

Republic of the Union of Myanmar

Ministry of Planning and Finance

Ministry Office

Notification

No. 5/ 2019

5th Waxing of Pyar Tho, 1380 M.E

10th January 2019

Ministry of Planning and Finance in exercising the power given under Specific Goods Tax Law section 36, sub-section (a), and by the agreement of the Union Government, hereby enacts.

Chapter 1

Name, effectiveness and definitions

1. These Rules shall be called Specific Goods Tax Rules.
2. The expressions contained in these Rules shall have the same meaning as the expressions in the Specific Goods Tax Law and the following expressions shall have meanings given hereunder,
 - (a) "Law" means the Specific Goods Tax Law,
 - (b) "Registered person" means a person who has got business registration under section 15, subsection (c) of Specific Goods Tax Law for the import, production and export of specific goods,
 - (c) "Schedule" means the specific goods schedule prescribed in the Union Taxation Law,
 - (d) "semi-finished goods" means goods imported or bought from another producer of specific goods partially included in other taxable specific goods,

- (e) "Specific Goods Tax Officer" means a Township Revenue Officer or a person who is authorized to collect Specific Goods Tax by the Director General,
- (f) "Region or State Revenue Director" is the officer-in-charge of the relevant Region or State Revenue Office. This expression also includes the Union Territory Revenue Officer, the Head of Large Taxpayers Office and the Head of Medium Taxpayers Office.

Chapter 2

Registration and approval of premises

- 3. (a) The importer, producer or exporter of specific goods shall submit an application for registration or renewal of registration with the stipulated form within the following times,
 - (1) in the case of renewal for relevant financial year, within three months before commencing financial year,
 - (2) in any other case, three months before the commencement of the business activity.
- (b) Within such further time as defined by the Director General in the cases of difficulty to comply with the provisions of paragraph (a).
- 4. The Director General may specify the registration have to be made in which township revenue officer under Specific Goods Tax Law.
- 5. (a) Application shall be submitted with the stipulated form for registration or renewal of registration under these rules.
- (b) In regard with the application for registration under paragraph (a), head of the organization or an authorized person if the applicant is state-owned economic enterprise, an individual person himself if the applicant is an individual, secretary, general manager, manager or representative of the company if the applicant is a company, any member if the applicant is a partnership or other association, a chairman or a secretary if the applicant is cooperative society shall sign on the application.

6. (a) Applications for the registration and renewal of the registration under these rules, the following information shall be accompanied with the stipulated form,
- (1) the exact locality or the full address of the premises at which specific goods are to be produced,
 - (2) the producer or the individual(s) who are responsible for the premises at which specific goods produced,
 - (3) the number of staff to be engaged in such production,
 - (4) the specific goods to be produced,
 - (5) the volume and value of each class of specific goods to be produced in each locality in the financial year for which registration has been done,
 - (6) the land area, boundaries and buildings to be approved for the production of the specific goods,
 - (7) layout of the inner locality(s),
 - (8) the types of fencing and partitions,
 - (9) the specific places:
 - (aa) the place where raw materials or other goods which will be used in production, the finished goods and the waste products to be stored,
 - (bb) the places where will be used only for the production of specific goods.
- (b) The original application for registration shall be sent to the relevant Township Revenue Officer, the copied one to the relevant Region or State Revenue Officer and the other copied one to the Director General.
7. For the registration and renewal of the registration to import specific goods, the information and documents as stipulated by the Director General shall be accompanied in addition to the information required by Rule 6.
8. For the registration and renewal of the registration to export specific goods, the information and documents as stipulated by the Director General shall be accompanied in addition to the information required by Rule 6.

9. (a) Township Revenue Officer may scrutinize and approve the registration for import, production and export of the specific goods. Approved registration shall include the following,
- (1) The name and address of the registered person,
 - (2) The classes and packaging type of permitted specific goods,
 - (3) The premise permitted for each class of specific goods,
 - (4) The names of the persons that are permitted to be in control of and responsible person for the approved premises.
- (b) Registered person shall use the permitted premises prescribed in the registration only for stipulated specific goods.
- (c) The only permitted responsible person prescribed in the registration shall control the premises.
- (d) Director General may add and stipulate the relevant disciplines or limitations in regard with the application of registration.
10. If the business premise is more than one place, the Township Revenue Officer shall issue necessary copies of the registration certificate shall also be issued for the factory, workshop or business premises mentioned in the application.
11. The registered person shall display the registration certificate issued under these Rules at the premise of the main enterprise and copy of the registration certificate at each premise of the branches for enabling the public to see it.
12. The registered person,
- (a) shall inform to the relevant Township Revenue Officer in writing at least seven days prior to the following events. Township Revenue Officer shall receive and approve this inform process and issue revised registration certificate if the registered person request,
 - (1) cease any activity which are carried out at the approved premises,

(2) any change in the name, address, place of business, ownership, constitution, or nature of the principal activity or activities carried on by the registered person,

(3) any change to:

(aa) the class of specific goods to be produced,

(bb) the premises at which specific goods are to be produced,

(cc) the plant and equipment used to produce the specific goods,

(dd) the brand name.

(b) In the case of an unplanned closure, it shall be notified to the Township Revenue Officer within seven days after the event causing the closure.

Registered manufacturers must keep records

13. The registered producer shall keep such books and records in accordance with the stipulations as directed by the Director General on the approved premises.

Inspection

14. If so demanded by the Township Revenue Officer, a registered person shall,

(a) disclose books, records, documents and any other necessary documents which are kept by any keeping system.

(b) describe specific goods on holding or in keeping, lists showing the volume of raw materials and other goods which will be used in production and places or premises in which the said goods and raw materials are kept.

Moving of specific goods from the premises and exporting to abroad

15. The producer of specific goods shall not move the goods from approved premises, unless tax labels are affixed to the specific goods in accordance with these Rules or unless any approval documents of the relevant Township Revenue Officer can be shown.

16. The exporter shall not export unless tax labels are affixed to the specific goods that are specified to affix tax labels in accordance with these Rules.

Chapter 3

Delegation of Power

17. By exercising the power under section 12 of the Law, Director General can apply his power and duty as the following,
- (a) organize the groups by cooperation with other relevant department and organizations and delegate the duty to these groups in the case of necessary to cooperate with other relevant department and organizations,
 - (b) delegate the duty to the Staffs of Internal Revenue Department in other cases.

Powers of SGT Officers

18. The person who is delegated under section 17 of this Rule may carry out the tasks under section 13 of Specific Goods Tax Law.

Chapter 4

Charging tax and Tax Label

19. In the case of the specific goods which are specified to affix tax label, it shall be attributed that it is absent to affix tax label if tax label is affixed incorrectly or tax label is misused.
20. The registered person shall affix tax labels in accordance with these Rules before the following times,
- (a) moving specific goods from the premises,
 - (b) picking up, issuing and moving imported goods from customs' warehouse,
 - (c) selling of specific goods which are stored in the premise by registered producer,
 - (d) exporting taxable goods.
21. Director General shall have the right to stipulate the procedures if it is difficult to comply with regard to the specific goods which are specified to affix tax label.

22. Director General shall have the right to stipulate the procedures for specifying of types of tax label to affix on exempted specific goods or procedures for affixing.
23. The registered person shall prescribe the sufficient quantity and types for the specific goods which are stipulated to affix tax labels in accordance with the notification as issued under these Rules and get in advance tax labels from Township Revenue Officer before using them.
24. The Director General may set up the procedures for affixing and using of tax labels in regard with the following matters,
 - (a) ordering, receiving , returning and maintaining of tax labels,
 - (b) terms and conditions for affixing and using of tax labels,
 - (c) applying the approval for the usage of various types of tax labels and getting approval,
 - (d) procedure for affixing of tax labels including the business premise where tax labels will be maintained, how to use and place to affix,
 - (e) form and design of tax labels,
 - (f) information and recorded books which have to be kept for the using and holding of tax label,
 - (g) damaged and lost tax labels,
 - (h) proper use of tax labels,
 - (i) information to be submitted to the Township Revenue Officer for getting, holding and using of tax labels,
 - (j) the authority of officers from the Internal Revenue Department to inspect the storing and using of tax labels,
 - (k) commercial tax labels within the transaction period and
 - (l) other matters relating with this rules.
25. Selling of specific goods by affixing tax labels which are enacted in these rules, is the evidence of including tax in the sale price of specific good.

Chapter 5

Exemptions and Reliefs

The exemption of imported specific good

26. Tax shall not be imposed on specific goods which are imported only for the temporary usage and will be re-exported to the imported country with the original volume and condition in accordance with the custom's stipulation under section 9, sub-section (a) (4) of Specific Goods Tax Law. However, the tax due shall be repaid with the rate of imported date to the relevant customs department for the matters which are not compatible with the following objectives,
- (a) specific goods which are imported only for temporary usage in the country ,
 - (b) specific goods which are imported only for re-export by admission within twelve months from the date of import,
 - (c) re-export with the original volume and condition of the import,
 - (d) re-export to the imported country and organization.
27. The business owner who will undertake temporary importing shall apply the following factors for registration to the Township Revenue Officer,
- (a) types, volume and value of the importing specific good,
 - (b) the period when will be re-exported,
 - (c) the reason of importing to the country,
 - (d) the admit of the re-exporting within the stipulate period.

Chapter 6

Determination the Value of the Specific goods in Tiers

28. Under sub-section (a) of section 12 of the Specific Goods Tax Law, the Director General may exercise the power to set the market price of specific goods.
29. Determination of the value of specific goods for each financial year shall be done as the following,
- (a) any specific good producer shall submit to the Director General to specify tier for the specific good which is produced in the country through the Township Revenue Officer,

- (b) in submitting under sub-rule (a),
 - (1) shall be submitted no later than 31st December of the calendar year ending before the relevant financial year with the stipulated form and procedures,
 - (2) shall describe the retail market price and factory price for the goods which are applied to specify tier, in the form under sub-rule (1) within twelve months before submitted day,
 - (c) the tier or specified by the Director General shall be valid to the relevant specific goods of the financial year commence after the end of calendar year,
 - (d) The Director General may determine the tier of specific goods in accordance with the following;
 - (1) the type of specific goods described in the Column 2 of the Specific Goods Schedule of the Union of Taxation Law which is enacted by the relevant financial year,
 - (2) in determining the retail selling price of the specific goods for the relevant financial year, the retail selling price on the last day of the calendar year ending before that financial year,
 - (3) in determining the value of the specific goods expect sub-rule (a), the price value compared to the retail prices of similar goods sold in the relevant calendar year.
30. The Director General shall notify the applicant with the stipulated form regarding with the Tiers of the specific goods before the commencement of the financial year.
31. The Director General may assign the duties to the Township Revenue Office or Large Taxpayer Office or Medium Taxpayer Office for the sending of information to specify the tier of specific goods and other related matters .
32. If the Specific Goods Tax rate is specified as a percentage of value, the value ;
- (a) shall be calculated on the basis of landed value for the importation of specific goods. The landed value shall be calculated in accordance with the method of custom taxation.
 - (b) shall be calculated based on the market price of specific goods produced in the country. The sale value of factory and workplace including specific goods tax

based on the market price shall be calculated in accordance with the methods prescribed by the Director General.

- (c) shall be calculated based on the arrived value to transportation vehicle for exported goods.

Chapter 7

Filing of returns

- 33. The Director General shall stipulate the following :
 - (a) the return form for the specific goods,
 - (b) the information to be included in the SGT return, the document to be attached and the facts to be filled in the SGT return if necessary,
 - (c) the procedure of submitting return.
- 34. The registered person –
 - (a) shall have to get return forms in advance from the relevant Township Revenue Officer in order to carry out tax payment and return submission in accordance with these rules.
 - (b) When filing the return for relevant quarter ,
 - (1) shall state the amount of SGT due for the relevant assessment period.
 - (2) the payment of tax for the relevant month shall be made by payment chalan to the relevant bank or by electronic payment within 10 days after the month in which the matters have been done for the specific goods and in addition, payment chalan number and date shall be filled in the return.
 - (3) if there is error and necessities in the submitted return, it can be amended before assessment.
- 35. (a) If a Township Revenue Officer has any cause to consider that a person makes production, export or sale of taxable SGT goods, he shall inform that person to pay specific goods tax for the relevant month by sending notice together with return form and chalan.
- (b) A person who receives letter of notice under sub-rule (a) shall make payment and submit the return within the due date specified in the letter of notice.

36. (a) A person who signs on return shall be accountable for the accuracy and completeness of the SGT return.
- (b) If any other person prepares a SGT return or part of a SGT return with a fee, that other person shall also co-sign on the return.
37. The submitted returns under these Rules shall include the following,
- (a) the amount of SGT payable for the month of SGT goods sold from approved premises,
- (b) the amount of SGT payable for the month of taxable specific good exported,
- (c) the balance quantity and value of tax labels which are left at the beginning of the quarter,
- (d) the types and quantity of tax labels used or affixed on SGT goods during the relevant quarter under sub -rule (a) and (b),
- (e) the total amount of creditable specific goods tax which is paid on the purchase from other producer within the country or the importation of raw material and semi-finished goods to produce specific goods,
- (f) the documents as stipulated by the Director General regarding to the claim of offset under rule 46 on the importation of the specific goods by self or on the direct purchase from local producer.
- (g) the amount of SGT payable or the remaining amount to offset at the end of the relevant quarter.

Chapter 8

Assessment, Reassessment, Offset, Refunds and Appeal, Assessment and Sending the notice

38. (a) If tax amount which is calculated with the stipulated tax rates on the value and quantity of specific goods prescribed in the return which is submitted for the production and sale, export to abroad is nearly the same as tax due, the Township Revenue Officer shall make an assessment based upon the return .
- (b) The Township Revenue Officer may make an assessment based upon the received information, in the following circumstances;
- (1) the Township Revenue Officer is not believed and satisfied with the return which is submitted by the producer or exporter of the specific good is accurate and complete,

- (2) producer or exporter of the specific good fails to submit the return,
- (3) operate relating to the specific good by the violation of SGT Law or these rules ,
- (4) although a person who has a license, he does not comply Specific Goods Tax Law.

39. The Township Revenue Officer may investigate any person and request information before the assessment is made.

40. (a) The following information shall include in the tax assessment demand or tax reassessment demand set by Township Revenue Officer,

- (1) name of the taxpayer,
- (2) taxpayer identification number,
- (3) date and number of tax assessment demand,
- (4) the matter to which tax assessment demand relates,
- (5) the amount of SGT payable,
- (6) describe the date of SGT to be paid as prescribed in the tax assessment demand and the paid SGT,
- (7) the place, city, bank and bank account number at which SGT payment is to be made,
- (8) a summary of tax calculation method and the type of business
- (9) the time, place, and procedure of appealing to the assessment.

(b) Penalty Demand under section 22 sub-section (c) and (f) of the SGT law shall be approved by the relevant Township Revenue Officer on the person who has been fined. The application amount of fine to be paid, relevant provision, the last day of payment, the number and date of penalty demand shall be described in that demand. Moreover,

- (i) the last day to pay the fine shall be the date described in the assessment demand,
- (ii) the taxpayer is responsible to pay specific goods tax and fine for specific goods tax as prescribed in the assessment demand.

Assessment of the people leaving the country

41. If specific goods exporter, importer, producer, holder or owner has to go abroad temporarily or permanently, he shall inform the relevant Township Revenue Officer to complete the final assessment and fine.
42. If the relevant Township Revenue Officer receive the letter of notification under rule 41, he shall carry out to complete all assessments to be assessed and all fine to be collected.
43. If the relevant Township Revenue Officer may not carry out all assessments or all fines or assessment to be collected completely as contained in rule 42, necessary matters shall be carried out to make assessment relating to the persons who would go abroad, in accordance with the directives. Moreover, sufficient arrangements shall be made to collect and obtain the tax due.

Assessment of persons receiving in a foreign currency

44. If the foreign currency has received on production and sale in the country and export, the Township Revenue Officer shall do as the following,
 - (a) Foreign exchange sales must be valued from foreign currency to Kyats with the daily exchange rate set by the Central Bank of Myanmar.
 - (b) If the taxpayer's sales are received only in foreign currency the tax to be paid shall be defined by calculating with the existing tax rate on the total amount of Kyats which are valued in accordance with sub-rule (a).
 - (c) If the taxpayer's sales received foreign currency in addition to Kyats, the tax to be paid shall be defined by calculating with the existing tax rate on the total amount of sale in Kyats and Kyats which are valued in accordance with sub-rule(a).

Time Limits for assessment and reassessment

45. The Township Revenue Officer may reassess the error in any assessment including the following reassessment,
 - (a) If the assessment made under the reassessment is found to be under-assessed, it may be amended within three years from the date of issuance of the order.

- (b) If the assessment made under the reassessment is found that it has to have been calculated on the basis of inaccurate or misleading information by the taxpayer, it may be reassessed within three years from the date of reassessment.

Tax credit

46. (a) The producer and exporter of the specific goods may make tax credit to pay tax only once in accordance with the law.
- (b) The producer of the specific goods may offset the following specific goods tax paid for the production from tax due on the sale,
- (i) Specific goods tax paid on the landed value of specific goods which are imported into the country.
- (ii) Specific goods tax paid for specific goods which are purchased directly from the producer in the country.
- (c) The exporter of the specific goods may offset the following specific goods tax paid for the export from tax due on export sales,
- (i) Specific goods tax paid on the landed value of the specific goods which are imported purchased into the country.
- (ii) Specific goods tax paid for the specific goods which are purchased directly from the producer in the country.
- (d) The following shall be observed regarding tax credit;
- (i) *Producer and exporter of the specific goods who have the right to offset specific goods tax, shall be the registered persons for specific goods.*
- (ii) To operate specific goods production in the country;
- (aa) In the case of importing specific goods into the country, the information related to the imported specific goods shall be prepared in the form of two identification certificates in the prescribed form and the sub-original shall be sent to the relevant Township Revenue Officer and the original shall be kept as receipt.
- (bb) If the specific good is purchased directly from a local producer to be a value-added product, the producer of the special product

shall prepare three identification certificates in the prescribed form and send the original to the purchaser, and one sub-original to the relevant Township Revenue Officer relating with the purchaser, and the other sub-original shall be kept as receipt.

- (iii) To operate export to abroad;
 - (aa) In the case of importation of specific goods into the country, the information related to the imported specific goods shall be prepared in the form of two identification certificates in the prescribed form and send the sub-original form to the relevant Township Revenue Officer and keep the original shall be kept as receipt.
 - (bb) If the specific good is purchased directly from a local producer, the producer of the specific good shall prepare three identification certificates in the prescribed form and send the original to the purchaser, and one sub-original of the relevant Township Revenue officer of the purchaser and the other sub-original shall be kept as receipt.
- (iv) If a person who wants to make tax credit, paid the remaining tax after offsetting tax credits from the tax due for the relevant months, stipulated form for tax credit shall be attached when submitting quarterly return to the Township Revenue officer.
- (v) In calculating the creditable specific goods tax, the tax paid for the fixed assets or immovable property of the business shall not be allowed for credit.
- (e) If the specific goods tax paid for production or export is more than tax due when offsetting the excess specific goods tax shall be allowed as an expense when calculating the income tax.
- (f) If a person who has the right to make credit shall submit the receipt certificates obtained under sub-rule (d)(2) or (3) together with the prescribed form of tax deduction to the Township Revenue Officer when paying specific goods tax due for the production in the country or export to abroad. However, tax paid for the damaged or unsold specific goods shall not be allowed for credit.

- (g) The tax credit shall be allowed only for production and sale in the country or export to abroad of specific goods, and the tax credit for the remaining unsold specific goods shall be allowed to add in the prescribed form to offset at the time of sale.
 - (h) The Township Revenue officer may submit to the Director General for permission to carry out with other methods in the case of difficulty to carry out the above-mentioned tax credit method. If it is found that it is really difficult to comply, the Director-General may determine the method to be followed.
 - (i) The Director-General may define the method by issuing notification to carry out taxable and non-taxable matters on the purchase and import of specific goods.
47. Under Rule 46, the registered person shall not be entitled to tax credit in the following cases,
- (a) Tax labels are not affixed on specific goods purchased directly from producer in the country or imported into the country by self.
 - (b) It was found that the seller did not pay the specific goods tax in case of direct purchase from producer in the country.

Tax Refund

48. The taxpayer,
- a. when he receives the letter of intimation that he is entitled to obtain the refund under section 18 of the Specific Goods Law, shall offset the refund entitled from the monthly tax due and he is responsible to pay the remaining part.
 - b. if the refund is more than the monthly tax due , the remaining refund shall be continued to offset from the taxes due for the next months.
 - c. tax credit amount shall be explained and described in the quarterly return.
49. If the taxpayer who is entitled to obtain the refund has no tax to continue to pay in the year in which the letter of intimation was sent, the Township Revenue Officer shall pay the refund.

Appeal

50. If the taxpayer applies, under sub-section (b) of section 21 of the Specific Goods Tax Law, to allow for appeal against the order of the Township Revenue Officer without paying the tax in full, Region or State Revenue Officer shall carry out as the following,

- (a) Examine whether or not the taxpayer is able to pay the tax in full-
 - (1) If there is a cause to consider that taxpayer may pay the tax in full, he shall be allowed to file appeal after paying tax in full;
 - (2) If there is a cause to consider that taxpayer may not pay the tax in full, he shall be allowed to file appeal only after causing him to pay 50 percent of additional tax to be paid and submitting guarantee for the remaining tax;
- (b) The order set under sub-regulation (1) or (2) shall be sent to the taxpayer.

51. The taxpayer -

- (a) shall send the application for appeal with the stipulated form if he is desirous to appeal under clause (i) of sub-section (a) of section 21 of the Law. The tax demand or certified copy of the order shall be attached to the application for appeal;
- (b) in filing appeal to the Revenue Appellate Tribunal under clause (ii) of sub-section (a) of section 21 of the Law, certified copy of the order shall be attached together with the form as stipulated by such Tribunal.
- (c) in filing appeal to the Supreme Court of the Union under clause (iii) of sub-section (a) of section 21 of the Law, certified copy of the order set by the Revenue Appellate Tribunal shall be attached with the application for appeal.

52. In deciding the appeal, under sub-section (a) of section 21 of the Law, the Supreme Court of the Union or Revenue Appellate Tribunal or Region / State Revenue Officer,

- (a) may request the necessary case file or documents from the relevant office.
- (b) may summon and examine any person for enabling to decide the appeal.
- (c) may request the necessary information.

53. The appellant shall be given the right to explain by himself or by representative or by attorney regarding with the appeal. If the appellant submits written argument, it shall also be allowed.
54. The order copy relating to the appeal shall be sent as follow,
- (a) if the order is set by the Revenue Appellate Tribunal, its copy shall be Head of Large Taxpayer Office or Head of Medium Taxpayer Office or Region or State Revenue Officer or Union Territory Revenue Officer;
 - (b) if the order is set by the Head of Large Taxpayers Office or Head of Medium Taxpayer Officer or Region or State Revenue Officer or ,Union Territory Revenue Officer, its copy shall be sent to the relevant Township Revenue Officer .

Chapter 9

Manners to Carry out Peculiar Matters

55. (a) Each shareholder in any work shall be responsible, jointly or individually, for the tax assessment and to pay the tax due until the day of termination if such work is terminated.
- (b) If the owner of any work is changed, the original owner and succeeding owner shall be responsible, jointly or individually, to the tax assessment and to pay the tax due until the day of change as such. If it is difficult to contact with the original owner, the tax shall be assessed for the following periods by determining the succeeding owner as the representative of the original owner,
- (i) Period in which the original owner carried out during the year of the change of owner;
 - (ii) Preceding financial year before the change of owner.
56. For the person who is dead or is legally incapable, the tax shall be assessed and collected on the legal representative or person who is responsible under any law. However, the tax payable under this rule by the legal representative or such responsible person shall be to the extent of the property for which they take responsibility.
57. The relevant Township Revenue Officer may, for carrying out production, export, import of specific goods by the overseas residing foreigner or overseas residing citizen as stipulated under the definitions contained in the Income-Tax Law, after intimating to

any of the following persons, the intention to determine as the representative of the said person, presume him as the representative for the matters contained in the Law:

- (a) Person delegated, by any means, by the person residing in overseas or in the country relating to his work in the country;
- (b) Person who has economic connection with the person residing in overseas or in the country;
- (c) Person who obtains income on account of person residing overseas or in the country. However, the person who is intended to determine as the representative shall not be determined as the representative without giving him the right to explain in advance.

58. The person who is compatible with the provisions of the Income Tax Rule, may act as taxpayer's representative except the case in which the taxpayer himself is required to do the matters.

59. In accordance with the instructions issued from time to time by the Internal Revenue Department with the approval of the Ministry regarding with the methods of tax collection on state-owned enterprises, state-owned factories and workshops.

Chapter 10

Miscellaneous

60. Relating to the notice or tax demand under the Law, it may be acknowledged by sending it by post or electronic method to the person whose name is mentioned in them or to the Chairman, administrator, director, secretary, member or any sharer of the State-owned economic enterprise, State-owned, factory, workshop association, company, joint-venture and partnership firm. Moreover, such notice or tax demand may be set according to the manner of setting summon under the Code of Civil Procedure.

61. In calculating and determining the tax due, the tax less than 50 pyas shall not be included in counting and the tax between 50 pyas and one Kyat shall be counted as one Kyat. However, the pyas value may be included when calculating the tax rate on a unit.

62. The estimate amount required to provide the appropriate prize money in accordance with the provisions of the Union Taxation Law enacted by the relevant financial year shall be included in the budget estimate for the relevant financial year.
63. To facilitate compliance with the provisions of the law and rules; Director General may issue the necessary forms, procedures instructions and in the case of difficulties to comply, Director General may determine the method to perform.

Soe Win

Union Minister

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By Order,

Sd/-

(Tun Tun Naing)

Permanent Secretary