

The Government of the Republic of the Union of Myanmar

Ministry of the Office of the Union Government

Notification No. 341/2019

The 14th Waning Day of Tawthalin, 1381 M.E.

(27th September, 2019)

In exercise of the power conferred by subsection (a) of Section 42 of the Revenue Appellate Tribunal Law, the Ministry of the Office of the Union Government issues these rules with the approval of the Union Government.

Chapter I

Title and Definitions

1. These rules shall be called the Revenue Appellate Tribunal Rules.
2. The expressions contained in these rules shall have the same meanings as defined in the Revenue Appellate Tribunal Law. In addition, the following expressions shall have the meanings given below:
 - (a) **Law** means the Revenue Appellate Tribunal Law;
 - (b) **Case Officer-in-charge** means an officer assigned by the Office of the Tribunal to write and submit advice relating to revenue cases;
 - (c) **Record-keeper** means a civil servant assigned by the Office of the Tribunal to keep records of the cases which have been decided;
 - (d) **Advice** means written note related to cases presented by the Office of the Tribunal in accordance with law in support of the Tribunal when deciding cases;
 - (e) **Application** means an application submitted by an applicant to the Tribunal for revenue appeal, revision, review or reference;
 - (f) **Applicant** means a person who files an application to the Tribunal for revenue appeal, revision, review or reference;
 - (g) **Respondent** means a person against whom an application is filed to the Tribunal for revenue appeal, revision, review or reference;
 - (h) **Legal representative** means a person who is entitled to do business or succession to a property left by a person when an applicant or a respondent passes away in relation to revenue case;

- (i) **Authorized representative** means a person who is given power of attorney to act on behalf of the applicant in relation to case;
- (j) **Legal practitioner** means a lawyer who is given power of attorney to act on behalf of the applicant in relation to case;
- (k) **Original decision** means an order, final decision or conclusive judgment of the relevant department or organization. This expression also includes demand notices or receipts of the payment;
- (l) **Uncertified copy** means the copy checked against the original and certified and signed to be a true copy thereof by the Registrar;
- (m) **Certified copy** means the copy duly stamped in accordance with the provisions of Court Fees Act or the copy which is exempted by the Court Fees Act, checked against the original and certified and signed to be true copy by the Registrar;
- (n) **Case note** mean a summary note which includes case number, the name of applicant and respondent, case's summary, the date of filing, hearing and judgment order with respect to cases which have been decided.

Chapter II

Functions and Powers of the Chairperson of the Tribunal

3. In discharging the functions and exercising the powers of the Tribunal under the Law, the Chairperson shall:
- (a) direct and supervise members of the Tribunal and staffs of the Office of the Tribunal;
 - (b) form the tribunals comprising three members in each tribunal. In formation of the tribunal regarding revision and review, it shall be carefully constituted with members not involving in the appeal case. If there are not enough members for new tribunal, it shall be formed with those no more than one member involving in the primary tribunal;
 - (c) select a head of each tribunal and shall, if necessary, reselect a new head of the tribunal;
 - (d) supervise hearings of appeal, revision, review and reference filed with the Tribunal in order to adjudicate cases fairly and efficiently.

Chapter III

Duties of the Office of the Revenue Appellate Tribunal

Duties of the Director General

4. In discharging the duties under Section 17 of the Law, the Director General:
 - (a) shall submit an application submitted by the Registrar to and seek approval from the Chairperson and members of the Tribunal to open a case;
 - (b) shall direct the Registrar to open a case and enter into the register if approved;
 - (c) shall direct the Registrar to request the relevant department or organization or respondent for written statement and necessary documents with respect to the application received;
 - (d) shall assign Case Officers-in-charge to write an advice on cases when written statement and documents are received from the relevant department or organization or respondent;
 - (e) shall scrutinize advice and case submitted by the Case Officer-in-charge and submit it to the Chairperson and members along with his own opinion;
 - (f) shall submit the schedule for the dates of hearing in relation to cases submitted to the Chairperson for his approval;
 - (g) shall arrange for issuing and serving summonses on the applicant and respondent, if approved by the Chairperson;
 - (h) shall direct the Office the required tasks such as recording of hearings, procuring of evidences, adjournment, and issuing of copies;
 - (i) shall submit cases and case notes in relation to cases which had been decided to support the relevant tribunal;
 - (j) shall record daily performances from the day of opening the case to the day on which judgment has been made and shall ensure that the records are signed by the Chairperson or any respective member;
 - (k) shall submit to the Tribunal, if necessary, to set new forms;
 - (l) may issue necessary office orders or directives to undertake office matters related to hearings.

Duties of the Deputy Director General

5. The Deputy Director General shall:

- (a) discharge the duties stipulated by the Tribunal under Section 18 of the Revenue Appellate Tribunal Law;
- (b) discharge the duties of the Director General specified in Section 17 of the Revenue Appellate Tribunal Law and Rule 4 of the Revenue Appellate Tribunal Rules, in his absence;
- (c) discharge the duties assigned by the Tribunal and the Director General.

Duties of Case Officer-in-charge

6. The Case Officer-in-charge:

- (a) shall submit an advice based upon receiving documents in the case to the Tribunal if he is assigned to write an advice;
- (b) shall scrutinize whether the case includes a complete application, a written statement, and documents;
- (c) shall present to the Director General for permission if it is found documents incomplete, and request the required documents and attach them to the case under his permission;
- (d) shall write an advice if the documents are complete;
- (e) shall scrutinize whether they comply with the primary law and other related laws when writing an advice, and submit it to the Director General;
- (f) shall submit case notes related to the cases which had been decided to the Director General in support of the Tribunal when deciding cases;
- (g) shall systematically transfer cases which have been decided to the Record-keeper after obtaining permission from the Director General;
- (h) shall transfer the case along with the transfer receipt and state the number of pages in the case when transferring the case to the Record-keeper;
- (i) shall record the name of the viewer and the duration in the register when the case is viewed either by the applicant or respondent, or through his representative or his legal practitioner with the permission of the Tribunal.

Duties of the Registrar

7. The Registrar:

- (a) shall discharge the duties stipulated by the Tribunal under Section 18 of the Revenue Appellate Tribunal Law;
- (b) shall scrutinize whether the application includes documents completely or not;
- (c) shall not accept the application and then return it to the applicant for being amended, if it is found the application incomplete;
- (d) shall submit to the Director General within three office days from the day of receiving if the application is found complete. It shall be calculated whether the application exceeds limitation or not in submission of the application;
- (e) shall only open cases approved by the Chairperson and members;
- (f) shall present matters related to applying for copy for permission and proceed in accordance with the provisions contained in these rules;
- (g) shall enter the case opened under sub-rule (e) in the register.

Duties of the Record-keeper

8. The Record-keeper shall:

- (a) keep cases systematically in accordance with the stipulations;
- (b) issue cases only with the permission of the authorized person;
- (c) record systematically in the register on the receipt, issue and return of case;
- (d) check whether page numbers of the cases already issued are true or not and documents are complete at the time of receiving and issuing.

Chapter IV**Filing a Case to the Tribunal**

9. In filing a case, the applicant shall apply to the Registrar of the Office of the Revenue Appellate Tribunal in person or through a representative or legal practitioner.

10. In filing a case, the applicant shall file in the prescribed form (RAT Form 1, RAT Form 2, RAT Form 3), and attach the necessary documents to. The Tribunal may issue an order specifying the required documents to be attached to the application.

Chapter V

Request for and Return of a Case

11. The Tribunal shall request for a written statement, original and copies of cases in relation to case which has been opened from any relevant department or organization, along with an application.
12. The relevant department or organization shall send a written statement, the original and copies of cases to the Tribunal within 30 days from the date of request.
13. The Tribunal shall return the original case to the relevant department or organization within seven days from the date of judgment.

Chapter VI

Making Suggestion

14. If any fact which may affect on the State and public interest is found, the Chairperson may make any suggestion to the Government.

Chapter VII

Execution of Summons

Preparing Cause List for Hearing

15. When cases which have been submitted to the Tribunal are ready to be heard, the Director General shall prepare a cause list for hearing and submit it to the Chairperson for his approval.
16. If the case filed includes a matter that exceeds the limitation period, it is necessary to remark in the cause list for hearing that “there is a matter that has exceed the limitation period”.
17. The Chairperson shall fix the date of hearing of the Tribunal.

Submission of Address

18. An applicant is responsible for stating an address in order to be served a summons under this rule.
19. In filing a case through a representative, stating an address of the representative in the application shall be deemed to be the address for the service of summons.

Issue and Service of Summons

20. The summons may be served to the applicant and respondent by delivering or any other mean a copy thereof signed by the Director General or such officer as he appoints in this behalf, and sealed with the seal of the Tribunal.

21. Provided that the applicant or respondent has a representative empowered to receive a summons, the summons may be served upon him.

22. Where the applicant or respondent is not found in the relevant area or at the place stated in the summons, and there is no his representative, the summons may be served to any other adult member of the family residing with him.

23. The cause list for hearing issued by the approval of the Chairperson shall be announced at least seven days in advance to the date of hearing under sub-section (a) of Section 22 of the Law either through the notice board or on the website of the Tribunal. Such announcement shall be deemed to be valid summons.

24. If the summons is served on the party's legal practitioner, it shall be deemed to have been served on the party himself.

Examination of Witness

25. The Tribunal may serve a summons on any person either to give evidence or to produce documents.

26. When appearing before the Tribunal as witness, required documents shall be brought with him.

27. If a person upon whom the summons is served is in default to appear as a witness, the Tribunal may decide the case ex-parte.

Chapter VIII

Appearance before the Tribunal

Appearance of Parties before the Tribunal on the Date Fixed in the Summons

28. The party shall appear before the Tribunal in person or through his representative or legal practitioner on the date fixed in the summons.

Dismissal and Reacceptance of the Case unless any Party Appears before the Tribunal

29. Where neither party appears when the suit is called on for hearing, the Tribunal may make an order that the suit is dismissed. Provided that the applicant submits a sufficient cause for his non-appearance within the specified time, the Tribunal may set aside the order of dismissal and proceed with it.

Procedure when only the Applicant Appears

30. Where the applicant appears and the respondent does not appear on the date fixed for hearing:

- (a) the Tribunal may proceed ex-parte if it is apparent that the summons has been duly served;
- (b) if it is not proved that the summons has been duly served, the Tribunal shall direct a second summons to be issued and served on the respondent.

Procedure when the Applicant does not appear

31. Where the respondent appears and the applicant does not appear on the day fixed for hearing, the Tribunal shall direct a second summons to be issued and served on the respondent.

32. Where the applicant is absent to appear before the Tribunal on the date fixed for hearing, the Tribunal may make an order that the suit is dismissed. Where a suit is dismissed, the applicant shall be precluded from bringing a fresh suit in respect of the same cause of action. If he submits a sufficient cause for his non-appearance, the Tribunal may set aside the order of dismissal.

33. No order shall be made under these Rules without issuing the notice to the respondent regarding the fact that the applicant has filed for setting aside the order of dismissal.

Chapter IX

Pronouncing Judgment Order

34. The date on which judgment order will be made shall be announced on the notice board and website of the Office of the Tribunal at least seven days in advance.

35. The judgment order signed by the hearing members including the Chairperson or the head of the tribunal shall be sent to the parties by the Post and the order shall be pronounced in public and be forwarded for publication in the Gazette of Myanmar.

Chapter X

Viewing case

36. If either a person to the case or his representative or legal practitioner applies for viewing documents or judgment order in respect of the case which have been decided, the Tribunal shall pronounce an order on the application whether viewing case is allowed or not.

37. If it is allowed, either a person to the case or his representative or legal practitioner shall view the case before the Case Officer-in-charge and sign by himself in the register for viewing case.

Chapter XI

Delegation of Representative

Acting by in Person or through Representative or Legal Practitioner

38. Any appearance, application or act in or to the Tribunal required or authorized by law, may, except where otherwise expressly provided by any law for the time being in force, be made or done by the party in person, or by his representative or by a legal practitioner appearing, applying or acting, as the case may be, on his behalf. Notwithstanding, any such appearance shall, if the Tribunal so directs, be made by the party in person.

39. To act as an authorized representative of the case, either special power of attorney or general power of attorney shall be registered at the Registration office or shall be notarized.

Delegation of Authority to Representative from Abroad

40. A person who is duly delegated with power of attorney by the applicant or respondent residing in any foreign country is entitled to act as an authorized representative.

41. Documents executed and signed before the notary public may be deemed valid.

Applying for Adding to the Case as a Legal Representative

42. Though an applicant or respondent passes away, an application shall be made for adding to the case as a legal representative within the time limits without ceasing the case. If not, the case concerning the deceased party will be ceased.

Revocation or Cease of Power of Attorney

43. If the principal revokes power of attorney, or a representative abandons representation or accomplishes his duties, the power of attorney comes to an end.

Chapter XII

Copying Case

Entitled to Copying Case

44. An applicant or respondent, his representative or his legal practitioner may apply for copying documents, and judgment order in relation to the case. If it is related to the State secrecy or it may affect public interests, the Tribunal may reject issuing of copies of case.

Applying for Copying and Taking action

45. A person who wishes to apply for copying shall fill in the application form (RAT Form 5) completely and shall bear stamp upon it as prescribed by the Court Fees Act. The applicant shall

sign the application in person or through his representative or his legal practitioner and present it to the Registrar.

46. If an applicant wishes to obtain copies of documents from more than one case, he shall put up separate application for each case and if he wishes to obtain copies more than one document from the same case, he can do so in one application.

47. The Registrar shall take action on the day of receipt of the application for copy. But applications received after 3:00 p.m. may be taken action on the following day (if the following day is a holiday, on the day on which the office re-opens).

48. The Registrar shall take action on the day of receipt of the application for copy. Only permissible documents shall be copied and issued.

49. If the application for copy is permissible, the Registrar shall immediately enter the application in the register. The number of registration shall be recorded on the application, and the amount of copying fees shall be calculated on the same day and be paid into the account of the Office of the Revenue Appellate Tribunal in Myanmar Economic Bank.

50. When the case to be copied is received, the Registrar shall verify the entries in the application with the documents in the case. If it is found correct, he shall perform copying within 5 days from the date of receipt of the document that copying fees have been paid.

51. All copies, whether certified or uncertified shall, before issue, be examined and checked against the original by the Registrar and shall be written at the bottom of the copy as "Examined and certified to be correct" and signed by the Registrar. If it is a certified copy, the words "certified copy" shall be written and endorsed by the Registrar. Not only the seal of the Registrar but also the seal of the Office of the Tribunal shall be stamped in signature.

52. Only copy made from the original or verified copy shall be delivered either as certified copy or uncertified copy.

53. The court fee stamp, as required under the provisions of The Court Fees Act, shall be affixed the top of the first page of the certified copy prior to issuance to the applicant.

54. Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted and upon his delivering to the Registrar the court fee stamps required by law. Such conversion and issuance shall be entered in the Remarks Column of the register of copying application.

55. The following particulars shall be recorded by the copyist on the last page of the copy if there is any blank space and if not on a separate sheet of paper and shall be signed by the Registrar:

- (a) date of the application;
- (b) date on which chalan is issued for payment of copying fees;
- (c) amount of the copying fees;
- (d) date on which copying fees are paid into the bank;
- (e) date on which the copy is ready for issue;
- (f) date of issuing the copy.

56. If the copies are not claimed within 60 days from the date on which they are ready for issue, they shall be destroyed.

57. The Tribunal may specify the rate of copying fees from time to time.

58. The copies of a case, requested by the Office of the President, the Office of the Union Government, the Supreme Court of the Union, the Office of the Attorney General of the Union and the Office of the Auditor General of the Union for the public purpose, shall be issued free of charge.

59. All copies issued free of charge shall be entered in red ink in the register. A note of “free copy” shall be entered in the Remarks Column of the register opposite to the entries.

60. The Registrar shall enter the fact that copying fees have been paid into Myanmar Economic Bank with supporting documents in the register.

Chapter XIII

Reference

61. When any person receiving an unsatisfactory decision of the Tribunal applies an application in order to refer to the Supreme Court of the Union, the Tribunal shall, after hearing it by the full bench, refer a case to the Supreme Court of the Union if it involves an issue of law. In addition, the Tribunal shall refer the case to the Supreme Court of the Union as they decide that the case should be referred to.

Chapter XIV

Limitation of Appeal, Revision, Review and Reference

62. Appeal shall be filed to the Tribunal within 90 days from the date on which original decision of the relevant department is made. Provided that there is sufficient cause, the Tribunal may extend up to the period of no more than 120 days.

63. Revision shall be filed to the Tribunal within 60 days from the date on which judgment order is made by the Tribunal.

64. Review shall be filed to the Tribunal within 90 days from the date on which judgment order is made by the Tribunal.

65. If the applicant or respondent assumes issue of law arising out of the judgment order of the Tribunal, he shall apply to the Tribunal for reference of the case to the Supreme Court of the Union within 60 days from the date on which judgment order is made.

Chapter XV

Miscellaneous

66. If the Tribunal assumes that it is necessary for seeking technical specialist's opinion concerning documents attached to the case, the Tribunal may take opinion either by orally or in writing.

67. The Tribunal:

- (a) may cease him from practicing and be pending the hearing if it is decided that the behavior of the representative shows contempt of the Tribunal during the hearing;
- (b) may allow the presentation of replacing another representative in the place of the person ceased from practicing under sub-rule (a).

68. Video records of hearings may be deleted after one year from the date of judgment.

69. The Office of the Tribunal shall estimate current expenditure and capital expenditure of the Tribunal and the office of the Tribunal for a financial year and submit to the Chairperson for his approval, and then shall perform the appropriation of funds from The Union Government.

70. If information and documents relating to a case are disclosed and given to the persons not involving in the case by the staff of the Office of the Tribunal, they shall be taken action under existing laws.

(Sd.)Min Thu

Union Minister

Ministry of the Office of the Union Government

Letter no. 341/669-200/Ah Pha Ya (2019)

Date 27th September 2019

Office of the Revenue Appellate Tribunal

In 2020, Appeal Case No. ()

Name/NRC No.

Address _____

Applicant

Phone No.

Vs.

Name and location of _____

Respondent

department where the order is issued

(the address mentioned above is to summon the applicant and respondent. (or) The address may be separately submitted by the application.)

Filing a memorandum of appeal _____ by the applicant

The above case is filed by the applicant in person or by his representative as follows:

Summary of case

In the case -----
-----.

Grounds of appeal for exceeding limitation

- 1. To submit only the case which exceeds limitation -----
-----.

Grounds of appeal

- 1. -----
-----.
- 2. -----
-----.

(Signature)

(Signature)

Name of Applicant's attorney (or)
or representative

Name of applicant

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

NRC No.

Address in full

Address in full

Date of filing the case -----.

List of documents attached with the application

Office of the Revenue Appellate Tribunal

In 2020, Review/Revision No. ()

Name/NRC No.

Address _____

Applicant

Phone No. _____

Vs.

Name and location _____

Respondent

of department where the order is issued

(the address mentioned above is to summon applicant and respondent. (or) The address may be separately submitted with application.)

Filing a memorandum of review/revision _____ by the applicant

The above case is filed by the applicant in person or by his representative as follows:

Summary of case

In the case -----
-----.

Grounds of appeal for exceeding limitation

1. To submit only the case which exceeds limitation -----
-----.

Grounds of appeal

1. -----
-----.

2. -----
-----.

(Signature)

(Signature)

Name of Applicant's attorney (or)
or representative

Name of applicant

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

NRC No.

Address in full

Address in full

Date of filing the case -----.

List of documents attached with the application

Office of the Revenue Appellate Tribunal

In 2020, Case on Reference no. ()

Filing a reference upon the against the order _____ passed by the Revenue Appellate Tribunal

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

Applicant

Respondent

Vs.

To state address in full where an applicant/respondent resides

-----.

A Case of Reference is submitted for the following grounds:

1. to state the day on which judgment order is made by the Revenue Appellate Tribunal in relation to the above case;
2. to state the day of receiving the judgment order of the Revenue Appellate Tribunal;
3. the application of reference is accompanied by necessary documents, issues of law arising from the judgment order of the Tribunal, admissions and other evidences;
4. each issue of law arising out of the judgment order of the Revenue Appellate Tribunal are divided into passages and submitted;
5. thus, application on the reference is filed to settle and refer by the Tribunal upon the above grounds;
6. I do hereby declare that the above mentioned are true and signed on it as follows:

(Signature)

(Signature)

Name of Applicant's attorney (or)
or representative

Name of applicant

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

NRC No.

Address in full

Address in full

Date of filing the case -----.

List of documents attached with the application

Letter of Request for Case from Record-Keeper

- 1. No.-----
- 2. Case requested-
 - (a) Name of the Tribunal -----
 - (b) Type of case, year and number-----
 - (c) Name of parties ----- Vs. -----
- 3. Date of decision/date of last hearing -----
- 4. Reason for requesting case -----
- 5. Due date to be sent -----

Registrar

Signature -----
 Name -----
 Designation -----

Date:

- 1. No. -----
- 2. Case sent _
 - (a) Name of the Tribunal -----
 - (b) Type of case, year and number-----
 - (c) Name of the parties----- Vs. -----

The above case is sent.

It may not be sent for the following reason.

Registrar

Sign -----
 Name -----
 Designation -----

Date:

Application for Copying

- 1. Name of applicant -----
- 2. Required case for copying _
 - (a) Type of case, year and number -----
 - (b) Name of 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-----

Applicant's sign -----
NRC No. -----

Date: -----

Application filed by ----- is received at ----- a.m. / p.m. on --- (Date) in the case -----
----- of case No. (/), name of case Vs. for uncertified copy /
certified copy.

Registrar

Signature -----
Name -----

Date: -----

Oral Evidence

Office of the Revenue Appellate Tribunal

20 ----- yy, ----- case No. -----

20 ----- yy, -----mm, -----dd.

Applicant/

Respondent

Evidence of witness no.

The witness takes an affidavit and gives evidence as follows:

Name -----

Age -----

NRC No. -----

Nationality -----

Religion -----

Residence -----

Occupation -----

Name of parents -----