

The Union Taxation Law, 2024

(With effective from 1 April 2024 to 30 March 2025)

The amendments in tax rates to be collected in relation to the types of taxes in the Union Taxation Law 2023 and the Union Taxation Law 2024 are announced by Competency Business Solution Co., Ltd as follows;

Specific Goods Tax

No	Description of Specific Goods	Financial Year (2023 – 2024)		Financial Year (2024 -2025)	
		Price Tier	Tax Rate	Price Tier	Tax Rate
1	Various types of cigarette	If the sales price is up to MMK 700 per pack of 20 cigarettes	MMK 10 per cigarette	If the sales price is up to MMK 800 per pack of 20 cigarettes	MMK 13 per cigarette
2	Various types of liquor	If the price per litre is from MMK 200 to MMK 1,400	MMK 109 per litre	If the price per litre is from MMK 400 to MMK 2,000	MMK 237 per litre
3	Various types of wine	If the price per litre is from MMK 1 to MMK 850	MMK 92 per litre	If the price per litre is from MMK 1 to MMK 1,400	MMK 176 per litre

Except for the above-mentioned (3) types of specific goods, the types of specific goods and tax rates have not changed under the provisions of the Union Taxation Law 2023 and the Union Taxation Law 2024.

Commercial Tax

(a) Except for the following goods, the types of goods that exempted commercial tax have not changed according to the provisions of the Union Taxation Law 2023 and the Union Taxation Law 2024.

No	Description of Goods
	General Goods
	Goods are now exempt from commercial tax if they are imported under the “repair and return” system after they were exported to be repaired abroad due to a defect.

(b) The types of services that exempted commercial tax have not changed according to the provisions of the Union Taxation Law 2023 and the Union Taxation Law 2024.

Income Tax

According to the Union Taxation Law 2023 Amendment Act

The Union Taxation Law of 2024 as follows;

(a) The income tax shall be levied ten percent on the total income earned abroad in the foreign currency except of the exempted heading of non-resident citizens without deducting the reliefs under sections 6 and 6A of the Income Tax Law.

(b) Regardless of what is stipulated in the income tax laws, the income tax shall be levied on the total salary income earned abroad in foreign currency by the lesser of the following (2) methods:

(1) Withdrawal of exemptions under Section 6 of the Income Tax Law and Section 19 of this Law; Calculated and levied in accordance with the provisions of Rule 8 of the Income Tax Regulations at the tax rate in subsection (c);

(2) Calculated at the rate of two percent without deducting relief under Sections 6 and 6-A of the Income Tax Law;

(c) The tax paid abroad shall be deducted according to the type of income calculated from the tax received under this section.

Income tax categories and tax rates have not changed under the provisions of the Union Taxation Law 2023 and the Union Taxation Law 2024.

Royalty

The types of gems and the tax rates have not changed under the provisions of the Union Taxation Law of 2023 and the Union Taxation Law of 2024.