

MYANMAR

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

JULY 2015 CONTENT UPDATE #1

Introduction

The authority of Myanmar has been added, including all rates, catch-all rules, and cross-border logic.

Zone

The authority of Myanmar has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Myanmar	World	MM	Harmonized

Authority Options

The following authority options have been added with a start date of 1/1/1900.

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Requirement	Both	Registration Required	1/1/1900	N/A
Filing Groups Goods	- None -	No	1/1/1900	N/A
Filing Groups Physical Performance	- None -	No	1/1/1900	N/A
GS - Goods Reverse Charge	Both	Registration Required	1/1/1900	N/A

NAME	CONDITION	VALUE	START DATE	END DATE
Intra-Company tax free sale - Goods	- None -	Yes	1/1/1900	N/A
Intra-Company tax free sale - Physical Performance	- None -	Yes	1/1/1900	N/A
PP - Physical Performance Reverse Charge	Not Applicable	Not Applicable	1/1/1900	N/A
PRL - Parent Registration Lookup	- None -	Yes	1/1/1900	N/A
Turn Off Authority	- None -	Yes	1/1/1900	3/31/2015
Turn Off Authority	- None -	No	4/1/2015	N/A
UE - Used and Enjoyed	Not Applicable	- None -	1/1/1900	N/A

Rate Updates

The following rates have been added in the authority of Gambia.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
SR	Standard Rate	5%	4/1/2015	Tax of the Union Law 2015
I1	Increased 1	8%	4/1/2015	Tax of the Union Law 2015
I2	Increased 2	10%	4/1/2015	Tax of the Union Law 2015

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
I3	Increased 3	15%	4/1/2015	Tax of the Union Law 2015
I4	Increased 4	25%	4/1/2015	Tax of the Union Law 2015
I5	Increased 5	50%	4/1/2015	Tax of the Union Law 2015
I6	Increased 6	60%	4/1/2015	Tax of the Union Law 2015
I7	Increased 7	120%	4/1/2015	Tax of the Union Law 2015
NL	Not Liable	0%	4/1/2015	Tax of the Union Law 2015
R1	Reduced 1	3%	4/1/2015	Tax of the Union Law 2015
ZR	Zero Rated	0%	4/1/2015	Tax of the Union Law 2015

Catch-all Rules

The following catch-all rules have been added in the authority of Myanmar.

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	1/1/1900	Tax of the Union Law 2015
5001	NL	N/A	1/1/1900	Tax of the Union Law 2015

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5002	ZR	N/A	1/1/1900	Tax of the Union Law 2015
5009.9999	SR	OVERRIDE_STANDARD	1/1/1900	Tax of the Union Law 2015
9980	ZR	ZERO_RATED	1/1/1900	Tax of the Union Law 2015
9981	I1	INCREASED_1	1/1/1900	Tax of the Union Law 2015
9982	I2	INCREASED_2	1/1/1900	Tax of the Union Law 2015
9983	I3	INCREASED_3	1/1/1900	Tax of the Union Law 2015
9984	I4	INCREASED_4	1/1/1900	Tax of the Union Law 2015
9985	I5	INCREASED_5	1/1/1900	Tax of the Union Law 2015
9986	I6	INCREASED_6	1/1/1900	Tax of the Union Law 2015
9987	I7	INCREASED_7	1/1/1900	Tax of the Union Law 2015
10000	SR	N/A	1/1/1900	Tax of the Union Law 2015

The following catch-all rule has been created and end-dated.

RULE ORDER	RATE CODE	START DATE	END DATE
10000	NL	1/1/1900	3/31/2015

Please contact Customer Support with any questions.