



**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:** The period to file a tax return for the income year or the year in which sale proceed or receipt is accrued (reporting period) is from April 1, 2023 to March 31, 2024.
- 2. Return Receiving Offices:** Existing taxpayers have to file their returns at the respective revenue offices where their taxation matters are assessed. If the company which is not being a taxpayer yet, has to enter the IRD website to register electronically by clicking “e-Registration Service Login Here” pattern to get Taxpayer Identification Number (TIN). After receiving TIN, e-Filing Management System and e-Payments System can be used. For an individual who is not being a taxpayer yet, has to file the returns to the respective township revenue offices.
- 3. Ways to file the Return:** Returns can be filed by either of the following three ways –
  - (a) Filing in person:** In the case of filing a return in person, the return is considered filed on the date it is stamped as received by the department.
  - (b) Filing by mail:** In the case of filing a return by mail, the return is considered filed on the date of the postmark.
  - (c) Filing by electronic system:** In the case of filing a return by electronic system, the return is considered filed on the date it is received electronically by the Department. If that date falls on public holidays, it will be deemed to have been received on the following business day.

Electronic Filing means the process of filing a tax return electronically, using the online software (E-Filing Management System). The user guide video files on how to register an account for using e-Filing Management System and how to submit an electronic tax return by using the system can be found on the Internal Revenue Department's Website at [www.ird.gov.mm](http://www.ird.gov.mm).

(Note: The taxpayers from Large Taxpayers' Offices and Medium Taxpayers' Offices are required to file their tax returns electronically.)

- 4. The process of completing a tax return:** The following are required-
- (a) The tax return forms specified by the Internal Revenue Department shall be used; respective forms are available at [www.ird.gov.mm](http://www.ird.gov.mm) and the respective revenue offices.
  - (b) Since taxpayers are responsible for the accuracy and completeness of their tax returns, it is necessary to be filled out completely and correctly.
  - (c) The return form must be signed and submitted by the taxpayer himself. If the tax return or part of it, is prepared for a fee, the person who prepared it must also sign the return.
  - (d) It is required for the new corporate taxpayer to send taxpayer's signature (original) to the respective revenue offices without fail when using the e-Filing Management System to submit tax return.
- 5. Due Date of Submission:** July 1, 2024 (Monday)
- 6. Penalties:** If a taxpayer fails to submit tax returns on time is liable to higher of the following two fines;

- (a) Five percent of the amount of tax payable, plus one percent of the amount of tax payable for each month or part of a month during which the failure continues to be submitted from the date fixed for submission until the time of assessment by the Director General.
- (b) K 100,000

7. **Taxpayer Rights:** Taxpayers can apply to the respective revenue office in advance to extend the time limit prescribed for filing a tax return if it is difficult to do so on time due to various reasons.

8. **Enquiries:** If there are any unclear points, enquiries can be made at the respective revenue offices and please contact the following Taxpayer Service Offices for further questions;

(a) Centralised Taxpayer Service Unit

No. 128/132, 2<sup>nd</sup> floor & 3<sup>rd</sup> 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)

65<sup>th</sup> Street, between 22<sup>nd</sup> and 23<sup>rd</sup> Streets, Aung Myae Tharzan Township,  
Mandalay.

Ph: 02-4030192, 02-4030637, 02-4030638, 02-4030639

**Internal Revenue Department**