



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Government of the Republic of the Union of Myanmar
Ministry of Planning and Finance
Notification No. 63/2023
1385, 1st Waxing Day of Wagaung
(25 August 2023)

The Ministry of Planning and Finance has issued this notification with the consent of the Union Government in exercising the authority conferred by section 16(b) Income Tax Law.

1. The withholding tax at the time of disbursement on income from profession that health care providers defined in section 2(r) Private Health Business Law receive for providing health care in private health businesses defined in section 7 of this law is set as follows:
 - (a) The person responsible for the disbursement shall, when paying fees to health care providers in private health businesses, at the time of disbursement withhold 2% income tax from the source on the payment, and deposit the amount within 15 days from the deduction in the bank account of the relevant Township Revenue Office, Medium Taxpayers' Office or Large Taxpayers' Office in the name of the recipient of the money or the health care provider.
 - (b) In case of salary income paid monthly to health care providers employed as permanent employees in private health businesses, the person responsible for the disbursement shall not withhold income tax from the source according to sub-clause (a), but comply with the procedure for income tax under the head salary.
 - (c) With the exception of health care providers who only receive income under the head salary, health care providers shall submit an annual income return according to section 17 Income Tax Law for their income and be subject to income tax assessment.
 - (d) The head of the Township Revenue Office shall, when carrying out the tax assessment after the end of the income year, deduct the income tax that was withheld from the source from the income tax due according to the assessment.
2. This notification shall take effect from 1 September 2023.

Win Shein
Union Minister

Letter No. Sa Ba / Finance - 1 / 3 / 1 (6412/2023)

- 1 -

La Pyi Wun Plaza, Room 409 (4th Floor), 37 Alan Pya Pagoda Road, Dagon Township, Yangon
Phone: +95-9-262546284 (English) or +95-9-790488268 (Myanmar)
E-mail: info@lincolnmyanmar.com - Web: www.lincolnmyanmar.com



Date: 25 August 2023

Distribution list: *[Omitted]*

Excerpts from the Private Health Business Law (State Peace and Development Council Law 5/2007):

“2(r) ‘**Health care provider**’ means a person who has obtained a medical practitioner license issued by the Myanmar Medical Council, a dental practitioner registration certificate or license issued by the Dental Council, or a nurse or midwifery license issued by the Nurse and Midwife Council, and a technical specialist [= *a person with a health-related diploma or similar certificate conferred by an institution recognised by the state, or with a certificate from abroad recognised by the state*].”

“7. Private health businesses comprise the following:

(a) Private clinic business

(1) private general clinic business;

(2) private specialist clinic business;

(b) private hospital business

(1) private general hospital business;

(2) private specialist hospital business;

(c) private maternity ward business;

(d) private diagnostics business;

(e) private nursing home business;

(f) private mobile health business;

(g) private health agency business [= *‘health business that communicates domestically and internationally as a private business to arrange for patient transportation or health care’*];

(h) private general health business.”



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

- Sebastian Pawlita, Managing Director
Phone: +95-9-262546284 (English)
E-Mail: sebastian@lincolnmyanmar.com
- Nyein Chan Zaw, Director
Phone: +95-9-790488268 (Myanmar)
E-Mail: nyeinchanzaw@lincolnmyanmar.com

Office address: La Pyi Wun Plaza, Room 409 (4th Floor), 37 Alan Pya Pagoda Road, Dagon Township, Yangon

Web: www.lincolnmyanmar.com