

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(IT)-05-01

Withholding Tax Certificate
(Under Section 16, Sub Section (b) of the Income Tax Law)

The person from whom tax was withheld

Taxpayer Name _____

Taxpayer Identification No. _____

Revenue Office _____

(If Individual)

Citizen/National Registration Card No. _____

(If Corporate)

Registration No. _____

Full Address _____

Withholding Tax Agent (or) The person who withheld the tax

Taxpayer Name _____

Taxpayer Identification No. _____

Revenue Office _____

(If Individual)

Citizen/National Registration Card No. _____


(If Corporate)

Registration No. _____

Full Address _____

Sr No.	Type of Payment	WT Rate	Date of Payment	Amount of Payment	Amount of Withholding Tax	Remarks
1.	Interests					
	(a) Resident citizen and Resident foreigner	-				
	(b) Non-Resident foreigner	15%				
2.	Royalties for the use of Licenses, Trademarks, 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, Region or State governments, State Economic Enterprises, Municipal Development Organizations for purchase of goods within the country, performance of works or supply of services under tender or quotation or auction system or contract of agreement or any other modes.					
	(a) Resident citizen and Resident foreigner	2%				
	(b) Non-Resident foreigner	2.5%				
4	Payment by business entities under mutual cooperation with State, partnership, joint venture, company, association of individuals, organizations or associations incorporated or					

	registered under any existing Laws, Cooperative societies, foreign companies, foreign-owned businesses for purchase of goods within the country or performance of works or supply of services under a contract or agreement or other modes.				
	(a) Resident citizen and Resident foreigner	-			
	(b) Non-Resident foreigner	2.5%			
5.	Payment for professions and the rendering of services: - Healthcare providers from the private healthcare centers (Resident citizen and Resident foreigner)	2%			
Total amount of payment and Total amount of WT					
Total amount of WT (In letter)					

<p>Warning</p> <ol style="list-style-type: none"> 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)) If a person who fails to make withholding payment, will be treated as default and liable to make the payment of the amounts that has failed to withhold. (Tax Administration Law Section 74(c)) If a person who fails to make 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)) Details information about withholding tax shall be sent to the relevant tax office within 15 days from the date on which withholding was made. (Income Tax Regulation 14(c)) 	<p>I hereby certify that the particulars given above are true.</p> <div style="text-align: center;">  <p>Affix corporate seal of withholding tax agent</p> </div> <p>Signature _____</p> <p>Name _____</p> <p>Position _____</p> <p>National Registration Card No. _____</p> <p>Company/ Department/ Organization / _____</p> <p>Issue Date ____/____/____ (DD / MM / YYYY)</p>
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<p>Notes</p> <ol style="list-style-type: none"> The person who withheld the tax 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 retain (1) copy. Please provide the tax rate and name of the country that has concluded a DTA with Myanmar in the “Remarks” column if the payment is due for Sr.no. 1(b) and Sr.no. 2(b) of type of payment. Countries that have concluded a DTA with Myanmar are The United Kingdom, Vietnam, The Republic of Korea, India, Malaysia, Singapore, Laos and Thailand.
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