



## **東協及印度稅務指南(緬甸篇)**

Guide to Taxation in ASEAN & India (Myanmar)

# 緬甸稅務重點

Myanmar Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

緬元(MMK)

Myanmar Kyat (MMK)

### 1.2 外匯管制制度 Foreign exchange control

緬甸公民、外籍人士及公司於進行外匯交易前必須取得外匯管理部門之核准。外匯交易包括國外借貸、償還本金及利息、對境外個人進行跨境支付，以及在境外銀行開戶並匯出盈餘。然，經投資委員會和緬甸中央銀行核准依《緬甸投資法》設立登記之公司，於核准投資後，允許將投資款與盈餘以外幣方式匯回。

Citizens, foreigners, and companies in Myanmar generally must obtain permission from the Foreign Exchange Management Department for all dealings with foreign exchange, including borrowing from abroad and repaying principal and interest, making payments to a person abroad, opening accounts in a foreign bank abroad, and remitting profits. However, companies registered under the Myanmar Investment Law (MIL) are permitted to repatriate investments and profits in the foreign currency in which the investments were made, subject to the approval of the Investment Commission and the Central Bank of Myanmar.

### 1.3 會計原則 / 財務報表 Accounting principles / financial statements

緬甸財務報導準則(MFRS)與國際財務報導準則(IFRS)一致。IFRS 將從 2022 年開始全面採用。財務報表必須每年編制並經會計師查核。公司進行年度所得稅結算申報時須檢附經查核後的財務報表。

MFRS, which is aligned with IFRS, applies. Full adoption of IFRS will start from 2022. Financial statements must be prepared annually and must be audited. A company is required to file audited accounts along with its annual income tax return.

### 1.4 商業組織型態 Principal business entities

包括私營及公營有限責任公司、與緬甸公民成立的合夥及合資企業、私營公司、合作社或國有經濟組織，以及獨資企業。

These are the private and public limited liability company, partnership and joint venture with a citizen, private company, cooperative society or state-owned economic organization, and sole proprietorship.

## 2.0 公司稅制

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	25% (一般來說 in general)
分公司稅率 Branch tax rate	25%
資本利得稅率 Capital gains tax rate	10% (石油和天然氣勘探及開採的公司，稅率自 40% 至 50% for oil and gas exploration and extraction companies, rate ranges from 40% to 50%)

#### 2.1 稅務居民 Residence

若公司是根據《緬甸公司法》所成立則被視為緬甸居民公司。非公司型態的組織其主要控制、管理及決策地皆在緬甸時，則將被視為緬甸稅務居民。

A company is deemed a resident if it is formed under the Myanmar Companies Law. An association of persons other than a company is resident in Myanmar where the control, management, and decision-making of its affairs are situated and exercised wholly in Myanmar.

#### 2.2 課稅原則 Basis

緬甸居民公司就其全球來源所得課稅。然，根據《緬甸投資法》註冊之公司，得依其投資項目所適用之免稅及減免規定繳納稅款。非居民公司僅就緬甸來源所得課稅。

Resident companies are taxed on their worldwide income. However, resident companies registered under the MIL will be liable to pay tax in accordance with any applicable exemptions and reliefs on their investments. Nonresident companies are taxed only on Myanmar-source income.

#### 2.3 課稅所得 Taxable income

課稅所得包括來源於營業、專門執業、財產、資本利得，以及其他來源的收入。課稅所得是在扣除相關費用和稅項折舊後計算之餘額。如果滿足某些條件，則允許扣除政府資助的慈善 / 宗教活動或組織的捐款，但最多不超過公司總淨所得的 25%。

Taxable income includes income from a business, profession, property, capital gains, and income from other sources. Taxable income is calculated after the deduction of allowable expenses and tax depreciation. Donations made to government-sponsored charitable/religious activities or organizations in an amount up to 25% of the company's total net income are allowable as a deduction if certain conditions are fulfilled.

## 2.4 稅率 Rate

根據緬甸《公司法》成立之公司，國有企業以及經緬甸投資委員會許可經營的企業，均適用 25% 的稅率。在仰光證券交易所上市的公司，其淨利潤之稅率可降低至 20%。

外國公司的分支機構僅就緬甸來源所得課徵 25% 所得稅。

進口或出口貨物需預繳 2% 的公司所得稅；該稅款可在相關會計年度終了時抵扣公司所得稅。

A 25% tax rate applies to companies incorporated under the Myanmar Companies Law, state-owned enterprises, and businesses carried out with a permit from the Myanmar Investment Commission. Companies listed on the Yangon Stock Exchange are taxed at a reduced rate of 20% on their total net taxable profits.

A branch of a foreign company is taxed at a 25% rate on Myanmar-source income.

A 2% advance corporate income tax is levied on the import and export of goods, and the tax is creditable against the corporate income tax liability of a resident entity at the end of a relevant fiscal year.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

緬甸實行單層公司稅制度，在該制度下，股東從緬甸居民公司取得之股利免再課徵所得稅。

Myanmar operates a one-tier corporate tax system, under which dividends received from a Myanmar resident company are exempt from income tax in the hands of shareholders.

## 2.8 資本利得 Capital gains

緬甸並無針對資本利得另訂課稅規定。針對出售、交換或轉讓資本固定資產(如土地、建築物、車輛和企業擁有的任何資本資產)之利得需課徵所得稅。資本性資產包括股票、債券和類似之金融工具。居民公司及非居民公司適用 10% 稅率，除了石油及天然氣(勘探和開採)之公司，其適用之稅率為 40%-50%。



There is no separate capital gains tax law. Income tax is levied on gains from the sale, exchange, or transfer of capital assets (e.g., land, buildings, vehicles, and any capital assets of an enterprise). Capital assets also include shares, bonds, and similar instruments. The tax rate is 10% for both resident and nonresident companies, with the exception of oil and gas (exploration and extraction) companies where tax rates range from 40% to 50%.

### 2.9 虧損 Losses

任何來源之損失均可於同一實體同一會計年度內從任何其他來源取得之收入抵銷。未使用之虧損可後抵三年。然，虧損不得前抵。

關聯企業之資本虧損和出售股權虧損不能由其他來源收入扣除及適用虧損扣抵。

Losses from any source of income may be set off against income from any other source of the same entity in a fiscal year. Unused losses may be carried forward and may offset income in the following three years. The carryback of losses is not permitted.

Capital losses and a share of losses of an association of persons cannot be offset against income from other sources or carried forward.

### 2.10 境外稅額扣抵 Foreign tax relief

並無國外稅額扣抵的規定。然，不論是否牴觸所得稅法，租稅協定相關規定仍可適用。

There is no provision for unilateral relief. However, where there is a tax treaty, the provisions of the treaty will be followed, regardless of any provisions to the contrary in the income tax law.

### 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

### 2.12 控股公司特別制度 Holding company regime

無控股公司特別制度規定。

There is no holding company regime.

### 2.13 租稅優惠 Incentives

緬甸有兩項主要法令提供境外投資者租稅優惠：分別為《緬甸投資法》及《經濟特區法》。

《緬甸投資法》下的租稅優惠取決於特定的產業及區域的發展。在符合特定條件時，公司在所得稅上可享受連續 3 年至 7 年的免稅假期，並可享受其他特定稅負的豁免。

《經濟特區法》針對公司所得稅的特別優惠措施包括：

- 於自由貿易區投資者，享有前七年免徵公司所得稅，對特定開發區的投資者，前五年免徵公司所得稅；
- 對於自由貿易區或特定開發區內的投資者，於第二個五年可減免 50% 的公司所得稅，同時若投資者在一年內將利潤保留再投資，將獲得第三個五年可減免 50% 的公司所得稅；
- 對於開發商前八年免徵公司所得稅；
- 開發商的第二個五年可減免 50% 的公司所得稅，同時若投資者在一年內將利潤保留再投資，將獲得第三個五年減免 50% 的公司所得稅；和
- 對特定貨物的進口亦提供關稅豁免。

Two main laws provide incentives to foreign investors: the MIL and the Special Economic Zone (SEZ) Law.

Tax incentives under the MIL depend on the sectors designated and the development of regions and states. Subject to satisfying the relevant conditions, a corporate income tax holiday of three to seven years may be granted, along with relief from certain duties and other taxes.

Special corporate income tax incentives under the SEZ law include the following :

- A tax exemption for the first seven years for investors in a free zone, and a tax exemption for the first five years for investors in a promotion zone;
- 50% tax relief for the second five years for investors in a free zone or promotion zone, and 50% relief for the third five years if the profits are reinvested within one year;
- A tax exemption for the first eight years for a developer;
- 50% tax relief for the second five years for a developer, and 50% relief for the third five years if the profits are reinvested within one year; and
- An import duty exemption for certain goods.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

緬甸自 2019 年 4 月 1 日起所有企業的會計年度改為 10 月 1 日到 9 月 30 日(原為 4 月 1 日到 3 月 31 日)，然有一小段過渡期為 2019 年 4 月 1 日至 2019 年 9 月 30 日止。

As from 1 April 2019, the Myanmar tax year changed to 1 October to 30 September (previously, it was 1 April to 31 March) for all entities incorporated in Myanmar, with a “mini-budget year” to accommodate the transition period of 1 April 2019 to 30 September 2019.

#### 3.2 合併申報 Consolidated returns

稅法並未規定集團合併申報納稅；每個實體必須單獨申報所得稅。

There is no provision for group treatment in the tax legislation; each entity must file a separate return.

#### 3.3 申報和繳納 Filing and payment

公司必須於會計年度結束後三個月內申報所得稅申報書。資本利得稅申報書須在資產被處分後的一個月內申報(資產處分之日應為合約簽署日、所有權過戶日或交付日，孰早者)，緬甸稅務機關通常在核定稅額前會進行審查所得稅申報書。緬甸有兩個核定系統：自我核定系統(SAS)和官方核定系統(OAS)。通常，大公司依照 SAS。根據 OAS，緬甸國稅局通常在最終核定稅額前會進行審核所得稅申報書並提出任何疑問。

公司須根據預計年收入，按季(公司所得稅)暫繳稅款。暫繳稅款和扣繳稅款可在年度結算申報中扣抵。緬甸國稅局核發的繳款通知書將列明需繳納最終稅款的日期。超額繳納之稅款，將經緬甸稅務機關審核核准後退還。

The income tax return must be filed within three months from the end of the fiscal year. Tax returns for capital gains must be filed within one month from the date of disposal of the capital assets(i.e., the earliest of the date of execution of the deed of disposal, the date title passes, or the date of delivery). Myanmar has two assessment systems: the self-assessment system(SAS)and the official assessment system(OAS). Generally, large companies are under the SAS. Under the OAS, the Internal Revenue Department(IRD)will review the tax return and raise any queries before finalizing the assessment.

Advance payments must be made quarterly for corporate income tax, based on the estimated total income for the year. The advance tax payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the notice of demand issued by the IRD. Excess tax paid may be refunded once the IRD has authorized and approved the refund.

### 3.4 罰款 Penalties

新的《稅收管理法》(TAL)對與不遵循稅收相關的規定制定各種罰款和利息。這些不僅適用於相關的納稅義務人，而且還適用於負責代扣代繳稅款並將其支付給緬甸國稅局的人員。

The new Tax Administrative Law (TAL) sets a wide variety of penalties and interest for noncompliance relating to tax matters. These may apply not only to the relevant taxpayers, but also to persons responsible for withholding the tax and paying it to the IRD.

### 3.5 函釋 Rulings

納稅義務人可以根據新的 TAL 申請預先函釋。稅務局也有權發佈公開函釋，以符合法規遵循的一致性。

Taxpayers can request advance rulings under the new TAL. The IRD also is empowered to issue public rulings for purposes of consistency and guidance in compliance matters.

# 4.0 個人稅

## Individuals Taxation

### 稅率 Rates

個人稅稅率 Individual income tax rate	課稅所得(緬元)Taxable income(MMK)	稅率 Rate
	1-2,000,000	0%
	2,000,001-5,000,000	5%
	5,000,001-10,000,000	10%
	10,000,001-20,000,000	15%
	20,000,001-30,000,000	20%
	30,000,001 和以上 30,000,001 and above	25%
租金所得稅率 Rental Income tax rate	無門檻 No threshold	10%

### 4.1 稅務居民 Residence

所有緬甸的公民將被視為稅務居民。若外籍人士在所得年度內於緬甸居住至少 183 天，將被視為緬甸居住者。

All Myanmar citizens are treated as tax residents. A foreigner who lives in Myanmar for at least 183 days during the income year is considered a resident.

### 4.2 課稅原則 Basis

緬甸居民就其全球來源所得課稅。緬甸公民自境外取得於境外工作之薪資所得免稅，但其他來源的所得需課稅。

已視為緬甸居民之外籍人士須就其取得之緬甸境內或境外所得課稅。非居民之外籍人士僅自緬甸取得之所得課稅。

Residents are subject to Myanmar income tax on their worldwide income. Salary income of Myanmar citizens working abroad is exempt from tax; however, other sources of income are taxable.

Resident foreigners are subject to tax on their income sourced within or outside Myanmar. A nonresident foreigner is subject to tax only on income derived from Myanmar sources.

### 4.3 課稅所得 Taxable income

應稅所得包括薪資、資本利得、專業性勞務執業、經營業務、財產或者其他來源的收入；以及任何未揭露來源之收入。

Taxable income includes salary income and capital gains; income from a profession, business, property, or other sources; and any income that has escaped assessment.

#### 4.4 稅率 Rates

薪資、從事專業性勞務或經營業務、資產及其他來源的收入適用 0% 至 25% 的累進稅率。

居民個人的租金收入需課徵 10% 的稅。

未揭露來源之所得將按 3% 至 30% 的累進稅率課徵。

外籍非居民在獲得稅額扣抵或減免之前，其薪資收入應按 0% 至 25% 的累進稅率課稅。h 外籍非居民薪資以外的收入均需按 25% 的稅率繳納所得稅。

Progressive rates ranging from 0% to 25% apply to income from salary, a profession, business, property, and other sources.

Rental income is subject to tax at a 10% rate for resident individuals.

Income that has escaped assessment is taxed at progressive rates ranging from 3% to 30%.

Nonresident foreigners are subject to tax on their salary income at progressive rates ranging from 0% to 25% before reliefs and exemptions. Income other than salary of nonresident foreigners is subject to a 25% income tax rate.

#### 4.5 資本利得 Capital gains

本國籍居民、外籍居民或外籍非居住者出售、交換或轉讓資本固定資產(如土地、建築物、車輛、企業擁有的任何資產、股票、債券等)產生之利得須按 10% 課徵資本利得稅。

A 10% tax is levied on gains from the sale, exchange, or transfer of capital assets (e.g., land, buildings, vehicles, any capital assets of an enterprise, shares, bonds, etc.) by a resident national, resident foreigner, or nonresident foreigner.

#### 4.6 扣除額與免稅額 Deductions and allowances

如果滿足某些條件，則可以扣除涉及人壽保險所支付之保費和對政府資助的慈善 / 宗教活動或組織所為之捐贈，然最多不超過個人總所得的 25%。

居民個人可享受基本扣除額，減免應稅所得總額的 20%，在一個納稅年度中最高可扣抵 1,000 萬緬元的門檻。在計算居民個人的應納所得稅額時，還可扣除配偶，子女和父母的扣除額。

Premiums paid on a life insurance policy and donations in an amount up to 25% of the individual's total income that are made to government-sponsored charitable/religious activities or organizations are allowable as a deduction if certain conditions are fulfilled.

Resident individuals are granted a basic allowance deduction of 20% of total taxable income, up to a maximum threshold of MMK 10 million in a tax year. Allowances for a spouse, children, and parents also are deductible in calculating the taxable income of a resident individual.

#### 4.7 境外稅額扣抵 **Foreign tax credit**

現行法規之下並無境外稅額扣抵的規定。

There is no foreign tax relief for individuals under the existing law.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

會計年度自 2019 年 10 月 1 日起已改為 10 月 1 日至 9 月 30 日。(原本為 4 月 1 日至 3 月 31 日。)

The tax year has changed to 1 October to 30 September (from 1 April to 31 March) with effect from 1 October 2019.

### 5.2 申報主體 Filing status

每個人除薪資以外之所得都須單獨申報納稅。夫妻不允許合併申報納稅。

Each individual receiving income other than salary is required to file a separate tax return. Married couples are not allowed to file a joint return.

### 5.3 申報和繳納 Filing and payment

雇主有義務在支付薪資予員工時從薪資中扣繳相關稅款。每月的扣繳稅款須在扣繳之日起 7 天內繳納給稅務機關。雇主也須在會計年度結束後的三個月內向稅務機關申報年度薪資表。

針對其他所得，包括來自經營業務的所得，繳納稅款要求為：

- 對已收和應收所得應繳納每月商業稅；和
- 須根據年度預估總所得來支付每季暫繳所得稅。

暫繳稅款和扣繳稅款可在年度結算申報中相互扣抵。最終稅款的繳納日期將在國稅局發出的繳稅通知書中載明。

必須於會計年度結束後三個月內申報所得稅申報書。資本利得稅交易申報書須在資產被處分之日起的一個月內申報(資產處分之日應為合約簽署日、所有權通戶日或交付日，孰早者)，並在會計年度結束後三個月內申報最終所得稅申報書。

The employer is responsible for deducting income tax due from salary at the time the salary is paid. The tax withheld must be paid to the tax authorities within seven days from the date of deduction. The employer is required to furnish an annual salary statement within three months of the end of the income year.

For other income, including income from a business, the tax payment requirements are:

- Monthly commercial tax is payable on income received and receivable; and
- Quarterly advance income tax is payable based on the estimated total income for the year.

The advance payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the demand notice issued by the IRD.



Income tax returns must be filed within three months of the end of the tax year. Tax returns for capital gains can be filed as transactional returns within one month from the date of disposal of capital assets (i.e., the earliest of the date of execution of the deed of disposal, the date title passes, or the date of delivery), followed by the final return within three months of the end of the tax year.

#### 5.4 罰款 Penalties

參考“3.0 企業稅務遵循”下之“罰款”。

See “Penalties” under “Compliance for corporations.”

#### 5.5 函釋 Rulings

納稅義務人可以根據新的 TAL 申請預先函釋。國稅局也有權發佈公開函釋，以符合法規遵循的一致性。

Taxpayers can request advance rulings under the new TAL. The IRD also is empowered to issue public rulings for purposes of consistency and guidance in compliance matters.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類型 Type of payment	居民 Residents		非居民 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%	0%	0%
利息 Interest	0%	0%	0%/15%	15%
權利金 Royalties	10%	10%	15%	15%
技術服務費 Fees for technical services	0%/2%	0%/2%	2.5%	2.5%

#### 6.1 股利 Dividends

支付予居住者或非居住者之股利皆不須扣繳稅款。

No tax is levied on dividends paid to a resident or nonresident.

#### 6.2 利息 Interest

支付予居住者之利息不扣繳稅款；支付予非居住者之利息需按 15% 扣繳率扣繳。具非居住者身份之外國銀行所註冊之分行，利息收入不需扣繳。

No tax is withheld on interest paid to a resident, but a 15% rate applies on interest paid to a nonresident. Registered branches of foreign banks that have nonresident status are exempt from withholding on interest income.

#### 6.3 權利金 Royalties

支付予居住者的權利金須扣繳 10%；而支付予非居住者的權利金，則按 15% 扣繳。

Royalties paid to a resident are subject to a 10% withholding tax; the rate is 15% for royalties paid to a nonresident.

#### 6.4 技術服務費 Fees for technical services

針對未分類為權利金的技術服務費請參考下述「6.6. 其他」扣繳稅款說明。

Fees for technical services that are not classified as a royalty are subject to withholding tax as described under “Other,” below.

#### 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

## 6.6 其他 Other

向非緬甸居住者支付因購買緬甸境內商品和服務之款項，須扣繳 2.5% (政府機構向居住者支付購買緬甸貨物及服務，則須扣繳 2%)。

Payments to nonresidents for the procurement of goods and services within Myanmar are subject to a 2.5% withholding tax (2% for payments made by government bodies to residents).

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 **Transfer pricing**

無移轉訂價規定。

There are no transfer pricing rules.

### 7.2 利息減免限制 **Interest deduction limitations**

無利息減免限制規定。

There are no interest deduction limitations.

### 7.3 受控外國公司 **Controlled foreign companies**

無受控外國公司規定。

There are no CFC rules.

### 7.4 混合型 **Hybrids**

無混合型規定。

There are no hybrid rules.

### 7.5 經濟實質要求 **Economic substance requirements**

基於 TAL，國稅局人員有權審查交易的經濟實質和不允許適用租稅優惠。請參考下述“7.9 其他”。

Under the TAL, IRD officers are empowered to review the economic substance of a transaction and deny tax benefits. See “Other,” below.

### 7.6 揭露要求 **Disclosure requirements**

無揭露要求規定。

There are no disclosure requirements.

### 7.7 離境稅 **Exit tax**

無離境稅。

There is no exit tax.

### 7.8 一般反避稅條款 **General anti-avoidance rule**

無一般反避稅條款規定，但請參考下述“7.9 其他”。

There is no general anti-avoidance rule, but see “Other,” below.

## 7.9 其他 Other

從 2019 年 10 月 1 日起生效的 TAL 加入了反避稅條款，以解決刻意避稅計劃。它授權國稅局得拒絕任何詐欺或缺乏經濟實質基礎交易的租稅利益。

The TAL, effective as from 1 October 2019, introduced an anti-avoidance provision to address aggressive tax avoidance schemes. It empowers the IRD to deny any tax benefits for transactions that either are fraudulent or that have a lack of economic substance.

## 8.0 商業稅和特定商品稅

### Commercial tax and specific goods tax

#### 稅率 Rates

標準稅率 Standard rate	5% (商業稅) / 5%-120% (特定商品稅) 5% (commercial tax) / 5%-120%(specific goods tax)
減免稅率 Reduced rate	無 None

#### 8.1 應稅交易 Taxable transactions

緬甸不課徵增值稅，然針對銷售商品和服務須課徵商業稅。商業稅適用於所有的貨物及服務交易，除非該交易符合免稅規定。

此外，在緬甸製造、進口或出口特定商品(目前有 17 種商品)都要課徵特定商品稅。

Myanmar does not levy a VAT, but a commercial tax is levied as a turnover tax on goods and services. The commercial tax applies to all goods and service transactions unless the transactions are listed as exempt.

In addition, a specific goods tax(SGT) is imposed on specific goods(currently 17) that are imported, produced in Myanmar, or exported.

#### 8.2 稅率 Rates

針對在緬甸境內的服務、進口、出口和貨品製造一般的商業稅率為 5%，對特定商品稅之稅率為 5%至 120%。

The commercial tax rate generally is 5%, payable on services, imports, exports, and goods manufactured within the country. The SGT rates range from 5% to 120%.

#### 8.3 稅籍登記 Registration

商業稅之稅籍登記適用於緬甸居民和從事商業活動之非居民公司。

凡在緬甸境內進口、製造、出口特定商品的公司，均應為特定商品稅目的進行稅籍登記。

Commercial tax registration applies to both Myanmar resident and nonresident entities engaged in commercial operations.

All companies that import, manufacture, and export specific goods in Myanmar must register for purposes of the SGT.

#### 8.4 申報和繳納 Filing and payment

商業稅申報書須按季度申報，並應在相關季度結束後的 30 天內申報。每月應繳納稅款須在下個月的 10 日前繳納。年度申報書須在會計年度結束後的三個月內申報。

特定商品稅應在特定商品被銷售 / 出口的當前月底結束後 10 日內繳納。特定商品稅之申報須按季度在當季結束後 10 天內申報。

Commercial tax returns must be submitted on a quarterly basis and are due within 30 days from the end of the relevant quarter. Monthly payment of the tax is due by the 10th day of the following month. An annual return must be filed within three months from the end of a fiscal year.

SGT must be paid within 10 days after the end of the month in which the goods are sold/exported. The SGT return must be filed quarterly within 10 days from the end of the relevant quarter.

## 9.0 其他公司及個人稅負

### Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均同時適用於公司與個人，並且由聯邦層級徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the federal level.

#### 9.1 社會福利 Social security

雇主須按員工基本薪資和工資之 3% 提撥社會保險金(上限為 9,000 緬元)。員工須按其薪資或工資總額 2% 提撥社會保險金，上限為 6,000 緬元。

The employer must contribute 3% of an employee's basic salary and wages (capped at MMK 9,000) to social security. Employees must contribute 2% of their total salary and wages, capped at MMK6,000.

#### 9.2 薪資稅 Payroll tax

企業雇主支付員工薪資時需辦理扣繳相關薪資稅。

The employer must withhold tax on employment income.

#### 9.3 資本稅 Capital duty

無資本稅，但成立私人公司、上市公司或註冊分支機構須繳納註冊費。

There is no capital duty, but registration fees apply upon the incorporation of a private company or public company or registration of a branch.

#### 9.4 不動產稅 Real property tax

無不動產稅。

There is no real property tax.

#### 9.5 轉讓稅 Transfer tax

除資本利得稅外，轉讓資產沒有其他稅項，但請參見下述“9.6 印花稅”。

Aside from capital gains tax, there is no other tax on transfers of capital assets, but see under “Stamp duty,” below.

#### 9.6 印花稅 Stamp duty

印花稅是根據《緬甸印花稅法》對需加蓋印花的各類文書進行課徵。例如協議或協議備忘錄、利潤分配合約、股份轉讓、租賃合約等。

Stamp duty is levied on various types of instruments required to be stamped under the Stamp Act, such as agreements or memoranda of agreements, profit sharing contracts, transfers of shares, lease agreements, etc.



### 9.7 淨財富稅 / 淨值稅 **Net wealth/net worth tax**

無淨財富稅 / 淨值稅。

There is no net wealth or net worth tax.

### 9.8 繼承稅 / 遺產稅 **Inheritance/estate tax**

無繼承稅或遺產稅，但根據協議安排的繼承和贈與須以財產的價值繳納登記費。

There is no inheritance or estate tax, but registration fees are payable for inheritances under an arrangement of settlement and for gifts, depending on the value of the property.

### 9.9 其他 **Other**

從事石油和天然氣，採礦，林業和漁業之公司中，須向政府繳納權利金。

2019年10月1日開始對珠寶和寶石的销售或進口課徵新稅目，並與特定商品稅分開。珠寶和寶石將不再適用特定商品稅。

Government royalties are payable in the oil and gas, mining, forestry, and fishery industries.

A new tax was introduced on sales or imports of jewelry and gemstones on 1 October 2019, which is separate from the SGT. Jewelry and gemstones no longer are subject to the SGT.

## 10.0 租稅協定

### Tax treaties

緬甸已簽署共 8 個租稅協定。(包含印度，南韓，寮國，馬來西亞，新加坡，泰國，英國和越南)

Myanmar has eight tax treaties(with India, Korea(ROK), Laos, Malaysia, Singapore, Thailand, the UK, and Vietnam).

## 11.0 稅務機關

### Tax authorities

緬甸國稅局(IRD)。

Internal Revenue Department(IRD).





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