

## Introduction

1. Upgrading the Revenue Appellate Tribunal as an independent organization with the enactment of Law and Rules in accordance with international standards is one of the most necessary reforms for the country.
2. This annual report is issued with the aim of ensuring domestic and international investors and taxpayers are fully aware of the Revenue Appellate Tribunal's performance during 2019–2020 fiscal year in line with the motto “Reliable, Fair and Impartial, the Revenue Appellate Tribunal.” The issuance of this report is a part of the reform process of the Tribunal to ensure transparency of the Tribunal.
3. On this occasion, if both judgment and performance of the Tribunal are being made transparent not only to domestic and international investors but also to taxpayers, awareness and trust upon the Revenue Appellate Tribunal can be gained.
4. The 2019–2020 fiscal year, which this report is released, is the highlighted milestone year of the Revenue Appellate Tribunal as it marks formation of the Tribunal with experienced and skilled persons from the fields of Law, Taxation, Accounting and Auditing.
5. The Revenue Appellate Tribunal is continuously making lifelong learning by conducting knowledge-sharing programs and adopting good practices to gain knowledge, to have deeper understanding on the complexity of the cases with prudent decisions, the Tribunal can earn trust of domestic and international investors as well as taxpayers.
6. The Revenue Appellate Tribunal, its office staff are striving collaboratively to ensure that cases filed by domestic and international investors as well as taxpayers against all forms of revenue contained in Union Taxation Law in line with rights of defense and appeal under law are independently heard and judgements are passed in the fastest manner, and delivery of services is of high quality and to ensure transparency and favourable response to the needs of domestic and international investors as well as taxpayers. Furthermore, adapting the actions of the Tribunal in line

with modern information technology, maintaining the performance standard of the Tribunal in the long run and adopting the standard that is compatible with our country when dealing with other countries are in progress to be implemented.

**The purpose of issuing the Revenue Appellate Tribunal's annual report**

7. It is prescribed in section 30 of the Revenue Appellate Tribunal Law that "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." This annual report is published to comply with the above provision and to make reform processes transparent in the view of the government as well as the public.

## Section (1)

### The Revenue Appellate Tribunal

#### The Revenue Appellate Tribunal

8. The Income Tax Appellate Tribunal, which was established in 1954 during Parliamentary period, is the beginning of the history of Myanmar's Revenue Appellate Tribunal and its duties and functions have been stipulated by issuing notifications throughout the consecutive governments.

9. In the incumbent democratic government in 2018 and 2019, the Revenue Appellate Tribunal Law and Rules are enacted respectively and the Revenue Appellate Tribunal was set up as an independent body on 22 June, 2020 in accordance with international practices.

#### The enactment of the Revenue Appellate Tribunal Law and Rules

10. **The enactment of the Revenue Appellate Tribunal Law:** As a reform process of Myanmar's revenue system, it is striving to collect all forms of revenue for State's budget and to provide the rights of appeal and defense as the primary right of domestic and international investors as well as taxpayers. Hence, it is undeniably needed for the enactment of law that protect the rights of domestic and international investors and for formation of an independent Revenue Appellate Tribunal. In addition, the Revenue Appellate Tribunal Law was enacted by Pyidaungsu Hluttaw Law No.23 on 1 August 2018 "Tax Appeal" is mentioned in clause (m) of Paragraph 3 of Finance and Planning Sector in Schedule One of the Union Legislative List under Article 96 of the Constitution (2008).

11. **The enactment of the Revenue Appellate Tribunal Rules:** After the enactment of the Revenue Appellate Tribunal Law, the Ministry of the Union Government Office promulgated the Revenue Appellate Tribunal Rules on 27 September, 2019 in accordance with sub-section (a) Section 42 of the Revenue Appellate Tribunal Law, with the approval of the Union Government.

### **Formation of the Tribunal**

12. As the Tribunal is conferred Quasi-Judicial Power and cases submitted to the Tribunal need to be heard independently and judgments to be passed impartially, the Tribunal comprising eight members including the Chairperson, who are experienced professionals in the fields of Law, Taxation, Accounting and Auditing, was formed by the Government, by Notification No. 43/2020 dated 22 June, 2020, in exercise of the power conferred by sub-section (a) of section 4 of the Revenue Appellate Tribunal Law.

### **Power of the Revenue Appellate Tribunal**

13. In pursuance of Section 15 of the Revenue Appellate Tribunal Law, the Revenue Appellate Tribunal may confirm or revise a decision of the relevant department or organizations regarding appeal, revision and review in pursuance of Section 16 of the Revenue Appellate Tribunal Law, in cases heard by the Tribunal, the decision on issues of fact of the Tribunal is final and conclusive.

14. Nevertheless, with respect to issues of law, the full bench shall decide whether it should be referred when the applicant or respondent applies for a reference or any issue arises to refer the case to the Supreme Court of the Union. If it is decided to refer the case to the Supreme Court of the Union, it shall be referred and if it is decided not to refer the case, the Revenue Appellate Tribunal shall keep hearing and adjudicating the case.

### **Types of cases that shall be heard by the Tribunal**

15. Four types of cases that may be heard by the Tribunal are as follows–

- (a) Appeal
- (b) Revision
- (c) Review and
- (d) Reference

16. **Appeal** means an appeal filed to the Tribunal by the applicant who is dissatisfied with an assessment order passed by any department or organization which is responsible for collecting taxes, fees, license fees, permit fees or fines collected by the Union Government or a final decision passed by any government department or organization assigned by the Union Government through a notification from time to time.
17. **Revision** means a case re-filed by an aggrieved person to the Tribunal, to revise, with respect to issues of fact, against the order passed by the Tribunal.
18. **Review** means a case re-filed to the Tribunal by any person receiving the decision of the Tribunal, to review the decision.
19. **Reference** means a case referred to the Supreme Court of the Union regarding issues of law, after hearing it by the full bench.

## Section (2)

### Implementation

#### Receipt of remaining cases

20. It is prescribed in section 38 of the Revenue Appellate Tribunal Law that “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.”

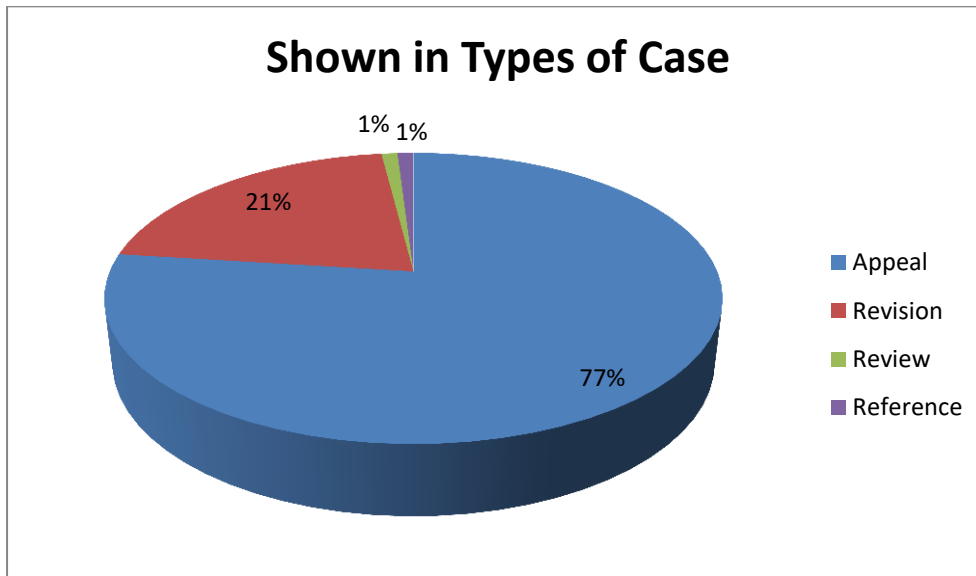
21. Hence, the new appointed Chairperson under the law accepted the remaining cases, comprising 12 customs appeal, 7 customs review, 1 customs revision, 6 income tax appeal, 2 income tax reference, 1 specific goods tax appeal, 29 cases in total from the chairperson of the former Tribunal on 29 June, 2020.

#### Implementation

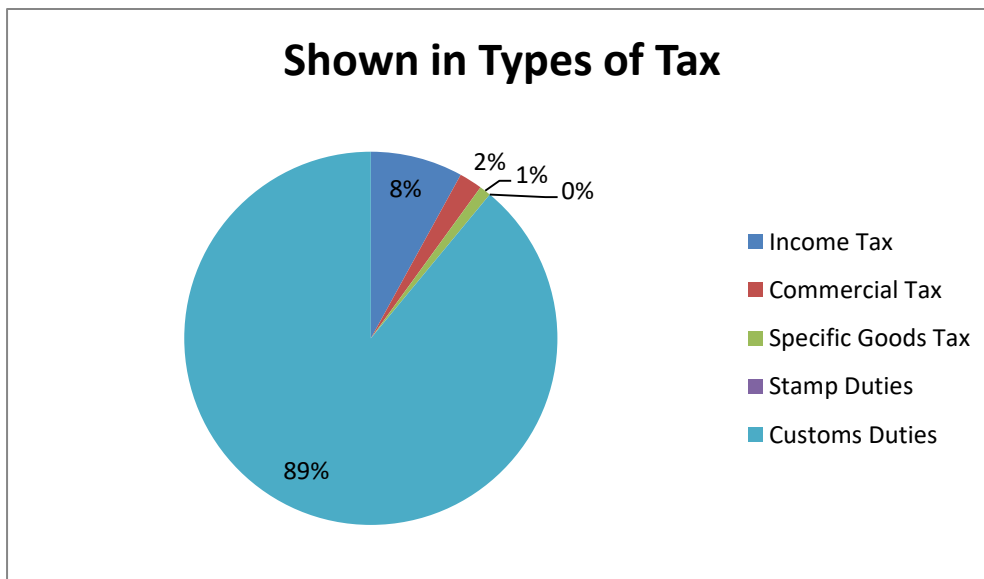
22. There are a total of 103 cases to be heard, specifically 25 remaining cases for previous year and 78 receiving cases for FY 2019–2020–

Types of case	Remaining cases for previous year	Receiving cases during FY 2019–2020	Total number of cases	Cases implemented			Remaining cases to be heard
				Former Tribunal	Current Tribunal	Total	
Appeal	23	56	79	33	7	40	39
Review	2	20	22	15	3	18	4
Revision	-	1	1	-	-	-	1
Reference	-	1	1	-	-	-	1
<b>Total</b>	<b>25</b>	<b>78</b>	<b>103</b>	<b>48</b>	<b>10</b>	<b>58</b>	<b>45</b>

23. The following pie chart is shown in types of case-



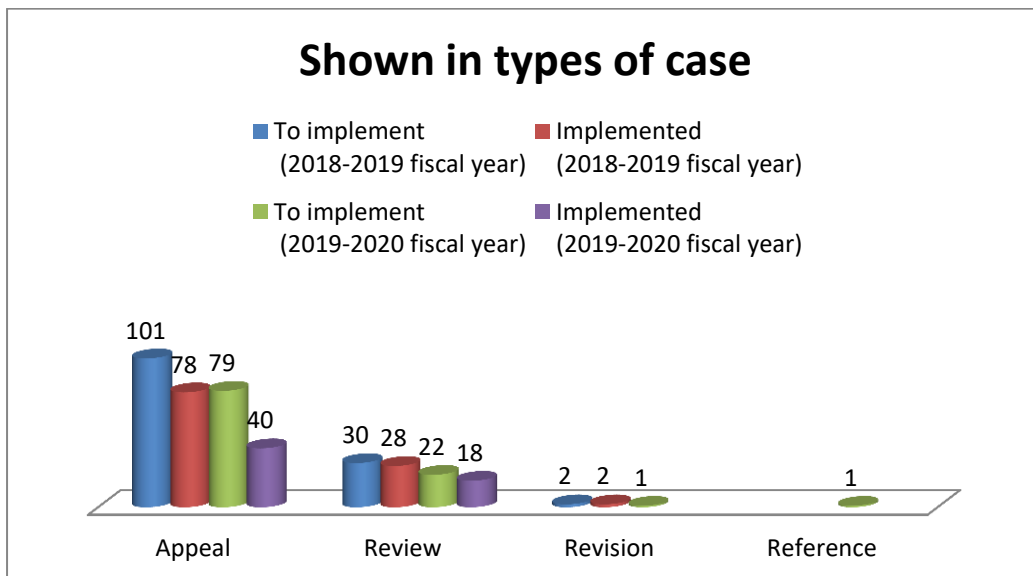
24. The following pie chart is shown in types of tax-



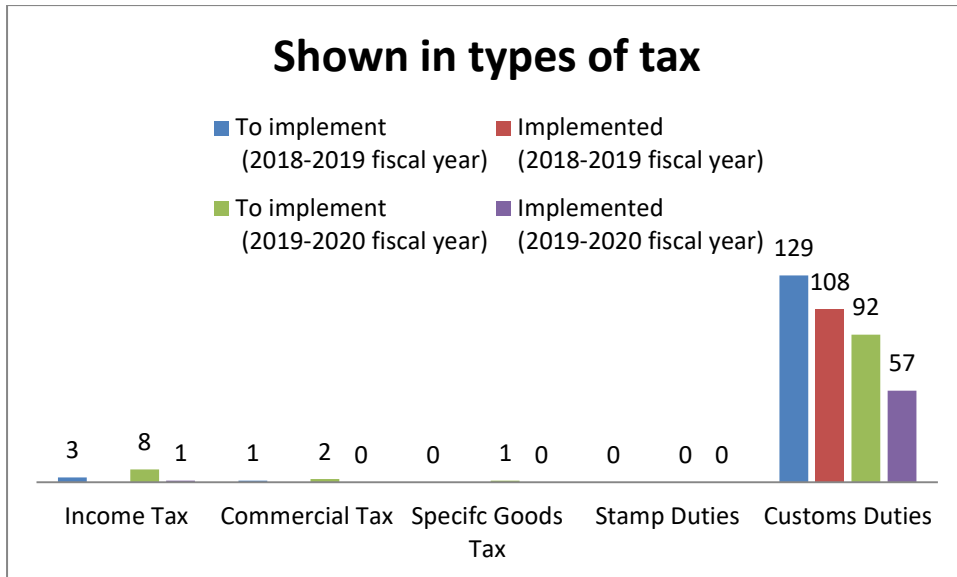
25. The implementation during 2019-2020 fiscal year is shown in comparison with previous fiscal year-

Types of tax	Types of case	To implement		Implemented		Remaining to implement	
		2018-2019	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020
Customs Duties	Appeal	97	69	78	39	19	30
	Review	30	22	28	18	2	4
	Revision	2	1	2	-	-	1
Income Tax	Appeal	3	7	-	1	3	6
	Reference	-	1	-	-	-	1
Commercial Tax	Appeal	1	2	-	-	1	2
Specific Goods Tax	Appeal		1		-		1
	Total	133	103	108	58	25	45

26. The implementation during FY 2019-2020 is compared with the previous FY and shown in graphs in types of case and types of tax as follows:



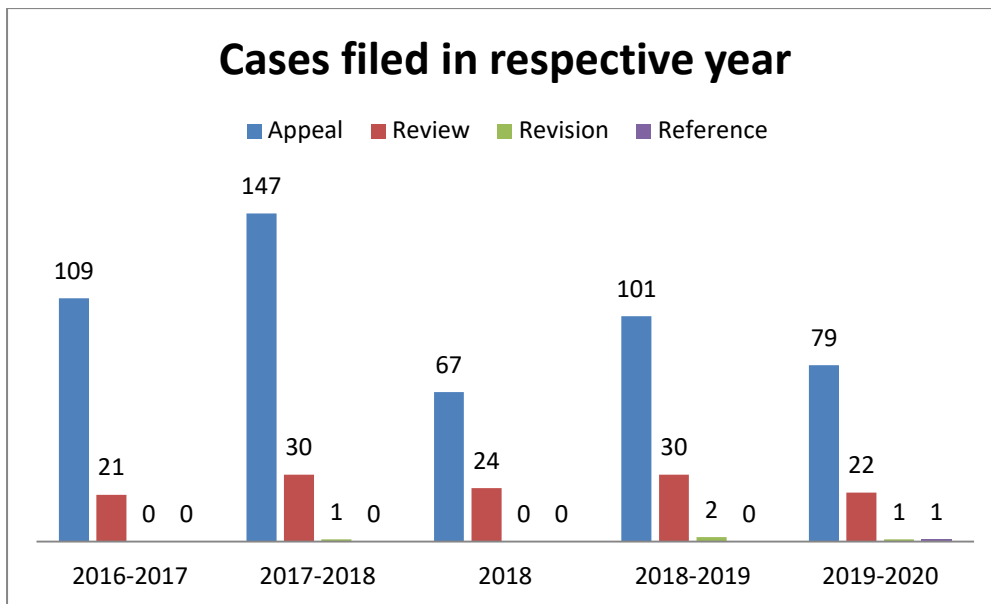




27. Filing of cases from FY 2016–2017 to 2019–2020 fiscal year on a yearly basis is shown as follows:

Types of case	2016–2017	2017–2018	2018	2018–2019	2019–2020
Appeal	109	147	67	101	79
Review	21	30	24	30	22
Revision		1		2	1
Reference					1
Total	130	178	91	133	103

28. Cases filed throughout years are shown in graphs–



29. The current Tribunal adjudicated 7 customs appeals, 3 customs reviews and 10 cases in total. There are a total of 58 cases only heard and adjudicated during FY 2019–2020 as 48 cases are decided by the former Tribunal and 10 cases by the current Tribunal and 45 cases remain to be heard .This is mainly due to the fact that there was the Covid–19 outbreak as of 23 March, 2020 in Myanmar and restrictions and controls on travel were issued and cases also could not be heard by the physical court by reason of high infection rate during the Covid–19 second wave.

### Reporting on implementation

30. Regarding the cases during 2019–2020 fiscal year, the findings are presented compared with the previous year:

(a) When examining appeals in types of tax:

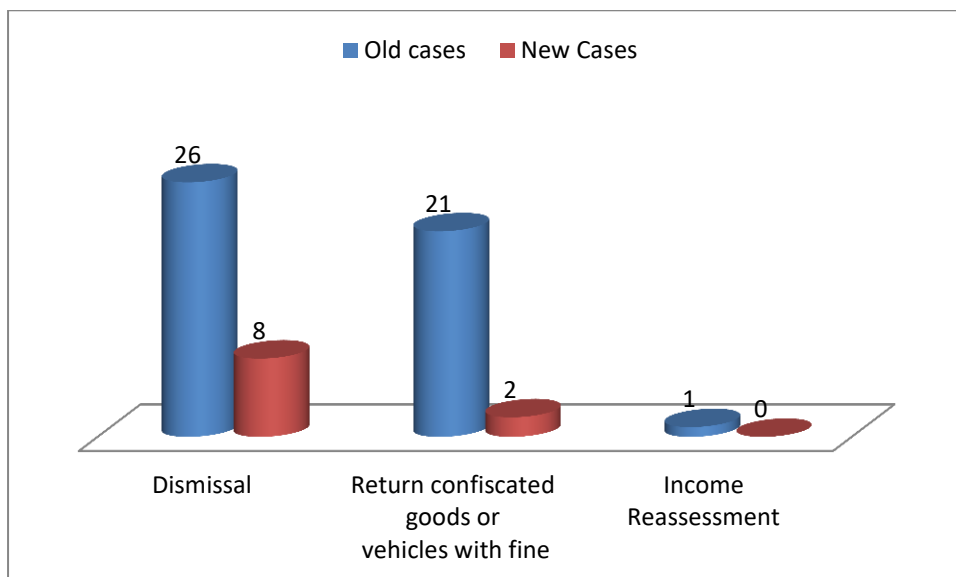
(i) Customs appeal, review and revision filing to the Tribunal against the confiscation of goods and conveyances by reason of carrying prohibited goods, restricted goods, and any goods on which customs duties have not been paid to release such conveyances on the payment of a redemption fine constituted 89 percent of the total number of cases;

- (ii) Income tax appeal, Commercial tax appeal and Specific Goods tax appeal comprised 8 percent, 2 percent and 1 percent respectively and these cases are filed by domestic and foreign companies assessed by Large Taxpayers' Office under Self-Assessment System;
- (b) Customs appeals account for 77 percent and reviews filed against the decision passed by the Tribunal account for 21 percent and , revision and reference filed account for 1 percent respectively;
- (c) 108 cases, out of 133 cases, are heard for 2018–2019 fiscal year, reaching the implementation rate at 81 percent and 58 cases, out of 103 cases are heard for 2019–2020 fiscal year, reaching the implementation rate at 56 percent. The implementation of cases have decreased due to the following reasons:
  - (i) For cases heard by the former Tribunal, records are well prepared and maintained, and conclusive judgments are passed to be transferred to the new Tribunal ,and hearings are postponed for a while;
  - (ii) Although the new Tribunal is formed on 22 June, 2020, its members to study cases and be familiar with hearing processes;
  - (iii) The Tribunal has to fulfill the requirements to meet the stipulations of the Committee on Protection, Control and Prevention of Covid-19;
  - (iv) Due to some restrictions upon the entrance into Nay Pyi Taw during the Covid-19 Second Wave outbreak, the new Tribunal is unable to hear cases in September so that the cases are postponed;
  - (v) Pleas from the respondent departments are not received for some appeals during 2019–2020 fiscal year.

### The Tribunal's Implementation of cases

31. Out of 103 cases, 58 cases are heard and during the reporting year and regarding decision, 34 cases are dismissed, 23 cases are released with fine and 1 case is income reassessed, these decisions passed by former and new Tribunal are shown in tables and graphs below-

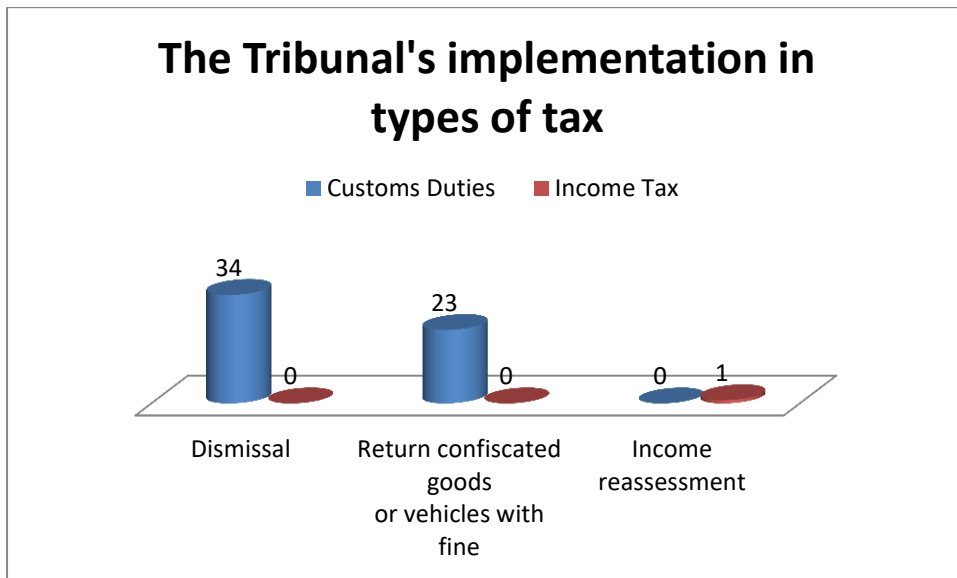
Tribunal	Former	Current	Total
Dismissal	26	8	34
Return confiscated goods or vehicles with fine	21	2	23
Income Reassessment	1	-	1
Total	48	10	58



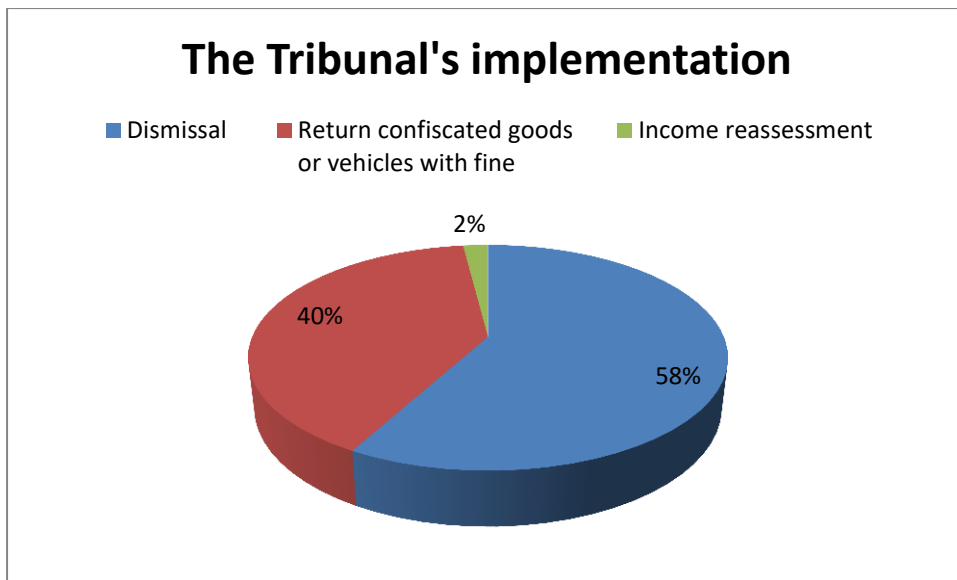
### The Tribunal's implementation in types of tax

32. The implementation rate during the reporting fiscal year is shown in charts and graphs-

Types of tax	Customs Duties	Income Tax	Total
Dismissal	34	-	34
Return confiscated goods or vehicles with fine	23	-	23
Income Reassessment	-	1	1
Total	57	1	58



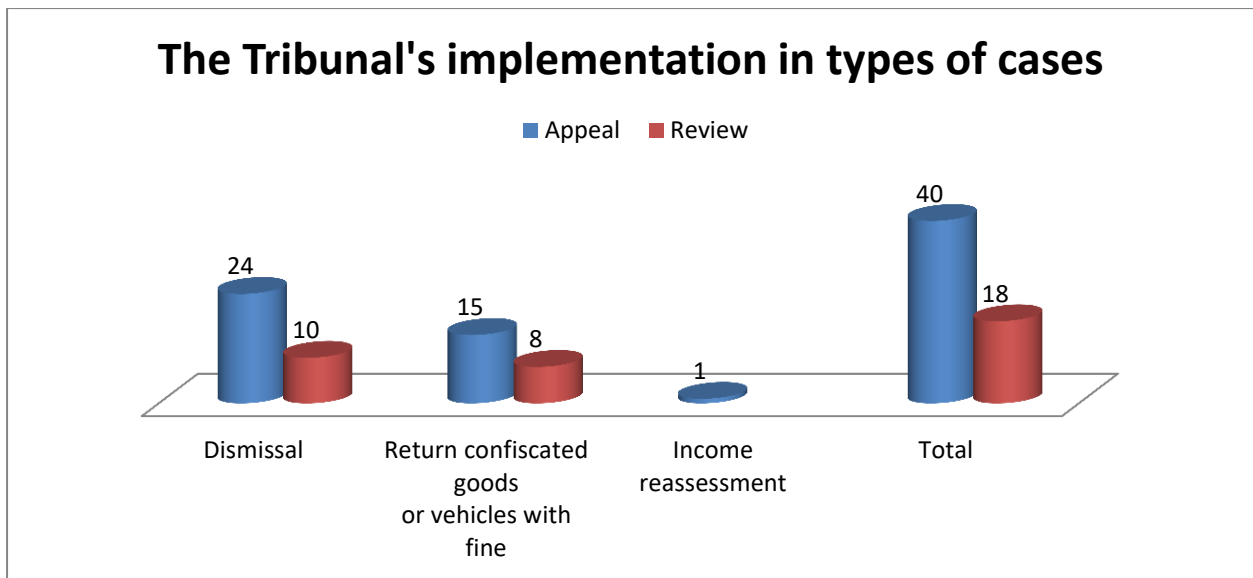
33. Dismissal, 58 percent, return confiscated goods or vehicles with fine, 40 percent and income tax reassessment, 2 percent are adjudicated as shown in graphs-



#### Implementation in terms of types of cases

34. The implementation in terms of cases during the reporting fiscal year are shown in graphs-

Content	Appeal	Review	Total
Dismissal	24	10	34
Redemption Fine	15	8	23
Income Reassessment	1	-	1
Total	40	18	58



**Customs cases related to confiscation of goods and vehicles carrying illegal goods which are released on payment of a redemption fine**

35. Where exportation and importation of prohibited goods, restricted goods and any goods on which customs duties have not been paid, vehicles and animals which are used for carrying those goods are seized at the Customs stations, those may be confiscated with the confiscation order in accordance with customs related law and procedures, and offenders are prosecuted if necessary.

36. The respective government departments issue directives and notifications from time to time to ensure fairness, effectiveness and prevention while confiscating illegal goods, both conveyances and animals used for carrying such goods, releasing goods to the right owners on payment of fine, confiscating goods and releasing conveyances and animals on payment of penalty on a case- by- case basis.

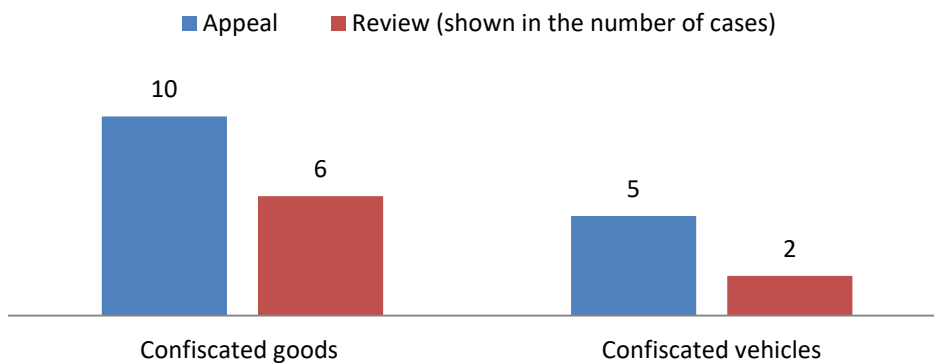
37. The Revenue Appellate Tribunal hears and adjudicates cases fairly in accordance with the provisions of existing laws, rules, regulations, notifications, orders, directives, and procedures.

38. During the reporting fiscal year, since confiscated goods and vehicles are returned to the owner on payment of fine, seized goods and vehicles are returned to the owner, this result in good results such as getting state budget and easing the flow of goods and fulfilling the needs of local market.

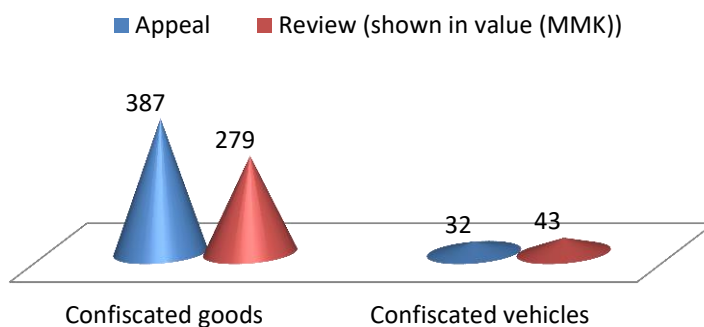
39. During the reporting fiscal year, customs cases that are decided to return confiscated goods and vehicles with fine are presented as follows-

Content	Appeal		Review		Total	
	Case	MMK	Case	MMK	Case	MMK
Confiscated goods	10	387,378,560	6	278,959,729	16	666,338,289
Confiscated vehicles	5	31,666,667	2	43,000,000	7	74,666,667
Total	15	419,045,227	8	321,959,729	23	741,004,956

### Customs cases that are decided to return confiscated goods and vehicles with fine



### Customs cases that are decided to return confiscated goods and vehicles with fine





## Cases of income reassessment

40. During the reporting fiscal year, there is only one case of income reassessment and its findings are presented as follows–

- (a) The income amount verified by audit team exceeds the income amount mentioned in a taxpayer's company's return for 2015–2016 fiscal year so that additional income tax is assessed. The taxpayer's company, which is assessed additional income files memorandum of appeal as the first appeal addressed to the head of office, Large Taxpayer's Office, in accordance with the sub-section (a) of Section 32 of the Income Tax Law (1974);
- (b) Large Taxpayer's Office confirmed the income amount verified by audit team for 2015–2016 fiscal year and the first appeal is dismissed. Then, the second appeal was filed to the Revenue Appellate Tribunal on 29, March, 2019, the former Tribunal members heard the case three times and passed “to reassess income tax” judgment on 24, October, 2019;

41. As Large Taxpayers' Office is dissatisfied with the former Tribunal's judgment, it applies for reference to the Supreme Court of the Union. The Tribunal is preparing for hearing the case by the full bench whether to refer the case and meanwhile it is hindered by the Covid-19 Second Wave. Still, the Tribunal makes attempts to have deep understanding on the complexity of the case and study related Laws, Rules, Notifications, and consult to be ready to pass decision in accordance with Section 13 of the Revenue Appellate Tribunal Law.

### Section (3)

#### Report on Reform

The new Tribunal's implementation on reform during the three-month period

Changing the Tribunal's Logo background color and statement

42. The background color of the Revenue Appellate Tribunal Office Logo is yellow and the statement is the Revenue Appellate Tribunal Office and there is one red star on each side of the Revenue Appellate Tribunal in both languages, Burmese and English.



43. The new Appellate Tribunal has changed its logo's background from red color into yellow color, the statement from the Revenue Appellate Tribunal Office into the Revenue Appellate Tribunal and deletes one red star is renamed each next to the Revenue Appellate Tribunal in both languages, Burmese and English.



#### Motto

44. The Revenue Appellate Tribunal is an independent body formed under law and it needs to strive to achieve the trust of taxpayers including domestic and international investors, and to hear and adjudicate cases just and fairly in accordance with law. Hence, the motto of the Tribunal is stipulated as "Reliable, Fair and Impartial: Revenue Appellate Tribunal."

## Vision, Mission and Values

45. Vision, Mission and Values for the Tribunal's reform are set out. The set vision is the Tribunal's goal and mission is the means to achieve the goal and values are guidelines to carry out the Tribunal's implementation.

### Vision

"To promote the trust of every citizen and taxpayer through a transparent and reliable tax appeal system."

### Mission

- ❖ To ensure that cases filed by citizen and taxpayers for their rights to appeal in relation to various taxes collected by the Union Government are independently heard and impartially adjudicated in accordance with law;
- ❖ To ensure safeguarding the rights of justice, defence and appeal to every citizen and taxpayer in accordance with law in the collection of taxes payable under laws;
- ❖ To help the Union Government to ensure an effective and efficient revenue management mechanism on a continuous basis;

### Values

- ❖ Transparency
- ❖ Highly performance efficiency
- ❖ Integrity and trustworthiness
- ❖ Equality and justice
- ❖ Safeguarding the rights of citizen and taxpayers

## **Strategic Action Area, Strategic objectives and Strategic Initiatives**

46. Strategic Action Area, Strategic objectives and Strategic Initiatives have been drawn up for FY 2020–2021 and FY 2021–2022 in line with Sustainable Development Goals– SDGs and Myanmar Sustainable Development Plan – MSDP.

### **Strategies**

- ❖ To ensure fairness and impartiality when hearing and adjudicating cases filed to the Revenue Appellate Tribunal;
- ❖ To ensure enhancement of performance efficiency of the Revenue Appellate Tribunal and the staff of the Office;
- ❖ To ensure improving trust of domestic and international investors as well as taxpayers upon the Revenue Management System
- ❖ To ensure the Revenue Appellate Tribunal to be modernized in accordance with the international standards in cooperation with existing international and regional Revenue Appellate Tribunals.

### **The use of Information and Communications Technology**

47. Strategy, Tactic and Action plans (from 2020–2021 fiscal year to 2021–2022 fiscal year) has been drawn up and with the help of modernized ICTs, these action plans will be effectively implemented.

48. During three-month period, the Tribunal created ratb.gov.mm website provided by Myanmar Posts and Telecommunications and email accounts for the Chairperson, Tribunal members and the Office. Moreover, the Revenue Appellate Tribunal has created its Facebook page named “Revenue Appellate Tribunal” on 25 August, 2020 and uploaded its functions and activities for the purpose of making public. In addition, the Tribunal’s staffs are attempting to make its Facebook page to be identified with Blue Tick Mark.

49. Furthermore, ADSL network, which is entitled to the Chairperson of the Revenue Appellate Tribunal according to law relating to emoluments, allowances and insignia of

the Union Level Persons is installed at the Revenue Appellate Tribunal Temporary Office Building at Nay Pyi Taw Sports Training Camp.

50. The Tribunal Office's staff are making an earnest effort to launch website in accordance with the Rule 34 of the Revenue Appellate Tribunal "The date on which judgment order was made shall be announced through the notice board and on the website of the Office of the Tribunal at least seven days in advance" and to build as an independent body at Myanmar National Portal by separating itself from Ministry of Finance and Revenue.

#### **Hearing and adjudicating of cases during the outbreak of the Covid-19 pandemic**

51. When the Revenue Appellate Tribunal takes office, at the time of the outbreak of the Covid-19 pandemic, the government announces notifications and sets limitations on travel. Since it takes a great deal of time to eliminate the spread of the Covid-19 pandemic, for the sake of the applicants not to lose out on their rights and not to lose State Budget and to be able to start hearing cases on the fourth week of July, 2020, the Court is prepared in line with orders and directives issued by National Level Central Committee for the Covid-19 Prevention, Control, and Treatment and Ministry of Health and Sports by Ministry of Planning, Finance and Industry. Then, Ministry of Planning, Finance and Industry reported to the Office of the President of the Republic of the Union of Myanmar by letter No. SaBaSa/Finance-1/3/1-22(5391/2020) dated 17-9-2020 and the Office of the President of the Republic of the Union of Myanmar approved by letter No. 27 (15/1228) /7 dated 21-7-2020.

52. Regarding with hearing the cases in line with provisions issued from National Level Central Committee on Prevention, Control and Treatment of Covid 19, the Chairperson, Revenue Appellate Tribunal, met with U Tun Tun Oo, Chief Justice of the Union on 7-7-2020 and studied the arrangements in hearing the cases at the court in line with the terms and conditions of Covid-19.

53. Then, 7 cases of Customs Duties Appeals and 3 cases of Customs Duties Review, altogether a total of 10 cases are heard on 5-8-2020 and 6-8-2020 and made judgments by the New Bench of the Tribunal on 9-9-2020 in compliance with terms and conditions issued from National Level Central Committee on Prevention, Control and Treatment of Covid 19.

54. 10 Cases of Customs Duties are about to hear on 9-9-2020 and 10-9-2020 in Nay Pyi Taw in the beginning of Second Wave of Covid 19 Disease, September and the hearing date is postponed to the unlimited period.

### **Seminar**

55. U Zeya Kyi Nyunt, a member of the Revenue Appellate Tribunal made a lecture on the topic of “Reliable, Fair and Impartial: Revenue Appellate Tribunal via CPD Online Webinar conducted by Myanmar Institute of Certified Public Accountants, a partnership organization of the Tribunal on 13 September 2020. The lecture focused on the background history, the Revenue Appellate Tribunal Law and Rules, formation of the Tribunal and the provisions of the Revenue Appellate Tribunal Law.

### **Deregulating for filing of cases**

56. As Nay Pyi Taw Council announces terms and conditions during the peak period of Covid-19 pandemic that persons from the affected Regions or States which have been announced as Stay at Home places shall require at the Community Based Facility Quarantine at the specified place and time, swab testing for Covid-19, and incur the cost of swab test when they come to the Nay Pyi Taw, the Union Territory by Order No.94/2020 dated 1-9-2020, the Tribunal alleviate in the way of accepting the case filed through the Post Office or Express Delivery Service during the outbreak of Covid-19 pandemic instead of filing form personally or through a representative or legal practitioner by Directive No.1/2020 dated 21-9-2020.

### **Attempts to hear the cases by Video Conferencing**

57. As it is impossible to hear cases filing to the Tribunal in the physical mode during the outbreak of COVID – 19 Pandemic, the Tribunal attempted to make reforms to physical hearings in the relevant new normal condition in the digital age.

58. As the Revenue Appellate Tribunal inquired Union Attorney General Office on 10 September 2020 whether hearing of cases via video conferencing is in conformity with existing laws and cases can be heard in such manner, Union Attorney General Office replied on 2 October 2020 that cases can be adjudicated in accordance with the provisions of the Revenue Appellate Tribunal Law and sub-section (1) of section 60 A of Evidence Act.

59. Therefore, to hear the cases via video conferencing, the Tribunal made attempts to legitimate the terms and procedures by notification and to install the technological apparatus and to have a room at the Accountant Training School, Office of the Auditor General of the Union where most of the applicants and defendants live.

### **Holding Meeting via Video Conferencing**

60. It is mentioned that the coordination meeting of the bench shall hold once a month at least in sub-section (f) of Section 5, Sub-section (f) of the Revenue Appellate Tribunal Law and monthly Coordination Meeting of the new Bench are held for (4) times and Coordination Meeting of September was held via video conferencing on 24-9-2020 the period of the outbreak of Covid-19 pandemic.

### **Undertaking to amend the Law and Rules of Revenue Appellate Tribunal**

61. Law and Rules of the Revenue Appellate Tribunal was issued in 2018 and 2019 respectively. Sending the issued approved Rules of the Revenue Appellate Tribunal to the Offices of Pyithu Hluttaw and Amyothar Hluttaw to deliver it to the Hluttaw Representatives, the Office of Pyithu Hluttaw replied to amend 13 facts approved by both Hluttaws in line with sub-section (c) of Section 97 of the Constitution and Section 49 of the Pyidaungsu Hluttaw Law upon the report of 15 facts to be amended by

Representative U Nay Myo Tun at the 16<sup>th</sup> day of 14<sup>th</sup> Ordinary Meeting, Second Time Pyithu Hluttaw.

62. Therefore, the rules that made amendments to the Rules of the Revenue Appellate Tribunal sending from the Office of Pyithu Hluttaw have to be reported to the Union Government, Security, Stability and Rule of Law Committee and carrying out according to the process to issue by the approval of the Union Government.

63. Moreover, the Chairperson and the Members studied within 4<sup>th</sup> Week of July, 2020 for amending the requirement and weak points of Law and Rules of the Revenue Appellate Tribunal and discussed thoroughly at the exclusive meeting on 2020, July 30. Accordingly, the Revenue Appellate Tribunal is making efforts to amend again to be a better Law and Rules of the Revenue Appellate Tribunal.



## Section (4)

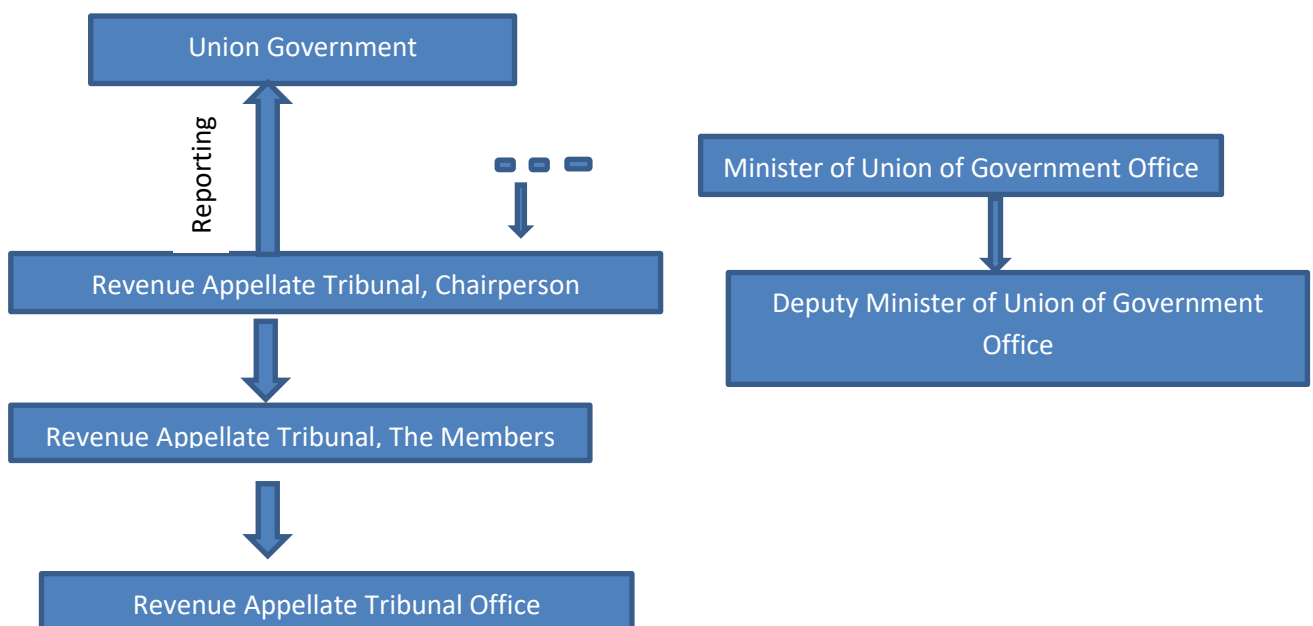
### Service Personnel Affairs and Administration

#### Formation of the Revenue Appellate Tribunal and its Office

64. In exercise of the power conferred by sub-section (a) of Section 4 of the Revenue Appellate Tribunal, the Tribunal was formed and assigned by the Government, and it is mentioned in Section 30 of the Revenue Appellate Tribunal Law that “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”.

65. Therefore, the Revenue Appellate Tribunal performs the undertakings independently as it is the separate independent organization formed in accordance with the provisions of the Revenue Appellate Tribunal Law. The office works of the Revenue Appellate Tribunal are supervised by the Ministry of the Union Government Office.

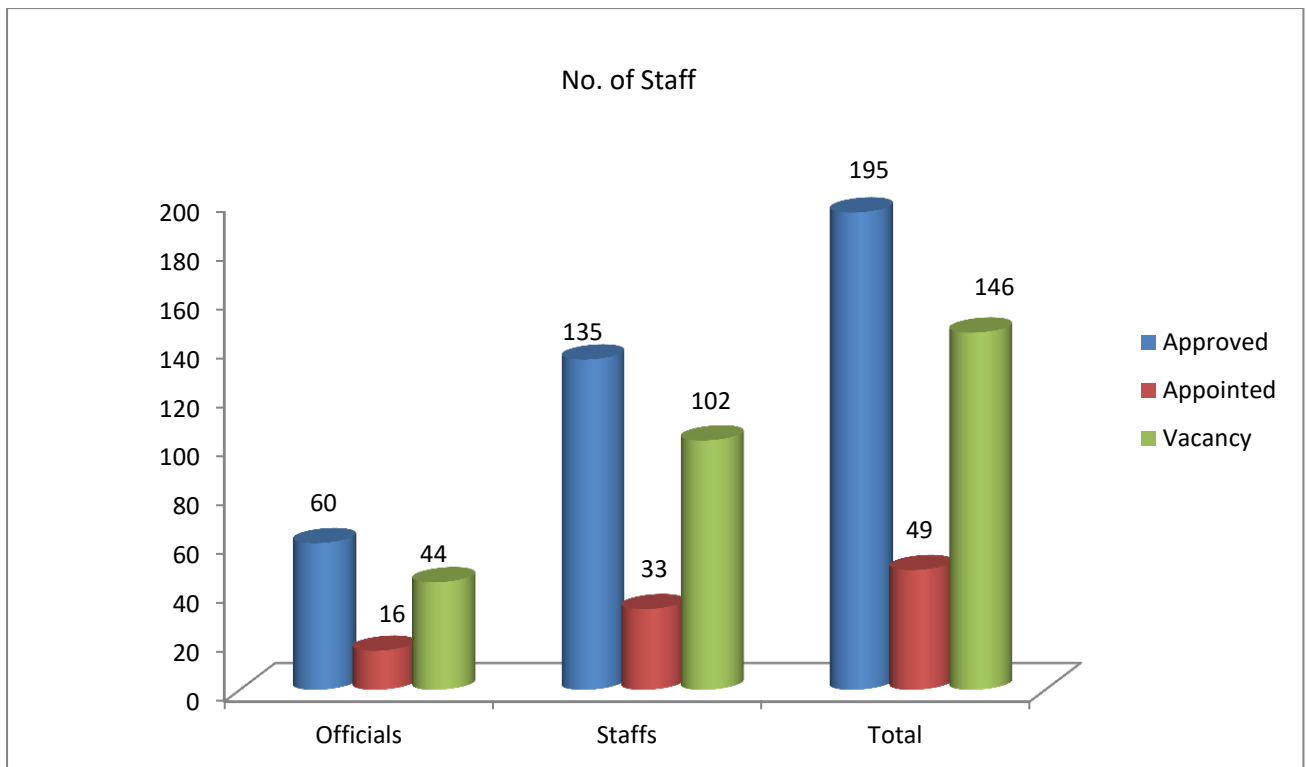
66. It is mentioned in sub-rule (a) of Rule 3 of the Revenue Appellate Tribunal Rules that the Chairperson have to undertake directing and managing the members of the bench and each level of staffs. The Revenue Appellate Tribunal and the Office is formed as follows:



### Appointment of Staff

67. To stand as a Tribunal which can widely perform tax cases in accordance with the modern time, the report has been sent step by step to the Union Government to amend the formation of the Revenue Appellate Tribunal. The formation which contains 60 Position of Officials, 135 Positions of Staffs, altogether a total of 195 Positions is approved by the Union Government Meeting No.(1/2016) dated 7-1-2016. Only 25 percentage of the approved formation are appointed at the end of 2019-2020 fiscal year and the Tribunal is carrying out to appoint more staff. It is undertaking to prepare the formation of the staff that is relevant with the updated formation of the Revenue Appellate Tribunal in accordance with law.

Particulars	Officials	Staff	Total
Approved	60	135	195
Appointed	16	33	49
Vacancy	44	102	146



### Opening current Office

68. The Revenue Appellate Tribunal has been undertaking its office work at the Office No.(46). As the new building under construction for the newly formed Chairperson and the members will finish about July, 2021, there is a difficulty to allocate the office rooms at Office No. (46). The Ministry of Health and Sports granted 3 buildings to open temporary Office at Cluster 1, Gold Camp, Sports Training Complex, Nay Pyi Taw. The Revenue Appellate Tribunal that holds its sitting at Gold Camp, Sports Training Complex, Nay Pyi Taw since 23-7-2020 and the office rooms for Chairperson and the members are at building (7), apartments for the members, Supporting Group Office, Meeting Rooms are at building (10) and (5).

### Construction of New Building

69. The New Building of the Revenue Appellate Tribunal is under construction on the vacant land of (6.05) acres out of cultivated land area (26.05) acres of Revenue Appellate Tribunal, beside Office No. 46, and north of Thiri Mandaing Street of Ottarathiri Township since 2019-2020 fiscal year visualizing to locate the office for the members and upgrade of the formation if the Revenue Appellate Tribunal is formed in

accordance with the Revenue Appellate Tribunal Law. The 60 percent of the construction has finished at the end of September, 2020. The remaining 40 percent of construction may continue in 2020–2021 fiscal year. Nay Pyi Taw Development Committee fixed as “Office No.57” to this building.

### **Condition of Getting Apartments**

70. Although there are (16) Officials Position and (33) Staffs Position altogether a total of (49) positions, the Tribunal got as quota 7 apartments for the Officials, 11 apartments for the staffs and 3 rooms for the bachelors a total of 21 rooms. Therefore, 8 rooms of civil servants housing for married for Officials and 9 rooms for the staff and (4) rooms for bachelors are needed in urgent. And the tribunal requests the Ministry of Union Government Office to allocate the apartments for staff.

### **Condition for the holding of Meeting**

71. It is mentioned that the coordination meeting of the bench shall hold once a month at least in sub-section (f) of Section 5 of the Revenue Appellate Tribunal Law and there are (4) times of Coordination Meeting, (9) times of Weekly Reviews Meetings, and (4) times of Meeting for planning to lay down the strategies and tactics from 2020–2021 to 2021–2022 fiscal year, altogether (17) times of Meeting.

### **Training**

72. The Tribunal is undertaking to provide internal on job training for the new staff, make the staff to attend IT trainings hosted by Ministry of Transport and Communication and trainings provided by Civil Service Academy (Upper Myanmar). As a consequence, the Tribunal has advantages not only for the staff but also for the department carrying out the work easily and quickly by cooperating with the other departments, and the experience and knowledge achieved from the trainings can apply in the workplace.

