount in Myanmar for the period of (starting date) to (ending date), under the DTA Article....., Paragraph.....



Office
Seal

Designated Officer

Internal Revenue Department

..... Office

Copy to:

Office Copy

No.....



Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Internal Revenue Department

Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department Internal Revenue Department

Ref:

Date:

To

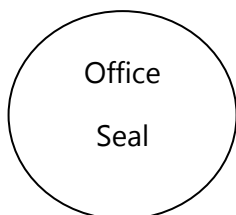
Taxpayer's Name:

Address:

Subject : Notice on Ineligible for Treaty Benefits Under DTA

Reference: *Name of taxpayer* Application form *Date*,

1. We have received your Application for claim of relief for non-resident person under the Avoidance of Double Taxation Agreement (DTA) between Myanmar and (the other Contracting State) which has submitted as per reference.
2. The examination of this office indicates that total generated income amount in Myanmar for the period of (starting date) to (ending date) is inconsistent with the DTA benefits that you are not allowed to receive withholding tax exemption or reduction. The payer shall deduct and pay the withholding tax to the relevant tax office at the time of such payment.



Designated Officer
Internal Revenue Department
..... Office

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