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ミャンマータックスアップデート

Myanmar tax update

2015年連邦税法

The Union Tax Law 2015



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2015 年連邦税制

The Union Tax Law 2015

2015 年 4 月 2 日、2015 年連邦税法(the Union Tax Law)が交付され、商業税や所得税にかかる改正がなされました。

On 2 April 2015, the Pyidaungsu Hluttaw (Upper House of the Parliament) enacted the Union Tax Law 2015.

1. 適用時期

Effective date

本改正は、2015-2016 年度（2016 年 3 月 31 日をもって終了する年度）より適用となります。

The law shall come into force from the fiscal year 2015-2016 (the year ending 31 March 2016).

2. 商業税に関する主要な改正点

Key changes in commercial tax

特定品目に関する商業税率の変更

CT rate changes on special goods

特別税率の課される特定品目について、税率の変更がなされました（下表：変更前後の税率比較）。

Most of the special rates for goods are increased and few are decreased.

Description of goods	Tax rate (%)	
	Prior to 1 April 2015	Effective from 1 April 2015
Cigarettes	100	120
Tobacco	50	60
Virginia tobacco ,cured	50	60
Cheroots	50	60
Cigars	50	60
Pipe tobacco	50	60
Betel chewing preparation	50	60
Various kinds of liquor	50	60
Various kinds of beer	50	60
Various kind of wine	50	50
Teak, hardwood logs and conversions	25	25
Jade , rubies , sapphires , emeralds ,diamonds and other precious stones	30	15
Jewelry made from jade, rubies, sapphires, emeralds, diamonds or other precious stones	15	5
Vehicles above 1800CC light vans , salons , sedans and light wagons ,estate wagons and coupes except Double Cab 4 Door Pick Up	25	25
Petrol, diesel, aviation jet fuel	10	10
Natural gas	8	8

商業税課税対象物品の追加・削除

Addition and Removal of CT Exempted Goods and Services

新たに商業税課税の対象となる物品は以下のとおりです。

The following goods are removed from the commercial tax exemption.

- Animal feeds, fresh and dries (farm products only)
- Ginned cotton
- Feathers
- Umbrella cloths
- Computers, telephones handset

新たに商業税課税の対象となるサービスは以下のとおりです。

The following services are removed from the commercial tax exemption.

- Licensed slaughtering of animals
- Information technology services
- Technology and management consultancy services

以下の物品については、商業税の課税が免除されます。

The following goods are added to commercial tax exemption

- Pickled tea leaves (La- Phat)
- Fire trucks and ambulances

以下のサービスについては、商業税が免除となります。

The following service is added to commercial tax exemption.

- License fees payable to government departments

物品輸出に関する仕入税額控除及び還付

Offsetting and refund claimed on goods export

以下の物品の輸出については、ゼロ・パーセントの商業税率が適用され、売上税額と仕入税額の相殺が認められます。仕入税額が売上税額を超える場合には、差額について還付の申請ができます。

The exporting of goods except from the goods listed below, are chargeable with zero rate and input CT can be offset with the output CT. Refund can be claimed if the input commercial tax is greater than the output commercial tax for the exported goods.

•Crude Oil	5%
•Natural Gas	8%
•Teak log, Hardwood log and conversions	50%
•Raw jade, rubies, sapphires, emeralds, diamonds and other precious stone	15%
•Value added jade, rubies, sapphires, emeralds, diamonds and other precious stone	5%
•Electric power	8%

ビルの開発・販売

CT levied on building developed and sold

ビルの開発・販売については、3%の商業税が課されることとなりました。

CT is levied at a rate of 3% on the value of building developed and sold in the country

商業税非課税基準額の引き上げ

Threshold for CT shall not be assessed

従来、年間 15 百万チャットまでの売上については商業税が課されないこととされていましたが、当該基準額が 20 百万チャットに引き上げられました。

Increase from Kyats 15 million to Kyats 20 million for threshold of CT shall not be assessed.

3. 所得税に関する主要な改正点

Key changes of income tax

非居住外国人にかかる所得税率

Income tax rate for non-resident foreigner

法人所得税

- 非居住外国人(non-resident foreigner、外国法人の支店を含む) に対する税率が 35% から 25%に引き下げられました

個人所得税

- 給与所得については、従来の 35%の税率が適用されていたところ、0-25%の累進税率の適用に変更されました

Corporate income tax

- The income tax rate for non-residence foreigner whether under FIL or not under FIL is decreased to 25% from 35%

Personal income tax

- The income tax rate for salary income of non-residence foreigner is decreased to the progressive rate of 0 to 25% from 35%

不動産所得の分離課税、適用税率

Income tax rate on income from property

土地賃料、建物賃料、部屋の賃料) については、分離課税が採用されました。これらの所得については 10%の税率が適用され、一方で、課税所得計算からは除外されることとなります

10% income tax shall be assessed separately on income from property (land rental, building rental and room rental)

キャピタルゲイン課税

Changes of Capital Gain Tax rate for non-resident foreigner

従来、非居住外国人のキャピタルゲインについては、従来 40%の税率による分離課税とされていましたが、税率が 10%に引き下げられました。

The rate of capital gain tax (CGT) for non-resident foreigner is reduced to 10% from 40%.

キャピタルゲイン非課税基準額の引き上げ

Increase of capital gain tax threshold

従来 5 百万チャットだったキャピタルゲイン課税の非課税基準額が、10 百万円に引き上げられました。

Increase from Kyats 5 million to Kyats 10 million for threshold of CGT shall not be assessed.

扶養者(配偶者・子・親)に関する控除

Increase the amount of spouse and child allowance and add allowance for parents

配偶者および子にかかる控除が増額され、また、両親についての控除が追加されました。

(a) For a spouse: increase from kyats 500,000 to Kyats 1,000,000

(b) For each child: increase from kyats 300,000 to Kyats 500,000

(c) For each parent who stay together: Kyats 1,000,000

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