

The Revenue Appellate Tribunal Law
(The Pyidaungsu Hluttaw Law No.23,2018)
The 5th Waning Day of Second Waso, 1380, M.E.
(1 August 2018)

Chapter I

Title and Definitions

1. This Law shall be called **the Revenue Appellate Tribunal Law**.
2. The expressions in this Law shall have the meanings given below:
 - (a) **Revenue** means taxes, fees, licence fees, permit fees or fines collected by the Union Government for the Union under the Taxation Law of the Union. This expression includes all taxes and customs duties in schedule (1) of the Taxation Law of the Union;
 - (b) **Tribunal** means the Revenue Appellate Tribunal formed under this Law. This expression also includes tribunals formed with three members or the full bench to hear cases;
 - (c) **Chairperson** means the Chairperson of the Tribunal assigned by the Government under this Law;
 - (d) **Member** means a member of the Revenue Appellate Tribunal formed under this Law;
 - (e) **Head of a tribunal** means a head assigned by the Chairperson from the three members of a tribunal;
 - (f) **Office of the Tribunal** means the office of the Revenue Appellate Tribunal formed to carry out the office work of the Tribunal;
 - (g) **Director General** means the Director General of the Office of the Tribunal;
 - (h) **Deputy Director General** means the Deputy Director General of the Office of the Tribunal;
 - (i) **Registrar** means a civil servant not lower than the position of staff officer assigned by the Office of the Tribunal to register revenue appeals;
 - (j) **Case** means an appeal, revision, review or reference filed under this Law;

- (k) **Appeal** means an appeal filed to the Tribunal against a revenue order passed by any department responsible for collecting internal revenue or by the Customs Department or a final decision on revenue assessment made by any government department or organization assigned by the Government through a notification from time to time;
- (l) **Revision** means a case re-filed by an aggrieved person to the Tribunal, to revise, with respect to issues of fact, the order passed by a tribunal in accordance with law;
- (m) **Review** means a case re-filed to the Tribunal by any person receiving the decision of a tribunal, to review the decision;
- (n) **Reference** means a case referred to the Supreme Court of the Union because of issues of law after hearing it by the full bench;
- (o) **Form** means a form prescribed by the Tribunal to file cases under the rules issued by this Law;
- (p) **Government** means the Government of the Republic of the Union of Myanmar.

Chapter II

Objectives

3. The objectives of this Law are:

- (a) to form the Tribunal as an independent organization in accordance with law in order to hear cases relating to the different types of revenue collected by the respective government departments or organizations;
- (b) to create an effective and efficient revenue management system in the collection of revenue in accordance with law and to obtain the trust of taxpayers;
- (c) to ensure fairness and justice in the collection of revenue payable under laws from Myanmar citizens and taxpayers;
- (d) to grant the rights of defence and appeal to Myanmar citizens and taxpayers in accordance with law in the collection of revenue payable under laws.

Chapter III

Formation of the Tribunal

4. The Government:

- (a) shall form the Tribunal comprising members from a minimum of five to a maximum of nine including the Chairperson as follows:

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| (i) a person assigned by the Government | Chairperson |
| (ii) experts or persons who have experience more than 10 years in the fields of law, revenue, accounting and auditing | Members |

(b) shall allow a civil servant who is assigned as a member to retire in accordance with the Civil Service Personnel Rules from the date of appointment;

(c) may re-form the Tribunal formed under sub-section (a), if necessary.

5. (a) The term of office of the members including that of the Chairperson is five years from the date of the formation of the Tribunal.

(b) After the expiry of the term, the members including the Chairperson shall continue their functions and duties until the new Tribunal has been formed by the Government.

(c) Any member including the Chairperson shall not serve more than two consecutive terms.

(d) If the vacancy is filled for the Chairperson or a member for any reason, the term of substituted members including that of Chairperson shall be up to the expiry date of the original term of office.

(e) If an interim term of office of the Chairperson or a member does not exceed the half of the term specified under this Law, it shall not be determined as a term.

(f) The Coordination Meeting of the Tribunal shall be held at least once a month.

6. No person shall serve as a chairperson or a member of the Tribunal, who:

(a) is of unsound mind as adjudged by any existing law;

(b) has been imprisoned for having committed any offence related to the moral character;

(c) is declared insolvent;

(d) engages in a partnership, company, or enterprise, or is an employee of any such entity.

7. The Government shall allow the voluntary resignation of the chairperson or any Tribunal member if they submit to resign on their own volition.

8. (a) Members are entitled to remuneration and allowance prescribed by the Government.

(b) The Tribunal shall pay remuneration and allowance for members from its own fund.

9. The Government shall:

- (a) remove the Chairperson or a member from their position on the Tribunal due to any illegal action or breach of any existing laws, or any other condition that ruin the reputation of the Tribunal or their unsatisfactory performance;
 - (b) announce the reason for removal from office;
 - (c) fill the vacancy for such Chairperson or member.
10. If the position of the Chairperson is vacant, any member shall be assigned temporarily before a new Chairperson is appointed by the government.

Chapter IV

Functions and Powers of the Tribunal

11. The Tribunal shall, independently, hear and decide any appeal, revision or review in accordance with law.
12. When the applicant or respondent applies for a reference or any issue arises to refer the case to the Supreme Court of the Union, the full bench comprising all members shall decide whether it is a reference.
13. After deciding under section 12:
- (a) the case shall be sent to the Supreme Court of the Union as a reference, if the Tribunal decides that the case should be referred to the Supreme Court of the Union;
 - (b) the case shall be heard and decided by the Tribunal if it decides that the case should not be referred to the Supreme Court of the Union.
14. The Tribunal:
- (a) may request for documents concerning a case. When so requested, any person or department, or organization holding such documents shall submit them to the Tribunal;
 - (b) shall summon persons concerning a case as witnesses for examination, and may decide ex-parte if such persons are absent without any reason;
 - (c) may, if necessary, carry out inspection of exhibits concerning a case at the place where they exist, which are difficult to be submitted to the Tribunal and accept the lists of such exhibits and reports of the relevant authorized organizations as exhibits.
15. The Tribunal may confirm or revise a decision of the relevant department or organization in an appeal, revision or review.
16. In cases heard by the Tribunal, the decision on issues of fact of the Tribunal is final and conclusive.
17. The Director General shall:

- (a) scrutiny and submit cases to be heard to the Chairperson and members;
 - (b) submit cases to the Chairperson for appointing the hearing date;
 - (c) submit the notes of hearings to the Chairperson and members in support of the Tribunal when deciding cases;
 - (d) carry out the tasks relating to hearings of the Tribunal.
18. The Tribunal may define the duties of the deputy director general and registrar.

Chapter V

Filing a Case to the Tribunal

19. (a) A person who wishes to file a case to the Tribunal may apply to the registrar with the prescribed form personally or through a representative or legal practitioner.
- (b) Power of attorney authorizing in accordance with the provisions of the relevant law shall be submitted if such person applies through a representative.
- (c) The relevant government department or government organization shall assign a person not lower than the position of staff officer to conduct the case before the Tribunal on behalf of the department or organization.
20. The registrar shall submit the cases that meet the stipulations to Director General by the specified date.

Chapter VI

Hearing, Making Final Decision and Repealing

21. The Chairperson:
- (a) shall form each tribunal with three members including himself or other members for hearings;
 - (b) may change members of the tribunal formed under sub-section (a), if necessary.
22. In hearings of the tribunal:
- (a) the date of a hearing shall be announced at least seven days in advance;
 - (b) the head of the tribunal or a member assigned by the head of the tribunal shall briefly read the case to be heard;
 - (c) the tribunal may hear oral arguments of applicant and respondent relating to a case before the public or may instruct them to submit arguments in writing;
 - (d) the Director General or deputy director general shall record daily performance of the Tribunal related to a case and the Chairperson or a member shall sign on it;

- (e) the provisions of the Code of Civil Procedure, the Code of Criminal Procedure, Evidence Act and other existing laws, rules, regulations, notifications, orders, directives and procedures may be referred;
 - (f) the applicant or respondent may call an interpreter with the approval of the tribunal if they have difficulties in language. The interpreter shall take an oath before the tribunal.
 - (g) the tribunal may request for further evidence or documentary evidence, if necessary;
 - (h) the tribunal may summon anyone to examine as a witness, if necessary;
 - (i) a case shall be heard before the public except that it is prohibited under existing laws;
 - (j) all hearings shall be recorded by video.
23. The decision of relevant tribunal shall be determined by the majority votes of members including the Chairperson or head of the tribunal who hears the case.
24. The date of decision-making shall be announced at least seven days in advance.
25. The final decision signed by the Chairperson and members shall be publicized.
26. If an applicant or a respondent requests the tribunal to change the fixed date for hearing, the tribunal may change such date if it considers that there is a reasonable ground.
27. If an applicant submits to the tribunal to withdraw the case on his own volition, the tribunal may allow to withdraw it if there is a reasonable ground.
28. The case which has been withdrawn shall not be re-filed to reopen.
29. If an applicant or a respondent applies for a copy of a judgment order passed by the tribunal, the Director General may permit it in accordance with the provisions for copying proceedings in Rules prescribed under this Law.
30. The Chairperson shall submit the cases heard by the Tribunal to the Government at the end of each tax year within 90 days and publicize such cases.

Chapter VII

Miscellaneous

31. The headquarters of the Tribunal is in Naypyitaw and, if necessary, it may also be in other appropriate places to conduct hearings.
32. The Government shall allocate the budget for the expenditure of the Tribunal and the office of the Tribunal.
33. The Tribunal may appoint required staff for the office of the Tribunal in accordance with the organizational structure approved by the Government to carry out its functions.

34. The Office of the Tribunal shall carry out the office work of the Tribunal.
35. The Director General and the Office of the Tribunal shall be accountable to the Tribunal.
36. The Chairperson shall be deemed to be the Deputy Minister.
37. When a person or department or organization wishes to prove the existence of any fact, the burden of proof shall lie on them according to the provisions of the relevant tax law if it is provided or of the Evidence Act unless it is provided by the relevant tax law.
38. The Tribunal shall carry out the functions which are being carried out, or have been carried out by the Revenue Appellate Tribunal formed under notification No.54/ 2017 of the Government before enactment of this Law.
39. The Tribunal shall succeed movable and immovable property or rights and obligations of the Revenue Appellate Tribunal existed before enacting this Law.
40. The President may specify a transitional period for up to two years from the date of enactment of this Law so that the Tribunal may transit smoothly, and prepare for implementation of this Law. During this period, the Revenue Appellate Tribunal may exercise its powers and continue with its original functions.
41. Notwithstanding anything in any existing laws, revenue appeals shall be filed and heard only under this Law.
42. In implementing the provisions of this Law:
- (a) the Ministry of the Office of the Union Government may issue rules, regulations and bye-laws with the approval of the Government;
 - (b) the Ministry of the Office of the Union Government and the Tribunal may issue notifications, orders, directives and procedures.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

(Sd.) Win Myint

President

The Republic of the Union of Myanmar