

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

IRD(SGT)-03-01

2024-2025

Specific Goods Tax Return according to Tax Administration Law section 22 and Specific Goods Tax Law section 16, subsection (a)

(see separate instructions to properly complete the tax return)

(for Specific Goods Tax Returns due 10 Jul 2024, 10 Oct 2024, 10 Jan 2025 and 10 Apr 2025)

For the quarter ended	(DD/MM/YYYY) _____		
TAXPAYER DETAILS	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)		
	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		
	C. Name of tax treaty country (if any) ► _____		
	D. Check applicable box(es): <input type="checkbox"/> Initial return with IRD <input type="checkbox"/> Amended return for the following 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"/> Final return with IRD <input type="checkbox"/> Change of address		
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 specific goods produced or sold in the separate attachment. Express all money amounts in kyats even if you received money for the goods sold in a foreign currency. In converting from foreign currency to Myanmar Kyats (MMK), attach the relevant rates.

PART A		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Production and Sales		Selling quantity of goods or value of goods (Attach selling schedule)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	(a) Various types of cigarette		Up to the sale price of 800 Kyats for a pack of 20 cigarettes	13 Kyats per cigarette	
2	(b) Various types of cigarette		Between the sale price of 801 and 1100 Kyats for a pack of 20 cigarettes	26 Kyats per cigarette	

3	(c) Various types of cigarette		The sale price of 1101 Kyats and above for a pack of 20 cigarettes	29 Kyats per cigarette	
4	Tobacco			60 %	
5	Cured Virginia tobacco			60 %	
6	Cheroot			1 Kyat per cheroot	
7	Cigar			80 %	
8	Pipe tobaccos			80 %	
9	Various types of Betel chewing preparation			80 %	
10	(a) Various types of liquor		Between 400 and 2000 Kyats per litre	237 Kyats per litre	
11	(b) Various types of liquor		Between 2001 and 3600 Kyats per litre	624 Kyats per litre	
12	(c) Various types of liquor		Between 3601 and 5400 Kyats per litre	1065 Kyats per litre	
13	(d) Various types of liquor		Between 5401 and 7200 Kyats per litre	1496 Kyats per litre	
14	(d) Various types of liquor		Between 7201 and 9000 Kyats per litre	1944 Kyats per litre	
15	(e) Various types of liquor		Between 9001 and 10800 Kyats per litre	2393 Kyats per litre	
16	(f) Various types of liquor		Between 10801 and 12600 Kyats per litre	2841 Kyats per litre	
17	(g) Various types of liquor		Between 12601 and 14400 Kyats per litre	3290 Kyats per litre	
18	(h) Various types of liquor		Between 14401 and 16200 Kyats per litre	3739 Kyats per litre	
19	(i) Various types of liquor		Between 16201 and 18000 Kyats per litre	4188 Kyats per litre	
20	(j) Various types of liquor		Between 18001 and 20000 Kyats per litre	4637 Kyats per litre	
21	(k) Various types of liquor		Between 20001 and 22000 Kyats per litre	5272 Kyats per litre	
22	(l) Various types of liquor		Between 22001 and 24000 Kyats per litre	5745 Kyats per litre	
23	(m) Various types of liquor		24001 Kyats and above per litre	60 % of the price of a litre	
24	Various types of beer			60 %	
25	(a) Various types of wine		Between 1 and 1400 Kyats per litre	176 Kyats per litre	
26	(b) Various types of wine		Between 1401 and 2600 Kyats per litre	440 Kyats per litre	
27	(c) Various types of wine		Between 2601 and 4100 Kyats per litre	737 Kyats per litre	
28	(d) Various types of wine		Between 4101 and 5600 Kyats per litre	1067 Kyats per litre	
29	(e) Various types of wine		Between 5601 and 7100 Kyats per litre	1397 Kyats per litre	
30	(f) Various types of wine		Between 7101 and 8600 Kyats per litre	1727 Kyats per litre	

31	(g) Various types of wine		Between 8601 and 10100 Kyats per litre	2057 Kyats per litre	
32	(h) Various types of wine		Between 10101 and 11600 Kyats per litre	2387 Kyats per litre	
33	(i) Various types of wine		Between 11601 and 13100 Kyats per litre	2717 Kyats per litre	
34	(j) Various types of wine		Between 13101 and 16100 Kyats per litre	3212 Kyats per litre	
35	(k) Various types of wine		Between 16101 and 19100 Kyats per litre	3872 Kyats per litre	
36	(l) Various types of wine		Between 19101 and 22100 Kyats per litre	4532 Kyats per litre	
37	(m) Various types of wine		22101 Kyats and above per litre	50 % of the price of a litre	
38	Logs and different types of timber			5 %	
39	(a) Engine power from 1501 CC to 2000 CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			10 %	
40	(b) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			30 %	
41	(c) Engine power 4001 and above CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			50 %	
42	Kerosene, petrol, diesel oil, jet fuel			5 %	
43	Natural gas			8 %	
44	Specific goods tax due on production or sales (add lines 1 through 43, col(d))				

PART B		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Exportation		Selling quantity of goods or value of goods (Attach selling schedule)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	Log and different types of timber (export)			10%	
2	Other specific goods exported (attach schedule listing specific goods exported)				
3	Specific goods tax due on exportation (Enter the amount from line 1 in col (d))				

PART C	
Specific Goods Tax Due or Overpaid	
1. Specific Goods tax due. Add Part A, line 44 and Part B, line 3	
2. Total specific goods tax made during the relevant quarter (Attach schedule of relevant challen)	
3. Total allowable specific goods tax credit during quarter for specific goods tax paid by importation or purchasing directly from specific goods manufacturers in the country (Attach schedule of IRD(SGT)-05-01, IRD(SGT)-05-02 and IRD(SGT)-05-03) (See instructions)	
4. Amount of specific goods tax overpaid in previous quarter carried over to this quarter	
5. Balance due. Subtract the total of line 2 + line 3 + line 4 from line 1. If zero or less, enter -0-.	
6. Amount overpaid. Subtract line 1 from the total of line 2 + line 3 + line 4. The amount overpaid will be refunded in accordance with the section 43 of the Tax Administration Law. If there is a remaining amount of overpayment after complying with the section 43 of the Tax Administration Law and you want to carry forward it to the next tax year, tick this box. <input type="checkbox"/>	

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	

General Instructions for Specific Goods Tax Return according to Tax Administration Law section 22 and Specific Goods Tax Law section 16, subsection (a)

Who Must File

Any person, unless an exception applies, who is engaged in the following activities must file this tax return.

- a person who produces the taxable specific goods in the country
- a person who produces and exports the taxable specific goods

Exceptions

The specific goods tax does not apply to:

- Specific goods which are exported except the specific commodities mentioned in the Union Taxation Law to impose tax on export;
- Specific goods which are sold by the dutyfree shops to travelers, except specific goods which are specified as attracting tax on export;
- Specific goods which are sold onboard an outbound plane or ship, except specific goods which are specified as attracting tax on export;
- Specific goods which are imported to the country for temporary use and later re-export to the original country in the original quantity and condition in accordance with customs regulations.
- Specific goods which are imported or produced in the country by local or foreign donors and are meant to be donated in the country for social, religious, health and education purposes;
- Specific goods which are imported by those who enjoy the exemption under the international law, international or diplomatic conventions;
- Fuel to be used for planes flying abroad;

Among the specific goods taxable under Union Taxation Law, no specific goods tax shall be assessed on the production and sale of tobacco, cheroots and cigars produced and sold by cooperative sector or private sector in the country if total sale proceeds within one financial year do not exceed 20,000,000 kyats (200 lakhs).

Anybody who imports, exports, produces or holds specific goods in the country shall pay the tax due as follows:

- before picking up the specific goods if imported;
- for specific goods that are produced in the country:
 - For other types of special goods, the tax shall be paid within 10 days after the end of the month in which the special goods were sold.
 - If the special goods are specified as attracting tax based on production in a notification by the Ministry, the tax shall be paid within 10 days after the end of the month in which the special goods were produced.
- within ten (10) after the end of the month in which specific goods are exported
- the owner shall pay within seven (7) days of the discovery at the owner's if tax has not been paid for specific goods under this law.

The tax must be paid by:

- The importer for imported goods. The tax to be paid shall be collected by the Customs Department along with the customs duty in the same procedures for collection of customs duties.
- The producer if they are domestically produced.
- The exporter if they are exported.
- If special goods for which no tax was paid are being kept, the keeper shall have to pay.

For taxable specific goods, tax shall be computed at the stipulated rate based on the value, volume, weight, or other measure of the goods on the following days.

- the day when customs clearance is done if imported or exported to a destination abroad.
- for specific goods that are manufactured in the country:
 - the date on which they are sold;
 - the date on which they are manufactured if the special goods are specified as attracting tax based on production in a notification by the Ministry;
- the day when the ownership of untaxed specific goods is discovered;

When To File

A domestic manufacturer or exporter shall pay tax for specific goods for which tax has to be paid and shall submit quarterly returns within 10 days after the end of the relevant quarter for the manufacture and sale, or export of special goods. If the 10th day falls on a non-work day or holiday, the tax return is due on the subsequent work day. The due dates for the 2024-2025 fiscal year are:

- 10 July 2024
- 10 October 2024
- 10 January 2025
- 10 April 2025

Penalties

The following defaults shall result in penalties under the Specific Goods Tax Law.

- Five (5) million kyats for failure to provide the information timely requested under this law in order to set the market price within the stipulated time or within the extended period.
- The possessor shall pay one Hundred percent (100%) of the value of the goods for possession of untaxed specific goods, in addition the goods shall be confiscated.
- With regards to the specific goods to which tax labels are required to affix, specific goods manufacturer shall pay fifty percent (50%) of the value of the specific goods found for such failure if the Township Revenue Officer finds out the failure to affix the stipulated tax labels.

If you are required to file a tax return, but you fail to do so by the due date, you are liable to a penalty equal to the greater of _

- 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, or
- K 100,000

“Amount of tax owing” includes monthly or quarterly instalments of tax for the year.

If you are unable to file or pay within the stipulated time, you can apply, in advance, to the relevant tax offices for an extension of time on a prescribed form in accordance with the Tax Administration Law. If the extension is granted, the penalty does not apply and you will not be prosecuted.

If tax is underpaid, or might have been underpaid, as a result of an incorrect statement or material omission in the tax return, and that statement or omission is a result of intentional conduct or negligence on your part, you are liable to a penalty in the amount of _

- 75 percent of the underpayment if the amount of underpayment is more than K100,000,000 or 50 percent of your tax liability.
- 25 percent of the underpayment if the above paragraph does not apply

If the amount payable by or refundable to you is inferior to or exceeds the actual payable or actual refundable amount as a result of assessing the tax on the false or misleading statement made by you, you are liable for a penalty of K 150,000 and the greater of _

- the difference between an actual amount of tax payable and an amount of tax that would have been reduced; or
- the difference between an actual refundable amount and an amount that would have been refunded in excess

If your failure to file a tax return is to wilfully impede or to attempt to impede the administration of tax in accordance with the Tax Administration Law, you are guilty of an offence and are liable on conviction to a fine of K250,000, or, to imprisonment for a term up to one year, or both.

Specific Instructions

Sale means the sale of specific goods on a cash basis, or on credit, or by other deferred payment system, or in exchange of goods, or sale in advance system. The sale value of the specific goods must be calculated as follows.

- If it is **the specific goods produced in the country** or the untaxed specific goods is found in the owner’s possession, it shall be based on the market price which is set by the Director General and the Management Team of the Internal Revenue Department for the relevant financial year. **Market Price** means retail price which is determined by the supply and demand, without any control of the price among suppliers and customers, or the estimated sales price calculated in accordance with the stipulation in case the retail price is unavailable.
- If it is **the specific goods imported**, it shall be based on the landed value. Landed value means the combination of value assessed on specific goods imported from abroad in accordance with the customs legislation, the customs duty imposed on the goods, and unloading charges.

Taxpayer Details

Specify the quarter for which you are filing a Specific Goods Tax return on the top line of the tax return.

Line D

Check the “initial return with IRD” box if this is the first specific goods tax return you have filed for this taxpayer. Check the “amended return for the 2024-2025 quarter ended” box if you are correcting a previously filed quarterly return for the 2024-2025 fiscal year. Check the appropriate box to indicate which quarterly return is being amended. Check the “final return with IRD” box if this is the last specific goods tax return being filed for this taxpayer (for example, the taxpayer no longer exists because it went out of business). Check the “change of address” box if you changed your address since your previous tax return was filed.

Part A, Column (a)

Enter the quantity of goods produced or the amount of sales (not including specific goods tax), as applicable. Use the quantity produced or imported on lines 1 - 3, 6, 10 - 22, and 25 - 36. Use the amount of sales (not including specific goods tax) for lines 4 - 5, 7 - 9, 23 - 24, and 37 - 43. See below.

For line number...	Show in Column (a)...
1 - (a) Various types of cigarette	Number of cigarettes
2 - (b) Various types of cigarette	Number of cigarettes

3 - (c) Various types of cigarette	Number of cigarettes
4 - Tobacco	Value of the tobacco
5 - Cured Virginia tobacco	Value of the tobacco
6 - Cheroot	Number of cheroots
7 - Cigar	Value of the cigars
8 - Pipe tobaccos	Value of the pipe tobacco
9 - Various types of Betel chewing preparation	Value of the betel chewing preparation
10 - (a) Various types of liquor	Number of litre
11 - (b) Various types of liquor	Number of litre
12 - (c) Various types of liquor	Number of litre
13 - (d) Various types of liquor	Number of litre
14 - (e) Various types of liquor	Number of litre
15 - (f) Various types of liquor	Number of litre
16 - (g) Various types of liquor	Number of litre
17 - (h) Various types of liquor	Number of litre
18 - (i) Various types of liquor	Number of litre
19 - (j) Various types of liquor	Number of litre
20 - (k) Various types of liquor	Number of litre
21 - (l) Various types of liquor	Number of litre
22 - (m) Various types of liquor	Number of litre
23 - (n) Various types of liquor	Value of litre
24 - Various types of beer	Value of the beer
25 - (a) Various types of wine	Number of litre
26 - (b) Various types of wine	Number of litre
27 - (c) Various types of wine	Number of litre
28 - (d) Various types of wine	Number of litre
29 - (e) Various types of wine	Number of litre
30 - (f) Various types of wine	Number of litre
31 - (g) Various types of wine	Number of litre
32 - (h) Various types of wine	Number of litre
33 - (i) Various types of wine	Number of litre
34 - (j) Various types of wine	Number of litre
35 - (k) Various types of wine	Number of litre
36 - (l) Various types of wine	Number of litre
37 - (m) Various types of wine	Value of litre

38 - Logs and different types of timber	Value of the timber
39 - (a) Engine power from 1501 CC to 2000 CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric Vehicle (BEV) ,including Double Cab 4 Door pickup	Value of the vehicles
40 - (b) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric Vehicle (BEV) ,including Double Cab 4 Door pickup	Value of the vehicles
41 - (c) Engine power from 4001 CC and above CC vans, saloons, sedans, wagons, estate wagons and coupes except pickup, battery electric Vehicle (BEV) ,including Double Cab 4 Door pickup	Value of the vehicles
42 - Kerosene, petrol, diesel oil, jet fuel	Value of the petroleum product
43 - Natural gas	Value of the natural gas

Part B, Column (a)

Enter the value of goods exported (not including specific goods tax) on all lines.

For line number...	Show in Column (a)...
1 - Log and different types of timber (export)	Value of the timber exported
2 - Other specific goods exported	Value of the goods exported

Part C, Line 1

Specific goods tax due. Enter the total amount of the sum of Part A, line 44 and Part B, line 3.

(Caution: When calculating the tax to be paid, the tax amount less than 50 pyas shall not be taken into account, but the tax amount between 50 pyas and one kyat shall be counted as one kyat.)

Part C, Line 2

Total specific goods tax made during this quarter. You may adjust the amount of payments to account for any tax overpayment carried over from the previous year or the previous quarter.

(Caution: When calculating the tax to be paid, the tax amount less than 50 pyas shall not be taken into account, but the tax amount between 50 pyas and one kyat shall be counted as one kyat.)

Part C, Line 3

Total allowable specific goods tax credit during quarter for importation or purchasing from other specific goods manufacturers. Enter on this line only:

- SGT paid by you during the quarter on importing or local purchase from other SGT producers.
- SGT paid by you during the quarter on the production and exportation of any of the items listed in Section 11 (b) of the 2024 Union Taxation Law.

Include copies of Forms IRD(SGT)-05-01, IRD(SGT)-05-02 and origin of Form IRD(SGT)-05-03 when you file your quarterly Specific Goods Tax return.

Note: Specific goods tax paid for fixed or capital assets of your business cannot be used to offset the tax due to the sale of specific goods.

If the specific goods tax paid on importation of specific goods or the purchase of specific goods used to produce other specific goods in Myanmar (input tax) is more than the specific goods tax paid on sale or exportation of specific goods (output tax), the excess amount (excess input tax) will be allowed to be claimed as business expenses.

Offset of your specific goods liability is only permitted for specific goods that were sold in Myanmar or were exported during the month for those specific goods subject to tax on export. For specific goods that remain unsold in your specific goods inventory, the input specific goods tax amount can be carried over to offset the specific goods output tax when the specific goods are sold or exported.

Taxpayers that find it difficult to comply with the offset process above may apply to the Director General to use an alternative approach. The recommendation to use an alternative method will be reviewed by IRD. After review, IRD will approve the recommendation or specify other alternative methods.

(Caution: When calculating the tax to be paid, the tax amount less than 50 pyas shall not be taken into account, but the tax amount between 50 pyas and one kyat shall be counted as one kyat.)

Part C, Line 4

Amount of tax overpaid in previous quarter carried over to this quarter. Enter the amount of tax overpaid from last quarter that you elected to have applied to this quarter's tax liability.

Part C, Line 5

Balance due. The amount on line 5 is the amount of balance due for the relevant quarter you must pay when you file the return.

You must pay the tax due on a monthly basis within 10 days after the end of each month. The tax payment must be made using MPU Debit Card through www.ird.gov.mm website or using Customer Credit Transfer Function (CCT) of the CBM-Net system of the Central Bank of Myanmar through private banks. Once the payment made through MPU or CBM-Net is received by relevant accounts of MEB, a tax receipt with secured QR code will be emailed to the taxpayer. This electronic receipt is deemed to be a challan and can be retained for your record.

Part C, Line 6

Amount overpaid. The amount on line 6 is the amount overpaid for this quarter if you have made no errors in completing the return.

If the amount of tax which has been paid by a taxpayer exceeds the amount of tax assessed or found to be payable,

- (a) apply the refundable amount against the taxpayer's assessed liability to pay tax, interest, or penalties to which the Tax Administration Law applies; and
- (b) apply an amount remaining against the taxpayer's liability to make advance payments of tax that will become due within the succeeding twelve months.
- (c) Subject to subsection (a) and (b), refundable amounts must be paid.

A refund or credit may be made only if the taxpayer applies for it within six years after the end of the tax period to which the assessment relates or if the Director General finds it within that period.

If there is a remaining amount of overpayment after complying with the section 43 of the Tax Administration Law and you want to carry forward it to the next tax year, tick this box on line 6.

Declaration of Paid Preparer

Before you file the return, you must ensure the person you paid to prepare the tax return (for example, your independent accountant or auditor) signed the declaration on page 4. If an employee of yours prepared the return, no signature is required in this part.

Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.

Declaration of Taxpayer or Representative

Before you file the return, you must ensure that the return is signed on page 4:

- For an individual, by that individual.
- For a co-operative society, by the chairman or secretary.
- For a company, by the agent, secretary, general manager, or manager of that company,
- For a state economic enterprise, by a person responsible for administration or accounts.

Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.