



## Myanmar

### WTS Global Country TP Guide

Last Update: December 2017

<b>1. Legal Basis</b>	
Is there a legal requirement to prepare TP documentation?	No
Are TP policies of multinational enterprises in principle accepted by the tax authorities, if they are in line with the OECD TP Guidelines?	Yes
Have the documentation requirements of OECD BEPS Action 13 already been implemented (i.e. the LF, MF and CbCR concepts)?	No CbCR/MF/LF
<b>2. Master File (MF)</b>	
	Not implemented
<b>3. Local File (LF)</b>	
	Not implemented
<b>4. Country-by-Country Reporting</b>	
	Not implemented
Did your country sign the Multilateral Competent Authority Agreement on the Exchange of CbC Reports ("CbC MCAA")?	No
<b>5. TP disclosure in tax return or transfer pricing specific returns</b>	
Does a taxpayer need to disclose information regarding TP documentation in his tax return?	No
<b>6. Benchmarking</b>	
	N/A
<b>7. Year-end adjustments</b>	
<b>8. Transfer Pricing Audit and Dispute Resolution Mechanisms</b>	
What are currently the main TP areas of scrutiny by the tax authorities in your country?	Intercompany transactions (locally)
Based on your experience, are joint or multilateral audits initiated and carried out?	No

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