

The Government of the Republic of the Union of Myanmar

The Revenue Appellate Tribunal

Notification

No.(1/2021)

6<sup>th</sup> January, 2021

(The 8<sup>th</sup> Waning Day of Nattaw, 1382 M.E.)

1. The Revenue Appellate Tribunal issues this notification to ensure that a complete application is **submitted in filing** of the case to the Tribunal in time in exercise of the power conferred by sub-section (b) of section 42 of the Revenue Appellate Tribunal Law.
2. It is stipulated in sub-section (b) of section 19 of the Revenue Appellate Tribunal Law that power of attorney authorizing in accordance with the provisions of the relevant law shall be submitted to the Tribunal if the applicant applies through a representative, not personally.
3. Therefore, the Revenue Appellate Tribunal **prescribes the requirements to be fulfilled**, in accordance with the provisions of the Myanmar Companies Law, when filing the case to the Tribunal on behalf of the applicant company as follows:
  - (a) to file the case by the name of the company;
  - (b) to file the application accompanied by a letter of appointment to the case if a **person engaging** in the company is appointed for the relevant case on behalf of the company;
  - (c) to file the application accompanied by the power of attorney given by the company to the case unless a person **engages** in the company.
4. This notification shall **apply to** the cases submitted commencing from 14 January, 2021.

(Sd.) Win Tin  
Chairperson

Letter no. RAT (B)/6/03(48/2021)

Date 6<sup>th</sup> January, 2021