

## TAX PAYMENTS THROUGH ELECTRONIC PAYMENT SYSTEMS

On 2<sup>nd</sup> June 2021, the Internal Revenue Department (“**IRD**”) of the Ministry of Planning and Finance, Myanmar, issued its announcement to allow tax payments through a variety of electronic payment systems instead of paying by cash or cheque effective from 1<sup>st</sup> July 2021 as follows:-

1. The taxpayers can pay taxes through different electronic payment systems, i.e. electronic payment, mobile banking, mobile payment, MPU Debit Card and links of banks.
2. The taxpayers having a Taxpayer Identification Number (“**TIN**”) can pay the corporate income tax, the personal income tax (“**PIT**”), the commercial tax, the special commodity tax, and the gem tax from their bank accounts opened with private banks or branches of foreign banks in Myanmar by using the CBM-NET system of the Central Bank of Myanmar or the MPU Debit Card.
3. The employees of companies paying taxes at the Large Taxpayer Office or the Medium Taxpayer Office can use electronic payments, mobile banking, mobile payments or MPU Debit Cards for payment of their PIT to the bank accounts of the relevant tax offices.
4. The relevant private bank must first issue a document as an evidence for tax payment through electronic means and the IRD will later send a slip of e-payment (Patakha) to the taxpayer after receiving the tax payment.
5. The taxpayers who have opened bank accounts with the State-owned banks can still pay taxes by cash or cheque and a transfer of payment from a bank account.



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