

Commercial Tax Law

The State Law and Order Restoration Council

The Commercial Tax Law

(The State Law and Order Restoration Council Law No.8/90)

The 6th Waxing Day of Hnaung Tagu, 1351 M.E.

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(31 March, 1990)

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(As amended up to the 31 March, 1991)

The State Law and Order Restoration Council hereby enacts the following Law,

Chapter I

Title, Extent and Definition

1. This Law shall be called the Commercial Tax Law.
2. The provisions of this Law shall come into force throughout the entire State with effect from the financial year 1990-91.
3. The following expressions contained in this law shall have the meanings given here under:-

(a) Tax means the tax payable under this law. This expression also

includes the penalty imposed under this law;

- (b) Assessee means a person by whom tax is payable under this law.

This expression also includes economic organizations of the Government, State-owned mills and factories, trading and service enterprises, development committees, co-operative societies, individuals, organization or associations, formed by individuals, companies, partnerships and joint-ventures;

- (c) Goods means imported articles or articles produced within the country for the purpose of sale;

- (d) Service means rendering of service for remuneration, fee or consideration. This expression also includes trading enterprises, entertainment enterprises, hotels, lodging and restaurant enterprises, tourist enterprises and enterprises prescribed from time to time by the Government as service enterprises;

- (e) Proceeds of Sale means money received or receivable from sale of goods on cash basis or on credit or other deferred payment system or from advance sale system, before levy of tax under this law. In the case of barter of goods it means the value determined in doing so. This expression also includes cost of packing materials used ;