2019 Republic of the Union of Myanmar
Quarterly Commercial Tax Return

(see separate instructions to properly complete the tax return)
(for Annual Commercial Tax Returns due 31 Jul 2019 and 31 Oct 2019)

For the quarter ended	DD/MM/201X: _____

TAXPAYER DETAILS

A. Type of taxpayer: Tick applicable box ► ☐ Individual ☐ Association ☐ Company
☐ Primary co-operative
☐ Non-primary co-operative

B. Residency: Tick applicable box ► ☐ Myanmar citizen ☐ Non-resident citizen
☐ Non-resident foreigner ☐ Resident foreigner

C. Name of tax treaty country (if any) ► _____

D. Check applicable box(es): ☐ Initial return with IRD ☐ Final return with IRD
☐ Amended return for 2019 quarter ended:
☐ 30 June 2019 ☐ 30 September 2019
☐ Change of address

Name		TIN	
Full name of spouse (if married)		TIN	
Postal address (including postal code)			
Physical address			
Contact telephone number		E-mail address	
Customs IE Code		Industry code	

Caution: Specify the names of goods produced or sold in the separate attachment. Express all money amounts in kyats even if you received money for the goods sold or services rendered in a foreign currency. In converting from foreign currency to Myanmar Kyats (MMK), attach the relevant rates.

PART A Net Commercial Tax on Production and Trading		(a) Total sales (kyats) (not including commercial tax but including specific goods tax) (See instructions)	(b) Tax rate	(c) Tax Multiply (a) x (b) (See instructions)
1	Export of crude oil		5%	
2	Export of electrical power		8%	
3	Sale of gold jewelry		1%	
4	Sales of buildings built and sold in Myanmar		3%	
5	All other goods, except exempt goods included on line 6 (see instructions)		5%	
6	Exempt goods (see instructions)			
7	**Net commercial tax on production and trading** (add lines 1 through 5)			

PART B Net Commercial Tax on Domestic Services Rendered	(a) Total receipts (kyats) (not including commercial tax)	(b) Tax rate	(c) Tax - Multiply (a) x (b)
1	Telecom services - recharge/pre-paid cards		5%	
2	Telecom services – all other services		5%	
3	All other domestic services, except exempt services included on line 4		5%	
4	Exempt services (see instructions)			
5	**Net commercial tax on sales of domestic services** (enter the sum of lines 1 through 3 in column (c))			

PART C - Net Commercial Tax Due or Overpaid	
1. Net commercial tax before payments. Add Part A, line 7 and Part B, line 5	
Payments made during the year	
2. Total allowable commercial tax credit, including on IRD(CT)-31 forms, during the year in production / trading / rendering services (see instructions)	
3. Total allowable commercial tax credit, according to IRD(CT)-32 forms, during the year in importation (see instructions)	
4. Total of monthly payments made during the quarter	
5. **Total allowable payments made during the quarter** (enter the sum of line 2 + line 3 + line4) If no payments made, enter -0-.	

Declaration of Paid Preparer (Skip this section if there is no paid preparer.)

Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete.

(Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)

Signature of paid preparer		Date (DD/MM/ YYYY)	
Name of paid preparer		TIN	
Firm's name		Firm's address	
Firm's TIN			
Contact telephone number		E-mail address	

Declaration of Taxpayer or Representative				
Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete. (Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)				
Signature			Date (DD/MM/YYYY)	
If you are signing this form on behalf of an association of persons, a Government organization, or a legally incapacitated person, print your full name			Your title	