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## Tax Compliance requirements in Myanmar

### Brief background

As we approach the next fiscal year end on 31 March 2015, many companies will start to look at the state of their compliance filings. There are so many filings that are required in Myanmar that it is easy to overlook some of these requirements. We will set out below some of these requirements which will hopefully help companies in Myanmar be more aware of its filing obligations.

### Personal Income Tax

Employers are generally obliged to withhold on employees salaries whenever payment is made to the employees and the amount withheld would need to be remitted to the tax authorities.

Further, an employer is required to submit annual tax return on behalf of employees within three months from the end of the income year, 30 June of every year.

### Corporate income tax

Enterprises in Myanmar are generally required to pay tax an estimate of their income tax payable in advance on a monthly or quarterly basis. The annual corporate income tax return will need to be filed within three months from the end of the income year (i.e. by 30 June of every year).

### Withholding tax

Certain payments made to both residents and non-residents would need to be withheld upon by payers. The withholding tax return would within 7 days of making the payment.

### Commercial tax

Any person who has taxable proceeds from sales or service shall make monthly payments of commercial tax within ten days after the end of the relevant month and file a three monthly return within one month after the end of the three monthly period. However, there is a de-minimis threshold of MMK 15,000,000 of service revenue and sales proceeds per year.

### KPMG comments

With the education efforts that the tax authorities have been putting forth to the tax payers, there is now a greater expectation for tax payers to be aware of their tax filing obligations and to be compliant.

### How can KPMG help

KPMG can assist in managing your tax compliance needs whilst operating in Myanmar including corporate tax, personal income tax, commercial tax and withholding tax filings.

## About Tax Alerts

KPMG Tax Alerts highlight the latest tax developments, impending change to law or regulations, current practices and potential problem areas that may impact your company. As certain issues discussed herein are time sensitive, it is advisable to make your plans accordingly.

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