

The Law Amending Office Tax Act
(The 2011 Pyidaungsu Hluttaw Law No. 5)
2nd Waxing of Thadingyut, 1373 ME
(29 September, 2011)

The Pyidaungsu Hluttaw hereby enacts the following law.

1. This law shall be called the Law Amending the Office Tax Act.
2. The phrase “Clause (b) or clause (d)” and sections 22 and 23 of the section 15 of the Office Tax Law must be cancelled.
3. Except the section 20 of the Office Tax Act, the phrase “President of the Republic of the Union of Myanmar may” shall be substituted with the phrase “Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government”. The phrase “President of the Republic of the Union of Myanmar” shall be substituted with the phrase “the Union Government.”
4. The section 35 of the Office Tax Act shall be substituted as follows:-
“35. The Ministry of Finance and Revenue of the Union Government may, with the approval of the Union Government, by notification:
 - (a) reduce or remit all or any of the fees mentioned in the First and Second Schedules of this Act.
 - (b) amend or enhance all or any of the amounts or values, numbers

or proper fees mentioned in this Act including those in Schedules annexed thereto.

I sign according to the Constitution of the Republic of the Union of Myanmar.

***Sd/*Thein Sein**

President

The Republic of the Union of Myanmar