

The State Law and Order Restoration Council
The Commercial Tax Law
(**The State Law and Order Restoration Council Law No. 8/90**)

The 6th Waxing Day of Hnaung Tagu, 1351 M.E.

(31st March, 1990)

The State Law and Order Restoration Council hereby enacts the following law:

Chapter I

Title, Effectiveness and Definition

1. This Law shall be called the Commercial Tax Law.
2. The provisions of this Law shall be effective in the whole country commencing from the 1990-91 financial year.
3. The following expressions contained in this Law shall have the meanings given hereunder:
 - (a) **Tax** means the tax to be paid under this Law. This expression also includes a fine imposed under this Law;
 - (b) **Assessee**¹ means a person who is responsible to pay tax under this Law.
 - (c) **Goods** means the imported material and the material produced in the country for sale;
 - (d) **Service**² means rendering of service by remuneration, fee or consideration.
 - (e) **Proceed of sale**³ means the money received or to be received from the sale of goods in cash basis or on credit or by other deferred payment

¹ . Substituted by sub-section (a) of section 4 of the Law Amending the Commercial Tax Law, 2014.

² . Substituted by sub-section (a) of section 4 of the Law Amending the Commercial Tax Law, 2014.

³ . Substituted by sub-section (b) of section 4 of the Law Amending the Commercial Tax Law, 2011.

system or sale in advance system. If it is the exchange of goods, it is the value determined in doing so. This expression includes the value of packing material for packing the goods.

- (f) **Receipt from service** means money received or to be received for rendering of services;
- (g) **Producer** means a person who produces goods at his owned mill, factory or establishment or by assigning others and sells it;
- (h) **Service provider** means a person who renders service for remuneration, fee or consideration;
- (i) **Importer**⁴ means a person who imports goods or services from aboard by any other means.
- (j) **Landed value** means the aggregate of the value of imported goods assessed under the Customs laws, the customs duty levied thereon and unloading expenses;
- (k) **Return** means the form by which the assessee who is responsible to pay tax expresses his proceed of sale and receipt form service;
- (l) **Schedule** means the schedules of this Law;
- (m) **Assessment** means the determination of tax which shall be paid by the assessee under this Law;
- (n) **Year** means the financial year;
- (o) **Assessment year** means the succeeding year to the year in which proceed of sale or receipt from service accrued;
- (p) **Three months**⁵ means the period of three months from the commencement of the financial year;
- (q) **Township Revenue Officer**⁶ means the officer-in-charge of the relevant Township Revenue Officer who is assigned duty to assess the tax which shall be paid by the assessee under this Law. In this expression, the Staff

⁴ . Substituted by sub-section (a) of section 4 of the Law Amending the Commercial Tax Law, 2014.

⁵ . Inserted by section 4 of the Law Amending the Commercial Tax Law, 1991

⁶ . Substituted by sub-section (a) of section 4 of the Law Amending the Commercial Tax Law, 2014.

Officers and Deputy Staff Officer who are assigned duty to assess tax under section 10 of the Commercial Tax Law are also included.

- (r) **Trading**⁷ means transaction which buys and sells goods by means of cash-payment or credit or other abeyance or sale in advance or exchanging the goods or consignment.
- (s) **Trader**⁸ means person who carries out trading by himself or as agent or by any other means.
- (t) **The Taxation of the Union Law**⁹ means Taxation Law which shall be submitted to Pyidaungsu Hluttaw annually by the Union Government in accord with the provisions of the Constitution.”

Chapter II

Charging Tax and Having Responsibility to Pay Tax

- ¹⁰ 4. Any person shall be charged the tax as mentioned in the schedule for the following transactions:
- (a) Producing and selling the goods in the country,
 - (b) Importing the goods;
 - (c) Trading;
 - (d) Providing services;

¹¹ 5. The tax due under Section 4 shall;

- (a) if it is an import, be paid by the importer.

⁷ . Substituted by sub-section (b) of section 4 of the Law Amending the Commercial Tax Law, 2014.

⁸ . Substituted by sub-section (b) of section 4 of the Law Amending the Commercial Tax Law, 2014.

⁹ . Substituted by sub-section (b) of section 4 of the Law Amending the Commercial Tax Law, 2014.

¹⁰ . Substituted by section 5 of the Law Amending the Commercial Tax Law, 2014.

¹¹ . Substituted by section 6 of the Law Amending the Commercial Tax Law, 2014.

- (b) if it is producing or trading or re-selling the imported goods or service providing, be paid by the producer or trader or importer or service provider by collecting tax from the buyer or service receiver together with proceeds or receipts prior to charging the commercial tax.
- (c) if they are special be paid by the producer or importer commodities contained in the Taxation of the Union Law.”

¹² 6. By the Taxation of the Union Law for any year may:

- (a) amend, add and delete the expressions contained in schedule of this Law or tax rates;
- (b) determine the amount of proceed or receipt from service on which tax shall not be imposed.”

¹³ 7. The provisions of this Law shall not apply to goods produced and sold or service rendered solely for a religious or charitable purpose by any religious or charitable organization.

¹⁴ Explanation: Virtuous action includes donations providing assistance and charity for the interest of the public such as education, health, poor and relied to the persons who suffer natural disasters.”

Chapter III

Tax Exemption and Relief

¹⁵ 8. (a) The following shall be carried out by the Taxation of the Union Law:

¹² . Substituted by section 7 of the Law Amending the Commercial Tax Law, 2014.

¹³ . Substituted by section 5 of the Law Amending the Commercial Tax Law, 2011.

¹⁴ . Substituted by section 8 of the Law Amending the Commercial Tax Law, 2014.

¹⁵ Substituted by section 9 of the Law Amending the Commercial Tax Law, 2014.

- (i) granting tax exemption or relief, withdrawing for any category of goods or for any service or for an assessee;
- (ii) in respect of any enterprise newly established or any enterprise carrying out at present shall be carried out the followings:
 - (aa) granting tax exemption or relief on machineries, equipment and other articles imported from aboard for installation in the new construction or any enterprise carrying out at present;
 - (bb) granting tax exemption or relief for limit of years of consecutive thirty six months commencing from the date of commercial operation of production or service;
 - (iii) granting tax exemption or relief in respect of any category of goods produced in the country and exported and sold.
- (b) The Union Government may grant commercial tax exemption or relief in respect of the following matters:
 - (i) goods donated by local and foreign donors for social, religion, health and education matters in the country from international organizations.
 - (ii) goods that are given to the State from local and foreign organizations as assistance.
 - (iii) utensils imported to use during the staying in Myanmar for experts, technicians from donor countries and international organizations which are carrying out for the development of the country.
 - (iv) goods related with diplomats according to the reciprocal basis of one country to another.”

9. If it is desirable to charge tax on any production of goods , or rendering of service, it may be prescribed by regulations for doing so.

Chapter IV

Duties and Powers

10. The Director General of the Internal Revenue Department shall have the right to take responsibilities and exercise powers contained in this Law. Moreover, he may implement by allocating and assigning duties to service personnel of his Department.

Chapter V

Registration and Intimation of Commencement of Enterprise

11. (a) Any person who carries out a¹⁶ goods production enterprise or service enterprise shall register with the relevant Township Revenue Officer as stipulated by regulations.
- (b) Any person who commences operation of¹⁷ a goods production enterprise or service enterprise shall furnish a letter of intimation on the commencement of the operation as such to the relevant Township Revenue Officer as stipulated by regulations.
- (c) The Township Revenue Officer may inform any person to register or to furnish letter of intimation on commencement of operation of his enterprise in accord with the regulations.

¹⁶ . Deleted by section 7 of the Law Amending the Commercial Tax Law, 2011.

¹⁷ . Deleted by section 7 of the Law Amending the Commercial Tax Law, 2011.

Chapter VI

Monthly Payment of Tax and Sending of Three-Monthly Return¹⁸

12.(a)¹⁹ Any person who has taxable proceed of sale or receipt from service within a year, shall pay due monthly tax within ten days after the end of the relevant month. Moreover, a three-monthly return shall be furnished to the relevant Township Revenue Officer within one month after the end of relevant three-month.

(b)The Township Revenue Officer may intimate any person to pay due monthly tax and send three-monthly return if there is cause to consider that he has taxable proceed of sale or receipt from service within a year.

(c)If it is failed to pay tax under sub-section (a) or (b), or if there is cause to consider that the tax paid is less than the tax payable, the Township Revenue Officer may, based on the information received, estimate and claim the tax payable or the additional tax payable.

(d) The tax paid under sub-section (a), (b) or (c) shall be set-off from the tax due in the assessment.

(e) The tax payable on goods imported under sub-section (c) of section 4 of the Law shall be collected together with the customs duties by the Customs Department in accord with the manner of collecting customs duties.

Chapter VII

Furnishing Annual Return

13. (a) Any person who has taxable proceed of sale or receipt from service in a year shall furnish an annual return for such year to the Township Revenue Officer within three months after the end of the relevant year.

¹⁸ . Substituted by section 5 of the Law Amending the Commercial Tax Law, 1991

¹⁹ . Substituted by section 6 of the Law Amending the Commercial Tax Law, 1991

- (b) If there is cause to consider that any person has taxable proceed of sale or receipt from service in a year, the Township Revenue Officer may intimate to furnish annual return.
- (c) If there is any mistake or omission in the annual return furnished under sub-section (a) and (b), it may be amended before the assessment is made.

Chapter VIII

Assessment and Refund

- 14. (a) If the Township Revenue Officer is satisfied that the annual return furnished under section 13 is correct and complete relating to the proceed of sale or receipt from service, he may assess the tax based on such return.
- (b) If it is necessary, the Township Revenue Officer may, after carrying out causing the assessee to submit accounts and documents, summoning and examining him; assess tax based on such documents if it is possible to obtain proceed of sale or receipt from service correctly from such accounts and documents.
- ²⁰(c) If it is not possible to obtain the proceed of sale or receipt from service correctly from the accounts and documents submitted by the assessee, the Township Revenue Officer shall assess tax after scrutinizing other necessary evidences and documents.
- ²¹(d) If the assessee fails to furnish annual return, submit the accounts and documents or to appear and accept examination, the Township Revenue Officer may estimate and assess tax based on the

²⁰ . Substituted by section (a) of section 8 of the Law Amending the Commercial Tax Law, 2011.

²¹ . Inserted by sub-section (b) of section 8 of the Law Amending the Commercial Tax Law, 2011

information collected. He may summon and examine any person and demand necessary information before assessing tax.

15. To enable to assess and collect the tax on the followings within the year without waiting until the end of the relevant financial year, it shall be carried out as stipulated by regulations:

²²(a) person who would go abroad for good;

(b) person who terminates the enterprise;

(c) person who carries out entertainment;

²³(d) taxpayer who pays tax monthly with fixed rate.

²⁴15-A. If any person is a person departing from Myanmar, shall obtain the certificate of tax payment under this Law in accord with the stipulations contained in the regulations. Provided that, the Ministry of Finance of the Union Government shall make exception in respect of this matter by issuing notification.

16. If the assessee may prove that the tax paid is more than the amount payable or if it is found by the Township Revenue Officer, such excess shall be refunded. The assessee has the right to claim it only within one year after receiving the intimation of refund.

Chapter IX

Assessment or Re-assessment and Rectification of Mistake

17. (a) The Township Revenue Officer may intimate the assessee to furnish annual return relating to any of the following matters within three years after the end of the relevant assessment year. After doing so, assessment

²² . Substituted by section 9 of the Law Amending the Commercial Tax Law, 2011

²³ . Substituted by section 10 of the Law Amending the Commercial Tax Law, 2014

²⁴ . Substituted by section 11 of the Law Amending the Commercial Tax Law, 2014

or re-assessment may be carried out at any time in accordance with the provisions of this Law:

- (i) escaping from assessment although being liable to tax;
- (ii) under-assessment of tax.

Provided that, if the assessment or re-assessment is found to be necessary on account of fraud, evasion and concealment relating to the proceed of sale or receipt from service, the assessment or re-assessment may be made at any time after the end of the relevant assessment year with the prior permission of the Director General of the Internal Revenue Department.

- (b) In carrying out under sub-section (a), the tax shall be calculated and demanded only at the rate contained in the schedule effective for the relevant year.

18. (a) The Township Revenue Officer, ²⁵the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the of The Large Taxpayer Office or Appellate Tribunal may rectify any mistake if it is found a mistake apparent from the record relating to any of his or its assessment order or if it is submitted by the assessee or appellant, it may be rectified within three years from the date of such order. Provided that if it is to make amendment for increasing tax or reducing refund, the assessee shall be given the right to defend.

- (b) In carrying out under sub-section (a), the tax shall be calculated and demanded only at the rate contained in the schedule effective for the relevant year.

Chapter X

²⁵ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

Appeal

19. ²⁶(a) If the assessee is dissatisfied, he may appeal to the followings:

- (i) if the tax exceeds thirty thousand kyats , to ²⁷the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or Head of The Large Taxpayer Office;
- (ii) if it is a decision of ²⁸ the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office and the tax exceeds one hundred thousand kyats, to the Revenue Appellate Tribunal;
- (iii) if it is a question of law which arises from the decision of the Revenue Appellate Tribunal, to the Supreme Court of the Union.

²⁹(b) The assessee shall, if dissatisfied with any order relevant to him, have the right to appeal in accord with the regulations. The assessee shall file an application of appeal within thirty days of the receipt of the notice of demand or of the dissatisfied order if the order is imposed by the Township Revenue officer. The assessee of appeal or the Township Revenue officer shall file an application of appeal within sixty days of such dissatisfied order imposed by ³⁰the Head of the Union Territory Revenue Officer or the Region or State Revenue officer or the Head of the Companies Circle Tax Office or the Head of the Assessee's office. In calculating the limitation, the following periods shall be deducted:

- (i) period required to copy the order desired to appeal;

²⁶ . Substituted by sub-section (a) of section 10 of the Law Amending the Commercial Tax Law, 2011

²⁷ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

²⁸ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

²⁹ . Substituted by sub-section (b) of section 12 of the Law Amending the Commercial Tax Law, 2014

³⁰ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

- (ii) period requested and obtained the right to appeal without paying the tax fully.
- (c) The period contained in sub-section (b) may be accepted in relaxation by³¹ the Head of Union Territory's Revenue Office or the relevant Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office, Revenue Appellate Tribunal or Supreme Court if there is sufficient cause.
- (d) The person who is desirous to appeal has the right to appeal only by complying with the followings:
- (i) paying tax which shall be paid fully, or
- (ii) applying to ³²the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office and complying with his decision.
- (e) In disposing the appeal, an appropriate order may be passed after giving the appellant the right of expression.
- ³³(f) If the tax does not exceed thirty thousand kyats, the decision of the Township Revenue Officer; if the tax does not exceed one hundred thousand kyats, the decision of ³⁴the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office; if the tax exceeds one hundred thousand kyats and if question of law does not arise, the decision of the Revenue Appellate Tribunal shall be final.

³¹ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

³² . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

³³ . Substituted by sub-section (b) of section 10 of the Law Amending the Commercial Tax Law, 2011

³⁴ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

- ³⁵19-A. (a) If there arises any question of Law in the order of the Revenue Appellate Tribunal, the Assessee or the Head of the Union Territory Revenue Officer or the Region or State Revenue Officer or the Head of the Companies Circle Tax Office or Head of the Assessee's Office may propose to the Revenue Appellate Tribunal within sixty days after the receipt of the order of such tribunal to refer to the Supreme Court to decide.
- (b) If the Revenue Appellate Tribunal rejects the proposal under sub-section (a), the person whose proposal is rejected may apply to the Supreme Court within sixty days of the receipt of the rejection order.”

Chapter XI

Revision of Order Passed by the Township, Region or State Levels

20. The Director General of the Internal Revenue Department may, on his own motion or on the application of an assessee, re-scrutinize any order passed by the Township Revenue Officer, ³⁶the Head of Union Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office and pass the appropriate order within three years after the date of such order.

Provided that the assessee shall have no right to submit in the following matters:

- (a) being not terminated the limitation for appeal or appeal is pending in the matter in which appeal may be filed to ³⁷the Head of Union

³⁵ . Substituted by section 13 of the Law Amending the Commercial Tax Law, 2014

³⁶ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

³⁷ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

Territory's Revenue Office or the Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office;

(b) being the assessee does not comply with sub-section (d) of section 19.

Chapter XII

Offences and Penalties

³⁸21. If any person, without sufficient cause, defaults in any of the following matters, the Township Revenue Officer shall cause him to pay a fine as in the following ³⁹fixed rates or fixed amount for each relevant default. In such payment of fine, fine contained in Sub-section (f) shall be assessed and collected separately without waiting until the end of the financial year:

- (a) ten percent of the tax due upon the assessment for failure to register and failure to send intimation of commencement of operation of the business;
- (b) ten percent of the tax due upon the assessment according to each default for failure to pay the tax due monthly, failure to send the return three -monthly and failure to furnish annual return within the stipulated time;
- (c) ten percent of the additional tax payable in the assessment shall be paid in each default accordingly for failure to pay the payable tax according to the annual return and failure to comply with the notice intimating to appear for examination relating to assessment;
- (d) ten percent of the additional tax payable in the assessment for failure to pay tax within the days stipulated or extended to pay tax;
- (e) ten percent of the tax due upon the assessment for failure to keep the prescribed receipt or document of receiving money specified in accord with the Commercial Tax Regulations;

³⁸ . Substituted by section 14 of the Law Amending the Commercial Tax Law, 2014

³⁹ Substituted by sub-section (a) of section 3 (a) of the Law Amending the Commercial Tax Law, 2015

(f) one hundred percent of the tax payable upon such receipt or value of the document of receiving money for failure of issuing such receipt or document of receiving money to the buyer or service receiver in spite of keeping the receipt or documents of receiving money if the Township Revenue Officer finds out.”

⁴⁰21-A. If any person fails to submit the accounts stipulated to keep by the Ministry of Finance of the Union Government⁴¹, by notification, under this Law without sufficient cause, the relevant Township Revenue Officer shall cause him to pay a fine equivalent to ten percent of the tax due⁴².

22.(a) (i) If any person is found to have evaded payment of tax or concealed particulars relating to the proceed of sale or receipt from service to reduce tax, he shall be allowed to disclose in full within the stipulated time.

(ii) If such person disclose in full within the stipulated time, he shall pay, in addition to the tax payable by him, a penalty equivalent to the amount of tax payable on account of evasion or further payment on account of concealment.

(iii) If such person fails to disclose within the stipulated time or disclose an amount which is less than the proceed of sale or receipt from service evaded or concealed, he shall pay both of the tax payable and the penalty mentioned in clause (ii) and shall also be liable to prosecution. He shall be punished, on conviction, with imprisonment for a term ⁴³not exceeding one year or with a fine not exceeding one hundred thousand kyats or with both.

⁴⁰ . Inserted by section 7 of the Law Amending the Commercial Tax Law, 1991

⁴¹ . Substituted by sub-section (b) of section 11 of the Law Amending the Commercial Tax Law, 2011

⁴² . Substituted by sub-section (b) of section 11 of the Law Amending the Commercial Tax Law, 2011

⁴³ . Substituted by sub-section (a) of section 12 of the Law Amending the Commercial Tax Law, 2011

(b) If any person who is found to have furnished the false return relating to his proceed of sale or receipt from service or to have produced books of accounts, statements of accounts which are false or which he knows to be false with deceitful purpose shall pay a penalty equivalent to the amount of tax payable and shall also be liable to prosecution. He shall, on conviction, be punished with imprisonment for a term not exceeding three years or with a fine ⁴⁴ not exceeding three hundred thousand kyats or with both.

23. Any person who commits any of the following offences in connection with this Law shall be prosecuted with the permission of the authority concerned and shall, on conviction, be punished with imprisonment for a term which may extend from three to seven years:

- (a) giving bribe, taking bribe;
- (b) attempting to give or take bribe;
- (c) abetting in giving or taking bribe;
- (d) misuse of any of the powers conferred under this Law with dishonest or deceitful intention.

⁴⁵(e) failure to comply with the provision of this Law without reasonable causes.

Chapter XIII

Recovery of Tax

24. If the assessee fails to pay tax and penalty within the stipulated or extended time, the unpaid amount shall be deemed to be an arrear and the relevant assessee shall be deemed to be a defaulter and the Township Revenue Officer shall recover the said arrear as if it were an arrear of income-tax. In such

⁴⁴ . Substituted by sub-section (b) of section 12 of the Law Amending the Commercial Tax Law, 2011

⁴⁵ Inserted by section 4 of the Law Amending the Commercial Tax Law, 2015

recovery, the Township Revenue Officer shall use the manners and exercise powers provided in the Income Tax Law.

Chapter XIV

Miscellaneous

25. (a) The persons who are assigned duty under section 10 of the Law have the right to carry out the followings:
- (i) the right to enter and inspect any building, place or business premises for the relevant assessment or appeal;
 - (ii) the right to stamp marks of identification on the books of accounts or documents found during such entry and inspection and make extracts and copies therefrom;
- (b) The Township Revenue Officer has the right to carry out the followings if he has cause to believe that books of accounts or documents required in any proceeding carried out under this Law are being withheld not to produce or they will not be produced when called for, after obtaining the permission of⁴⁶ the Head of Union Territory's Revenue Office or the relevant Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office:
- (i) the right to enter and search any building, place and business premises;
 - (ii) the right to seize books of accounts or documents found in such place.
- (c) The Township Revenue Officer may, if a matter arises to take action urgently of the matter contained in sub-section (b), record such reasons to believe in writing, request for a search warrant from the relevant Township Magistrate and carry out. In doing so, the findings shall be

⁴⁶ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

reported soonest to ⁴⁷the Head of Union Territory's Revenue Office or the relevant Region or State Revenue Officer or the Head of the Companies' Circle Tax Office or the Head of The Large Taxpayer Office.

(d) If any matter contained in sub-section (a) and (c) is carried out, it shall be carried out in the presence of relevant assessee or his agent and two witnesses. If it is the matter to seize the books of accounts or documents, an acknowledgement receipt shall be issued and they shall be retained until the time, as may be necessary, required for inspection before the completion of assessment or appeal.

26. The manners for assessment and collection of tax relating to the economic organizations of the Union Government, State-owned mills, factories, trading and service enterprises may be determined by regulations.

⁴⁸27. In respect of any goods or services for any year, if the foreign currency is contained in proceed of sale or service, may prescribe to charge tax by the Taxation of the Union Law.”

28. (a) For the assessments contained in this Law, true accounts shall be prepared and maintained in Myanmar language or English.

(b) The Ministry of Finance of the Union Government may prescribe, by notification, to maintain accounts in which what particulars are included, to produce when required under sub-section (b) of section 14 for any category of income or any category of assessee.

⁴⁹29. The Ministry of Finance of the Union Government may, in order to carry out the provisions of this Law successfully:

⁴⁷ . Substituted by section 3 of the Law Amending the Commercial Tax Law, 2014

⁴⁸ . Substituted by section 16 of the Law Amending the Commercial Tax Law, 2014

⁴⁹ . Substituted by section 15 of the Law Amending the Commercial Tax Law, 2011

- (a) issue necessary rules, regulations or by-laws with the approval of the Union Government;
- (b) issue necessary notifications, orders and directives.

30. If a matter arises to determine who is ⁵⁰ the producer, trader, service provider, importer for the matter contained in section 4; or who is the person necessary to register under sub-section (a) of section 11, the decision of the Director General of the Internal Revenue Department shall be final.

⁵¹31. Except the tax collected on importation, commercial tax collected in Myanmar Kyats in Region or State respectively may be pay to the relevant budget of the Region or State in accord with the fixed percentage proportion in Region or State respectively specified by the Union Government.

⁵²32. If it is producing or trading or re-selling imported goods or service providing , producer or trader or importer or service provider shall by collecting tax from the buyer or service receiver together with goods the sale of proceeds or receipts from services prior to charging commercial tax, carry out issuing the receipt or document of receiving money in accord with the regulation.

Provided that, if it is the special goods producing and selling, issuing receipt or document of receiving money shall carried out by regulations.

⁵³33. In respect of causing to seal the tax mark and sell upon producing and selling the special goods, and importing may be prescribed by the rules.

I hereby signed under the Costitution of the Republic of the Union of Myanmar.

⁵⁰ . Substituted by section 16 of the Law Amending the Commercial Tax Law, 2014

⁵¹ . Substituted by section 17 of the Law Amending the Commercial Tax Law, 2014

⁵² . Substituted by section 17 of the Law Amending the Commercial Tax Law, 2014

⁵³ . Substituted by section 17 of the Law Amending the Commercial Tax Law, 2014

Sd/Thein Sein

President

The Republic of the Union of Myanmar