

**The State Law and Order Restoration Council**  
**The Commercial Tax Law**  
**( The State Law and Order Restoration Council Law No. 8/90)**  
The 6th Waxing Day of Hnaung Tagu, 1351 M.E.  
( 31st March, 1990)

The State Law and Order Restoration Council hereby enacts the following law:

**Chapter I**

**Title, Effectiveness and Definition**

1. This Law shall be called **the Commercial Tax Law**.
2. The provisions of this Law shall be effective in the whole country commencing from the 1990–91 financial year.
3. The following expressions contained in this Law shall have the meanings given hereunder:
  - (a) **Tax** means the tax to be paid under this Law. This expression also includes a fine imposed under this Law;
  - (b) **Assessee** means a person who is responsible to pay tax under this Law. This expression also includes economic enterprises of the Union Government, State-owned mills, factories, trade and services, development bodies, cooperative societies, individuals, organizations or associations formed by the individuals, companies, partnership firms and joint-ventures;
  - (c) **Goods** means the imported material and the material produced in the country for sale;

- (d) **Service** means rendering of service for remuneration, fee or consideration. This expression also includes trading business, entertainment business, hotel, rest-house and restaurant business, tourism business and businesses determined by the Ministry of Finance and Revenue of the Union Government, from time to time, as the service under section 6;
- (e) **Proceed of sale**<sup>1</sup> means the money received or to be received from the sale of goods in cash basic or on credit or by other deferred payment system or sale in advance system. If it is the exchange of goods, it is the value determined in doing so. This expression includes the value of packing material for packing the goods;
- (f) **Receipt from service** money received or to be received for rendering of services;
- (g) **Producer** means a person who produces goods at his owned mill, factory or establishment or by assigning others and sells it;
- (h) **Service provider** means a person who renders service for remuneration, fee or consideration;
- (i) **Importer** means a person who imports article by land, sea or air;
- (j) **Landed value** means the aggregate of the value of imported goods assessed under the Customs laws, the customs duty levied thereon and unloading expenses;
- (k) **Return** means the form by which the assessee who is responsible to pay tax expresses his proceed of sale and receipt form service;
- (l) **Schedule** means the schedules of this Law;
- (m) **Assessment** means the determination of tax which shall be paid by the assessee under this Law;
- (n) **Year** means the financial year;

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<sup>1</sup>. Substituted by sub-section (b) of section 4 of the Law Amending the Commercial Tax Law, 2011

- (o) **Assessment year** means the succeeding year to the year in which proceed of sale or receipt from service accrued;
- (p) **Three months**<sup>2</sup> means the period of three months from the commencement of the financial year;
- (q) <sup>3</sup>**Township Revenue Officer** means the officer-in-charge of the relevant Township Revenue Officer who is assigned duty to assess the tax which shall be paid by the assessee. This expression includes the Staff Officers who are assigned duty to assess tax at the Companies' Circle Tax Office.

## Chapter II

### Charging Tax and Having Responsibility to Pay Tax

- 4. (a) The tax shall be charged on the goods produced in the country as mentioned in the Schedule.
  - (b) The tax shall be charged on the services carried out in the country as mentioned in the Schedule.
  - (c) The tax shall be charged on the imported goods as mentioned in the Schedule.
5. The tax due under section 4 shall be responsible to be paid by the relevant producer, service provider or importer.
6. <sup>4</sup>The Ministry of Finance and Revenue, with the approval of the Union Government:
- (a) may amend and add, by notification, the expressions in schedule of this Law or tax rates;

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<sup>2</sup> . Inserted by section 4 of the Law Amending the Commercial Tax Law, 1991

<sup>3</sup> . Inserted by sub-section (c) of section 4 of the Law Amending the Commercial Tax Law, 2011

<sup>4</sup> .Substituted by section 3 of the Law Amending the Commercial Tax Law, 2006

(b) shall prescribe the commencing date of effectiveness or financial year, in issuing the notification under sub-section (a).

7. <sup>5</sup>The provisions of this Law shall not apply to goods produced and sold or service rendered solely for a religious or charitable purpose by any religious or charitable organization.

### **Chapter III**

#### **Tax Exemption and Relief**

8. <sup>6</sup>The Ministry of Finance and Revenue may, with the approval of the Union Government, by notification:
- (a) grant tax exemption or relief for any category of goods or service or assessee;
  - (b) determine the amount of proceed of sale or receipt from service on which tax shall not be imposed;
  - (c) in respect of any newly established enterprise:
    - (i) grant tax exemption or relief on machineries, equipment and other articles imported for installation in the new construction;
    - (ii) grant tax exemption or relief for a limit of years of consecutive thirty six months commencing from the date of commercial operation<sup>7</sup> of production or service;
  - (d) grant tax exemption or relief in respect of any category of goods produced in the country and exported and sold.
9. If it is desirous to charge tax on any production of goods or rendering of service, it may be prescribed by regulations for doing so.

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<sup>5</sup>. Substituted by section 5 of the Law Amending the Commercial Tax Law,2011

<sup>6</sup>. Substituted by sub-section (a) of section 6 of the Law Amending the Commercial Tax Law,2011

<sup>7</sup>.Substituted by sub-section (b) of section 6 of the Law Amending the Commercial Tax Law,2011

## **Chapter IV**

### **Duties and Powers**

10. The Director General of the Internal Revenue Department shall have the right to take responsibilities and exercise powers contained in this Law. Moreover, he may implement by allocating and assigning duties to service personnel of his Department.

## **Chapter V**

### **Registration and Intimation of Commencement of Enterprise**

11. (a) Any person who carries out a <sup>8</sup>goods production enterprise or service enterprise shall register with the relevant Township Revenue Officer as stipulated by regulations.
- (b) Any person who commences operation of<sup>9</sup> a goods production enterprise or service enterprise shall furnish a letter of intimidation on the commencement of the operation as such to the relevant Township Revenue Officer as stipulated by regulations.
- (c) The Township Revenue Officer may inform any person to register or to furnish letter of intimation on commencement of operation of his enterprise in accord with the regulations.

## **Chapter VI**

### **Monthly Payment of Tax and Sending of Three-Monthly Return<sup>10</sup>**

12. (a) <sup>11</sup>Any person who has taxable proceed of sale or receipt from service

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<sup>8</sup>.Deleted by section 7 of the Law Amending the Commercial Tax Law,2011

<sup>9</sup> . Deleted by section 7 of the Law Amending the Commercial Tax Law,2011

<sup>10</sup> .Substituted by section 5 of the Law Amending the Commercial Tax Law, 1991

<sup>11</sup> .Substituted by section 6 of the Law Amending the Commercial Tax Law, 1991

- within a year, shall pay due monthly tax within ten days after the end of the relevant month. Moreover, a three-monthly return shall be furnished to the relevant Township Revenue Officer within one month after the end of relevant three-month.
- (b) <sup>11</sup>The Township Revenue Officer may intimate any person to pay due monthly tax and send three-monthly return if there is cause to consider that he has taxable proceed of sale or receipt from service within a year.
  - (c) If it is failed to pay tax under sub-section (a) or (b), or if there is cause to consider that the tax paid is less than the tax payable, the Township Revenue Officer may, based on the information received, estimate and claim the tax payable or the additional tax payable.
  - (d) The tax paid under sub-section (a), (b) or (c) shall be set-off from the tax due in the assessment.
  - (e) The tax payable on goods imported under sub-section (c) of section 4 of the Law shall be collected together with the customs duties by the Customs Department in accord with the manner of collecting customs duties.

## **Chapter VII**

### **Furnishing Annual Return**

- 13. (a) Any person who has taxable proceed of sale or receipt from service in a year shall furnish an annual return for such year to the Township Revenue Officer within three months after the end of the relevant year.
- (b) If there is cause to consider that any person has taxable proceed of sale or receipt from service in a year, the Township Revenue Officer may intimate to furnish annual return.

- (c) If there is any mistake or omission in the annual return furnished under sub-section (a) and (b), it may be amended before the assessment is made.

## **Chapter VIII**

### **Assessment and Refund**

- 14. (a) If the Township Revenue Officer is satisfied that the annual return furnished under section 13 is correct and complete relating to the proceed of sale or receipt from service, he may assess the tax based on such return.
  - (b) If it is necessary, the Township Revenue Officer may, after carrying out causing the assessee to submit accounts and documents, summoning and examining him; assess tax based on such documents if it is possible to obtain proceed of sale or receipt from service correctly from such accounts and documents.
  - <sup>12</sup>(c) If it is not possible to obtain the proceed of sale or receipt from service correctly from the accounts and documents submitted by the assessee, the Township Revenue Officer shall assess tax after scrutinizing other necessary evidences and documents.
  - <sup>13</sup>(d) If the assessee fails to furnish annual return, submit the accounts and documents or to appear and accept examination, the Township Revenue Officer may estimate and assess tax based on the information collected. He may summon and examine any person and demand necessary information before assessing tax.
15. To enable to assess and collect the tax on the followings within the year without waiting until the end of the relevant financial year, it shall be carried out as stipulated by regulations:
- <sup>14</sup>(a) person who would go abroad for good;

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<sup>12</sup> . Substituted by sub-section (a) of section 8 of the Law Amending the Commercial Tax Law, 2011

<sup>13</sup> . Inserted by sub-section (b) of section 8 of the Law Amending the Commercial Tax Law, 2011

<sup>14</sup> . Substituted by section 9 of the Law Amending the Commercial Tax Law, 2011

- (b) person who terminates the enterprise;
  - (c) person who carries out entertainment.
16. If the assessee may prove that the tax paid is more than the amount payable or if it is found by the Township Revenue Officer, such excess shall be refunded. The assessee has the right to claim it only within one year after receiving the intimation of refund.

## **Chapter IX**

### **Assessment or Re-assessment and Rectification of Mistake**

17. (a) The Township Revenue Officer may intimate the assessee to furnish annual return relating to any of the following matters within three years after the end of the relevant assessment year. After doing so, assessment or re-assessment may be carried out at any time in accord with the provisions of this Law:
- (i) escaping from assessment although being liable to tax;
  - (ii) under-assessment of tax.
- Provided that, if the assessment or re-assessment is found to be necessary on account of fraud, evasion and concealment relating to the proceed of sale or receipt from service, the assessment or re-assessment may be made at any time after the end of the relevant assessment year with the prior permission of the Director General of the Internal Revenue Department.
- (b) In carrying out under sub-section (a), the tax shall be calculated and demanded only at the rate contained in the schedule effective for the relevant year.

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<sup>15</sup> . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2011



18. (a) The Township Revenue Officer, <sup>15</sup>Region or State Revenue Officer or Head of the Companies' Circle Tax Office or Appellate Tribunal may rectify any mistake if it is found a mistake apparent from the record relating to any of his or its assessment order or if it is submitted by the assessee or appellant, it may be rectified within three years from the date of such order. Provided that if it is to make amendment for increasing tax or reducing refund, the assessee shall be given the right to defend.
- (b) In carrying out under sub-section (a), the tax shall be calculated and demanded only at the rate contained in the schedule effective for the relevant year.

## **Chapter X**

### **Appeal**

19. <sup>16</sup>(a) If the assessee is dissatisfied, he may appeal to the followings:
- (i) if the tax exceeds thirty thousand kyats , to the Region or State Revenue Officer or Head of the Companies' Circle Tax Office;
  - (ii) if it is a decision of the Region or State Revenue Officer or Head of the Companies' Circle Tax Office and the tax exceeds ten thousand Kyats, to the Revenue Appellate Tribunal;
  - (iii) if it is a question of law which arises from the decision of the Revenue Appellate Tribunal, to the Supreme Court of the Union.
- (b) The assessee has the right to appeal within one month from the date of receipt of the order on which he is dissatisfied in accord with regulations. In counting the limitation period, the following periods shall be excluded:
- (i) time required for obtaining the copy of order against which the appeal is intended to file:

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<sup>16</sup> . Substituted by sub-section (a) of section 10 of the Law Amending the Commercial Tax Law, 2011

- (ii) time requesting for obtaining permission to appeal without paying the tax fully.
- (c) The period contained in sub-section (b) may be accepted in relaxation by the relevant Region or State Revenue Officer or Head of the Companies' Circle Tax Office, Revenue Appellate Tribunal or Supreme Court if there is sufficient cause.
- (d) The person who is desirous to appeal has the right to appeal only by complying with the followings:
  - (i) paying tax which shall be paid fully, or
  - (ii) applying to the Region or State Revenue Officer or Head of the Companies' Circle Tax Office and complying with his decision.
- (e) In disposing the appeal, an appropriate order may be passed after giving the appellant the right of expression.
- <sup>17</sup>(f) If the tax does not exceed thirty thousand Kyats, the decision of the Township Revenue Officer; if the tax does not exceed one hundred thousand Kyats, the decision of Region or State Revenue Officer or Head of Companies' Circle Tax Office; if the tax exceeds one hundred thousand kyats and if question of law does not arise, the decision of the Revenue Appellate Tribunal shall be final.

## **Chapter XI**

### **Revision of Order Passed by the Township, Region or State Levels**

20. The Director General of the Internal Revenue Department may, on his own motion or on the application of an assessee, re-scrutinize any order passed by the Township Revenue Officer, Region or State Revenue Officer or Head of the Companies' Circle Tax Office and pass the appropriate order within three years after the date of such order.

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17 . Substituted by sub-section (b) of section 10 of the Law Amending the Commercial Tax Law, 2011

Provided that the assessee shall have no right to submit in the following matters:

- (a) being not terminated the limitation for appeal or appeal is pending in the matter in which appeal may be filed to the Region or State Revenue Officer or Head of the Companies' Circle Tax Office;
- (b) being the assessee does not comply with sub-section (d) of section 19.

## **Chapter XII**

### **Offences and Penalties**

21. If any person, without sufficient cause, defaults in any of the following matters, the Township Revenue Officer shall cause him to pay a fine equivalent to ten percent<sup>18</sup> of the additional tax payable in the relevant assessment;
- (a) failure to register;
  - (b) failure to send intimation of commencement of operation of enterprise;
  - (c) failure to furnish the return within the stipulated time;
  - (d) failure to pay tax according to the return;
  - (e) failure to comply with the notice intimating to appear for examination relating to assessment;
  - (f) failure to pay tax within the days stipulated or extended to pay tax.

<sup>19</sup>21A. If any person fails to submit the accounts stipulated to keep by the Ministry of Finance and Revenue of the Union Government<sup>20</sup>, by notification, under this Law without sufficient cause, the relevant Township Revenue Officer shall cause him to pay a fine equivalent to ten percent of the tax due<sup>21</sup>.

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<sup>18</sup> . Substituted by sub-section (a) of section 11 of the Law Amending the Commercial Tax Law, 2011

<sup>19</sup> . Inserted by section 7 of the Law Amending the Commercial Tax Law, 1991

<sup>20</sup> . Substituted by sub-section (b) of section 11 of the Law Amending the Commercial Tax Law, 2011

<sup>21</sup> . Substituted by sub-section (b) of section 11 of the Law Amending the Commercial Tax Law, 2011

22. (a) (i) If any person is found to have evaded payment of tax or concealed particulars relating to the proceed of sale or receipt from service to reduce tax, he shall be allowed to disclose in full within the stipulated time.
- (ii) If such person disclose in full within the stipulated time, he shall pay, in addition to the tax payable by him, a penalty equivalent to the amount of tax payable on account of evasion or further payment on account of concealment.
- (iii) If such person fails to disclose within the stipulated time or disclose an amount which is less than the proceed of sale or receipt from service evaded or concealed, he shall pay both of the tax payable and the penalty mentioned in clause (ii) and shall also be liable to prosecution. He shall be punished, on conviction, with imprisonment for a term <sup>22</sup>not exceeding one year or with a fine not exceeding one hundred thousand Kyats or with both.
- (b) If any person who is found to have furnished the false return relating to his proceed of sale or receipt from service or to have produced books of accounts, statements of accounts which are false or which he knows to be false with deceitful purpose shall pay a penalty equivalent to the amount of tax payable and shall also be liable to prosecution. He shall, on conviction, be punished with imprisonment for a term not exceeding three years or with a fine <sup>23</sup>not exceeding three hundred thousand Kyats or with both.
23. Any person who commits any of the following offences in connection with this Law shall be prosecuted with the permission of the authority concerned and

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<sup>22</sup> Substituted by sub-section (a) of section 12 of the Law Amending the Commercial Tax Law, 2011

<sup>23</sup> . Substituted by sub-section (b) of section 12 of the Law Amending the Commercial Tax Law, 2011

shall, on conviction, be punished with imprisonment for a term which may extend from three to seven years:

- (a) giving bribe, taking bribe;
- (b) attempting to give or take bribe;
- (c) abetting in giving or taking bribe;
- (d) misuse of any of the powers conferred under this Law with dishonest or deceitful intention.

### **Chapter XIII**

#### **Recovery of Tax**

24. If the assessee fails to pay tax and penalty within the stipulated or extended time, the unpaid amount shall be deemed to be an arrear and the relevant assessee shall be deemed to be a defaulter and the Township Revenue Officer shall recover the said arrear as if it were an arrear of income-tax. In such recovery, the Township Revenue Officer shall use the manners and exercise powers provided in the Income Tax Law.

### **Chapter XIV**

#### **Miscellaneous**

25. (a) The persons who are assigned duty under section 10 of the Law have the right to carry out the followings:
- (i) the right to enter and inspect any building, place or business premises for the relevant assessment or appeal;
  - (ii) the right to stamp marks of identification on the books of accounts or documents found during such entry and inspection and make extracts and copies therefrom;
- (b) The Township Revenue Officer has the right to carry out the followings if he has cause to believe that books of accounts or documents required in

any proceeding carried out under this Law are being withheld not to produce or they will not be produced when called for, after obtaining the permission of the relevant Region or State Revenue Officer or Head of the Companies' Circle Tax Office:

- (i) the right to enter and search any building, place and business premises;
  - (ii) the right to seize books of accounts or documents found in such place.
- (c) The Township Revenue Officer may, if a matter arises to take action urgently of the matter contained in sub-section (b), record such reasons to believe in writing, request for a search warrant from the relevant Township Magistrate and carry out. In doing so, the findings shall be reported soonest to the relevant Region or State Revenue Officer or Head of the Companies' Circle Tax Office.
- (d) If any matter contained in sub-section (a) and (c) is carried out, it shall be carried out in the presence of relevant assessee or his agent and two witnesses. If it is the matter to seize the books of accounts or documents, an acknowledgement receipt shall be issued and they shall be retained until the time , as may be necessary, required for inspection before the completion of assessment or appeal.

26. The manners for assessment and collection of tax relating to the economic organizations of the Union Government, State-owned mills, factories, trading and service enterprises may be determined by regulations.

<sup>24</sup>27. The Ministry of Finance and Revenue, with the approval of the Union Government, by notification:

- <sup>25</sup>(a) may prescribe tax rate for such foreign currency if the foreign currency is received for carrying out sale of any goods or rendering of any service;

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<sup>24</sup> .Substituted by section 4 of the Law Amending the Commercial Tax Law, 2006

<sup>25</sup> . Substituted by section 13 of the Law Amending the Commercial Tax Law, 2011

- (b) may prescribe the tax rate in kyat if the landed value of the imported goods are paid in kyat and in such foreign currency if it is paid in foreign currency;
  - (c) shall prescribe the date or financial year or assessment year from which the effectiveness will commence in issuing notification under subsections (a) and (b).
28. (a) For the assessments contained in this Law, true accounts shall be prepared and maintained in Myanmar language or English.
- <sup>26</sup>(b) The Ministry of Finance and Revenue of the Union Government may prescribe, by notification, to maintain accounts in which what particulars are included, to produce when required under sub-section (b) of section 14 for any category of income or any category of assessee.
- <sup>27</sup>29. The Ministry of Finance and Revenue of the Union Government may, in order to carry out the provisions of this Law successfully:
- (a) issue necessary rules, regulations or by-laws with the approval of the Union Government;
  - (b) issue necessary notifications, orders and directives.
30. If a matter arises to determine who is the producer, service provider or importer for the matter contained in section 4; or who is the person necessary to register under sub-section (a) of section 11, the decision of the Director General of the Internal Revenue Department shall be final.

(Sd.) xxxxx

Senior General

The State Law and Order Restoration Council

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26 . Substituted by section 14 of the Law Amending the Commercial Tax Law, 2011

27 . Substituted by section 15 of the Law Amending the Commercial Tax Law, 2011

## Schedules of the Commercial Tax Law

### Schedule I

- (1) If it is the imported goods, the tax shall be charged at 5 percent on the landed cost.
- (2) The tax shall not be charged if it is the goods produced in the country.

Sr. No.	Description of Goods
1.	Paddy
2.	Wheat grain
3.	Maize and other cereals
4.	Pulses
5.	Groundnuts, shelled or unshelled
6.	Sesamum
7.	Mustard seed, sunflower seed, tamarind seed, cotton seed.
8.	Oil palm
9.	Raw cotton
10.	Jute and similar fibres
11.	Garlic, onions
12.	Potatoes
13.	Spices, raw (leaf, fruit, seed, bark)
14.	Spices prepared
15.	Fruits, fresh
16.	Vegetables
17.	Sugarcane
18.	Mulberry leaves
19.	Medicinal plants or herbs



20.	Animal feed, fresh and dried (farm products only)
<sup>28</sup> 21.	Thatch, reeds, 'dani' and such agricultural products not elsewhere specified
22.	Wood, bamboo
23.	Live animals
24.	Silk cocoons
25.	Cane, finished and unfinished
26.	Honey and bee wax
27.	Lac
28.	Bran and pillard of pules
29.	Cake, meal and residue of groundnuts, sesamum, cotton seeds, rice bran etc.
30.	Soapstocks (of oil residue)
31.	Bleaching substances (of oil residue)
32.	Cotton ginned
33.	Coir yarn
34.	Feathers
35.	Umbrella cloth
36.	Bandages, gauze, other surgical dressing materials, hospital and surgical outfit and sundries
37.	X-ray film, plates and other X-ray, surgical and medicinal pharmaceutical apparatus and equipment
38.	Insecticides, pesticides, fungicides etc.
<sup>29</sup> 39.	Various kinds of gun powder, various kinds of dyanamites and accessories thereof used by the civil departments
40.	Stamps, all sorts
41.	Defence and military stores and equipments

<sup>28</sup> . This category of goods may include more than one description.

<sup>29</sup> . Substituted by section 8 of the Law Amending the Commercial Tax Law, 1991

42.	Sealing wax and sticks
<sup>30</sup> 43.	Textbooks, exercise and drawing books of various kinds and papers for the production of such books and all sorts of pencils
44.	Slates, slate pencils and chalk
45.	Shrimp paste (ngapi)
46.	Shrimp and fish sauces (Ngan-pya-ye)
47.	Groundnut oil, sesamum oil, sunflower seed oil, rice bran edible oil and oil cakes
48.	Flour (coarse and fine)
49.	Pulse, split and powdered
50.	Rice, split and powdered
51.	Fresh fish, fresh prawn
52.	Sterilized and other pasteurized milk
53.	Milk powder
54.	Milk for the use of infants and invalids
*55.	Chili
*56.	Saffron
*57.	Ginger
*58.	Fish paste
*59.	Ripe tamarind
**60.	National flag
**61.	Various kinds of bred
**62.	Various kinds of ruler, eraser, sharpener
**63.	Fuel stick
**64.	Coconut oil
**65.	Various kinds of fowl eggs

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<sup>30</sup> . Substituted by section 8 of the Law Amending the Commercial Tax Law, 1991

\*. Substituted by section 9 of the Law Amending the Commercial Tax Law, 1991

\*\* Inserted by the Notification No. 104/2006 of the Ministry of Finance and Revenue dated 5-6-2006

\*\*\* Inserted by the Notification No. 114/2012 of the Ministry of Finance and Revenue dated 15-3-2012

**66.	Pumpkin seeds, watermelon seeds
***67.	Religious clothes (Thingan etc.)
***68.	Graphite for production of pencils
***69.	Condon
***70.	Oil dregs

## Schedule 2

### Goods Chargeable Tax at 5 Percent

1. If it is the imported goods, the tax shall be charged on the landed cost.
2. If it is the goods produced in the country, the tax shall be charged on the proceed of sale.

<b>Sr. No.</b>	<b>Description of goods</b>
1.	Jams, all sort.
2.	Soya bean paste, soya bean sauce and the like.
3.	Tea, preserved and dries, excluding black tea.
4.	Cotton seed oil, rice bran oil, inedible.
5.	Household medicines and other pharmaceuticals.
6.	Charcoal.
7.	Fountain pens and ball point pens.
8.	Cotton longyi (Coarse).
9.	Shirting, cotton, grey, unbleached.
10.	Drills cotton.
11.	Vests.
12.	Cotton yarn.
13.	Chipping thread.
14.	Chipping stone.
15.	Limestone.
16.	Road building stone and sand.
17.	Electrical equipment for educational and instructional purpose.
18.	Carpenter's tools and accessories.
19.	Agricultural tool and accessories.

20.	Rope of coir, jute, cotton and other kinds of rope.
21.	Household and laundry soap.
22.	Hats, all sorts.
23.	Sporting materials.
24.	Wheel barrows.
25.	Made-up track-suits for sports.
26.	Methylated spirit.
27.	Chemical fertilizers.
28.	Salt.
29.	Cooking powder.
30.	Vinegar.
31.	Noodles ( wet or dried) and wheat flour vermicelli.
32.	Unused blank containers for soft drink.
33.	Unused blank containers for purified drinking water.
34.	Unused blank tin.
35.	Monhinga, tick monhinga (noodle), flat noodle, rice vermicelli, cut noodle etc.
36.	Various kinds of seeds, tuber, branch sapling, sapling.
37.	All sorts of mosquito repellents.
38.	Rice powder ( nutritious powder for baby)
39.	Snack made of rice
40.	Thanakha, (block, liquid, powder, solid) including medicated thanakha
41.	Commodities such as chop stick, basket, mat, sieve, round tray, wall made of bamboo, cane, reef (thin)
42.	Various kinds of salted fish.
43.	Various kinds of salted preserved prawn, fish.
44.	Jaggery, brown slab sugar.
45.	Animal feed (excluding cattle feed)

46.	Sprays, not insecticide, for plants, fruits, flowers and leaves.
47.	Fried fish ball, fish cracker, fried meat ball, fried prawn ball, fried dry prawn, fried shrimp paste.
48.	Mango pickle, marian pickle.
49.	Dry prawn/ dry prawn powder.
50.	Various kinds of sausage, chicken sausage and other sausage.
51.	Pea milk.
52.	Bean vermicelli.
53.	Joss sticks, scented sticks.
54.	Feminine sanitary wares for monthly use.
55.	Glazed earthen pot, earthen pot.
56.	Unused tubes for toothpaste.
57.	Various roasted peas, fried peas.
58.	Roasted pumpkin seeds, watermelon seeds (Kwarsae), sunflower seeds.
59.	Coal
60.	Molasses
61.	Petroleum, crude
62.	Electricity for industrial use.
63.	Jeep.
64.	Kerosene.
65.	Pearl.

### Schedule 3

#### Goods Chargeable Tax at 5 Percent

1. If it is the imported goods, the tax shall be charged on the landed cost.
2. If it is the goods produced in the country, the tax shall be charged on the proceed of sale.

Sr. No.	Description of goods
1.	Ice.
2.	Milk, condensed.
3.	Malt and malt flour.
4.	Bread, biscuits and cakes.
5.	Other foodstuff produced by bakeries.
6.	Food colours.
7.	Food flavours and essences.
8.	Turpentine refined.
9.	Tung oil and turpentine raw.
10.	Engine oil, lubricants and other petroleum products not elsewhere specified.
11.	Baking powder and yeast.
12.	Dyes and dyestuff.
13.	Chemically based compounds.
14.	Petroleum cokes.
15.	Chemical products produced from petroleum and petroleum coke.
16.	Parts and accessories for shoes, boots and slippers.
17.	Chrome leather, sole leather, leather of sheep and goat.
18.	Aluminium circles and plates.

19.	Machine parts and accessories made of rubber.
20.	Plastic raw materials.
21.	Poles and posts and teak and hardwood.
22.	Newspapers, journals, magazines and other printed books and publications.
23.	Papers and paperboards.
24.	Cigarette papers.
25.	Ink, all sorts.
26.	Safety pins, pins, clips and other office stationary supplies.
27.	Silk yarn.
28.	Ribbons, tapes, trimming of cotton.
29.	Workmen outfits.
30.	Gypsum.
31.	Baryte.
32.	Graphite.
33.	White clay, fire clay and clay powder.
34.	Soapstone.
35.	Dolomite stone.
36.	Red, yellow and white ochres.
37.	Bentonite.
38.	Tarazo stone.
39.	Washed clays.
40.	Lead slag.
41.	Marble.
42.	Tin concentrates, tungsten concentrates and Tin, Tungsten and Scheelite mixed ores.
43.	Refined lead.
44.	Zinc concentrates.



45.	Copper matts.
46.	Nickel speiss.
47.	Antimonial lead.
48.	Antimony ores.
49.	Refined Lead sulphide.
50.	Saws, all sort.
51.	Bottles, all sort.
52.	Gunny cloth and gunny bags.
53.	Packing materials made of paper or paperboard.
54.	Plastic bags, all sorts.
55.	Boxes, barrels, buckets made of iron and iron boxes, barrels and cups coated with various kinds of metal liquid.
56.	Crown cork.
57.	Glass tumblers
58.	Spectacles, frames and parts for spectacles.
59.	Fishing hooks.
60.	Electricity (excluding industrial use.)
61.	Unexposed photographic films.
62.	Artist's wares.
63.	Coffee powder, all sorts.
64.	Tea, black.
65.	Candles.
66.	Raw rubber.
67.	Bicycles, tyres and tubes.
68.	Tyres and tubes for motor-cars and motor-cycles.
69.	Rubber compounds.
70.	Tyres and tubes not elsewhere specified.
71.	Lacquerware.
72.	Cotton longyi (fine).

73.	Cotton fabrics, coloured, dyed and cotton sheeting white bleached or mercerized.
74.	Cotton blankets.
75.	Cotton towels.
76.	Printed cotton fabrics.
77.	Household fabrics such as table cloth, napkin.
78.	Cotton mosquito nettings.
79.	Cotton fabrics, not elsewhere specified, other than lace fabrics.
80.	Made-up apparel, other than those for sports.
81.	Made-up mosquito nets.
82.	Lime and lime powder.
83.	Household utensils of brass and other metals.
84.	Galvanized corrugated iron sheets
85.	Agricultural machines equipments and machine tools.
86.	Waving, knitting, spinning machine parts and accessories thereof.
87.	Lamp shades, bulb shades, switches, blocks, parts and accessories thereof.
88.	Electrical wires, clips and other internal electrical fittings.
89.	Industrial sewing machines.
90.	Road construction machines, road rollers, parts and accessories thereof.
91.	Batteries (excluding dry batteries)
92.	Fire extinguishers.
93.	Sanitary fixtures and fittings.
94.	Plastic building materials.
95.	Ball bearings.
96.	Bicycles.

97.	Bicycles spare parts and accessories.
98.	Tractors, other industrial motor trucks, parts and accessories thereof.
99.	Train engines, train locomotives, coaches, spare parts and accessories thereof.
100.	Sea-going ships, other ships, motor boards, schooners, spare parts and accessories thereof.
101.	Aircrafts, parts and accessories thereof.
102.	Fishing nets.
103.	Plastic clothes.
104.	Plastic materials for household and personal use, not elsewhere specified.
105.	Kerosene stoves, spare parts and accessories.
106.	Raincoats.
107.	Umbrella, all sorts.
108.	Canvas footwear, cane ball shoes and footwear all sorts.
109.	Malted milk preparation.
110.	Cold milk, ice cream, ice bar etc.
111.	Parts and accessories for domestic electrical equipment and appliances.
112.	Sweets.
113.	Beverages.
114.	Toilet soaps.
115.	Domestic sewing machines.
116.	Sugar.
117.	Aerated water.
118.	Various kinds of charcoal stove, parts and accessories thereof.
119.	Various kinds of diesel stove, parts and accessories thereof.

120.	Various kinds of gas stove, parts and accessories thereof.
121.	Sleepers.
122.	Various kinds of toothpaste.
123.	Purified drinking water.
124.	Cashew nut.
125.	Walnut.
126.	Appliances made of kapok, cotton, sponge, cork, spring etc.
127.	Fabrics and utensils made of gold and silver embroidery.
128.	Various kinds of shampoo.
129.	Rubber balloon and rubber band.
130.	Hyaline vase, hyaline cup.
131.	Ready-made foodstuff such as coffee mix, tea mix, milo, overtine, nutritious cereals.

#### Schedule 4

#### Goods Chargeable Tax at 5 Percent

1. If it is the imported goods, the tax shall be charged on the landed cost.
2. If it is the goods produced in the country, the tax shall be charged on the proceed of sale.

Sr. No.	Description of goods
1.	Artificial and synthetic pearls, diamonds and gemstones and cut stones.
2.	Household glassware other than glass vases, bottles and tumblers.
3.	Marble products.
4.	Macaroni.
5.	Saccharine.
6.	Chilly sauce and sauces, all sorts.
7.	Milk cream, butter, ghee, cheese.
8.	Naphthalene balls and camphor blocks.
9.	Paints, pigments and other colouring and polishing materials.
10.	Painters' materials ( excluding artist's wares).
11.	Zip and buttons of all sorts not elsewhere specified.
12.	Match flints.
13.	Hair pins, hair slides, hair clips, hair grips, hair curlers and hair dressing articles.
14.	Tooth brushes.
15.	Detergents and cleansing powder.
16.	Various kinds of household materials made of rubber.
17.	Hardwood plywood and veneers.
18.	Building and constructional materials made of paperboard.
19.	Paper products other than packing material.
20.	Canvas cloth.

21.	Linoleum and floor coverings.
22.	Tarpaulins in rolls and pieces.
23.	Cement.
24.	Brick, brick tiles and products, fire brick.
25.	Crockery ( porcelain).
26.	Crockery ( enamel plated.)
27.	Lamps, lanterns, parts and accessories thereof.
28.	Household and toilet porcelain fittings and fixtures.
29.	Household iron nails.
30.	Razors, razor blades and scissors.
31.	Locks, padlocks and keys.
32.	Fittings and accessories for furniture, boxes and trunks.
33.	Thin or heavy plates made of iron or steel, metal coated iron or steel plates.
34.	Nuts, screws, bolts made of iron or steel etc.
35.	Constructional goods such as iron or steel rods, bars, billets, wires.
36.	Building and constructional goods of non-ferrous metals.
37.	Plumbing fixtures and fittings.
38.	Mixers, mixers' wares, stone and gravel crusher and such constructional and miscellaneous industrial wares.
39.	Iron or steel chains and anchors.
40.	Miscellaneous metallic goods, other than those made of silver and platinum, not elsewhere specified.
41.	Electric motors.
42.	Torches, parts and accessories thereof.
43.	Electric bulbs and tubes, all sorts, other than neon bulbs and tubes for advertising.

44.	Ceramic electric and telegraphic relaying and insulating materials.
45.	Meter and meter boxes.
46.	Electric relaying and insulating materials.
47.	Main electric transmitting equipment and accessories.
48.	Mining, drilling, excavating machines, parts and accessories thereof.
49.	Electric generating machines such as electric generators, transformers, and parts and accessories thereof.
50.	Electric power distributing line, equipment and parts and accessories thereof.
51.	Telegraphic, wireless, telephone, telex, radio communication equipment and parts and accessories thereof.
52.	Parts and accessories of radio and electronic communication equipment.
53.	Measuring and surveying equipment.
54.	Glass sheets and glass building and constructional goods.
55.	Building and constructional goods made of concrete or asbestos.
56.	Household fittings and fixtures other than porcelain materials.
57.	Concrete pipes.
58.	Boilers, engines, generators, parts and accessories thereof.
59.	Pontoon bridges, buoys, parts and accessories thereof.
60.	Cigarette cases and ashtrays, all sorts.
61.	Cinematographic films, unexposed.
62.	Toys, all sorts.
63.	Vehicles and carriages for children, parts and accessories thereof.
64.	Silver.
65.	Printing press requisites and accessories not elsewhere specified.

66.	Mechanical lighters, all sorts.
67.	Ceramic electric and telegraphic relaying and insulating
68.	materials.
69.	Meter and meter boxes.
70.	Electric relaying and insulating materials.
71.	Main electric transmitting equipment and accessories.
	Mining, drilling, excavating machines, parts and accessories
72.	thereof.
73.	Electric generating machines such as electric generators,
74.	transformers, and parts and accessories thereof.
75.	Electric power distributing line, equipment and parts and
76.	accessories thereof.
	Telegraphic, wireless, telephone, telex, radio
77.	communication
78.	equipment and parts and accessories thereof.
	Parts and accessories of radio and electronic
79.	communication
80.	equipment.
81.	Measuring and surveying equipment.
	Glass sheets and glass building and constructional goods.
82.	Building and constructional goods made of concrete or asbestos.
	Household fittings and fixtures other than porcelain materials.
83.	Concrete pipes.
84.	Boilers, engines, generators, parts and accessories thereof.
85.	Pontoon bridges, buoys, parts and accessories thereof.
	Cigarette cases and ashtrays, all sorts.
86.	Cinematographic films, unexposed.
87.	Toys, all sorts.



88.	Vehicles and carriages for children, parts and accessories thereof.
89.	Silver.
90.	Printing press requisites and accessories not elsewhere specified.

### Schedule 5

#### Goods Chargeable Tax at 5 Percent

1. If it is the imported goods, the tax shall be charged on landed cost.
2. If it is the goods produced in the country, the tax shall be charged on the proceed of sale.

Sr. No.	Description of goods
1.	Tinned provisions.
2.	Isin glass.
3.	Cocoa powder.
4.	Toffee and Chocolates.
5.	Floor polish.
6.	Cinematographic file, exposed.
7.	Perfumery and toilet requisites, other than medicated powder.
8.	Teak and plywood containing teak.
9.	Teak Sawn
10.	Wood floor tiles.
11.	Leather products other than for industrial use.
12.	Cotton lace fabrics and cotton lace.
13.	Blankets, shawls other than of cotton.
14.	Artificial leather textiles.
15.	Longyis, of silk and of artificial and silk mixed.
16.	Synthetic silk ribbons.
17.	Fabrics and made-up clothing of fur and wool.
18.	Silk fabrics.
19.	Motorcycles, scooters and the like.
20.	Printing press, off-set, book-binding, block-making machines, parts and accessories thereof.

21.	Oil-milling machines, parts and accessories thereof.
22.	Cinematographic cameras, projectors, parts and accessories thereof (including carbons).
23.	Various kinds of camera, parts and accessories thereof.
24.	Binoculars, lens.
25.	Typewriters, calculators, copiers, statistical machines, other office machines, equipment, parts and accessories thereof.
26.	Watches, clocks, chronometers, parts and accessories thereof.
27.	Cutlery other than of gold, silver, gold and silver plated.
28.	Furniture.
29.	Filing cabinets of iron or steel etc.
30.	Safes.
31.	Safe cash box, treasury material, equipment and cash boxes.
32.	Tarazo tiles.
33.	Radios, Televisions, Video Cameras, Video players.
34.	Electric stoves, electric rice cookers and microwave stoves.
35.	Fiber cases, suitcases and brief cases.
36.	Electric fans, electric irons, electric washing machines and water coolers.
37.	Gramophones.
38.	Gramophone records, laser records and memory sticks.
39.	Air conditioners.
40.	Materials made of ivory, tortoise shell and other materials of animal origin.
41.	Billiard board, billiard ball, billiard shaft and billiard equipment and requisites.
42.	Musical instruments.
43.	Recorders, cassettes with radio transistor, cassettes and tapes.

44.	Domestic electrical equipment and appliances not elsewhere specified.
45.	Match.
46.	Furnace oil.
47.	Wax.
48.	Army rum.
49.	Decorating materials for car.
50.	Utensils made of fibre.
51.	Utensils made of aluminum.
52.	Computers and accessories.

### Schedule 6

Relating to the goods contained in the following Schedule, if it is the imported goods, the tax shall be charged on the landed cost and if it is the goods produced in the country, on the proceed of sale at the percentage shown against the said goods.

<b>Serial No.</b>	<b>Description of goods</b>	<b>Tax Rate</b>
1.	Cigarette.	100
2.	Tobacco.	50
3.	Virginia tobacco, cured.	50
4.	Cheroot.	50
5.	Cigars, pipes, all sorts.	50
6.	Pipe tobaccos.	50
7.	Betel chewing preparations.	50
8.	Various kinds of liquor.	50
9.	Various kinds of beer.	50
10.	Various kinds of wine.	50
11.	Teak log and teak conversions.	50
12.	Hardwood log and hardwood conversions.	50
13.	Jade and other precious stones.	30
14.	Light vans, saloons, sedans, light wagons, estate wagons and coupe.	25
15.	Gasoline.	10
16.	Diesel oil.	10
17.	Jet fuel.	10
18.	Natural gas.	8

### Schedule 7

The tax on the services contained in the following schedule shall be charged at the percentage shown against the said services:

<b>Serial No.</b>	<b>Kind of services</b>	<b>The amount on which computation is to be based</b>	<b>Tax percentage</b>
1.	Railways, waterway, airway and road transport business.	Total receipts in respect of passenger fares	5
2.	Entertainment business	Total receipts	5
3.	Trading business consisting of purchases and sale of goods.	Total sales	5
4.	Hotel, rest house	Total receipts	5
5.	Enterprise for sale of foods and drinks.	Total sales.	5
6.	Tourism business ( including business of tourist guide).	Total amount of proceeds obtained from tourists.	5
7.	Cleaning, oiling, repair and decoration of motor vehicles.	Total amount of proceeds including the cost of material.	5

<b>Serial No.</b>	<b>Kind of services</b>	<b>The amount on which computation is to be based</b>	<b>Tax percentage</b>
8.	Insurance business except life insurance business.	Total amount of premium.	5
9.	Beautifying and body fitness businesses including hair dressing.	Total amount of proceeds including the cost of materials.	5
10.	Printing business, computer typing and computer graphic designing.	Total receipts	5
11.	Brokerage services	Total receipts	5
12.	Drawing designs, decoration and repairing of land, building and construction.	Total receipts	5
13.	Advertising business, taking and developing photos, edition and distribution business of motion pictures and video tapes.	Total amount of proceeds including the cost of materials.	5
14.	Agents, lawyers, certified accountants, auditors.	Total receipts	5

