

2025-2026

Specific Goods Tax Return according to Tax Administration Law section 22 and Specific Goods Tax Law section 16, subsection (a)

(see separate instructions to properly complete the tax return)

(for Specific Goods Tax Returns due 10 Jul 2025, 10 Oct 2025, 12 Jan 2026 and 10 Apr 2026)

For the quarter ended	(DD/MM/20YY) _____		
TAXPAYER DETAILS	A. Type of taxpayer: Tick applicable box ► <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> State-owned Economic Enterprise <input type="checkbox"/> Primary Cooperative <input type="checkbox"/> Non-primary Cooperative <input type="checkbox"/> Association (Other)		
	B. Residency: Tick applicable box ► <input type="checkbox"/> Myanmar citizen <input type="checkbox"/> Non-resident citizen <input type="checkbox"/> Non-resident foreigner <input type="checkbox"/> Resident foreigner		
	C. Name of tax treaty country (if any) ► _____		
	D. Check applicable box(es): <input type="checkbox"/> Initial return with IRD <input type="checkbox"/> Final return with IRD <input type="checkbox"/> Amended return for the following quarter ended: <input type="checkbox"/> 30 June 2025 <input type="checkbox"/> 30 September 2025 <input type="checkbox"/> 31 December 2025 <input type="checkbox"/> 31 March 2026 <input type="checkbox"/> Change of address		
Name		TIN	
Full name of spouse (if married)		TIN	
Postal address (including postal code)			
Physical address			
Contact telephone number		E-mail address	
Customs IE Code		Industry code	

Caution: Specify the names of specific goods produced or sold in the separate attachment. Express all money amounts in kyats even if you received money for the goods sold in a foreign currency. In converting from foreign currency to Myanmar Kyats (MMK), attach the relevant rates.

PART A		(a)	(b)	(c)	(d)
Specific Goods Tax Due on Production and Sales		Selling quantity of goods or value of goods (Attach selling schedule)	Market price level	Tax rate	Tax Multiply (a) x (c)
1	(a) Various types of cigarette		Up to the sale price of 800 Kyats for a pack of 20 cigarettes	14 Kyats per cigarette	
2	(b) Various types of cigarette		Between the sale price of 801 and 1100 Kyats for a pack of 20 cigarettes	27 Kyats per cigarette	

3	(c) Various types of cigarette		The sale price of 1101 Kyats and above for a pack of 20 cigarettes	30 Kyats per cigarette	
4	Tobacco			60 %	
5	Cured Virginia tobacco			60 %	
6	Cheroot			2 Kyat per cheroot	
7	Cigar			80 %	
8	Pipe tobaccos			80 %	
9	Various types of betel chewing preparation			80 %	
10	(a) Various types of liquor		Between 400 and 2200 Kyats per litre	261 Kyats per litre	
11	(b) Various types of liquor		Between 2201 and 4200 Kyats per litre	686 Kyats per litre	
12	(c) Various types of liquor		Between 4201 and 6600 Kyats per litre	1172 Kyats per litre	
13	(d) Various types of liquor		Between 6601 and 8800 Kyats per litre	1646 Kyats per litre	
14	(e) Various types of liquor		Between 8801 and 11000 Kyats per litre	2138 Kyats per litre	
15	(f) Various types of liquor		Between 11001 and 13200 Kyats per litre	2632 Kyats per litre	
16	(g) Various types of liquor		Between 13201 and 15400 Kyats per litre	3125 Kyats per litre	
17	(h) Various types of liquor		Between 15401 and 17600 Kyats per litre	3619 Kyats per litre	
18	(i) Various types of liquor		Between 17601 and 19800 Kyats per litre	4113 Kyats per litre	
19	(j) Various types of liquor		Between 19801 and 22000 Kyats per litre	4607 Kyats per litre	
20	(k) Various types of liquor		Between 22001 and 24200 Kyats per litre	5101 Kyats per litre	
21	(l) Various types of liquor		Between 24201 and 26400 Kyats per litre	5799 Kyats per litre	
22	(m) Various types of liquor		Between 26401 and 28600 Kyats per litre	6320 Kyats per litre	
23	(n) Various types of liquor		28601 Kyats and above per litre	60 % of the price of a litre	
24	Various types of beer			60 %	
25	(a) Various types of wine		Between 1 and 2000 Kyats per litre	210 Kyats per litre	
26	(b) Various types of wine		Between 2001 and 3500 Kyats per litre	510 Kyats per litre	
27	(c) Various types of wine		Between 3501 and 5000 Kyats per litre	810 Kyats per litre	
28	(d) Various types of wine		Between 5001 and 6500 Kyats per litre	1147 Kyats per litre	
29	(e) Various types of wine		Between 6501 and 8000 Kyats per litre	1635 Kyats per litre	
30	(f) Various types of wine		Between 8001 and 10000 Kyats per litre	2085 Kyats per litre	
31	(g) Various types of wine		Between 10001 and 12000 Kyats per litre	2521 Kyats per litre	

32	(h) Various types of wine		Between 12001 and 14000 Kyats per litre	2985 Kyats per litre	
33	(i) Various types of wine		Between 14001 and 17500 Kyats per litre	3435 Kyats per litre	
34	(j) Various types of wine		Between 17501 and 21000 Kyats per litre	3960 Kyats per litre	
35	(k) Various types of wine		Between 21001 and 24500 Kyats per litre	4560 Kyats per litre	
36	(l) Various types of wine		Between 24501 and 28600 Kyats per litre	5160 Kyats per litre	
37	(m) Various types of wine		28601 Kyats and above per litre	50 % of the price of a litre	
38	Logs and Different types of timber			5 %	
39	(a) Engine power from 1501 CC to 2000 CC vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			10 %	
40	(b) Engine power from 2001 CC to 4000 CC vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			30 %	
41	(c) Engine power 4001 CC and above vans, saloons, sedans, wagons, estate wagons, and coupes except pickup, battery electric vehicle (BEV), including Double Cab 4 Door pickup			50 %	
42	Kerosene, petrol, diesel oil, jet fuel			5 %	
43	Natural gas			8 %	
44	Specific goods tax due on production or sales (add lines 1 through 43,col(d))				

PART B		(a) Selling quantity of goods or value of goods (Attach selling schedule)	(b) Market price level	(c) Tax rate	(d) Tax Multiply (a) x (c)
Specific Goods Tax Due on Exportation					
1	Logs and different types of timber (export)			10%	
2	Other specific goods exported (attach schedule listing specific goods exported)				
3	Specific goods tax due on exportation (Enter the amount from line 1, col (d))				

PART C**Specific Goods Tax Due or Overpaid**

1. Specific goods tax due. Add Part A, line 44 and Part B, line 3	
2. Total specific goods tax made during the relevant quarter (Attach schedule of relevant challan)	
3. Total allowable specific goods tax credit during quarter for specific goods tax paid by importation or purchasing directly from specific goods manufacturers in the country (Attach schedule of IRD(SGT)-05-01, IRD(SGT)-05-02 and IRD(SGT)-05-03) (See instructions)	
4. Amount of specific goods tax overpaid in previous quarter carried over to this quarter	
5. Balance due. Subtract the total of line 2 + line 3 + line 4 from line 1. If zero or less, enter -0-.	
6. Amount overpaid. Subtract line 1 from the total of line 2 + line 3 + line 4. The amount overpaid will be refunded in accordance with the Section 43 of the Tax Administration Law. If there is a remaining amount of overpayment after complying with the Section 43 of the Tax Administration Law and you want to carry forward it to the next tax year, tick this box <input type="checkbox"/>	

Declaration of Paid Preparer (Skip this section if there is no paid preparer.)

Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete.

(Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)

Signature of paid preparer		Date (DD/MM/YYYY)	
Name of paid preparer		TIN	
Firm's name		Firm's address	
Firm's TIN			
Contact telephone number		E-mail address	

Declaration of Taxpayer or Representative

Based on all information of which I have any knowledge, I declare that to the best of my knowledge and belief, the information given on this return is correct and complete.

(Note: Submission of false documents is a violation of Section 177, Myanmar Penal Code.)

Signature		Date (DD/MM/YYYY)	
If you are signing this form on behalf of an association of persons, a Government organization, or a legally incapacitated person, print your full name		Your title	