

2026-2027

Specific Goods Tax Return according to Tax Administration Law section 22 and Specific Goods Tax Law section 16, subsection (a)

(see separate instructions to properly complete the tax return)

(for Specific Goods Tax Returns due 10 Jul 2026, 12 Oct 2026, 11 Jan 2027 and 19 Apr 2027)

For the quarter ended	(DD/MM/20YY) _____		
TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> State-owned Economic Enterprise <input type="checkbox"/> Primary Cooperative <input type="checkbox"/> Non-primary Cooperative <input type="checkbox"/> Association (Other)		
	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"/> 30 June 2026 <input type="checkbox"/> 30 September 2026 <input type="checkbox"/> 31 December 2026 <input type="checkbox"/> 31 March 2027 <input type="checkbox"/> Change of address		
Taxpayer's 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		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Production and Sales		Selling quantity of goods or value of goods (Attach selling schedule)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	(a) Various types of cigarette		Up to the sale price of 1000 Kyats for a pack of 20 cigarettes	15 Kyats per cigarette	
2	(b) Various types of cigarette		Between the sale price of 1001 and 2000 Kyats for a pack of 20 cigarettes	28 Kyats per cigarette	

3	(c) Various types of cigarette		The sale price of 2001 Kyats and above for a pack of 20 cigarettes	31 Kyats per cigarette	
4	Tobacco			60 %	
5	Cured Virginia tobacco			60 %	
6	Cheroot			3 Kyat per cheroot	
7	Cigar			80 %	
8	Pipe tobaccos			80 %	
9	Various types of betel chewing preparation			80 %	
10	(a) Various types of liquor		Between 700 and 2500 Kyats per litre	287 Kyats per litre	
11	(b) Various types of liquor		Between 2501 and 4600 Kyats per litre	755 Kyats per litre	
12	(c) Various types of liquor		Between 4601 and 7200 Kyats per litre	1289 Kyats per litre	
13	(d) Various types of liquor		Between 7201 and 9800 Kyats per litre	1811 Kyats per litre	
14	(e) Various types of liquor		Between 9801 and 12400 Kyats per litre	2352 Kyats per litre	
15	(f) Various types of liquor		Between 12401 and 15000 Kyats per litre	2895 Kyats per litre	
16	(g) Various types of liquor		Between 15001 and 18200 Kyats per litre	3438 Kyats per litre	
17	(h) Various types of liquor		Between 18201 and 21400 Kyats per litre	3981 Kyats per litre	
18	(i) Various types of liquor		Between 21401 and 24600 Kyats per litre	4524 Kyats per litre	
19	(j) Various types of liquor		Between 24601 and 27800 Kyats per litre	5068 Kyats per litre	
20	(k) Various types of liquor		Between 27801 and 31000 Kyats per litre	5611 Kyats per litre	
21	(l) Various types of liquor		Between 31001 and 34200 Kyats per litre	6379 Kyats per litre	
22	(m) Various types of liquor		Between 34201 and 37400 Kyats per litre	6952 Kyats per litre	
23	(n) Various types of liquor		37401 Kyats and above per litre	60 % of the price of a litre	
24	Various types of beer			60 %	
25	(a) Various types of wine		Between 700 and 3500 Kyats per litre	250 Kyats per litre	
26	(b) Various types of wine		Between 3501 and 5000 Kyats per litre	561 Kyats per litre	
27	(c) Various types of wine		Between 5001 and 6500 Kyats per litre	891 Kyats per litre	
28	(d) Various types of wine		Between 6501 and 8000 Kyats per litre	1262 Kyats per litre	
29	(e) Various types of wine		Between 8001 and 9500 Kyats per litre	1799 Kyats per litre	
30	(f) Various types of wine		Between 9501 and 11500 Kyats per litre	2294 Kyats per litre	
31	(g) Various types of wine		Between 11501 and 13500 Kyats per litre	2773 Kyats per litre	

32	(h) Various types of wine		Between 13501 and 15500 Kyats per litre	3284 Kyats per litre	
33	(i) Various types of wine		Between 15501 and 19000 Kyats per litre	3779 Kyats per litre	
34	(j) Various types of wine		Between 19001 and 23500 Kyats per litre	4356 Kyats per litre	
35	(k) Various types of wine		Between 23501 and 26000 Kyats per litre	5016 Kyats per litre	
36	(l) Various types of wine		Between 26001 and 30100 Kyats per litre	5676 Kyats per litre	
37	(m) Various types of wine		30101 Kyats and above per litre	50 % of the price of a litre	
38	Logs and Different types of timber			5 %	
39	(a) Battery Electric Vehicle (Passenger Car)			5 %	
40	(b) Engine power from 1501 CC to 2000 CC vans, saloons, sedans, estate wagons and coupes except pickup including double cab 4 door pickup			10 %	
41	(c) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, estate wagons and coupes except pickup including double cab 4 door pickup			30 %	
42	(d) Engine power 4001 CC and above CC vans, saloons, sedans, estate wagons and coupes except pickup including double cab 4 door pickup			50 %	
43	Kerosene, petrol, diesel oil, jet fuel			5 %	
44	Natural gas			8 %	
45	Specific goods tax due on production or sales (add lines 1 through 44,col(d))				

PART B		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Exportation		Selling quantity of goods or value of goods (Attach selling schedule)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	Logs and different types of timber (export)			10%	
2	Other specific goods exported (attach schedule listing specific goods exported)				
3	Specific goods tax due on exportation (Enter the amount from line 1, col (d))				

PART C**Specific Goods Tax Due or Overpaid**

1. Specific Goods tax due. Add Part A, line 45 and Part B, line 3	
2. Total specific goods tax made during the relevant quarter (Attach schedule of relevant challan)	
3. Total allowable specific goods tax credit during quarter for specific goods tax paid by importation or purchasing directly from specific goods manufacturers in the country (Attach schedule of IRD(SGT)-05-01, IRD(SGT)-05-02 and IRD(SGT)-05-03) (See instructions)	
4. Amount of specific goods 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. 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	