



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Internal Revenue Department

(Delegation of duties and powers to collect income tax on income of non-resident citizens)

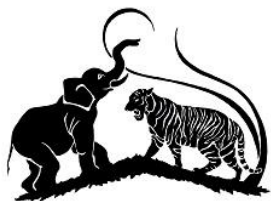
Order No. 165/2023

1385, 5th Waning Day of Thadingyut

(3 November 2023)

1. The Internal Revenue Department has issued this order in exercise of the powers conferred by section 86 (b) Tax Administration Law.
2. The Director General has delegated the duties and powers of this law to the following persons according to section 6 (a) (2) Tax Administration Law to collect income tax on the income of non-resident citizens in the countries for which they are responsible, except the power to delegate according to section 6 (a) (2) Income Tax Law:
 - (a) Diplomatic officers serving in embassies of the Republic of the Union of Myanmar in foreign countries;
 - (b) consular officers serving in consulates general of the Republic of the Union of Myanmar in foreign countries.
3. This order shall take effect from 1 October 2023.

Min Htut
Director General
Internal Revenue Department



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About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

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