



MYANMAR

Tax Authority and Related Information

Internal Revenue Department	https://www.ird.gov.mm/en
Laws	https://www.ird.gov.mm/index.php/my/content/law
e-Services	https://efiling.ird.gov.mm/
Customs Department	https://www.customs.gov.mm/Tariff%20Law

Tax Treaties and Tax Information Exchange Agreements

<https://www.ird.gov.mm/en/page/589>

Tax Types

Individual Income Tax	https://www.ird.gov.mm/en/page/individual/469
Reliefs	https://www.ird.gov.mm/en/page/individual/479
Exemptions	https://www.ird.gov.mm/en/page/individual/477
Tax Refunds	https://www.ird.gov.mm/en/page/individual/481
Tax Appeals	https://www.ird.gov.mm/en/page/individual/483
Tax Forms & Publications	https://www.ird.gov.mm/en/content/publication
Withholding Tax	https://www.ird.gov.mm/sites/default/files/Withholding%20Tax%20(Eng).pdf and https://www.ird.gov.mm/en/page/individual/493
Corporate Tax	https://www.ird.gov.mm/en/page/companies/496 and https://www.ird.gov.mm/en/page/companies/1315 (under "Income Tax")
Income	https://www.ird.gov.mm/en/page/companies/498
Exemptions	https://www.ird.gov.mm/en/page/companies/504
Tax Refunds	https://www.ird.gov.mm/en/page/companies/508
Tax Appeals	https://www.ird.gov.mm/en/page/companies/510
Tax Forms & Publications	https://www.ird.gov.mm/my/content/publication

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Tax Calculator	https://www.ird.gov.mm/my/content/ (under "Corporate Income Tax Calculation (Corporate)")
Commercial Tax	https://www.ird.gov.mm/en/page/companies/1315 (under "Commercial Tax")
Specific Good Tax	https://www.ird.gov.mm/en/page/companies/1315 (under "Specific Good Tax")
Stamp Duty	https://www.ird.gov.mm/en/page/companies/1315 (under "Stamp Duty") and https://www.ird.gov.mm/en/page/623

Other Key Information

Tax Calendar/ Due Dates	https://efiling.ird.gov.mm/TaxCalendar
Frequently Asked Questions	https://www.ird.gov.mm/index.php/node/30344

Country Information by the Big Four

Myanmar Highlights: https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-myanmarhighlights-2024.pdf	Corporate Tax Guide 2023: https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide Worldwide Personal Tax and Immigration Guide 2023-24: https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide Worldwide VAT, GST and Sales Tax Guide 2024: https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide	Myanmar Tax Profile: https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/08/myanmar-2018.pdf Investing in Myanmar: https://assets.kpmg.com/content/dam/kpmg/mm/pdf/2018/02/investing-in-myanmar-february-2018.pdf Myanmar – Indirect Tax Guide: https://home.kpmg/xx/en/home/insights/2019/10/myanmar-indirect-tax-guide.html Asia Pacific Indirect Tax Guide: https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf	Myanmar Overview: http://taxsummaries.pwc.com/ID/Myanmar-Overview Click here for information on tax administration. Myanmar - Tax on Personal Income: http://taxsummaries.pwc.com/ID/Myanmar-Individual-Taxes-on-personal-income Myanmar – Tax in Corporate Income: http://taxsummaries.pwc.com/ID/Myanmar-Corporate-Other-taxes
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While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.