

Tax Administration Law
(Pyidaungsu Hluttaw Law No. 20 of 2019)
1381 5th Waxing day of Nayon
(June 7, 2019)

The Pyidaungsu Hluttaw enacted this law.

Chapter 1
Name, Enforcement, Relevancy and Definitions

Name and Enforcement

1. (a) This law shall be called the **Tax Administration Law**.
- (b) This Law shall come into force on October 1, 2019.

Relevancy

2. Unless otherwise specified, this law shall apply to the following types of taxes:
 - (a) Income tax;
 - (b) Commercial tax;
 - (c) Special Goods tax;
 - (d) Other taxes under the authorization of the Director General as per any existing law.

Definitions

3. (A) The following expressions contained in this Law shall have the meanings given herein:
 - (1) **State** means the Republic of the Union of Myanmar;

- (2) **Ministry** means the Ministry of Planning and Finance of the Union Government;
- (3) **Union Minister** means the Union Minister for the Ministry of Planning and Finance;
- (4) **Department** means the Internal Revenue Department of the Ministry of Planning and Finance;
- (5) **Director General** means the Director General of the Internal Revenue Department;
- (6) **Responsible Officer** means the tax officer assigned by the Director General to carry out the tax matters;
- (7) **Revenue Staff** means any civil servant working at the Internal Revenue Department;
- (8) **Taxpayer** means the person responsible to pay tax under any tax law. The term also includes those responsible for paying taxes under this law and those responsible for paying withholding taxes to the Department;
- (9) **Expert** means any person who has expertise and designated qualifications in the related fields of taxation, legal system, accounting or other relevant subjects to support for the proper and effective management of tax administration. Legal or qualified person in accounting or any other related field;
- (10) **Recorded Documents** means book, statement, record, registered statement, bank statement, any data or information saved at the storage device, done by electronically or other means;
- (11) **Tax declaration** means a declaration to be submitted by a person to the Department or a statement stating the tax liability

information to be paid by that person or other person prepared by the Department on behalf of the Revenue Officer. The term also includes a statement of information.

(12) Revenue Law means the following laws governing the types of taxes applicable to this Law. Rules and Regulations Notice of Orders and instructions are also included:

(aa) Income Tax Law;

(bb) Commercial Tax Law;

(cc) Special Goods Tax Law;

(dd) any other tax law assigned to the Director General.

(13) Tax means the tax that must be paid compulsorily to the Union Government collected under any tax law. The term also includes interest and penalties related to the taxes.

(14) **Assessment** means the inclusion in the records of the Department in respect of the tax which the taxpayer is liable to pay for a tax period. The term includes amendment assessment and assessment under sub-section (e) section 27;

(b) Words not defined in this Law shall apply as defined for the purposes of the relevant tax law.

Chapter (2)

The Objectives

4. The objectives of this law are as follows:

(a) to be able to collect taxes effectively;

(b) to streamline the administration of different types of taxes as much as possible;

(c) to be able to clearly define the rights and responsibilities of taxpayers;

- (d) to be able to clearly define the duties and powers of the Internal Revenue Department.
- (e) to make more efficient and clear for the transition of Self-Assessment System.

Chapter 3

General provisions

Duties and Responsibilities of the Director General

5. The Director General, under the supervision of the Union Minister, is responsible for the following:
- (a) tax collection and accountability;
 - (b) administration and implementation in accordance with the provisions of this Law.

Delegation of duties and authority

6. (a) The Director General shall:
- (i) have the right to accept the duties and powers under this Law.
 - (ii) to assign any duty or authority assigned to him except the power to delegate responsibilities under this section to any revenue staff or any legally person or it can be delegated to any existing position;
 - (iii) has the right to revoke the duties and powers delegated under sub-section (2) at any time.
- (b) The Director General may have authorization to allow to any designated person to provide the information, announcement and

recorded documents which need to submit to him as per the stipulations;

- (c) Although the duties and powers are delegated under this section but:
 - (i) the Director-General shall not obstruct the exercise of his duties and powers by himself.
 - (ii) the duties and powers assigned to the Director General shall not be exempted.

Receiving support from the experts

- 7. (a) The Director General may, with the approval of the Ministry, obtain the support of the experts deemed appropriate in accordance with the stipulations in order to perform the duties and responsibilities of the Department properly;
- (b) The tax officer assigned to any task shall supervise the assistance provided by the expert.
- (c) Anyone has the right to refuse if he does not wish to interact directly with the expert. However, the expert, who assisting the tax officer must not be disturbed;
- (d) Everyone has the right to complain to the Director General if there is a conflict of interest while seeking the assistance of an expert;
- (e) The Director-General shall scrutinize and make a decision on the complaint under sub-section (d) and that decision shall be final in relation to the continuation of the assistance;
- (f) Assignment to an expert, unless otherwise stated clearly or in written, or unless it is clearly stated that the action under this section has been taken, no action shall be taken;

- (g) An expert covered by this section due to the assignment of duties or receiving assistance from him/her, all information and recorded document received in connection with any tax law, shall be kept confidential;
- (h) Sections 8 and 80 shall apply to the expert for receiving assistance under this section.

Considered as confidential matter

8. (a) Except as provided in Sub-section (c), (d) and (e), every person who employ under this Law or appointed to administer under this Law, shall keep all information and recorded documents relating to a taxpayer which are received in accordance with their duties and only the following person, office, department and organization may disclose:
- (i) departmental staff, representatives of the Department, staff of the Customs Department and General Administration Department for the purpose of carrying out their duties;;
 - (ii) the Union Minister for the purpose of supervising the Department;
 - (iii) designated staff of the Ministry assigning to assess tax matters;
 - (iv) Office of the Auditor-General of the Union responsible for regular inspection of the Department;
 - (v) the tax authorities of a foreign country which has signed an agreement with the State in accordance with any international agreement;
 - (vi) Government departments, Organizations that take action in accordance with the law in order to prosecute a crime;

- (7) The relevant court to hear the case for the determination of the tax amount to be paid by the taxpayer or to prescribe the responsibility for a crime under any law.
- (b) If a person is permitted to disclose information under sub-section (a), only the minimum required information may be disclosed and the rest of the information shall be kept confidential.
- (c) The recipient of the information under sub-section (a) may disclose the receiving information at the minimum requirement and the rest of the information shall be kept confidential.
- (d) Information about the tax payer may be disclosed to the claimed taxpayer or his/her representative only after the Director General has obtained a firm assurance that the said claim is true.
- (e) Information relating to the taxpayer may be disclosed to another person only with the written agreement of that taxpayer.

Taxpayer Registration Number

- 9. (a) The Director General shall prescribe taxpayer's registration number for each and every taxpayer;
- (b) A separate taxpayer's registration number shall be assigned to one taxpayer or to a specified group of taxpayers when the declaration on the taxpayer registration number has been officially promulgated in the State Gazette and that number shall be used for all the tax taxes;
- (c) The Director General may also assign a taxpayer's registration number for a non-taxpayer who is responsible for tax deduction.
- (d) A person shall comply the followings in accordance with the relevant rules, regulations, notification, order, directive and procedure:

- (i) the taxpayer's registration number must be indicated on tax declarations, announcements or other recorded document sent in relation to any tax;
 - (ii) The taxpayer's registration number shall be given to another person specified by the relevant rules, regulations, directives to provide tax information related to the owner of the taxpayer's registration number;
- (e) The Director General shall state the taxpayer's registration number for all of the correspondence relating to the tax duty of that taxpayer;
 - (f) Name of the taxpayer (including business name), address, business location or any changes for the operation regarding the taxable nature of the business shall be reported in writing to the Director General;
 - (g) the Taxpayer shall submit, in accordance with the sub-section (f), within 15 days after the change has been made if it is relating to the Commercial Tax Law and Special Goods Tax Law and within one year after the change has been made if it is relating to the Income Tax Law, to the Director General in writing.

Tax exemption certificate

- 10. (a) The taxpayer may request the tax clearance certificate from the Director General;
- (b) The Director General may issue a tax clearance certificate to the taxpayer if he/she is satisfied with the following issues:
 - (i) there is no outstanding tax payable or it has already paid the insurance for the disputable tax by the taxpayer; or

- (ii) The Director General has made reliable plans to ensure that the taxpayer has paid all the taxes due and that the taxpayer has paid all the installment plans on time as per schedule.
- (c) The conditions required for the issuance of tax clearance certificate can be determined by the regulations;
- (d) The tax clearance certificate shall not be valid if it is obtained on the basis of false information or inaccurate information due to negligence.

Public Rulings

- 11. (a) The Director General may issue the public rulings regarding the application of the Tax Law to ensure uniformity in the implementation of tax laws or the guideline for the public and the revenue staff;
- (b) A public ruling issued to follow by the public shall have binding to the Department unless revoked by the Director General;
- (c) A public ruling issued to follow by the public shall not be binding to the taxpayer.

Advance Rulings

- 12. (a) The Director-General may issue the advance ruling which prescribed the opinion of the Department in relation to the application of the tax law if the taxpayer applies for a specific matter;
- (b) If the taxpayer has fully and accurately stated in relation to the application under sub-section (a) and fully complied with the requirements of the advance ruling, that advance ruling shall apply as a binding to the Department and the taxpayer at the time of issuance of the advance ruling;

- (c) The Director General, if there is sufficient reason, by notifying to the applicant in writing, may amend or revoke the advance ruling in full or partially;
- (d) An advance ruling applies only in the future and the notice of amendment or revocation shall state the details of how the amendment or revocation will effect in the informed letter;
- (e) A part of the new or amended advance ruling which is not compactable with the law shall be automatically repealed and the Director General shall inform the taxpayer that the action taken for the correction to be in line with the law or making amendment for that part of the advance ruling or revoked that part;
- (f) The Director-General may inform the advance ruling to the public awareness, by omitting the name of the taxpayer and the details of the taxpayer which is not required to understand the advance ruling by others;
- (g) The Director General may prescribe appropriate methods and fees for the issuance of public ruling.

Other Statements

13. No other statement or agreement issued by a revenue staff in relation to the tax payable's tax payable shall be binding on the Department, except for the advance ruling issued under section 12 or other matters delegated by duty and authority by law.

Contact taxpayers and other persons

14. (a) Any notice, statement or agreement sent by the Director General to the taxpayer or other person shall be effective only if it is in accordance with the followings:
 - (i) delegating duties and authority under the law;
 - (ii) written and signed by the revenue staff; and
 - (iii) it has been approved and sent to the relevant taxpayer or other person who is addressed to.
- (b) If the Director-General needs to notify the individual in writing, he shall do so in the following ways to be confirmed:
 - (i) handed over to that person;
 - (2) registered and sending by post to the latest known address;
 - (3) e-mailing to an address known by the Director General that it is currently in use.
- (c) If the Director-General needs to notify the company or organization in writing, he shall do so in the following ways to be confirmed:
 - (i) handed over to the person assigned for tax purposes or sending electronically;
 - (ii) sending to the principle business location of the company in the State;
 - (iii) Registered and sending by post to the address registered at the Company Registration Office;
 - (iv) e-mailing to an address known by the Director General that it is currently in use.
- (d) With respect to sending the notification letter, on the 21st day from the date of sending if the registration is sent by post to the address within the State, on the 30th day if it is sending to an address outside of the

State, the date of sending if in case of sending electronically, the delivery date shall be deemed to have been confirmed;

- (e) A signature of a person signed on the notice, description, agreement, notification, form, announcement, table or any other recorded documents shall be deemed to be that person's signature unless otherwise stated;
- (f) If a person refuses for the giving of notice in accordance with sub-section (b) or sub-section (c), it can be confirmed by affixing it at the entrance of his/her house building.

Forms and Notices

- 15. (a) Notice, announcement, description, form, table and other recorded documents can be specified and published to be prescribed or issued by the Department with respect to the Director General for effectively administer under this Law;
- (b) The Department shall take appropriate action to apply by the public for of recorded documents mentioned in sub-section (a).
- (c) The public ruling issued by the Director-General under this Law shall be deemed to be valid only if it is signed by the Director-General or an authorized revenue staff.

The defect does not affect the legitimacy

- 16. (a) If the taxpayer is well aware of the notice and its contents of assessment issued under this Law, no one has the right to deny that it has any effect on other notices or documents which are not valid on the grounds that they were not sent in accordance with section 14;

- (b) The assessment notice issued under this Law or any other notice or recorded document shall refer to the person being assessed in accordance with this Law and if it is generally understood that it is invalid on the grounds of defect.

Agents and officers

- 17. (a) The directors of a company shall appoint the secretary of the company or another officer of that company to record and maintain the required statistics and documents of that company;
- (b) If a joint venture or any other entity is to pay taxes in accordance with the provisions of any tax law or to perform any tax duty, a member or officer who shall be responsible for complying with the requirements of this law shall be selected and assigned the duties;
- (c) If a person who is whether a citizen or a non-citizen resides in the State shall pay taxes in accordance with the provisions of any tax law or to perform any tax duty, a person residing in the State shall be appointed as the delegated representative to comply with this law.
- (d) a person who is a secretary, member, employee or representative of the company under this section, when failure to comply with the requirements of this law shall not be relieved of liability.

Right to get information of the taxpayer

- 18. (a) The taxpayer may request by submitting to the Department for the tax payment condition with regard to the tax;
- (b) The Department may, if requested by the taxpayer under sub-section (a):
 - (i) the tax list paid by him/her shall be informed;

- (ii) a copy of the tax return submitted by the taxpayer which is still kept in the case file of the Department shall be provided.

Due dates

- 19. (a) If the last day to be complied with in accordance with the provisions of any tax law falls on a public holiday, such action shall be deemed to have been carried out in a timely manner on the day following that public office;
- (b) Submission of taxpayer except tax payment; An appeal or other document mark shall be deemed to have been submitted by the Department on the date of stamping. If the declaration is sent by post, it shall be deemed to have been submitted on the date stamped on the postage stamp;
- (c) If the recorded document, under the sub-section (b) is sent electronically, the Department shall consider that it was submitted electronically on the date of receipt. If the day falls on a public holiday, it shall be deemed to have been received on the day of the public office which coincides with that day.

Chapter 4

Record keeping and information gathering

Maintaining accounts and records

- 20. (a) The taxpayer who is engaged in business or self-employment or who is required to submit a declaration under any tax law shall keep an accounts and records of all such activities in the State so that he/she can carefully examine the profit and loss or loss due to the activities;

- (b) In addition to the records and accounts mentioned in sub-section (a), the taxpayer shall retain the original documents and basic information used in the recording of such records and accounts.
- (c) The person who is required to prepare or maintain records of an activity under any tax law shall provide the relevant documents of the business:
 - (i) it shall be maintained for a period of seven years from the date of the act;
 - (ii) in the case longer than seven years, it shall be retained until the expiration of the tax assessment period for a tax period relating to such records.
- (d) If a person has prepared the records and lists required under this section in a language other than Myanmar or English, the translation shall be provided in Myanmar or English Languages at the request of the Director General at his own expense;
- (e) Financial statements, Invoices, Books on the original record, all correspondence between the taxpayer and the Department must be in Myanmar or English Language;
- (f) The original evidence in this section includes the following:
 - (i) Sales and purchase invoices, valuation document records, Pre-orders, Daily records; Purchase orders, Shipping records, Bank statements, other recorded document relating to contracts and agreements;
 - (ii) A receipt issued or received by a person for any tax law, copies of all credit notes or creditor notes, all documents of the Customs Department for export or import, manufacturer's adequate written proof of identification of the Service Provider

or Supplier and Recipient, the nature and quantity of the goods or services provided, considerations for delivery when given place of delivery, adequate written evidence that the recipient may indicate the extent of the goods delivered for specific purposes.

Responsibilities of financial institutions

- 21 A bank or financial institution must maintain a record of all related activities, including a statement of the financial services recipient and a taxpayer registration number.

Tax return

22. (a) Every taxpayer, if necessary in accordance with any tax law, at the place prescribed within that time within the prescribed period, the tax declaration shall be submitted to the Director General in accordance with the stipulations in sub-section (b) as requested by the Director General.
- (b) The Director General shall prescribe the following:
- (i) Tax return forms;
 - (ii) Information to be included in the tax return and if necessary, attach the information to the declaration;
 - (iii) Procedures for submitting declarations.
- (c) The taxpayer may submit the amended tax declaration no later than six years after the due date for submission of the original tax return.
- (d) The taxpayer shall be responsible for the accuracy and completeness of the tax return. However, if a taxpayer is legally incapable, the

taxpayer's legal representative will be responsible for the accuracy and completeness of the tax return.

- (e) If the tax declaration or part of the tax declaration is prepared by another person for a fee, that person shall also sign the tax declaration.
- (f) Even if the taxpayer has not yet submitted the tax declaration for a tax period, the Director-General shall notify the person by his own notice, he/she may request to submit a more complete tax return or submit another tax return as prescribed by the Director General for that period, either as a proxy or trustee for another person.

Information leaflets

- 23. The provisions of this law in relation to the tax declaration shall apply to the person responsible for submitting the declaration of information relating to matters other than the tax liability of a person under any tax law.

Extension of due date for the submission of declaration

- 24. (a) The Director-General may extend the time limit for filing of tax return if the taxpayer or other person responsible to submit the tax return has requested to extend the filing deadline;
- (b) The time limit for submitting the declaration under sub-section (a) has been extended, but if the date for tax payment is not allowed to be extended separately, the extension of time for submission of declaration shall not affect the due date for tax payment.

The right to request the information, assets and right to inspect the receivables

- 25 (a) The tax officer enters the relevant business premises for the purpose of performing any duty for the purpose of delegating duties and authority, entering or exiting the public areas without prior notice at any of the following times:
- (i) during the normal working hours;
 - (ii) within a period permitted by a judge of the relevant township court at the request of the Director General.
- (b) the tax officer enters the house of the taxpayer for the purpose of carrying out any duty for the purpose of assigning duties and authority, by entering any other premises not mentioned in sub-section (a) by any of the following means;
- (i) with the consent of the taxpayer;
 - (ii) the time and manner permitted by the judge of the relevant township court at the request of the Director-General to enter the premises.
- (c) inspecting any property belonging to the taxpayer which is not specified separately if it is in accordance with the following points:
- (i) obtaining the consent of the taxpayer;
 - (ii) notification at least 24 hours in advance.
- (d) the tax officer within sub-section (a) within the house or premises, entry in accordance with sub-section (b) or sub-section (c);
- (i) copying any recorded document;
 - (ii) confiscating the recorded document or any other item, if necessary, if it finds any evidence that it is relevant to the purpose for which the duty and authority has been delegated;
 - (iii) Printing logos or other objects to remember them.

- (e) the Director-General shall immediately return the original copy to the confiscated person as soon as possible after the order of the court order does not allow by any other order the confiscation of the document mark or any other thing in accordance with the duty and authority delegated under this section.
- (f) the Director-General may retain such things for a reasonable period of time unless the court orders to return them to the original owner unless the duties and responsibilities delegated by the responsible officer under this section are delegated.
- (g) has the right to present a responsible copy of the recorded document kept in accordance with the duties and powers under this section and to testify in court, which has the same witness value as the original document mark.
- (h) the powers under this section are the powers of diplomats and diplomats of foreign countries which are exempt from investigation under international law. It shall not apply to the premises of the Consulate General or other missions and international organizations.
- (i) if the taxpayer or any other person fails to provide the mark marks requested by the responsible officer or the Director General under this section, such mark marks shall not be allowed to be submitted as evidence in any of the examination proceedings which is disputed by the taxpayer or that person without the consent of the Director General.
- (j) books under this section, document, labels, records or other items may be accessed during office hours and photocopied at your own expense.
- (k) the Director General or the employee who has been delegated the duties and authority to keep the marks of documents kept in

possession under this section; All records or other items must be signed and returned to the owner within 14 days from the date of the investigation or relevant proceedings.

- (l) having the Director General inspect and measure any type of land, the owner or custodian may order the issuance of any title deed related to the land.
- (m) the Director General may request the relevant department to send a representative from the Myanmar Police Force or relevant departments to exercise the duties and powers under this section.
- (n) The duties and powers delegated under this section and section 26 are as follows:
 - (i) collecting information for the purpose of determining the amount of tax to be paid by an individual;
 - (ii) collecting information for the purpose of collecting taxes from a person;
 - (iii) tax investigation or collection of information relating to an individual.
- (o) the responsible tax officer or the Director General acting under this section by the owner of the relevant premises or place, where the current person is fit to carry out office work in accordance with the law, equipment and assistance must be provided.

Notification for information

26. (a) The Officer-in-Charge or the Director-General for the purpose of delegating duties and authority sends an appropriate notice to a person not a taxpayer or a non-taxpayer:

- (i) to provide any information requested by notice, including information relating to another person;
 - (ii) may be ordered to come to the time and place specified in the notice in order to be examined or to provide the documents of the person controlled by the person mentioned in the notice or other evidence.
- (b) any existing law including the Central Bank of the Republic of the Union of Myanmar in relation to the issuance or viewing of documents or other evidence, notwithstanding anything contained in any contract, it shall be entitled to act in accordance with section 25 and the provisions of this section.

Chapter (5)

Assessments

Assessment

27. (a) The assessment on the taxpayer's duty to pay tax is provided in this Law, shall be carried out in the manner prescribed in any tax law.
- (b) The assessment carried out by the Director General may be based on the information contained in the tax declaration and other relevant information available to the Director General.
- (c) If a taxpayer fails to submit or complete the tax return as prescribed, the Director-General may assess the amount of tax payable on the basis of the available information.
- (d) the Director-General shall, on the basis of all the information other than the information contained in the tax declaration submitted by the taxpayer, the assessment of the nature of the information used as a basis, if any, is based on partial assessment.

- (e) The tax declaration which calculates the amount of tax payable by the taxpayer under any tax law shall have the same effect as that assessed by the Director General. However, the Director-General shall not be a hindrance to the new assessment or amendment.
- (f) If the Director-General finds any evidence that the taxpayer may leave the State before the due date of payment of tax under any tax law, the date specified in the notice given by the Director-General to that person is the date set for payment of such tax.

Make a new assessment or amendment

28. (a) If the Director General finds any evidence that one of the original assessments is incorrect, he may make a new assessment or amendment within the time limit under section 29.
- (b) if the taxpayer fails to comply with the stipulations to keep the accounts and records in the event of inaccurate information, the Director-General may make a new assessment or amendment based on the best possible information and evidence based on available information and evidence.
- (c) if any evidence is found that the original assessment is based on incorrect information when submitting a tax return amended under sub-section (c) of Section 22 by the Revenue Officer, the Director-General shall cancel the original assessment and carry out a new assessment or amendment.

Time Limits for Assessment and Amendment

29. (a) The Director General has the right to carry out any assessment, including new assessment or amendment assessment, within six years after the expiration of the relevant tax period in relation to the assessment.
- (b) A new assessment or amendment may be made within 12 years after the expiration of the relevant tax period in connection with any of the following assessments:
- (i) assessment under sub-section (c) of Section 27;
 - (ii) if the original assessment was made on the basis of false information due to fraud or deliberate negligence of the taxpayer, assessment under sub-section (a) of section 28.
- (c) No assessment was made within the time limit specified in this section. If there is no assessment under sub-section (e), an assessment for a tax period shall be deemed to be assessed under that amount and if no tax is deducted, no tax shall be paid.
- (d) No provision in this section shall impede the amendment assessment by order of the Revenue Appeal Tribunal or the Supreme Court of the Union.

Pre-assessment based on risk

30. (a) The Director General may make assessments before the regular period for which tax is to be paid, based on the information relating to it, in order to avoid tax loss.

- (b) The taxpayer may appeal to the Revenue Appeal Tribunal if any of the following reasons arises from the pre-assessment under this section in addition to the right of appeal mentioned in Chapter (6):
 - (i) huge amount;
 - (ii) there is a strong indication that no pre-assessment has emerged.

Assessment Notice

31. Assessment under sub-section (b) or sub-section (c) of Section 27, new or amended assessment under section 28, in carrying out the assessment under section 30, the Director-General shall send the assessment notice with the following signatures by himself or the responsible officer and send to the taxpayer:
- (a) Name of the tax payer;
 - (b) Tax Registration Number of the taxpayer;
 - (c) Date of issuance of the notice;
 - (d) Matters related to the notice;
 - (e) Tax amount to be paid;
 - (f) Statement of the request for payment of tax with the due date or the statement of the tax payment;
 - (g) place of tax payment;
 - (h) if it is not satisfied with the assessment, applicable time, location and method.

Anti-avoidance

32. The Director-General may impose a forgery or conspiracy with the intent to reduce taxes during the assessment, it can be choose not to consider more

than one sequence of actions. In addition, the assessment may be based on its actual economic substance, rather than on a sequence of one or more of these misidentified actions.

Chapter (6)

Administrative review and appeal

Tax decisions

33. No appeal shall be lodged in any other proceeding except appeal to the Revenue Appeal Tribunal and to the Supreme Court of the Union in accordance with this Chapter.

Management review

- 34 (a) The taxpayer may apply to the Director General for reconsideration if he/she is not satisfied with the assessment or other decision of the Department.
- (b) The taxpayer shall apply to the Director-General stating the detailed reasons for the administrative review within 30 days from the date of receipt of the notice of decision.
- (c) The Director General shall consider and decide on the application of the taxpayer and shall inform the taxpayer in writing of that decision and the reasons.

Appeal for administrative review

35. (a) If he/she is not satisfied with the decision of the Director General under sub-section (c) of section 34, he can appeal to the Revenue Appellate Tribunal within 90 days.

- (b) If any decision of the Director General under sub-section (c) of section 34, is not received, Even though the taxpayer has applied for the administrative review more than 90 days ago, an appeal may be lodged within 34 days from the date of the 90th day with the Revenue Appellate Tribunal on the assessment or other decision of the Department under sub-section (a) of section 34.

Duty to prove

- 36. Except for the provision in sub-section (d) of Section 64, the duty to prove the assessment is wrong falls on the taxpayer who opposes the assessment.

No delay on non-controversial tax amounts

- 37. (a) The taxpayer shall continue to pay the non-dispute amount of tax if the Director-General does not extend the time to pay the tax under section 44, even if the taxpayer applies for reconsideration or assessment according to the administrative method;
- (b) The Director General may request the taxpayer to submit insurance for the disputed tax amount.

Considered a final assessment

- 38. (a) An assessment shall be deemed to be final assessment if there is no re-application within the time limit allowed in section 34 without contradicting the duties and powers of the Director General under sub-section (28).
- (b) The final assessment under sub-section (a) and if the taxpayer submits the tax declaration amended under section 22 in time, the amended

tax declaration shall be effective only if the tax amount contained in that declaration exceeds the assessed tax amount.

Send a copy of the application

39. In accordance with Section 12 of the Revenue Appeal Tribunal Law, the applicant or the respondent shall be dissatisfied with the decision of the Revenue Appeal Tribunal and shall submit a copy of the application to the applicant within one week from the date of such application.

Chapter 7

Duty to pay taxes and pay taxes

Duty to pay tax and due date

40. (a) Every person responsible for paying tax shall pay the tax within the period prescribed by any tax law.
- (b) on the date stated in the assessment notice without prejudice under sub-section (a), sub-section (e) of Section 27, or sub-section (c) of section 29, the payment shall be made on the day when it is considered that the due date has arrived;
- (c) shall pay the tax according to the place and method specified by the Director General.

Duties and Responsibilities of the Representative

41. (a) Representative of a person under this Law means the following person:
- (i) in case of an individual who is not able to perform according to the law, the income on his behalf, a guardian or manager who receives or has the right to receive or receive benefits;

- (ii) in the case of a company, the main person in charge of the company;
 - (iii) in the case of joint venture, the member;
 - (iv) in the case of trust, the person entrusted;
 - (v) the person responsible for keeping accounts receivable on behalf of that joint venture or company other than the joint venture or company;
 - (vi) in the case of the Union Government, the person responsible for compiling the accounts on its behalf;
 - (vii) in the case of the Region or State Government or Nay Pyi Taw Council, the person responsible for keeping accounts on its behalf;
 - (viii) in the case of a foreign government or an embassy of a foreign government or a consular section, the person responsible for keeping accounts receivable in the State on its behalf;
 - (ix) if the person is a citizen or foreigner, who resides out of the country, the manager of a business organization owned by that person in the country or the person in charge of the business affairs of that person.
- (b) if a representative designated under sub-section (a) is unable to perform his duties, the Director-General may declare the other person designated as the representative for the purposes of this Law.
 - (c) every representative of a person has the duty to perform the duties or obligations prescribed by this person, including the payment of taxes.
 - (d) is liable to pay the tax to be paid by a representative under sub-section (c) without contradicting the provision of sub-section (f) only

to the extent of the value of all the proceeds belonging to that person which is in his possession or control.

- (e) to recover the amount of tax paid by that person on behalf of that person; It has the right to retain the amount of tax paid from the money in the possession or control of that representative.
- (f) the representative shall be liable to pay the tax if he has done the following before paying the tax owed by the representative:
 - (i) transferring, making payment or expiration money to pay taxes received or collected;
 - (ii) dismissing the money or fund without paying, even if the taxpayer is legally able to pay the tax money or funds which are in the possession of the representative or the tax payer arrives at the representative on time.
- (g) no provision in this section shall be exempted from the duties to be performed by that person due to the failure of the representative of a person to perform it.
- (h) if a person has two or more representatives, the duties and obligations under this section shall be shared not only by the representatives but also by the individual, and one representative may be made to perform those duties.
- (i) shall be deemed to be the same as the newly dissolved joint venture or association or organization with the newly dissolved joint venture or association or organization other than as directed by the Director General for other purposes:
 - (i) due to the retirement or resignation of one or more persons, though not all members or members; Dissolution or dissolution

- of a joint venture or other unofficially formed entity or association due to the addition of a new member or new member;
- (ii) joint ventures except the provisions of this Law, a new association or organization with the remaining members, forming one or more new members with the remaining members;
 - (iii) the newly formed joint venture or association or organization continues to carry out the work performed by the dissolved joint venture or association or organization.
- (j) after the death of the taxpayer, after the confiscation of the taxpayer's property by debt, the person who manages or entrusts the property with him or her. If the person who continues to carry out the taxable business or with the other person to terminate the taxable business, the administrator or trustee who represents the property of the taxpayer shall be deemed to be a taxpayer for that purpose for this purpose.
 - (k) if a mortgagor possesses land or other property designated as collateral by a mortgagee taxpayer and if there is a taxable activity using that land or other property, he shall be deemed to be a taxable person who is carrying out taxable activities during the possession of that land or property.
 - (l) if a person acts as a trustee for more than one matter, he shall be considered as a separate person for each such trust.

Obligations to pay taxes after the dissolution of the company

42. (a) This section applies to companies that have been dissolved without paying taxes, including tax liabilities to be deducted from the source.
- (b) A person who was a shareholder at the time of the dissolution of the company shall be jointly and liable to pay the unpaid tax within one year prior to the dissolution of the company up to the amount of money or property distributed by the company.
- (c) If the tax payable of the company mentioned in this section is a tax to be paid during the period under the ownership of the shareholders which is different from the existing shareholders at the time of dissolution of the company, the Director General may collect the tax payable by the company during the tax payment period of the company.
- (d) A person responsible for paying tax for a company under this section may request from the Department the rights of the company.
- (e) If the company obtains tax exemption certificate at the time of dissolution, any person who has to pay tax under this section shall not be liable to pay tax.

Refund

43. (a) The Director-General shall refund the surplus if the amount of tax paid by the taxpayer exceeds the amount assessed or the amount liable to pay by returning for this:
- (i) Assessed tax related to this Law to be paid by the taxpayer; Interest or penalties must be deducted now.

- (ii) in addition, the tax liability to be paid by the taxpayer within the next 12 months from the remaining refund amount shall be deducted as the advance tax amount.
- (b) All the amount to be refunded without contradicting sub-section (a) shall be refunded to the taxpayer.
- (c) Refunds or deductions under this section may be granted only if the application is made by the taxpayer within six years after the expiry of the relevant tax period or by the Director General during that period.

Extension of tax payment date

44. (a) The taxpayer may apply to the Director General in the prescribed manner to extend the time for tax payment beyond the prescribed date for payment of tax under section 40.
- (b) The Director General may, for good reason, extend the time for payment of tax as requested under sub-section (a) or for a period different from the time requested by the taxpayer. Moreover, with the view to pay tax, it can also be made arrangements to pay taxes by installments.
- (c) If the Director General does not notify the decision in writing to the taxpayer within 30 days from the date of receipt of the application under sub-section (a), his application shall be deemed to have been approved.
- (d) The tax payer shall pay the interest as per Chapter VIII even if the tax payment period is extended under sub-section (a).
- (e) If the taxpayer fails to pay the installment, although the taxpayer is allowed to pay the tax in installments, all of the remaining taxes must be paid immediately.

Failure to pay tax

45. (a) If a tax is not paid on the due date, the Director General may send a notice requesting the taxpayer to pay the tax.
- (b) The notice under sub-section (a) shall state the following points:
- (i) Name of the taxpayer;
 - (ii) Registration number of taxpayer;
 - (iii) Date of issuance of the notice;
 - (iv) Tax amount, interest and fines to be paid and the tax period or tax periods thereof;
 - (v) Claim to pay the amounts as per sub-section (iv);
 - (vi) A place to pay;
 - (vii) If the tax is not paid within 30 days from the date of receipt of the notice, the Director General has the right to apply the collection methods according to the amount specified in the notice.
- (c) If the taxpayer fails to pay the tax within 30 days from the date of receipt of the notice from the Director General under this section, the non-payable tax shall be paid as arrears and such taxpayer shall be deemed to be absent.
- (d) If the taxpayer complies with any of the following arrangements, he/she shall not fall under sub-section (c):
- (i) implementing a tax payment plan approved by the Director General in accordance with any tax law;
 - (ii) receiving the extension of time to pay tax under section 44.

Tax payment plan

46. (a) The tax payer shall pay according to the following plan for each and every tax in respect of the tax to be paid:
- (i) Fines;
 - (ii) Interest;
 - (iii) The amount of principal tax.
- (b) The Director General may prescribe which type of tax payment has been assessed in respect of any of the following circumstances:
- (i) There is no indication about type of tax and tax period when the tax is paid by the taxpayer;
 - (ii) Tax collection according to Chapter (9).

Currency

47. Taxes and refunds shall be paid or refunded in Kyats unless otherwise provided in any tax law.

Chapter (8)

Interest

General Provisions on Interest

48. (a) In connection with the interest related to a tax, procedures shall be followed in accordance with the rules and regulations relating to paying tax, tax collection and disputes;
- (b) The interest to be paid under this Law shall be calculated separately and it shall be an additional settlement apart from the fine prescribed by any law;

- (c) If a person has paid interest under this section and it is found that the person is not liable to pay the amount related to that interest, the amount of paid interest shall be refunded to that person.

Interest on lesser payments

- 49. (a) If a tax amount is not paid on the due date, the taxpayer shall pay interest on that amount for the period from the due date to the date of tax payment;
- (b) In the case of tax payment under the new assessment or amendment assessment, the interest shall be calculated from the original due date of tax payment.

Interest on reimbursement

- 50. (a) The Director General shall, in accordance with the sub-section (b) of section 43, if there is a reimbursement amount to be paid, the interest shall be paid on that reimbursement amount for the period to the date of actual payment made for the reimbursement;
- (b) A reimbursement under section 43, sub-section (a), the amount to be reimbursed to the taxpayer after deducting for the additional taxable duty shall be deemed to have been paid on the due date for payment of that tax.

Interest rate

- 51. The Ministry may issue the notification with the approval of the Union Government for setting the interest rate and amendment of it.

Chapter 9

Compulsory Collection of Tax

General Provisions on Compulsory Collection of Tax

52. The Director-General may levy a charge under section 45 by using any of the methods in this Chapter for the compulsory collection of tax upon the taxpayer who is recognized as absentee for paying tax.

Time limit for compulsory tax collection

53. (a) Within six years from the date on which the taxpayer is considered as absentee for paying tax, the methods of compulsory collection in accordance with the law in this Chapter shall be commenced;
- (b) Unpaid tax without contradicting sub-section (a), no provision of the statute of limitations shall constitute or impede any action taken under this law to collect compulsory for the unpaid tax, interest or fine.

Cancellation of uncollectible tax arrears from the list

54. (a) The Director General may issue the order with the approval of the Union Government for the cancellation of debt owed to the National Government for the cases of unpaid tax, interest or fine which shall be settled under any law when the action of compulsory collection is not able to carry out;
- (b) A person, who has been canceled for the debt under sub-section (a), but, if the Director General has found out that he/she has owned receivables for retention to recover all or part of the outstanding debt,

the order made under sub-section (a) may be revoked with the consent of the Union Minister and the debt may be repaid.

Managers of Legal Entities

55. (a) If a person or legal entity fails to pay the tax in time, the manager of that person or entity or any person who had been acted as a manager at any time shall be liable to pay the tax in conjunction with that person or entity or other similar person in addition to that person;
- (b) The provision in sub-section (a) shall apply even if the person or group having such legal status does not continue to exist.
- (c) The protection and prevention of the occurrence and non-occurrence of tax evasion by a manager shall be carried out by a person of ordinary reason in the position of manager the sub-section (a) shall not be applies to such manager if applied with expertise.
- (d) If the manager is a current member of a joint venture, he/she shall not be entitled to have protection under sub-section (c).
- (e) The amount of tax to be paid by a manager to the Director General under this section is the self-responsibility of the manager to pay the tax himself.
- (f) If a manager pay the tax which is liable to pay tax under sub-section (a), that manager may recover the amount owed as a receivable from a person or a legal entity.
- (g) The assessment under this section shall not be levied on the manager of that person or legal entity after the expiration of the assessment period for the relevant tax of a person or legal entity.
- (h) According to this section:

- (i) The manager of a person or entity who has a legal status and for which including a person who can be considered as the manager of that person or entity.
- (ii) Relevant period is the period of six months before the factors that give rise to any tax liability of the person or legal entity.

Prosecution Procedures

56. (a) The tax due is a debt owed to the Union Government which must be given priority over the debts owed to other creditors and to be paid to the Director General.
- (b) If a person fails to pay the tax on time, the Director-General may initiate legal action in any relevant court of competent jurisdiction in order to recover the outstanding debt from the tax due.
- (c) The document signed by the Director General stating the amount of tax to be paid in the name of the plaintiff in any case under this section shall be sufficient evidence that the amount of tax shall be paid.

Lien

57. (a) The Director-General has the right to retain the property owned by the taxpayer in accordance with the amount due to be paid by the taxpayer, including interest which may increase in stages if the taxpayer fails to pay the tax on the due date, fines and collection costs, which shall be given priority over all rights other than those set forth in this section.
- (b) The right to possess the property mentioned in sub-section (a) will exist from the midnight after the expiration of the tax payment due

date until the payment of the debt arises or it must remain in power until the enforcement is over due to overdue of the time;

- (c) It shall not infringe upon the interests of the person who purchased naturally any property of the taxpayer or holding it as collateral or any other property under any existing law while the right to possess the property before the debt owed on the property prescribed under this section for any of the following circumstances:
 - (i) the person has acquired and possessed the property in accordance with the law while it is not known that the property is in possession for the payment of the debt;
 - (ii) possessing the property in accordance with the law before the Director-General notifies the relevant government agencies that carry out the registration of the transfer of the property in relation to the property of the taxpayer.
- (d) The Director General shall, if the taxpayer pays the assessed tax or related interest or fine, may issue a notice at any time that the right to keep the property before the debt is paid in full or in part.
- (e) The rules for issuing a notice of right to possess the property before the debt is paid may be prescribed by rules. The terms and conditions set out in the notice that the right to keep the property before the payment of the debt, even if the notice is not enforceable.
- (f) Before registering the right to possess the property before the debt is paid at the relevant registration office, the Director General shall send a letter to the taxpayer informing that such registration shall be made.
- (g) If the Director General finds any evidence that it may impair the ability to collect taxes, he may proceed without sending the notice under sub-section (f).

- (h) The Director-General may apply to the relevant court if necessary in exercising the right to possess the property before the debt is paid under this section.
- (i) A person affected by this section may submit to the Director General for revocation of the right to possess the property before the debt is paid. If the Director-General rejects such submission, he may appeal to the relevant court.

Execution of decree on the property of the taxpayer

58. (a) The Director General may confiscate the property of the taxpayer if the assessor fails to pay the tax. However, except as decided under the section 57 sub-section (g), the Director-General may proceed with the confiscation of the property only if failing to pay the tax within 30 days after sending the notification that the assets of the taxpayer shall be confiscated;
- (b) If there is any evidence that there may be loss in tax collection, the Director General may request to pay the tax immediately and if the taxpayer fails to pay, the confiscation of the taxpayer's property may be carried out immediately notwithstanding the provision of section 45 sub-section (c);
- (c) If a person, including a bank and other financial institution, possesses or retains the confiscated property as a collateral, unless the relevant court has already filed a writ or decree in accordance with the Code of Judicial Procedure, the property shall be disposed of as collateral if disqualified at the request of the tax officer.

- (d) If a person fails to comply with the above request, he shall be liable to pay to the Director-General no more than the prescribed amount to be retained at the value of the confiscated property or collateral;
- (e) A person who complies with the requirements prescribed under this section or under section 60, shall be exempted from the obligation to pay the taxpayer or any other person from the time of compliance to the amount revoked as property or collateral to the Director General and shall not be liable for any loss or damage arising as a result of the compliance.
- (f) The confiscation of property under this section shall be carried out within six years from the date on which the taxpayer fails to pay the tax;
- (g) Exemption from confiscation shall be applied for the insignificant furniture and personal belongings of a taxpayer.

Explanation: Approval of a decree on the property of the taxpayer means the collection of the taxpayer's tax arrears and the rights of the taxpayer or the process of storing and transferring money or property.

Sale of confiscated property

59. (a) If there is no sufficient reason to return the confiscated properties, the Director General shall sell the confiscated goods for collection of tax.
- (b) From the proceeds of sale under sub-section (a), the expenses for storage and sale shall be deducted first, followed by fines, interest and taxes must be paid and the surplus must be returned to the taxpayer;

- (c) The Director General may prescribe the procedures for auctioning to the public in accordance with the duties and powers assigned by this law and may also do the following:
 - (i) Determining the amount of deposit to be paid by the highest bidder;
 - (ii) setting the floor price;
 - (iii) determining the period for payment of the deposit and the conditions under which it can be re-issued;
 - (iv) if the highest bidder is absent to pay the required deposit or the failure to complete the purchase within the stipulated period, announcing that the second highest bidder will be allowed to purchase the item;
- (d) The confiscated movable or immovable property shall be auctioned at the time and place specified by the Director General. However, movable or immovable property shall not be sold within 14 days from the date of confiscation unless the Director General finds any evidence that the confiscated property is of a fragile nature or the owner requests for immediate expedited sale.
- (e) The movable property confiscated under this Law shall be kept at the place deemed appropriate by the Director General or dedication to a person.
- (f) Except for the sale of confiscated movable or immovable property within 14 days under sub-section (d), the time and place must be notified to the taxpayer prior to the date of sale and shall be announced in the state-owned newspaper.
- (g) If a person is explicitly authorized in writing by the Director General to store and sell movable property:

- (i) it is allowed to confirm the order issued to confiscate movable property and, if necessary, breaking to enter into the building during the day;
 - (ii) may request the assistance of the Myanmar Police Force if necessary for the approval and confiscation of the order under sub-section (1).
- (h) A civil servant assigned to bid and purchases the movable or immovable property under this Law may, if necessary, on behalf of the Union Government;
- (i) If the product announced for sale cannot be sold on the specified date, it can be arranged to resell;
- (j) The employee or other person carrying out the sale may report the result of the sale to the Director General and the Director General may direct the transfer of the goods to the purchaser after payment has been made;
- (k) The Director General may, after reviewing the report submitted under sub-section (j), declare the sale illegally if there is any evidence of fraud or misconduct in relation to the sale of goods mentioned in the report;
- (l) After the transfer by the Director General in accordance with the existing law under this section, the movable or immovable property shall be delivered to the buyer free from all liabilities arising under this Law in respect of such property.
- (m) Notwithstanding the provisions of this Law which authorize the Director General to be liable for the sale of property subject to taxation, the transfer contract or transfer of property approved to

affect the sale is the property of the Government of the Union without affecting any interest or privilege.

Third party in debt

60. (a) If the assessor fails to pay the tax, the Director General may send a letter of notification to the third party debtor for confirmation;
- (b) Upon receipt of the notice from the third party debtor (in the name of the taxpayer on behalf of the taxpayer by the date specified in the notice), the amount not exceeding the following shall be paid to the Director General:
- (i) the amount owed by the taxpayer;
 - (ii) the amount owed by the third party to the taxpayer;
 - (iii) the amount stated in the notice.
- (c) The date prescribed for payment of tax shall not be given before any of the following date:
- (i) the date on which the third party debtor shall pay the taxpayer or the date on which the money is kept on behalf of the taxpayer;
 - (ii) Within 15 days from the date of sending the notification letter to the third party debtor.
- (d) The third party who is in debt upon receipt of the notice under sub-section (a), shall retain it without giving any amount to the possession of another person on behalf of the taxpayer or the taxpayer unless the Director General withdraws the notice;
- (e) After sending the notice under sub-section (a) to the third party debtor, the Director-General shall send the copy of such notice as soon as possible to the taxpayer for approval;

- (f) The amount owed to the Director General by the third party under this section is the duty of the third party to pay in person and it may be collected in accordance with the method of taxation.
- (g) The amount due to be paid to the taxpayer includes the following:
 - (i) the amount currently payable or payable to the taxpayer;
 - (ii) the amount that may be retained or retained on behalf of the taxpayer or on the basis of the taxpayer;
 - (iii) the amount that may be retained or retained on behalf of a third party for payment to the taxpayer;
 - (iv) the amount retained by a person authorized to perform duties and authority by a third party to pay money to the taxpayer;
 - (v) if the third party is a debtor and is a financial institution, the amount of money deposited by the taxpayer in that financial institution.
- (h) Send a notice to the employer of the taxpayer who fails to pay the tax and request that the employer deduct part of the salary or salary to be paid to the taxpayer for a specified period and pay to the Department;
- (i) One month's salary for deduction according to the notice mentioned in sub-section (h), the first 150,000 kyats of salary shall not be deducted;
- (j) The third party who pays to the Director General under this section shall be deemed to have acted as the duty and authority of the taxpayer and other concerned persons and for such payment shall not be considered as self-responsibility for any criminal or criminal offense;
- (k) The third party who pays to the Director General under this section may recover the amount which needs to pay by the taxpayer responsible for paying the tax.

- (l) In this section:
 - (i) Money also includes debt obligations expressed in monetary value or monetary liability;
 - (ii) The third party in debt means the person who has to pay money to the taxpayer in relation to the taxpayer.

Compliance with the notice

- 61. (a) The third party who pays tax to the Director General under section 60 is:
 - (i) It shall be deemed to be carried out by the duty and authority of the taxpayer and all other concerned persons.
 - (ii) in connection with the payment, exemption from all criminal and criminal proceedings, as well as all judicial or extrajudicial proceedings.
- (b) Sub-section (a) as prescribed shall take effect even if it is contrary to any provision of the contract or agreement;
- (c) The notice issued under section 60 is after performing the tax or duties mentioned therein shall not take effect, if the Director-General decides that there is sufficient reason to withdraw the notice;
- (d) If the third party who receives the notice issued under section 60 has to pay the taxpayer or has no money reserved for the taxpayer, that person shall reply in writing to the Director General;
- (e) In the reply letter of the third party:
 - (i) Reasons for failure;
 - (ii) After knowing that the third party is unable to pay, he shall reply promptly before the due date stated in the notice under section 60.

- (f) If the Director General receives the reply letter from the third party, he can do so in one of the following ways and send a notification letter to the third party confirming that:
 - (i) accepting the reply letter of the third party and deleting or amending the notice under section 60;
 - (ii) Rejection of the reply letter of the third party.
- (g) The submission of the reply letter of the third party shall not have any effect on the liability paid under section 60 unless the Director General repeals or amends the notice under section 60;
- (h) Third party in this section means the creditor of the taxpayer who has been approved by the notification under section 60.

Non-Arm's Length Transferees

- 62. (a) If the duty of payment of the taxpayer after the confiscation and sale of the taxpayer's property known to the Director-General is not yet fulfilled, the rights of the taxpayer within one year before the date of confiscation of the taxpayer shall not be transferred freely between the non-related business activities, in other ward, non-arm's length transferees, that person is liable to pay;
- (b) Sub-section (a) shall not affect the amount owed by a person under section 42.

Treasurer

- 63. (a) The person appointed as the treasurer shall notify the Director General within 14 days from the date of such appointment.
- (b) The Director-General may inform the Superintendent of the amount deemed sufficient by the Director-General as the person in possession

or custody of the custody of the Custodian to have or to pay the amount of tax to be paid.

- (c) A trustee shall pay the tax owed to the Union Government to the Director General with priority over the debts owed to other creditors. Without such payment, any right in the State which he retains shall not be transferred, sold or expired without the prior permission of the Director General.
- (d) The custodian shall exclude from the sale of any right to obtain the amount notified by the Director General under sub-section (b) or the amount less than the amount agreed upon by the Director General.
- (e) If a trustee fails to comply with this section, he is liable to pay up to the amount to be set aside under sub-section (d) for the amount of tax mentioned in sub-section (b).
- (f) A custodian under this section means the following persons who have been appointed as custodians related to any proprietary right in the Union:
 - (i) the liquidation officer of any company or legal entity;
 - (ii) treasurer appointed by the court or appointed outside the court;
 - (iii) a person who has been entrusted in the case of being considered as a poor person;
 - (iv) the mortgagee in possession;
 - (v) the person who arranges for the property of the deceased person;
 - (vi) a person who is carrying out the affairs of an incapacitated individual;
 - (vii) a successor in the reorganization of a group of persons.

Chapter (10)

Fines

General Provisions on Fines

64. (a) The provisions of this section shall apply in accordance with this Law or any tax law shall effect on the fines imposed.
- (b) Procedures applied for tax assessment, tax payment, collection and dispute, shall have the same effect on fines relating to any tax.
- (c) The fine to be paid by any person under any section under this Chapter shall be in accordance with the other sections of this Law and the interest to be paid under Chapter 8 of this Law and the criminal penalties under Chapter 11 of this Law shall not be affected;
- (d) The Director-General shall be responsible for proofing the failure to comply with the provisions of this law or the tax laws in relation to the imposition of fines;
- (e) The Director General may assess the fine as the tax to be paid under this Law and may set the date for payment of the fine;
- (f) The notice of fine assessment shall be sent to the person to be paid the fine and the amount of fine to be paid and the section of the law imposing fines and the due date must be stated. In sending the confirmation letter:
- (i) the notification and assessment of the payment of the fine shall be considered as the notification and assessment of the tax payable under this Law.
 - (ii) the amount of fine mentioned in the notice shall be considered as tax payable under this Law.
 - (iii) the due date is the date stated in the notice.

- (g) The duty to pay a fine of a person arises from the time when the Director General conducts the assessment under sub-section (f);
- (h) The time limit for imposing a fine shall be seven years after the occurrence of the fine. However, the penalty is limited to 12 years if the violation involves taxpayers providing false or deliberately misinformation.
- (i) The Director General shall, if the person to be fined give sufficient reasons:
 - (i) it can be stopped in whole or in part the full assessment of fines;
 - (ii) exemption or relief may be granted in whole or in part the fine after the assessment;.
- (j) The date and month on which an issue arises or persists, the fine to be paid in full payment for a date and month or any other period shall be the date on which the case arises or continues or ends.

Failure to register or failure to notify changes in taxpayer information

65. Whoever commits any of the following misconduct shall pay a fine equal to 10% of the tax due:
- (a) failure to register in accordance with any tax law;
 - (b) Failure to notify to the Director General of changes in taxpayer information under sub-section (f) and sub-section (g) of Section 9;
 - (c) Failure to apply for deregistration of the taxpayer under any tax law in accordance with the law.

Invoice, Receipt, Misrepresentation of credit notes and debit notes

66. (A) Whoever commits any of the following offenses shall pay a fine not exceeding 250,000 kyats:

- (1) using an incorrect or irrelevant taxpayer registration number;
- (2) Issuing invalid invoices or sales receipts;
- (3) Issuing invalid credit notes or creditor notes;
- (4) Invoice; Receipt Failure to provide or fail to provide credit notes or creditor notes in accordance with any tax law.

(B) If the manufacturer or service provider or the importer or trader of the goods or trade under any tax law has acted as carefully as possible with respect to the information of the purchaser or the recipient of the goods and believes that such information is valid for sufficient reasons, Receipt Sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a), sub-section (a); Sub-section (2); Sub-section

(C) Manufacturer of goods subject to any tax law; A service provider, or importer or trader, acts with due diligence and invoices; Receipt If the purchaser or service recipient of the goods required for the issuance of the notes or the creditor notes has reasonably believed that the purchaser or service recipient is either registered or unregistered; The service provider or importer or trader is a sub-section (a); There shall be no obligation to pay a fine under sub-section (4).

Late submission of tax return

67. (a) Whoever fails to submit the tax return or any other declaration on the appointed day or before that date shall pay a fine of one of the following two fines whichever is more:
- (i) 1% of the amount of tax to be paid for each month or part of the month which continues to fail to submit the declaration from the date of submission until the date of submission by the Director General in addition to 5% of the tax payable;

- (ii) One hundred thousand kyats.
- (b) The amount of tax to be paid for the purposes contained in this section includes taxes payable in installments.

Lesser payment of tax with negligence or concern with dishonest

68. The taxpayer may be liable to pay the following penalties if the taxpayer has already paid or lesser the tax amount due to a false statement or omission in the tax return of the taxpayer, and if the statement or omission is made by intent or negligence by the taxpayer;
- (a) 25% of the amount of tax paid if not covered by sub-section (b);
 - (b) 75% of the lesser tax amount if the amount of tax paid exceeds one hundred thousand kyats or exceeds 50% of the tax payable.

Inaccurate or misleading statements

69. (a) If a person submits a false or misleading statement to the Revenue Officer and assumes that the information is true, he/she may pay less than the tax liable to pay the assessment or if the refund is more than the actual amount, a fine of 150,000 kyats and one of the following fines shall be paid:
- (i) the difference between the actual amount of tax and the amount of tax that paid in lesser amount;
 - (ii) The difference between the actual refund amount and the probable refunded amount.
- (b) If a person does not know that the main point of the statement is false or misleading, no fine shall be imposed on a person under this section unless there is sufficient reason to assume that it is known.

Explanation (1)

According to this section, a statement submitted to a tax officer means, except for any statement covered by section 68, orally or in writing to an employee performing the duties of that tax officer which includes any of the following:

- (a) Application, Certificate, Announcement, Notification, Directive, Claim or other recorded documents which are written, prepared, submitted, reported under this law;
- (b) Any information required to be submitted under this law;
- (c) Recorded document submitted to the Revenue Staff not relating with this Law;
- (d) The answer to a question asked by a taxpayer to a person;
- (e) Statement given to another person knowingly or reasonably expected to be paid to the Revenue Staff.

Explanation (2).

A statement containing one of the main misleading provisions in this section means it may also include a misleading statement because it excludes an issue or item from it.

Failure to maintain the recorded documents

70. (a) Any person under this Law or any tax law, failure to maintain the required recorded documents, for each day in which the default occurs, the fine under sub-section (b) shall be paid for each day or part of a day;
- (b) The fine is:

- (i) If the taxpayer is responsible for paying tax not exceeding 500,000 kyats, it shall be paid 5,000 Kyats per day for each day in which the default occurs;
 - (ii) If the taxpayer is liable to pay tax not exceeding 5 million kyats, it shall be paid 50,000 Kyats per day for each day of default;
 - (iii) If the taxpayer is responsible for paying tax in excess of 5 million kyats, it is 100,000 Kyats per day for each day of default.
- (c) Notwithstanding anything contained in sub-section (b), the Director-General may grant relief from imposition of fine for a period not exceeding 30 days from the date of notifying to the taxpayer of non-compliance with the provisions of this section.

Failure to comply with the third party notice

71. Whoever fails to comply with the notice issued under section 60 shall pay a fine of 25% of the difference between the amount of tax payable by the third party and the amount of tax paid to the Director General on the date specified in that notice.

Failure to provide relevant office place, equipment and assistance to perform office works

72. Whoever under this law or any tax law, failure to provide work place, equipment and assistance to perform office works to the tax officer, shall result in a fine of not more than 500,000 Kyats.

Failure to comply with the notice to provide the information

73. Whoever, under this law or any other tax law, failure to provide the appropriate information requested by the Director General within the prescribed time shall result in a fine not exceeding five hundred thousand Kyats.

Late payment

74. (a) Any tax payable within 14 days from the date of assessment or re-assessment or on the due date of the notice of assessment, failure to pay in whole or in part will result in a penalty for late payment of 10% of the unpaid tax.
- (b) All taxes to be paid in installments in accordance with any tax law, failure to pay all or part of the installment within the due date shall result in a penalty for late payment of 10% of the outstanding tax.
- (c) Whoever, without any sufficient cause, any person who is designated to pay the withholding tax under any tax law and applicable to this Law, if it is not withhold, shall be deemed to be in default in respect of that tax and shall be liable to pay that non-deductible tax.
- (d) Whoever fails to pay the withholding tax within the prescribed date under any tax law applicable to this Law shall pay a fine of 10% of the amount due for such late payment.
- (e) If the extension of time under section 44 is allowed, when the tax to be paid during that period is paid, there shall be no obligation to pay a fine under sub-section (a).

Chapter 11

Criminal penalties and penalties

General provisions for criminal prosecution

75. (a) The Director General shall, specified in this Law or any tax law, may be investigated an offense;
- (b) In taking action under this Law, the Code of Criminal Procedure can be done in accordance with the Code of Judicial Procedure.
- (c) The action taken under this Law shall not affect the criminal action taken under any other law.

Time limit for litigation

76. Proceedings under this section may begin at the following times:
- (a) if the accused offense is an act committed within 12 years after the act committed;
- (b) within three years after the Director-General notices the failure if the alleged offense is a failure to fulfill any duty to be performed within 12 years after the occurrence of such failure or later;
- (c) within three years after the final confirmation of the correct tax liability of that person for that tax period if the accused does not disclose or misrepresent the tax liability information of that person under any tax law.

Tax Evasion

77. Anyone who convicted of knowingly and intentionally of evading for tax assessment, to make tax payment or tax collection or seeking a refund for which he/she is not entitled to refund, shall be punished with imprisonment

for a term not exceeding seven years or with fine not exceeding Two hundred and fifty thousand Kyats and a fine equivalent to one hundred percent of the amount of tax evaded by the person for the relevant period whichever is more or both punishments must be imposed.

Obstruction of tax administration

78. (a) Whoever is convicted intentionally for obstructing or attempting to impose tax administration under this Law shall be punished with imprisonment not exceeding one year or with fine not exceeding 250,000 Kyats or both punishments must be imposed.
- (b) If a person commits any of the following acts or omissions in the application of this Law for the purposes of this section, it shall be deemed to be obstructing the tax administration under this Law:
- (i) failure to comply with a tax official's request for inspection on maintained recorded documents, records or statistics;
 - (ii) failure to comply with the order in accordance with the law to appear in front of the Revenue Staff;
 - (iii) prohibition and disturbing to the tax officer and the delegated entity to enter into the business premises or any place of residence in accordance with the law;
 - (iv) failure to submit tax returns in order to prevent tax administration;
 - (v) using an incorrect or irrelevant taxpayer's registration number;
 - (vi) providing invalid invoice, sales receipt, debit note or credit note;
 - (vii) providing or failing to provide the invoice, receipt, credit note or debit note which are not comply with the provisions of any tax law;

- (viii) refusing to provide the Director General to inspect or survey the land or map, form, owner's evidence agreement, leasing agreement, other agreement or other recorded documents;
 - (ix) disturbing the tax decision, assessment or collection in any other way.
- (c) Manufacturer of goods, service provider, importer or trader acts as carefully as possible regarding the information of the purchaser of the goods or the recipient of the service and believes that such information is valid for good reason, such manufacturer of the goods, service provider, importer or trader will not be considered as prohibition to the tax administration when it is occurred due to any inaccuracies or inaccuracies in the information relating to the purchaser or the creditor or related notes (including the registration status of the person or the taxpayer registration number which is required to be included in them) in accordance with the sub-section (b), sub-sections (vi) and (vii).

Encouragement

79. Any person who attempts to commit any offense under this law, if convicted of conspiracy or aiding and abetting a crime, he shall be punished in accordance with the prescribed penalties for the relevant offense.

Failure to maintain confidentiality

80. Whoever violates the section 8, sub-section (b) or sub-section (c), if convicted of failing to maintain matters deemed confidential under, he shall be punished with imprisonment not exceeding one year or with fine not

exceeding Two hundred thousand Kyats or both punishments must be imposed.

Offenses committed by an entity

81. (a) If a person commits an offense under this Law:
- (i) in the case of a company, any member of the board of directors or officers of a similar rank shall be deemed to have committed the crime;
 - (ii) in the case of a joint venture or association, the member or officer of that joint venture or association shall be deemed to have committed the crime.
- (b) The action of a person under sub-section (a) shall not be deemed to be a crime if it is in accordance with the following points:
- (i) committing an offense without the consent or knowledge of that person;
 - (ii) the person has made every effort to prevent the commission of the crime in accordance with the nature and nature of his or her duties and circumstances.

Offenses of the Revenue Staff

82. In the application of the provisions of this Law, any Revenue Staff shall be punished according to the relevant law if he/she commits any of the following offenses:
- (a) a Revenue Staff who ask or receive money or non-monetary grant or reward who has no legal right to obtain or any promise or guarantee for such giving or award, directly or indirectly related to the duties of that Revenue Staff;

- (b) Making an agreement to avoid, cover up or disobey the tax revenue, or voluntarily participation which contrary to the proper performance of the duties of a tax official and is contrary to or may result in tax fraud with the provisions of this Law or an act or thing which is contrary to refrain from doing so.

Settlement for crimes

83. (a) If a person commits any offense under this Chapter or any tax law except the offenses under section 80 and section 82, the Director General may apply for remission of that offense at any time before the final court decision of the relevant court. In such a settlement, the Director General may impose a fine not exceeding the maximum fine prescribed for the offense.
- (b) The Director General may settle any offense under sub-section (a) if it is in accordance with the following points:
- (i) has already paid the fine and the amount not exceeding the maximum fine prescribed under section (a) has been paid as a fine or the Chief Minister has insured sufficient to pay such tax and fine;
 - (ii) a written request from the victim for compensation.
- (c) If the Director General settles an offense under this section:
- (i) The order made under sub-section (a) shall be written and the request in sub-section (b) shall be attached.
 - (ii) In the order issued under sub-section (a):
 - (aa) crime committed;
 - (bb) the amount to be paid;
 - (cc) must specify the due date.

- (iii) the order made under sub-section (a) shall be handed over to the perpetrator for approval.
- (d) The order made by the Director General under sub-section (a) is final and there is no right of appeal.
- (e) After the Director-General has settled an offense under this section, the perpetrator shall not be prosecuted or punished in relation to that offense.
- (f) If the taxpayer fails to pay the amount prescribed by the Director General to pay under sub-section (a), he shall have the right to collect according to the tax arrears due under this Law.

Chapter 12

General

Influence to the laws

84. Notwithstanding anything contained in any existing tax law, matters relating to any provision of this law shall be dealt in accordance with this law.

Transition Provisions

85. (a) Appeals made in accordance with any tax law prior to the effective date of this Law, litigation and other action shall be taken in accordance with the provisions of the tax law.
- (b) It may take action to collect the tax liability arising before the enactment of this Law in accordance with this Law. However, in doing so, it shall not affect the previous action taken to collect the tax.
- (c) If there is no provision in this Law before the enactment of the necessary rules and regulations after the enactment of this Law, rules

issued under the Commercial Tax Law, the Income Tax Law, and the Special Goods Tax Law, Rules and Regulations, Notification, Order, Instructions and procedures may continue to apply unless the time limit is exceeded.

Right to issue rules and regulations

86. In implementing the provisions of this law:

- (a) The Ministry may, with the approval of the Union Government, issue the rules and regulations;
- (b) The Ministry and the Department may issue the required notification, order, directive, and procedures.

I sign in accordance with the Constitution of the Republic of the Union of Myanmar.

(Sd/) Win Myint

President

The Republic of the Union of Myanmar