

**The Government of the Republic of the Union of
Myanmar**



MYANMAR EMBASSY, SINGAPORE

**Guidelines for application of a new machine
readable passport**

It is for your easy reference.

It is also available at www.myanmarembassy.sg.

Date; 04 March 2014

Consular Section
Myanmar Embassy
Singapore

The Government of the Republic of the Union of Myanmar

Myanmar Embassy, Singapore

Guidelines for application of a new machine readable passport

Introduction

1. The following step-by-step procedure is provided with an aim to make applicants, who are workers/ students/ dependents/ guardians legally residing in Singapore, known when they apply for a new machine readable passport.

Step-by-step procedure

- (a) Taking Online Appointment
- (b) Opening file/ Taking Photo/Thumb impressions and Signature for the application of a new passport
- (c) Calculation for Income Tax/ submission of passport application form
- (d) Paying Income Tax
- (e) Passport Collection

(a) Taking Online Appointment

2. For paying income tax/ application of a new passport / application of a recommendation letter, online Appointment is able to be taken at the website of Myanmar Embassy www.myanmarembassy.sg. On the appointment, an applicant has to come in person and collect a new passport on the same day if the necessary documents are submitted.

Step-by-step procedure

(Steps to be taken in Morning)

From 0800 hrs to 1300 hrs

(b) Opening file/ Taking Photo/Thumb impressions and Signature for the application of a new passport

3. To apply a new machine readable passport, initially online appointment has to be taken at the website of the Embassy www.mesingapore.org.sg. On the appointment, an applicant has to be at Embassy at 8:00 am and proceed to Passport Counter (1) for opening file/ Taking Photo/Thumb impressions and Signature for the application of a new passport. The duly-filled application forms for a new passport and paying income tax submitted by applicants who have already secured the Queue number to apply a new machine readable passport will be scrutinized at Counter No.1 between 0800hrs and 1300hrs.

4. Applicants will take photos at the Embassy for a new machine readable passport (MRP) starting from 0800 hrs to 1300hrs at Photo Booth (1), (2) and (3).

While taking photos, following should be strictly observed;

- both ears must be visible
- Glasses must be put off.
- Mouth must be in close position.

5. After taking photo, an applicant has to take thumb impressions and specimen signature. The slip of taking photo will be issued to collect a new passport. Please check your photo and signature on this slip after signing. If you are not satisfied with the quality of signature, you can inform the staff concerned before passport being issued.

- As the step-by-step procedure such as opening file, taking thumb impressions for passport application/ taking specimen signature and taking photo using in passport will be done within one day, the applicants need to come in person on the appointment.

- A letter of Attorney by applicant and Undertaking of Agent for paying income tax / application of the recommendation letter is available at Embassy. In this regard, the original and a copy of List of Household / Marriage Certificate for evidence of relationship are required to submit. The new machine readable passport will be issued on the same day only after taking action at Embassy as the necessary documents is complete.

6. When the applicants come to Embassy, they need to submit the original and one copy of necessary documents as follows;

1. Application Forms
2. CV Form
3. Original and copy of tax payment receipts up to 31 December 2011
4. Original and a copy of Passport (Photo page and validity page)
5. Original and a copy of WP/ SPass/ EP/ PR Card

If an applicant is dependent, the above-mentioned requirements and,

1. Original and a copy of List of Household/ Birth Certificate/ Marriage Certificate
2. Original and a copy of Passport/ IC/ tax payment receipts (31-12-2011) of the Head of Household

If an applicant is a dependent on foreigner, original and copy of the recommendation letter for paying deposit for return trip airfare issued by embassy is required to submit.

If the applicant is Full-time Student, the above-mentioned requirements and,

1. Original and a copy of Student Pass
2. recommendation letter issued by a University/ College/ school concerned

If an applicant is PR over 21 years old, Central Provided Fund- CPF is scrutinized by the authorized officer at Embassy.

The application will be treated as withdrawn if the applicants fail to submit the above-mentioned documents;

(c) Calculation for Income Tax/ submission of passport application form

7. After opening file/ taking Photo/thumb impressions and signature for the application of a new passport, applicants has to proceed to counter (5) or Counter (6) for tax calculation / submission of passport application form when your Queue Number is called on. The file in which the duly filled passport application forms / application for paying income tax forms and other necessary documents made by Counter No (1) is submitted at the respective Counter when the Queue Number is called on.

8. Queue Numbers serviced by Counter (5) and Counter (6) will be appeared at TV Screen and Queue Board at Shelter. Applicants have to proceed to the respective counter when their Queue Number is called on. The applicants are kindly requested to wait comfortably for a while at the rest area/ shelter before calling out their Queue Numbers.

Calculation for Income Tax

9. 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.**

1. Rates of income tax payment at the Myanmar Embassy, Singapore are as follows;

a. Paying income tax

After scrutinizing original passport, IC card and previous tax payment receipt presented by an applicant, calculation is made in accordance with following rates based on types of IC.

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

Type of Card	Singapore Dollar per month	Part-time Student
Work Permit (WP)	40	30
Domestic Worker	25	-
Nursing Aide/ Healthcare	35	25
Skill Pass (S Pass)	80	60
Employment Pass (EP)	120	80
Permanent Resident (PR)	120	80

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;

Type of Card	Singapore Dollar per month	Part-time Student
Work Permit (WP)	8	8
Domestic Worker	8	8
Nursing Aide/ Healthcare	8	8
Skill Pass (S Pass)	16	16
Employment Pass (EP)	24	24
Permanent Resident (PR)	24	24

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. Therefore, Tax calculation for August 2011 is as follows;

Type of Card	Singapore Dollar per month	Part-time Student
Work Permit (WP)	27	27
Domestic Worker	17	17
Nursing Aide/ Healthcare	23	23
Skill Pass (S Pass)	53	53
Employment Pass (EP)	80	80
Permanent Resident (PR)	80	80

Note: If an applicant presents proper evidence showing he or she was in Myanmar for months or not working in Singapore, if an applicant presents relevant hospital documents evidencing he/she suffered work injure for days or months, the months will be exempted from paying income tax.

2. The following documents must be presented for paying income tax;

- Original and a copy of WP/S pass/ EP / PR
- Original of Passport and a copy of pages of applicant's passport shown his/her photo and validity
- Original and a copy of the last income tax receipt
(The Embassy will not take any action if anyone is unable to present original of income tax receipt)

10. After tax calculation, slip to pay income tax will be issued at Counter No. 5 or 6. Then, the applicants have to show this slip when they pay income tax at Counter (7) at 1500 hrs. (The procedure to be taken in Morning will be completed.)

Notification of Tax exemption

11. 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 1 January 2012.

12. 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 31 December 2011 for 2011-2012 financial years, such matters are not inclusive as the laws and regulations are not effective with back date.

Taxation to be full tax payment

13. According to the notification dated 26 July 2007 of the Internal Revenue Department, Ministry of Finance and Revenue, it is prescribed that 10% of income will be paid to the Government of the Republic of the Union of Myanmar as their income tax and tax payment has to be made at the respective Myanmar Embassies if Myanmar citizens living abroad earn their income in foreign currency.

14. Only for the Myanmar Citizens who live and earn in the nations far from the Myanmar Embassies, 10 % of their income has to be paid at the Internal Revenue Department when they arrive back Myanmar.

15. Therefore, Myanmar Citizens working in Singapore must pay their income tax at the Myanmar Embassy, Singapore.

16. However, with the aim to reduce their tax payment, some of Myanmar Citizens made their income tax payment in Myanmar which is less than the rates of income tax payment at the Myanmar Embassy, Singapore in accordance with the existing rules and regulations.

17. Tax calculation at Myanmar Embassy, Singapore is made in accordance with the different rates based on types of IC. Myanmar Embassy will take any action for consular affairs to the applicants only if they make the required payment to be full tax payment in accordance with the existing rules and regulations to be uniformity among tax payers.

18. All tax payers in Myanmar have paid S\$ 40 per month for their income tax with the rate of Work Permit in Singapore. For instance, although the PR holder in Singapore has to pay S\$ 120 per month for their income tax, they has paid only S\$ 40 per month for their income tax by showing the basic salary in Singapore. So they have to pay the required amount of S\$ 80 per month to be full tax payment. This is not the additional tax or extra tax. So taxation will be uniformity among tax payers.

19. In the same way, Myanmar Embassy will take action to the tax payers and their dependents in the matters related to the consular affairs only if the head of household has made the required payment to be full tax payment in accordance with the respective rates based on types of IC as their payment in Myanmar is less than the rates of income tax payment at the Myanmar Embassy, Singapore.

20. Myanmar Embassy will take action in the matters related to the consular affairs after paying the required amount to be full tax payment if the tax payers made their tax payment in person at Yangon. However tax payers must

be in Myanmar on the issued date of Bank Memorandum and Payment Order. If the tax payer was not in Myanmar on that issued date or their family made the tax payment in Myanmar on behalf of tax payer, our Embassy encourages the applicants to apply straight to the Myanmar Passport Issuance Board in Myanmar for such tax payment.

21. For paying the required amount to be full tax payment, the following original documents are required to submit;

(a) Tax slip issued by the Internal Revenue Office of the respective region.

(b) Bank Memorandum or Payment Order of the Myanmar Foreign Trade Bank.

It is informed that the embassy will not take any action if any applicant fails to submit the said mentioned original documents.

Scrutinizing submitted documents for a new machine readable passport

22. The duly-filled application forms for a new passport submitted by applicants who have already secured the Queue number to apply a new machine readable passport will be scrutinized at the respective counter when the Queue No is called on. The following documents are required to be submitted for application of a new Machine Readable Passport (MRP);

- Duly filled application form
- One photo (Photo taken within 6 months, White Background)(mindfulness regarding taking photos is mentioned above)
- Original and a copy of Tax Receipt up to 31st December 2011
- Original and a copy of Passport (Photo page and validity page)
- Original and a copy of WP/S Pass/ EP/ PR/ Student Pass/ Visit Pass

- If an applicant is a dependent, (Original and a copy of Marriage Certificate/ List of Household/ Birth Certificate.)
(Head of Household is required to pay income tax when his/her dependents apply new passports)

23. If an applicant is a dependent on foreigner, original and copy of the recommendation letter for paying deposit for return trip airfare issued by embassy is required to submit.

- If an applicant is a student, (student Pass, original and a copy of recommendation letter issued by a University/ College/ school concerned) **(When a student applies a new passport, Student Pass must valid for at least another 4 months. If a student is going to pursue a Master Degree after completing of the first Degree, not only the letter of acceptance but also original and a copy of admission fee receipt. If necessary, the Embassy will check with the authorities concerned.)**

If an applicant is PR over 21 years old, Central Provided Fund- CPF is scrutinized by the authorized officer at Embassy.

24. The present passport is temporarily kept at the Embassy for issuance of a new machine readable passport. The application will be treated as withdrawn if the applicants fail to submit the above-mentioned documents;

(The procedure to be taken in Morning will be completed.)

(Procedure to be taken in Afternoon)

From 1500 hrs to 1600 hrs

(d) Paying Income Tax

25. Income tax will be collected in cash at Counter No.7 at 3:00 pm. The applicants are kindly requested to wait comfortably for a while at the rest area/

shelter before calling out the names to pay income tax. Those who are called out their names need to come inside the hall and take the place in front of Counter No.3 to pay income tax. It is arranged to avoid the loss of purse/wallet, money and mistaking the passports of others as they are crowded to get first at the counter collected tax. The income tax will be paid in cash. It is strongly advised that counting of the amount of payment should be made before coming to the Counter. After paying income tax, the original tax receipt with labeled "PAID" in red will be issued. It is strongly advised that original of income tax receipt should be kept carefully. A copy of the income tax receipt with labeled "issued" must also be submitted together the slip issued by photo booth at Counter No.1 for passport collection. At Counter No.3, where income tax is collected, neither passport nor other documents are required to be submitted while paying income tax.

New Passport Collection

26. Anyone who present the slip together with a copy of the income tax receipt with labeled "issued" can collect the new passport on the same day between 1700 hrs and 1730 hrs at Counter No.(7)of the Embassy. **The fee for issuance of a new passport is S\$35.** The validity of passport is 5 years starting from the date of issue. In order to transfer stay permit and entry seal from the old passport to the new passport at the Immigration and Check Point Authority (ICA) and the Ministry of Man Power (MOM), applicants are allowed to continue carrying the old passport, which has been cancelled, for a month.

27. After collecting the new passport and old passport, collectors are requested to fill his/her name, new and old passport numbers, address and phone number in the register book and to sign acknowledging the new and

old passport being received. The applicants have to return the old passports to the Embassy without fail after stay permit and entry seal have been transferred to the new passports.

Dated; 04 March 2014

Consular Section

Myanmar Embassy, Singapore