



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Government of the Republic of the Union of Myanmar
Ministry of Planning and Finance**

(Methods to be complied with when paying income tax during the income year on income earned abroad by non-resident citizens)

Notification No. 79/2023

**1385, 10th Waxing Day of Tazaungmon
(22 November 2023)**

The Ministry of Planning and Finance has issued this notification with the consent of the Union Government in exercising the powers conferred by section 16-B Income Tax Law.

1. This notification shall take effect from 1 October 2023.
2. The methods to be complied with when paying income tax during the income year on income earned abroad by non-resident citizens are specified as follows:
 - (a) Non-resident citizens shall pay income tax at the relevant embassy or consulate general with the tax rates in section 22 Union Taxation Law when the following is done:
 - (1) Exchange of an old passport for a new one;
 - (2) renewal of a passport;
 - (3) creation of a certificate of identity (C of I);
 - (4) renewal of a certificate of identity (C of I);
 - (5) application for a passport with a certificate of identity (C of I);
 - (6) creation of a general power of attorney or special power of attorney;
 - (7) creation of a recommendation letter;
 - (8) payment of taxes;
 - (9) creation of an overseas worker identification card (OWIC).
 - (b) When paying income tax in accordance with the method in sub-para. (a), the income tax due in the relevant income year shall be paid in the kind of foreign currency received from the effective date of this notification.

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3. After having paid income tax with the method in para. 2, the non-resident citizen shall submit an income tax return after the end of the income year and be subject to a final assessment in accordance with rule 9 (h) (1) Income Tax Rules. If the assessment on the income tax return submitted results in additional tax due, this tax shall also be paid.
4. If the non-resident citizen does not submit an income tax return, the income tax paid with the method in para. 2 shall be treated as tax paid for a final assessment in the relevant income year.
5. A non-resident citizen may claim a refund if he submits convincing evidence together with the income tax return that at the end of the income year for various reasons there is no income for the income year or the tax for the income year is less than the amount of tax paid, and he is assessed in accordance with the prescribed methods.

Win Shein
Union Minister

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- Sebastian Pawlita, Managing Director
Phone: +95-9-262546284 (English)
E-Mail: sebastian@lincolnmyanmar.com
- Nyein Chan Zaw, Director
Phone: +95-9-790488268 (Myanmar)
E-Mail: nyeinchanzaw@lincolnmyanmar.com

Office address: La Pyi Wun Plaza, Room 409 (4th Floor), 37 Alan Pya Pagoda Road, Dagon Township, Yangon

Web: www.lincolnmyanmar.com



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