



**MINISTRY OF PLANNING AND FINANCE
INTERNAL REVENUE DEPARTMENT**

**NOTICE FOR FILING RETURN, ANNUAL SALARY RETURN AND
FURNISHING COMMERCIAL TAX ANNUAL RETURN**

1. Filing Return of Income

- (a) All taxpayers, including companies, partnerships and joint-ventures, cooperative societies, association of collective farming, individuals (excluding salary-earners), associations formed by individuals, organizations or associations registered and formed under existing law, chargeable under Income Tax Law within the financial year from 1st April 2017 to 31st March 2018, are required to file their return of income if they made profit or not in this financial year, properly filled in and signed in accordance with the instructions mentioned in the returns, to the respective Township Revenue Offices or Medium Taxpayers Office (2) and (3) in person or by registered mail. A receipt will be issued by the respective offices in the case of returns are being filed in person.
- (b) Taxpayers who are not registered with the Large Taxpayers Office and Medium Taxpayers Office (1) are also required to submit, together with return, a financial report prepared in connection with taxpayer's books of account kept in accordance with the Income Tax Regulations for the relevant income year.
- (c) Those taxpayers registered with the Large Taxpayers Office and Medium Taxpayers Office (1) are required to make their own tax assessments and file a return of income to the Large Taxpayers Office and Medium Taxpayers Office (1) in person or by registered mail. In filing a return of income, instructions mentioned in the return should be carefully followed and there is no need for filing annual financial statements.

- (d) A penalty not exceeding 10% of the tax due may be charged if there is a failure to file a return of income.

2. Annual Salary Return

- (a) Those taxpayers who earned income from “Salary” within the income year are not required to file a return of income.
- (b) However, employers are required to file the Annual Salary Statement for their employees to the respective Township Revenue Office.

3. Furnishing Commercial Tax Annual Return

- (a) Any persons chargeable under the Commercial Tax Law within the financial year from 1st April 2017 to 31st March 2018, including the economic enterprise of the Union Government, State-owned mills and factories, trading and service enterprises, development committees, cooperative societies, individuals, organizations or associations formed by individuals, companies, partnerships and joint-ventures, carrying out of the following economic activities are required to furnish their annual returns of production or services, properly filled in, signed in accordance with the instructions mentioned in the returns to the respective Township Revenue Offices or Medium Taxpayers Office (1), (2) and (3) or Large Taxpayers Office in person or by registered mail. A receipt will be issued by the respective offices in the case of returns are being filed in person.
 - (1) Domestic Production
 - (2) Import
 - (3) Trading
 - (4) Service
- (b) A penalty of 10% on the tax due shall be charged if there is a failure to furnish the return without a sufficient cause within the stipulated time.

4. Deadline for Filing of Return and Furnishing of Return

2nd July 2018 (Monday)

Notice

According to the relevant Tax Law, the last date for return is 30th June 2018 (Saturday) and that day is gazette holiday. So we define that the deadline for return is 2nd July 2018, according to the Limitation Act.

5. Where to get return forms

The return forms are available free charge at the respective Township Revenue Offices or Medium Taxpayers Office(1), (2) and (3) or Large Taxpayers Office or on the IRD website <http://www.irdmyanmar.gov.mm>.

6. Enquiries

Enquires may be made at the respective Township Revenue Offices or Medium Taxpayers Office (1), (2) and (3) or Large Taxpayers Office or Tax Service Unit (Naypyitaw), Building No (46), Internal Revenue Department (Ph- 067 430533, 067 430522) or Tax Service Unit (Yangon), No.59/61, Ground Floor, Pansodan Street, Kyauktada Township (Ph-01 378370, 01 378372) or Tax Service Unit (Mandalay), 65th Street, between 22nd and 23rd Street, AungMyaeTharzan Township (02-30192).

Internal Revenue Department