



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, 2024 to March 31, 2025.
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 Button” 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. **Return Filing Method:** Returns can be filed by either of the following three ways –
 - (a) **Filing in person:** In the case of filing a return in person, it 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, it is considered filed on the date of the postmark.
 - (c) **Filing electronically:** In the case of filing a return electronically, it is considered filed on the date it is received electronically by the Department. If that date falls on public holidays, it is considered received on the next succeeding day. Electronic Filing is the process of submitting a tax return online through, the software (e-Filing Management System). User guide videos on how to register an account and submit an electronic tax return using the e-Filing Management System are available on the Internal Revenue Department’s Website at www.ird.gov.mm.

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

4. **The process of completing a tax return:** The followings are required to follow–
 - (a) The tax return forms specified by the Internal Revenue Department shall be used; respective forms are available either at www.ird.gov.mm or at the respective revenue offices.
 - (b) Since taxpayers must attest to the accuracy and completeness of their tax returns, they must fill out the returns completely and correctly.
 - (c) The return form must be signed and submitted by the taxpayer himself. If a tax return or part of a tax return was prepared for reword by some other person, that other person must also sign the tax return.
 - (d) In case of filing the tax return electronically through e-Filing Management System by the new corporate taxpayer, the taxpayer's signature (original) must be sent to the respective revenue offices without fail by any means.
5. **Due Date of Submission:** June 30, 2025 (Monday)
6. **Penalties:** A person who fails to file tax returns on time, he or she is liable to a penalty equal to the greater of–
 - (a) Five percent of the amount of tax owing, plus further one percent of the amount of tax owing for each month or part of a month during which the failure to file continues, but not beyond the time when the Director General issues an assessment; and
 - (b) K 100,000
7. **Taxpayer Rights:** If the taxpayers face difficulties in filing a tax return on time, they may apply in advance to the respective revenue office, for an extension of the time for filing tax return with a sufficient reason.

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, 2nd floor & 3rd 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)
65th Street, between 22nd and 23rd Streets, Aung Myae Tharzan Township,
Mandalay.
Ph: 02-4030192, 02-4030637, 02-4030638, 02-4030639

Internal Revenue Department