

**Bago Region Land Tax Law**  
**(Bago Region Hluttaw Law No. 1, 2019)**  
**1380 8th full moon day**  
**(March 28, 2019)**

The Bago Region Hluttaw enacted this law.

**Chapter 1**

**Name Initiation of power and definitions**



1. This **law** shall be called the **Bago Region Land Tax Law** .



2. This law shall come into force throughout Bago Region on the date set by the Chief Minister of the Region.



3. The following expressions contained in this Law shall have the meanings of the following:

(A) **Farmland** means farmland; Land Kaing Kyun Land Land for sale Land planted with perennials; ဝေဇ်

မြေ Garden land produce, It is called a flower garden. Land designated as Myay Nu Island. The term includes township boundaries; Residential houses within the village boundaries; Religious buildings and grounds; Excludes public lands not used for agriculture.

(B) **Region** means Bago **Region** .

(C) **Government** means the Bago Region Government.

(D) **Prime Minister** means the **Prime Minister** of the Bago Region Government.

(E) **Village** means the area demarcated under the Ward or Village Tract Administration Law as a village in an area not included in the relevant township boundary.

( F ) **Village tract** means a village or An area demarcated by a ward or village tract administration law as a group of villages, either as a group or as a group.

(G) **Ward** means the area within the relevant township boundary as the ward formed by the ward or village tract administration law.

(H) **Ward or Village Tract Administrator** means a person appointed under the Ward or Village Tract Administration Law to carry out the relevant ward or village tract administration activities.

(I) **Land Revenue Officer** means the Region; District Township General Administration Department Administrators

(J) **Land tax assessment department** means agriculture; Ministry of Livestock and Irrigation, Department of Land Management and Statistics.

(K) **Land Tax Collection Department** means the General Administration **Department of the Ministry** of the Union Government.

- (L) **Land tax** means the tax prescribed for assessment under this Law.
- (M) **Assessment** means the scrutiny and preparation to collect the land tax payable by the assessee under this Law.
- (D) **Taxpayer** means the person or organization to pay tax under this Law.
- (O) **Agricultural year** means the year beginning on July 1 and ending on June 30.
- (A) **Land tax arrears** means a land tax which is not paid within the prescribed date or until the due date.
- (Q) **Failure to pay the land tax** means the taxpayer who fails to pay the land tax levied under this Law.
- (D) **Copper pillar business** is the **work** to determine the land tax rate that is up-to-date. Land classification; Classification of land; Standardized harvesting and testing; Compilation of wholesale crop price list; Inspection of agricultural production costs; And land tenure investigations.

## Chapter (2) the purpose



4. The objectives of this law are as follows:

- (A) To develop modern land tax rates;
- (B) To collect the land tax due for the Region in accordance with the law;
- (C) To be able to effectively carry out agricultural development and regional development activities in the Region with the collected revenue and to meet the basic needs of farmers and the people.

## Chapter 3 Determining land tax rate



5. Land taxes shall be determined at the rates prescribed in the appendix to this Law.



6. The Region Government shall request the Land Tax Assessment Department to carry out copper pillar work to set the modern land tax rate. From time to time, it is necessary to prepare and submit reasonable land tax rates based on the existing copper pillar activities.



7. The Region Government may amend the land tax rates prepared by the Land Tax Assessment Department under section 6 with the approval of the Region Hluttaw.



8. The Prime Minister shall issue an order announcing the period of assessment with the land tax rates amended under Section 7 of this Law.



9. If the land tax rate is changed due to the revision under Section 7 of this Law, the new land tax rate shall not be valid within the revised agricultural year.

**Chapter 4**  
**Land tax assessment**



10. The Land Taxation Department shall levy land tax in accordance with the provisions of this Law on any person who has the right to operate or use land in the ward or village tract except the land which is exempted from land tax under section 15 of this Law by the Prime Minister. In doing so, it should be assessed only once a year.



11. All persons or organizations who have the right to operate on the land shall be liable to pay the land tax levied under section 10 of this Law.

**Chapter (5)**  
**Land tax collection**



12. The Land Tax Collection Department shall collect the land tax assessed under Section 10 of this Law.



13. If you fail to carry out land tax, land tax **land tax matter, the rest of the money, but** must be collected as open cases.



14. The Land Tax Officer shall take the following actions regarding the person who fails to pay the tax:

- (A) Summoning to pay the tax within the prescribed date after the case is opened;
- (B) if the receivables are not collected and the movable property other than the agricultural property he owns is confiscated and sold to the relevant ward or village tract administrator for collection;
- (C) the confiscated property is due to the amount of tax payable to the taxpayer and the maintenance of such property; The cost of relocating is limited to both costs.
- (D) auctioning the goods if the tax is not paid more than 15 days after the confiscation;
- (E) If the auction proceeds exceed the tax amount and expenses payable, the surplus shall be returned to the taxpayer who fails to pay.

**Chapter (6)**  
**Land tax exemption; Extra cash withdrawal and re-assessment of deficit**



15. The Prime Minister has been concerned about floods, landslides and landslides. If the land tax exemption is applied for due to drought or other unavoidable natural disasters, the land tax exemption may be granted on the basis of the land tax collection department.



16. The Prime Minister granted land tax exemption; The Land Tax Officer shall be assigned as follows for the issuance of surplus and collection of deficit as follows:

(A) Acceptance and scrutiny if the assessee applies for land tax exemption;

(B) Submitting to the Prime Minister with the opinion of the land tax assessment department on the application for land tax exemption.

(C) If it is found that the taxpayer has paid more than the tax due under the law, the refund shall be made with the approval of the Region Government in accordance with the financial regulations.

(D) Reducing the assessable land tax or re-assessing it if it is found that it is still to be assessed.



17. The decision of the regional government on land tax assessment is final.

#### **Chapter 7** **Delisting from Land Tax List**



18. The Land Tax Officer assigned by the Prime Minister or the Prime Minister may remove any misappropriated taxes from the tax account.



19. Land tax exemption under section 15 shall be deducted from the tax account for the prescribed financial year.

#### **Chapter (8)** **Responsibilities Delegation and revocation of authority**



20. The Prime Minister shall appoint the Region Administrator, District Administrator Township Administrator The duties and powers of the ward or village tract administrator may be delegated.



21 Those who have been given responsibilities and authority in exercising their duties and authority in relation to land tax shall be responsible in stages.



22. Those who have been assigned duties and authority must give the taxpayers at least 30 days in advance at least 30 days before the due date.



23. According to Section 20 of this Law, the District Administrator, who has been assigned duties and powers, shall be the Township Administrator; If the ward or village tract administrators file an unfinished land tax case in their area of jurisdiction, they can take over and complete the case themselves.



24. The Prime Minister shall appoint the District Administrator, who is assigned duties and powers under Section 20 of this Law. Township Neighborhood If the village tract administrators fail to perform their duties and powers in relation to the land tax; If you use more or less. Termination of duty in the event of misuse; Action must be taken in accordance with existing laws. Upon such revocation, such duties and powers may be assigned to an appropriate officer.



25 According to Section 20 of this law, those who are assigned to collect land tax shall, in connection with the collection of land tax; Shall be liable for the land tax collected.

#### **Chapter 9**

#### **General**



26. According to this law or No person shall be entitled to be prosecuted in any court for which he has been given responsibility and authority for any act carried out in accordance with the law or the rules prescribed by this Law.



27. According to this law or No court shall have jurisdiction over matters decided in accordance with the law or the rules prescribed by this law.



28. (A) The land tax collected shall be paid to the budget of the Region Government in accordance with the provisions of the applicable law.

(B) Revenues under sub-section (a) shall be used in accordance with the provisions of the budget law of the Region Government.



29. In implementing the provisions of this law:

(A) The Region Government shall issue the necessary rules and regulations. Rules and Regulations The rules shall be issued within 90 days from the date of enactment of this law.

(B) The Prime Minister shall issue the required notification letter for land tax matters; Order Instructions and procedures may be issued.



30. Existing law promulgated regarding land tax assessment; Rules and regulations Order Instructions and procedures may continue to apply as long as they are not inconsistent with this law.