



Ministry of Planning and Finance
Internal Revenue Department

**The Notification for Tax Avoidance, Underpayment of Tax, False or Misleading Tax
Information and Tax Evasion**

1. In order to clarify to the taxpayers, the terms and provisions of tax avoidance, underpayment of tax, false or misleading tax information and tax evasion, and to publicize the reaction and enforcement on these matters, the Internal Revenue Department issued the public ruling No.3/2022 on 16-11-2022.
2. In this public ruling No.3/2022, the matters defined as including Tax avoidance, negligent or fraudulent underpayment and false or misleading statements of tax information, the actions and circumstances that constitute tax evasion offenses are clarified with examples.
3. Tax evasion offenders shall be taken actions by the Tax Administration Law as well as may also be prosecuted by the Anti-Money Laundering Law, so the public need to know what actions constitute tax evasion.
4. Therefore, it is hereby announced that the public can access and study Myanmar Version in [https://www.ird.gov.mm/sites/default/files/_Public_Ruling_3_2022_\(Myan_Version\).pdf](https://www.ird.gov.mm/sites/default/files/_Public_Ruling_3_2022_(Myan_Version).pdf) and English Version in [https://www.ird.gov.mm/sites/default/files/Public_Ruling_3_2022_\(Eng_Version\).pdf](https://www.ird.gov.mm/sites/default/files/Public_Ruling_3_2022_(Eng_Version).pdf) in order to fully understand the public ruling that will come into effect on 1-1-2023.

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