



Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Union Minister's Office

Notification

Number 76/2017

Nay Pyi Taw, 3rd Waxing Day of Wahkhaung, 1379

26 July 2017

1. According to the authority given in Section 31 (b) (2) of the Union Tax Law 2017, the Ministry of Planning and Finance, with the consent of the Union Government, allows the following income tax relief for public companies listed at the Yangon Stock Exchange:
 - (a) Listed companies can pay an income tax of 20% on the income before the deductions of allowances under Income Tax Law Section 6.
 - (b) If listed companies have failed to pay the full amount of income tax, they can declare the correct income for the past two years before being listed and pay the full amount of income tax; then they shall be exempted from fines and from being prosecuted according to the Income Tax Law.
2. This Notification shall come into force in the 2017-2018 financial year.

Kyaw Win

Union Minister

Letter No. Sa Ba/Bandar-1/3/1(5039/2017)

26 July 2017