

The Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Internal Revenue Department

Public Ruling

No. 1/2019

Nay Pyi Taw, 4th Waning of Thadingyut, 1381 ME)

October 17, 2019

**Interpretation of the provisions of the relevant tax laws that will be dealt with Tax
Administration Law**

Introduction

1. In order to provide guidance to the revenue staff and the public, Director General of Internal Revenue Department, in exercise of the power conferred by Section 11(a) of Tax Administration Law, hereby interprets the provisions of the relevant tax laws that will be dealt with Tax Administration Law.
2. The public ruling is binding on the Internal Revenue Department under section 11(b) of the Tax Administration Law.

Matters related to

3. This Public Ruling identifies which provisions of the income tax law, commercial tax law, specific goods tax law and relevant rules and regulations of those tax laws shall be dealt with Tax Administration Law as interpreted by Internal Revenue Department.

Relevant provisions

4. Section 84 of Tax Administration Law provides “Notwithstanding the provisions in an existing tax legislation, matters relating to a provision under this Law shall be dealt

with in accordance with this Law”.

Public Ruling

5. The matters relating to the provisions of income tax law, commercial tax law, specific goods tax law and relevant rules and regulations following to those tax laws that are listed in the attached Schedule are deemed to be related to the provisions of Tax Administration Law. Therefore, those matters described in the Schedule shall be dealt with only in accordance with Tax Administration Law.

Effective date

6. The public ruling will take effect from October 1, 2019.

7. I hereby sign and publish the public ruling.

Sd/ xxxx

(Min Htut)

Director General

Ref: 1(2)/odg-1/IRD/2019(11787)

Date: October 17, 2019

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No	Income Tax Law	Income Tax Rules	Income Tax Regulations	Commercial Tax Law	Commercial Tax Regulations	Specific Goods Tax Law	Specific Goods Tax Rules	Description of the provision
1.	Section 49				Regulation 53			Keeping confidentiality of taxpayer information
2.					Regulation 8		Rule 12	Notice of change of information
3.	Section 55				Regulation 52		Rule 60	Sending notice
4.	Section 52			Section 28	Regulation 49(a)			Keeping accounts and records
5.	Section 17(c)			Section 13(c)			Rule 33, 34(b)(iii)	Demand notice to file the return or amended return
6.	Section 42, 43, 44, 44-A, 45			Section 25		Section 30, 31	Rule 39	Requiring to provide information and entering (and inspecting) the

								premises
7.	Section 19, 30(b)	Rule 7, 8	Regulation 3(c), 6(b), 6(c), 6(d), 6(e), 9	Section 14		Section 17	Rule 38	Assessment of tax
8.	Section 21, 22			Section 17, 18		Section 19, 20	Rule 45	Re-assessment and amended assessment of tax
9.	Section 53				Regulation 11, 12		Rule 35, 36, 40	Demand notice, demand of tax payment
10.	Section 32, 33, 33-A, 34, 35, 36, 58		Regulation 5	Section 19, 19-A, 20	Regulation 19, 20, 21, 22, 23, 24	Section 21	Rule 50, 51, 52, 53, 54	Appeal, Revision
11.	Section 23, 24, 25, 27				Regulation 45, 46, 47		Rule 55, 56, 57	Assessment methods under special conditions
12.	S. 37	S. 9 (l)		S. 16	R. 13, 14, 15, 16, 17, 18	S. 18	S. 48, 49	Refund

13.						Section 12(b)		Extension of due date for payment
14.	Section 39, 40, 41	Rule 9(n)		Section 24		Section 29		Recovery of tax
15.				Section 21(a)		Section 22 (a)		Penalty for failure to register
16.	Section 46 (a)			Section 21 (b), (e), 21-A		Section 22(e)		Penalties for failure to file the return, to pay monthly tax, to submit accounts and evidences
17.	Section 47, 46(b)			Section 22		Section 23, 25, 28, 31		Penalties for fraud, tax evasion, failure to disclose the information
18.	Section 16(d), 16-A (c)			Section 21 (d), 21(c)		Section 22 (d)		Penalty for failure to appear (in response to summon regarding to payment default and assessment)

19.	Section 50				Regulation 48			Seeking approval for prosecution
20.	Section 48			Section 23		Section 26, 27		Punishment for corruption