



MINISTRY OF PLANNING AND FINANCE
INTERNAL REVENUE DEPARTMENT

**NOTICE TO FILE INCOME TAX RETURN, ANNUAL SALARY STATEMENT AND ANNUAL
COMMERCIAL TAX RETURN**

- 1. Income Year or the Year in which Sale proceed or Receipt is accrued:** Income year or the year in which sale proceed or receipt is accrued (reporting period), to file a return from April 1, 2022 to March 31, 2023.
- 2. Return Receiving Offices:** Current (old) taxpayers have to file the returns at relevant revenue offices where their taxation matters are assessed. For the new company that is non-taxpayer must first apply to the Centralised Taxpayer Service Unit to register as a taxpayer, and define the revenue offices where their taxation matters are assessed and file the returns to the revenue offices designated by the Centralised Taxpayer Service Unit. For an individual who is non-taxpayer, must file the returns to the relevant township revenue offices.
- 3. Methods of filing a return:** Returns can be filed by either of the following three methods -
 - (a) Filing in person:** In the case of return filing in person, return is considered filed on the date it is stamped as received by the Department.
 - (b) Filing by mail:** In the case of return filing by mail, return is considered filed on the date of the postmark.
 - (c) Filing by electronic mail:** In the case of return filing by e-mail, return is considered filed on the date it is received electronically by the Department and if that date falls on a day on which the Department is not open to the public for business, the document is considered received on the next succeeding day on which the Department is open

for business. Electronic Filing means submitting a tax return using the Electronic Filing Management System. The user guide video files on how to register for an electronic tax return and how to submit an electronic tax return can be found on the Internal Revenue Department's Website at www.ird.gov.mm.

(Note: Taxpayers of Large Taxpayers' Offices and Medium Taxpayers' Offices in Yangon are required to file the tax return electronically.)

4. Completing the Return: The following are required-

- (a) Taxpayer must use respective tax return forms of the Internal Revenue Department.
- (b) Taxpayer is required to complete the return properly and he/she has to attest to the accuracy and completeness of the return.
- (c) The Return must be signed by taxpayer. If a tax return or part of a tax return was prepared for reward by some other person, that paid preparer must also sign the return.

5. Due Date: June 30, 2023 (Friday)

6. Penalties: A person who fails to file a tax return on time is liable to a penalty equal to the greater of the following two penalties -

- (a) Five percent of the amount of tax owing, plus further one percent of the amount of tax for each month or part of a month during which the failure continues, but not beyond the time when the Director General issues an assessment; and
- (b) K 100,000

7. **Rights of Taxpayer:** Taxpayer can apply the time limit prescribed for filing a tax return at relevant revenue offices if the taxpayer required to file applies for the extension of the time limit.
8. **Enquiries:** Enquiries may be made at the relevant revenue offices and please contact the following Taxpayer Service Units for further questions -
- (a) Centralised Taxpayer Service Unit
No. 128/132, 2nd floor & 3rd floor, Pansodan Street (Middle Block),
Kyauktada Township, Yangon
Ph: 01-8389311, 01-8389322
 - (b) Taxpayer Service Unit (Naypyitaw)
Building No. 46, Internal Revenue Department, Naypyitaw.
Ph: 067-3430522, 067-3430544
 - (c) Taxpayer Service Unit (Mandalay)
65th Street, between 22nd and 23rd Streets, Aung Myae Tharzan Township,
Mandalay.
Ph: 02-4030192, 02-4030637, 02-4030638, 02-4030639

Internal Revenue Department