



The 5th IMF-Japan High-Level Tax Conference for  
Asian Countries



**REPUBLIC OF THE UNION OF MYANMAR**  
**MINISTRY OF FINANCE**  
**INTERNAL REVENUE DEPARTMENT**

**Reform and Modernization  
of  
Internal Revenue Department**

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2014 April 21-23





# Myanmar Tax Structure



**There are fourteen kinds of taxes and duties levied under four majors heads:**

- 1) Taxes levied on domestic production and public consumption**
- 2) Taxes levied on income and ownership**
- 3) Custom duty**
- 4) Taxes levied on utilization of state owned properties**





# Types of Taxes and Administering Departments

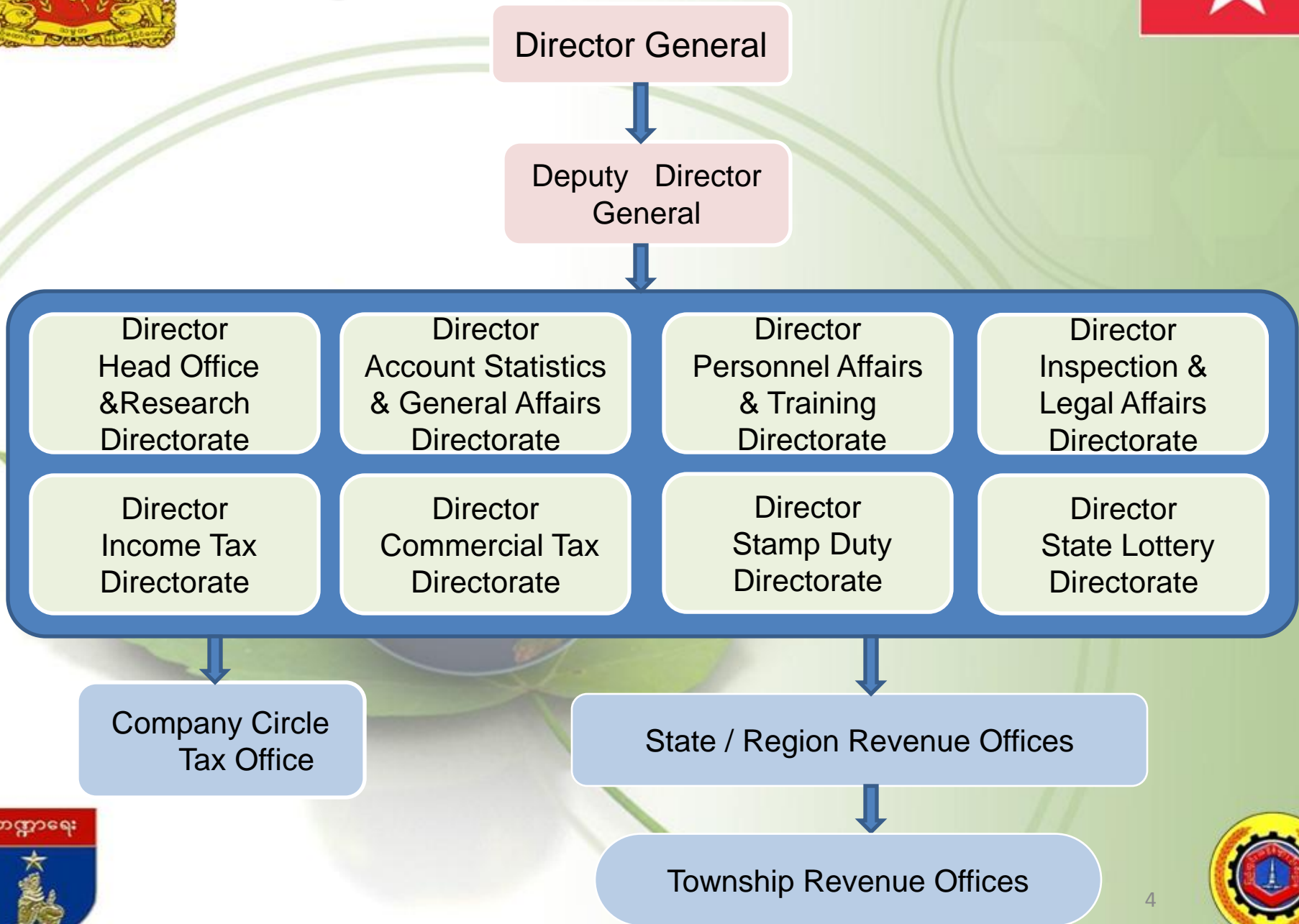


Types of Taxes	Administering Departments
<b>1. Taxes levied on domestic production/public consumption</b>	
1.1 Excise duty	General Administration Department
1.2	
1.3 License fees on import	Custom Department
1.4	
1.5 Taxes on transport	Road transport administrative Dept.
1.6	
<b>2. Taxes levied on income and ownership</b>	
2.1	
<b>3. Custom duty</b>	Custom Dept.
<b>4. Taxes levied on utilization of state owned properties</b>	
4.1 Taxes on land	General Administration Dept.
4.2 Water taxes and embankment tax	General Administration Dept
4.3 Tax on extraction of forest product	Forest Dept.
4.4 Tax on extraction of mineral	General Administration Dept.
4.5 Tax on fisheries	Fishery Dept.
4.6 Tax levied on rubber	Forest Dept.





# Organization Structure of IRD







# Our Vision

To be a modern and efficient tax administration that serves with **I**ntegrity, **R**eliability and **D**edication to contribute to Myanmar's prosperity.

**SERVICE ETHICS: Integrity Reliability Dedication**





# Our Mission





# Implementation of Tax Policy



- **To collect the tax fully and to implement taxation management successfully.**
- **To enforce the better, clear and efficient taxation system practically.**
- **To become a reliable Tax Department with the trust of tax payers and government and need to change the taxation system.**





# Changing Systems on Myanmar Taxation

- **Income Tax, Commercial Tax, Stamp Duty and State Lottery Tax are under the control of Internal Revenue Department.**
- **Myanmar's current taxation system is "Official Assessment System" and it is complicated and is facing some challenges and weakness to levy the real amount of Revenue Tax for Government for the lack of knowledge and trust of Taxpayers.**







- **So, it is the best way to change the taxation system “Official Assessment System” (OAS) to “Self Assessment System” (SAS) being declared the real income by taxpayers.**
- **Commercial Tax System will also be changed into the Value Added Tax (VAT) system which is widely implemented to be in line with international practices.**





# Time Frame for Initial Changing

**2013**                      **2014**                      **2015**                      **2016**                      **2017**

**2018**  
↑ **C h a n g i n g**                      ↑ the ↑                      **T a x**                      **O f f i c e s**                      ↑

**Pilot Project and Implementation for LTO offices**

**Pilot Project for changing CCTO to MTO office with the knowledge of LTO and practicing as MTO**

↑ **C h a n g i n g**                      ↑ the ↑                      **T a x a t i o n**                      **O f f i c e s**                      ↑

**To start the initial stage of LTO practices on (1-4-2014) and Drawing Project for SAS system.**

**Drawing the Project on (VAT) system and to start the initial stage on 2018-2019 fiscal year**

↑ **C h a n g i n g**                      ↑ the ↑                      **I C T**                      **O f f i c e s**                      ↑

**Collecting the necessary Information and Technology (ICT) Design**

**Supporting the infrastructure to modernize the ICT system, uploading the update data and software system**





# **Program for Changing Taxation System**

- **To set-up the “Large Tax-payer Office” (LTO) and intends to collect the tax from Large Tax-payers.**
- **To reform the “Company Circle Tax Office” (CCTO) as “Medium Tax-payer Office” (MTO).**
- **To reform the organizational structure and men-power to be in line with the changing taxation system.**
- **To conduct and implement the taxation system clearly by using the modern ICT methods.**





# Brief Management Program

- (1) To give the information and tax education of changing taxation system to the Public around the country-wide.**
- (2) To recruit the staffs for the necessary resource of new (LTO) and (MTO) offices.**
- (3) To send the authorized officials who practically meet and treat the newly-born taxation system abroad for training and also for departmental training.**







- (4) To repair the in-hand buildings for the purpose of newly-born (LTO) offices.**
- (5) To support the necessary furnitures, stationary and office infrastructure.**
- (6) To support the ICT instruments such as modernized communication tools and accessories and computers and other related objects.**
- (7) To check the tax payers' main businesses, business branches and survey on them.**





**Thank you for your attention.**

