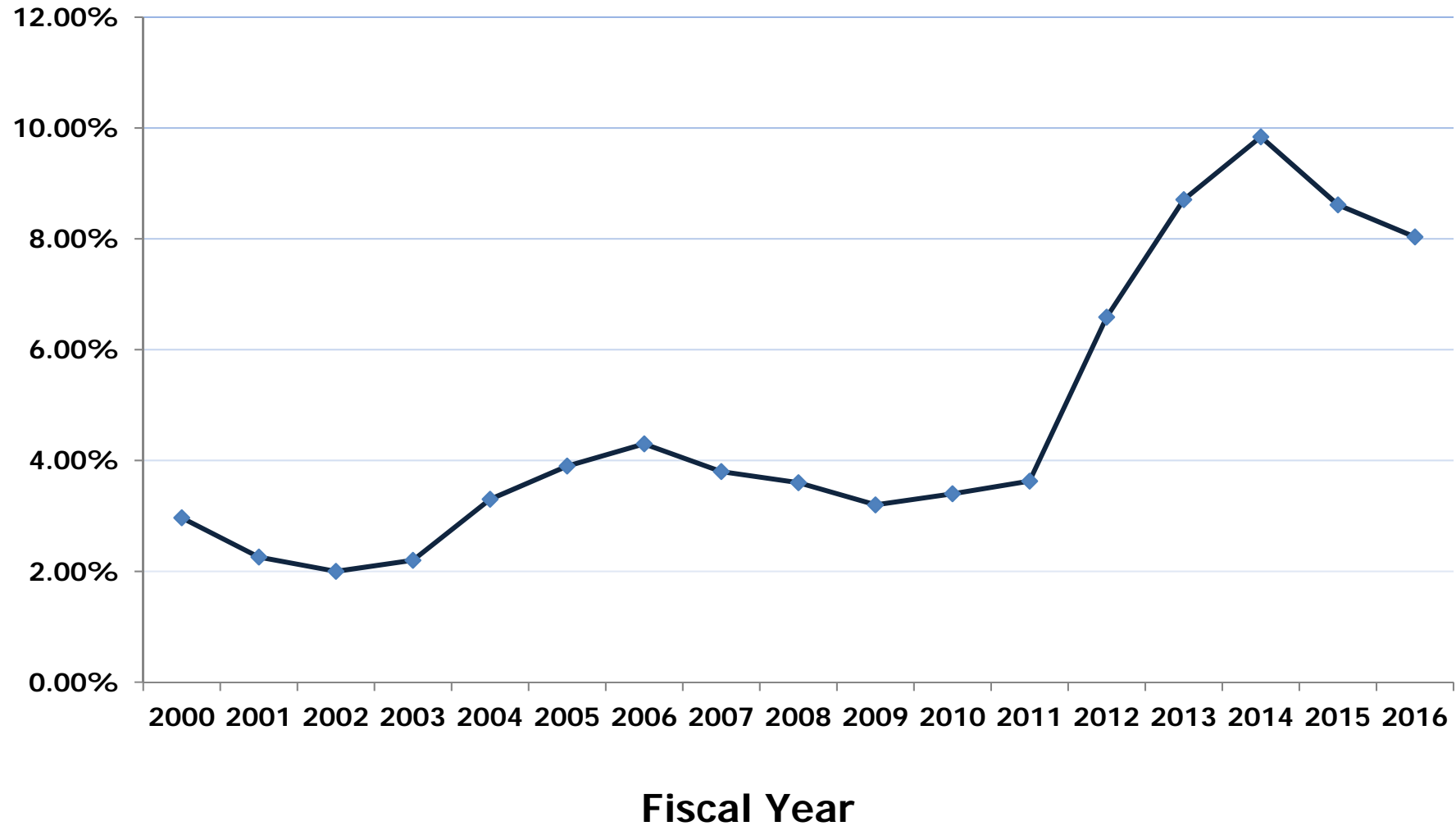


**Workshop on Domestic Public Resource Mobilization
for Sustainable Development**

**Myanmar Tax Reform
Experiences**

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Tax to GDP Ratio in Myanmar (2000-2016)



The Key Drivers Behind Achievements

❑ Policy Reforms

- Amendment of tax laws, rules and regulations
- Simplification of procedures
- Broadening of tax base
- Unification and lowering of tax rates
- Improvement in taxpayers' service programs
- Introduction of a new tax law on specific goods (excisable goods)

❑ Administration Reforms

- Restructuring of HQ from Tax Based Structure to Functional Based Structure
- Establishment of Large Taxpayers' Office and Medium Taxpayers' Offices
- Introduction of Self-assessment System in LTO and MTOs

❑ Development Partners

- IMF, The World Bank, US Treasury, ITIC, JICA, NORAD, OECD(Korea Center)

Challenges in the Journey of Reform

- Low book-keeping and record-keeping practices, banking infrastructure, and taxpaying culture
- High level of tax exemptions
- Low level of compliance and weak law enforcement
- Low capacity and capability in the tax administration
- Out dated and paper based administrative processes
- Inadequate IT infrastructure
- Insufficient expenditure budget allocation
- Lack of incentive scheme to retain the skillful staff

Future Policy Actions

- Modernizing the tax policy and legislation
- Strengthening function based organization with segmentation
- Expanding Self-Assessment System (SAS)
- Streamlining collection systems and procedures
- Balancing service and enforcement approaches to address revenue risk
- Developing extensive use of Information and Communication Technology (ICT)
- Reinforcing effective models for institutional change
- Modernizing Human Resources (HR) practices
- Improving transparency and accountability

Thank you