

2024-2025

Quarterly Commercial Tax Return according to Tax Administration Law section 22 and Commercial Tax Law section 12, subsection (a)

(see separate instructions to properly complete the tax return)

(for Quarterly Commercial Tax Returns due 31 Jul 2024, 31 Oct 2024, 31 Jan 2025 and 30 Apr 2025)

For the quarter ended	DD/MM/20YY: _____		
TAXPAYER DETAILS	<p>A. Type of taxpayer: Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> State-owned Economic Enterprise <input type="checkbox"/> Primary Cooperative <input type="checkbox"/> Non-primary Cooperative <input type="checkbox"/> Association (Other)</p> <p>B. Residency: Tick applicable box ► <input type="checkbox"/> Myanmar citizen <input type="checkbox"/> Non-resident citizen <input type="checkbox"/> Non-resident foreigner <input type="checkbox"/> Resident foreigner</p> <p>C. Name of tax treaty country (if any) ► _____</p> <p>D. Check applicable box(es): <input type="checkbox"/> Initial return with IRD <input type="checkbox"/> Final return with IRD <input type="checkbox"/> Amended return for 2024-2025 quarter ended: <input type="checkbox"/> 30 June 2024 <input type="checkbox"/> 30 September 2024 <input type="checkbox"/> 31 December 2024 <input type="checkbox"/> 31 March 2025 <input type="checkbox"/> SEZ Exemption <input type="checkbox"/> Grant Aid Exemption <input type="checkbox"/> Change of address</p>		
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		(a)	(b)	(c)
Commercial Tax Due on Production and Trading		Total sales or Receivables (kyats) (not including commercial tax but including specific goods tax. Attach schedule of sales or receivables) (See instructions)	Tax rate	Tax Multiply (a) x (b) (See instructions)
1	Export of crude oil		5%	
2	Export of electrical power		8%	
3	Sales of gold jewelry		1%	
4	Sale proceeds for building and repairing the infrastructures by long-term renting of state-owned land or by cooperating with the state or in the private owned land or by cooperating with the land owner		3%	
5	All other goods, except exempt goods included on line 7 (see instructions)		5%	
6	Export of all other goods, except goods included on line 1 and 2 (see instructions)		0%	
7	Sale proceeds for exempted goods (see instructions)			
8	Sale proceeds exempted from commercial tax under the SEZ Law			
9	Sale proceeds exempted from commercial tax under Grant Aid			
10	Commercial tax due on the sale proceeds of production and trading (add lines 1 through 6 in column (c))			

PART B		(a)	(b)	(c)
Commercial Tax Due on Domestic Services Rendered		Quantity or Total receipts or Receivables (kyats) (not including commercial tax. Attach schedule of receipt from service or receivables)	Tax rate	Tax - Multiply (a) x (b)
1	Telecom services - recharge/pre-paid cards		5%	
2	Telecom services – all other services		5%	
3	Sales of SIM Card and services of SIM Card to be used (Attach the document of the total receipts)		20000 Kyats per SIM Card	
4	Services of internet		15%	
5	The receipt of the hotel and tourism services		3%	
6	All other domestic services, except exempt services included on line 7		5%	
7	Service revenue for exempted services (see instructions)			
8	Service revenue exempted from commercial tax under the SEZ Law			
9	Service revenue exempted from commercial tax under the Grant Aid			
10	Commercial tax due on the receipt of domestic services (enter the sum of lines 1 through 6 in column (c))			

PART C - Net Commercial Tax Due or Overpaid	
1. Commercial tax due. Add Part A, line 10 and Part B, line 10	
Payments made during the quarter	
2. Total allowable commercial tax credit during the quarter for the commercial tax paid by the purchasing of goods and receiving of services in the country (Attach schedule of IRD(CT)-05-01 and IRD(CT)-05-03) (see instructions)	
3. Total allowable commercial tax credit during the quarter for commercial tax paid by the importation (Attach schedule of the IRD(CT)-05-02 and IRD(CT)-05-03) (see instructions)	
4. Total of commercial tax monthly payments made during the relevant quarter (Attach schedule of relevant challan)	
5. Amount of commercial tax overpaid last quarter or last financial year carried forward to this quarter	
6. Total allowable payments made during the quarter (Enter the sum of line 2 + line 3 + line 4 + line 5) If no payments made, enter -0-.	
7. Balance due. Subtract line 6 from line 1. If zero or less, enter -0-.	
8. Amount overpaid. Subtract line 1 from line 6. If zero or less, 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	