

According to Section 389 of the Constitution of the Republic of the Union of Myanmar,2008,every citizen has the obligation to pay taxes due to the law

IRD(IT)-05-01

### Withholding Tax Certificate

(Under Section 16 i Sub-section(b) of the Income Tax Law)

#### The person from whom tax was withheld

#### Withholding Tax Agent

Taxpayer Name-----

Taxpayer Name-----

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Taxpayer Identification No.-----

Taxpayer Identification No.-----

Revenue office -----

Revenue office-----

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(If individual)

(If individual)

Citizen/National Registration Card No.-----

Citizen/National Registration Card No.-----

(If Corporate)

(If Corporate)

Registration No.-----

Registration No.-----

Detail Address -----


Detail Address-----

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Sr No.	Type of Payment	Tax Rate	Date of payment	Amount of payment	Amount of Withholding Tax	Remark
1.	Interests					
	(a) Resident citizen and Resident foreigner	-				
	( b) Non-Resident Foreigner	15%				
2.	Royalties for the use of Licenses, Trademarks and Patent Right etc.					
	(a) Resident citizen and Resident foreigner	10%				
	(b) Non-resident foreigner	15%				
3.	Payment by Union-Level Organizations, Union Ministries, Naypyitaw Council, Regional or State Level Organizations, State-Owned enterprises, Municipal Development Organization for purchase of goods, work performed or supply of services within the country under tender or quotation or auction system or contract or agreement or any other system.					
	(a) Resident citizen and Resident foreigner	2%				
	( b) Non-Resident foreigner	2.5%				
4.	Payment by franchise business in					

Myanmar, Partnership, Joint-venture, Company, Association or Institution formed and registered under the existing law, co-operative societies, foreign companies, foreign enterprises for the purchase of goods, work performed or supply of services within the country under contract or agreement or other modes.					
(a) Resident citizen and Resident foreigner	-				
( b) Non-Resident foreigner	2.5%				
Total Amount of payment and Total Amount of WT					
Total Amount of WT (In letter)					

<p><b>Warning</b></p> <ol style="list-style-type: none"> <li>1. Withholding tax shall be deposited to the relevant tax office within 15 days from the date on which withholding was made. (Income Tax Regulation 14(b))</li> <li>2. If a person who fails to make the withholding payment, will be treated as default and liable to make the payment of the amount that has failed to withhold. (Tax Administration Law Section 74 (c))</li> <li>3. If a person who fails to make the withholding payment, within the specified period, must pay a late payment penalty of 10 percent of the amount so failed to pay. (Tax Administration Law Section 74 (d))</li> <li>4. Details information about withholding tax shall be sent to the relevant tax office within 15 from the date on which withholding was made. ( Income Tax Regulation 14(c))</li> </ol>	<p>I hereby certify that the particulars given above are true.</p> <div style="text-align: center; margin: 20px 0;">  </div> <p>Sign -----</p> <p>Name -----</p> <p>Position -----</p> <p>NRC -----</p> <p>Company/ -----</p> <p>Department/Organization -----</p> <p>Date of issuing certificate -----/-----/-----</p> <p style="text-align: right;">( DD / MM / YYYY )</p>
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<p><b>Notes</b></p> <ol style="list-style-type: none"> <li>1. Withholding tax agent shall prepare (3) copies of certificate and send (1) copy to the person from whom tax was withheld, (1) copy to the relevant tax office and keep the remaining one.</li> <li>2. Please provide the tax rate and name of the country that has concluded a DTA with Myanmar in the “Remark” column if the payment is due for Sr.no.1(b) and Sr.no.2 (b) of type of payment.</li> <li>3. Countries that have concluded a DTA with Myanmar are United Kingdom, Vietnam, Republic of Korea, India, Malaysia, Singapore, Laos and Thailand.</li> </ol>
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