Income Tax

For First Time Payment of Income Tax Requirements

Requirements

- (1) Company letter stating employees' monthly basic salary. (Original)
- (2) Application Letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (3) One photograph (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (4) Personal History Form (C.V. form)

For the Next Time Payment of Income Tax

Requirements

- (1) Application Letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) The last time receipt of income tax (original)
- (3) One photograph (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (4) Personal History Form (C.V. form)

Domestic Help / Maids / Foreign Domestic WorkersThe Embassy does not encourage Myanmar females to be employed as domestic workers unless employment with Myanmar citizens / families. However, special consideration may be given upon certain social conditions on application.

Notification of Tax exemption

According to the Notification No. 157 / 2011 dated 21 December 2011 of the Union Government of the Union Republic of Myanmar, the Union Government has exempted Myanmar citizens living abroad from paying their

income tax in foreign currency out of their total income earned under the title of the salary of foreign currency according to Income Tax Law Section 5 Sub section (h)and this notification is effective as of 1st January 2012.

Tax exemption will be effective starting from 1st January 2012 according to the above-mentioned notification. The following will be done in accordance with the existing law and regulations.

- (a) Tax calculation is made with the original rate in 10% of income for the period before 19 August 2011.
- (b) According to the Notification No. 157 / 2011 dated 21 December 2011 of the Union Government of the Union Republic of Myanmar, tax calculation from 19 August 2011 to 31 December 2011 is made in 2% of income.

(c) For tax payers who paid their income tax in advance up to 31December 2011 for 2011-2012 financial years, such matters are not inclusive as the laws and regulations are not effective with back date.

Calculation for Income Tax

For applicants, income tax must be paid up to December 2011 as the Union Government has exempted Myanmar citizens living abroad from paying their income tax in foreign currency out of their total income starting from 1st January 2012. So taxation will be uniformity among tax payers.

Therefore, it is stated that request with various reasons to reduce income tax and to cut period of tax payment will not be responded.

Before 19 August 2011, tax calculation is made with the original rate in 10% of income.

According to the Notification No. 157 / 2011 dated 21 December 2011 of the Union Government of the Union Republic of Myanmar, tax calculation from 19 August 2011 to 31 December 2011 is made as follows;

According to the Notification, tax calculation is made with the original rate in 10% of income from 1st August 2011 to 18th August 2011 and in 2% of income from 19th August 2011 to 31st August 2011.

ဝင်ငွေခွန်ထမ်းဆောင်ရန် တွက်ချက်နည်း နမူနာ

မြန်မာနိုင်ငံစတင်ထွက်ခွာလာသည့်နေ့ မှ 18 AUG 2011 အထိ (လ)
လစာ AEDx လ x ၁၀ % (ပုံသေ) = AED
19 AUG 2011 မှ DEC 2011 အထိ (4½ လ) (အခွန် %လျှော့သတ်မှတ်ကာလ)
လစာ AEDx(4½ လ) လ x ၂ % (ပုံသေ) = AED
ဒဏ်ကြွေး ၁ $\%$ (ပုံသေ)
မြန်မာနိုင်ငံစတင်ထွက်ခွာလာသည့်နေ့ မှ 2011 March အထိ (လ)
ဝင်ငွေခွန်နှင့် ဒဏ်ကြေးစုစုပေါင်း AED Exchange Rate (1AED = 0.078 KD) (ဘာရိန်း 1BD=0.78KD ၊ အိုမန် 1OMR=0.75KD၊ ကာတာ1QR=0.079KD၊ စသည်ဖြင့် နိုင်ငံအလိုက် Exchange Rate များပြောင်းလဲမှု ရှိနိုင်ပါသည်။)
AED x 0.078 KD(Exchange Rate) KD/- (အနီးစပ်ဆုံး KD =/-)
Kuwaiti Dinar ဖြင့် ဝင်ငွေခွန် ကျသင့်ငွေ KD

Issuance of New Passport

Requirements

- (1) Application letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) Passport original and Photo copy of Passport (every stamped pages)
- (3) Income Tax payment must be up to date when applying for a new Passport
- (4) Three photographs (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (5) Passport Renewal Form + CV Form + Myanmar Citizenship Form + Bio Data Form + Photo CD/DVD/USB
- (6) Issuance within 10 days / 14 working days for those from outside Kuwait.
- (7) Fees KD 30/- + FedEx fees KD 9.500/- (for Bank transfer KG 3/-) (Cash only)

Note: Myanmar Passports holders and their dependents are eligible to apply for a new Passport when there are only a few pages left or over 10 years.

Renewal of Passport

Requirements

- (1) Application letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) Up to date receipt of income tax
- (3) Passport original and Photo copy of Passport (every stamped pages)
- (4) Three photographs (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (5) Passport Renewal Form + CV Form + Myanmar Citizenship Form + Bio Data Form + Photo CD/DVD/USB
- (6) Issuance within 10 days / 14 working days for those from outside Kuwait
- (7) Renewal fees KD 8/- + Form fees KD 1/- + FedEx fees KD 9.500/- (for Bank transfer KG 3/-) (Cash only)

Note: Myanmar Passport holders are required to renew their Passports before the date of expiry. A fine will be levied if the Passport is not renewed in time.

Renewal of Passports for Students

Requirements

- (1) Application letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) Letter of attendance / confirmation of student status from the respective school (also to mention the duration of study required)
- (3) Photo copy of student card / student pass
- (4) Photo copy of Passport (every stamped pages)
- (5) Three photographs (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (6) Passport Renewal Form + CV Form + Myanmar Citizenship Form + Bio Data Form + Photo CD/DVD/USB
- (7) Renewal fees KD 8/- + Form fees KD 1/- + FedEx fees KD 9.500/- (for Bank transfer KG 3/-) (Cash only)

Note: All students Passports are renewed within a day. However for private and missionary schools students two to three working days are required for processing.

Renewal of 1 year validity Passport (Social Visit)

The Embassy is not authorized to renew Passports with (1) year validity. However, the Embassy reserves the right to assess each case on an individual basis with due consideration upon special circumstances.

Loss / Damage of passport

Requirements

- (1) Application letter stating detail of loss / damage addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) Police report (for lost only)
- (3) Copy of passport
- (4) Three photographs (350 x 450 pixels JPEG format) and Soft Copy of CD/DVD/USB
- (5) Passport Renewal Form + CV Form + Myanmar Citizenship Form + Bio Data Form + Photo CD/DVD/USB
- (6) Payment of fine

Country Endorsements

Requirements

- (1) Application letter addressed to the Ambassador, Embassy of the Republic of the Union of Myanmar.
- (2) Original Passport
- (3) Up to date receipt of income tax
- (4) Can apply up to 5 countries per application
- (5) Fees KD 8/- + Form fees KD 1/- (Cash only)

Note: Application for endorsement to all countries.

Issuance of New Certificate of Identity (C of I) Requirements

- (1) Application letter by parents / guardian
- (2) Up to date income tax receipt of parents/ guardian
- (3) Copy of current C of I (if applicable)
- (4) Personal history form (C.V. form)
- (5) Three Photographs + jpeg. Soft Copy CD
- (6) Issuance fees KD 8/- + Form fees KD 1/- (Cash only)

Renewal of Certificate of Identity (C of I) Requirements

- (1) Application letter by parents / guardian
- (2) Up to date income tax receipt of parents/ guardian
- (3) Photo copy of C of I
- (4) Renewal fees KD 8/- + Form fees KD 1/- (Cash only)

Attestation of Powers of Attorney

Requirements

- (1) Revenue stamped document.
- (2) Signature of 2 witnesses.
- (3) Particulars of witnesses such as Passport No. NRC No, address must be stated.
- (4) Person authorizing GP / SP must come to the Embassy in person and sign before the consular officer (original passport needed).
- (5) Photo copy of GP / SP and passport
- (6) Fees KD 8/- + Form fees KD 1/- (Cash only)

Attestation of Certification

Various documents such as Birth Certificate / Marriage Certificate / Degrees / Diploma / Driving license etc needed for attestation / certification should be notarized by a registered Notary Public in Myanmar and endorsed by the Ministry of Foreign Affairs (MOFA) in Nay Pyi Taw / Yangon, which (valid for 6-months) prior to submission to the Myanmar Embassy. MOFA Notary Service

You need to submit the following documents for attestation:

- (1) Passport copies of applicants
- (2) Original Certificate (If it is in other language, need to attach an official translation doc in English)
- (3) Notarial Certificate which is attested (with-in 6 months validity) by MOFA in Myanmar
- (4) Personal applying letter (Myanmar or English)
- (5) Civil ID copy and residence visa copy

It may take minimum one week. The attestation fees for one doc is **6- KWD**. The courier service for resend the doc is **9.500 KWD**. The total charges is **14.500 KWD** and the applicant can send the money to our Embassy's Bank Account including bank charges **3 KWD**.

Legalization

Document which is legalized by the City of Origin or Foreign Office of the State of Kuwait (if applying from outside of the State of Kuwait, the document must be legalized by Foreign Ministry of respective countries.)

Requirements

- (1) Application Letter addressed to Ambassador
- (2) Original Documents of the legalization
- (3) Legalization Fee KWD + Fedex Fee (Note: Processing time will take at least minimum one week.)

Matters needed to be referred to the respective Ministry in MYANMAR

- (1) Inclusion of new born child in mother's Passport
- (2) Change of status
- (3) Separation of child from mother's Passport and issuance of new Certificate of Identity (C of I)
- (4) Inclusion of a child who holds C of I to mother's Passport
- (5) Change of status to dependent of foreign husband or wife
- (6) Change of status from seaman to shore job and from shore job to seaman

Note: The above mentioned cases need to be referred to the respective Ministry in Myanmar. Hence, it is advisable to submit in advance.