Reference

Reference means the case to be referred to the Supreme Court of the Union on the ground of arising issues of law after a case filed with the Tribunal has been heard by the full bench.

Limitation period

The applicant or respondent needs to file an application for a reference with the Tribunal to refer the case to the Supreme Court of the Union in a timely manner within 60 days from the date on which judgment order is made if he or she considers there is an issue of law arising from the order of the Tribunal.

Filing a case with the Tribunal

- The applicant shall apply in person or through his representative or legal practitioner to the Registrar of the Office of the Revenue Appellate Tribunal when filing a case.
- The applicant shall file the case in the prescribed form along with the necessary evidence.
- When filing a review and revision against the order passed by the Tribunal, the following documents and evidence shall be completely submitted along with the case:
  - one original memorandum of reference (RAT Form–3) which bears proper stamp upon it in accordance with the Court–Fees Act and its six copies (hard copies) along with its soft copy (a CD) using Microsoft Word Software with Pyidaungsu Font;
  - one original certified copy of judgment order passed by the Revenue Appellate Tribunal and its six copies;
  - An application necessary for the presentation of a statement of case along with a statement of issues of law arising from the case;

- ❖ one original certified copy of an assessment order passed by the relevant department and its six copies or an original tax demand notice and its six copies or an original certified copy of judgment order passed by the Tribunal and its six copies.
- ❖ one original civil power of attorney which bears proper stamp upon it in accordance with the Court Fees Act and its six copies if the applicant files the case through a legal practitioner, not in person, or one original special power of attorney or general power of attorney authorized by the applicant and bears stamp upon it in accordance with the Court Fees Act, and its six copies where the applicant files the case through a representative.

A specimen of the prescribed application form is attached–

Copying

- ➢ The applicant or respondent may apply for copying the documents and judgment order relevant to their case.
- ➢ A person who wishes to apply for copying shall fill in the application form (RAT Form–5) completely which shall bear proper stamp as prescribed under the Court Fees Act and the signature of the applicant, and present it to the Registrar.
- ➢ The prescribed copying fee shall be paid into the account of the Office of the Revenue Appellate Tribunal maintained with the Myanmar Economic Bank. Copying fees are prescribed as follows:
  - MMK 100 per page, or part thereof; and
  - Five times the applicable copying fee for an urgent copy;
- ➢ Copying shall be made within five days from the date of receipt of the document that copying fees have been paid, and if it is a certified copy, it shall be affixed with the court fee stamp.

Court Fee Payable

- The court fee payable for filing an appeal is MMK 500.
- A specimen of adhesive court–fee stamp to be affixed to the application is shown below:



Supplementation of the application

- Where an applicant wishes to submit any additional fact or information after filing an application, it shall be filed in a timely manner with the Revenue Appellate Tribunal before the issuance of cause list for the hearing;
- After issuance of the cause list for the hearing, the submission of any new facts or raising of any additional matter at the time of the hearing shall not be permitted under any circumstances;
- If any submission or application is made without complying with the prescribed requirements, the relevant tribunal shall disregard any amended submission or additional submission made at the time of the hearing when considering and deciding the case.

Where the applicant or respondent is a company

- Where a case brought on behalf of a company as the applicant or respondent shall be filed with the Tribunal in the company's name;
- If a person involved in the company's affairs or a person not involved in the company's affairs on behalf of the company is appointed as an authorized representative of the case, the following original evidence shall be attached:
  (a) Minutes of the company of Board of Directors Meeting authorizing a representative of the case to act on its behalf;

(b) Power of attorney registered with the Registration of Deeds Office or notarized;

- If an applicant or respondent residing abroad appoints an authorized representative to appear before, or file an application with, or otherwise act on their behalf before the Revenue Appellate Tribunal, the Power of Attorney shall be executed and submitted as follows:

(a) The original Power of Attorney executed in a foreign country shall bear the signature and certification of a Notary Public of the relevant country confirming that it was duly executed in the presence of the Notary Public, and further endorsed by the Ministry of Foreign Affairs of that country, or by an officer of the Embassy of Myanmar or a Consul, certifying that the Notary Public who signed and certified the document is a duly appointed Notary Public under the laws of that country.

(b) If power of attorney is executed in a foreign country and registered at the Registration of Deeds Office, endorsement of an officer appointed to the Embassy of Myanmar of the relevant country or original power of attorney duly executed before that officer.

Pleading or addressing before the Tribunal

- Where an authorized representative who has lawyer license may appear before, file an application with, act on behalf the applicant's behalf before the Revenue Appellate Tribunal under the provisions of Rule 1 and 2 of Order III of the Code of Civil Procedure, pleading or addressing as a legal practitioner without lawyer license shall not be permitted.
- Pleading or addressing only by the applicant himself or through a legal practitioner or authorized representative with lawyer license will be permitted by the Tribunal.

Prescribed Forms

RAT Form–3

Office of the Revenue Appellate Tribunal

Reference Case No. ( ) 20___

Filing a reference against the ––––––––– of order no. ––––––– of the Revenue Appellate Tribunal

(Names of the applicants are to be filled by the Office)

Applicant **Respondent**

–––––––––––––––––––––– Vs. ––––––––––––––––––––

–––––––––––––––––––––– ––––––––––––––––––––

To state address in full where the applicant/respondent resides

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The reference case is submitted for the following grounds:

1. to mention the date on which judgment order is passed by the Revenue Appellate Tribunal in relation to the above case;
2. to mention the date of receiving the judgment order of the Revenue Appellate Tribunal;
3. the application of reference is accompanied by the necessary documents, issues of law arising from the judgment order of the Tribunal, affirmations and other evidence;
4. the reasons of arising issues of law from the judgment order of the Revenue Appellate Tribunal are divided into passages and attached as follows;
5. thus, the application of reference is filed to be considered and referred by the Tribunal according to the above grounds;
6. I do hereby declare that the facts mentioned above are true and sign as follows:

(Signature) (Signature)

Name of the applicant's attorney (or) Name of the applicant or representative

NRC No. (or) if attorney, License No. NRC No.

Address in full Address in full

Date of filing the case ––––––––––––.

List of documents along with the application

RAT Form–5

Application for Copying

1. Name of the applicant ––
2. Required case for copying _
   (a) Type of case, year and number ––––––––––––––––––––––––––––––––––––
   (b) Name of both parties ––
3. Date of filing application for copying ––––––––––––––––––––––––––––––––
4. Types of document for copying ––––––––––––––––––––––––––––––––––––––
5. Number of pages of the original for copying ––––––––––––––––––––––––––
   ––
   ––––––––––––––––––––––––––––––––.
6. Kind of copy wanted ––
7. The court–fees stamp for certified copy (if necessary)––––––––––––––––––––
8. How relevant the applicant is with the case––––––––––––––––––––––––––––
   ––
   ––.

Signature ––––––––––––

(Applicant)

NRC No. ––––––––––––

Date: ––––––––––––

The application filed by the (applicant's name) is received at –––––– a.m. / p.m. on ––––––– day of ––––––– in the case of ––––––––– vs.––––––––– of ––––––––– case no. (––––– /––––) for copying uncertified copy/certified copy.

Registrar

Signature ––––––––––

Name ––––––––

Date: ––––––––––––––