



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Republic of the Union of Myanmar

Revenue Appellate Tribunal

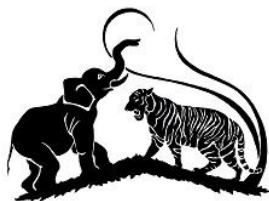
Notification No. 1/2025

1386, 1st Waning Day of Tabodwe

(13 February 2025)

Procedure for filing a case through an authorised representative

1. The Revenue Appellate Tribunal hereby issues this notification exercising the powers conferred upon it by section 42 (b) Revenue Appellate Tribunal Law.
2. Section 19 (b) Revenue Appellate Tribunal Law states that if a case is filed with the Revenue Appellate Tribunal through a representative rather than personally, a power of attorney must be submitted according to the provisions of the relevant law. Rule 39 Revenue Appellate Tribunal Rules state that if an authorised representative as defined in rule 2 (i) Revenue Appellate Tribunal Rules is to appear for a party before the Tribunal, a special power of attorney or a general power of attorney shall be registered as a deed or notarised.
3. It is prescribed according to these provisions that companies established and registered according to the Myanmar Companies Law must apply as follows regarding the filing of a case with the Revenue Appellate Tribunal:
 - (a) The application must be made in the name of the company;
 - (b) if a person is appointed as authorised representative, the following original documents must be submitted together, irrespective of whether this person is involved in the company or not involved in the company:
 - (1) Minutes of the meeting of the company's board of directors resolving to delegate authority in relation to the case to a representative;
 - (2) power of attorney registered at the Registration of Deeds Office or notarised.
4. If an applicant or respondent residing abroad wishes to authorise, from abroad, a representative to appear before, apply to, or undertake proceedings with the Revenue Appellate Tribunal on the applicant or respondent's behalf according to the provisions of rules 40 and 41 Revenue Appellate Tribunal Rules, the power of attorney must be prepared and submitted as follows:
 - (a) Original power of attorney, legalised as follows: A notary public in the relevant country certified that the power of attorney issued abroad was executed in his presence, and that



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country's ministry of foreign affairs, or an officer from the Myanmar embassy or the Myanmar consul furthermore certified that the notary public who had certified the document was a notary public legally appointed in the relevant country;

- (b) if the power of attorney was issued abroad and registered at the Registration of Deeds Office in Myanmar, an additional endorsement from an authorised officer at the Myanmar embassy in the relevant country, or the original power of attorney made in the presence of such officer.
5. Revenue Appellate Tribunal Notification No. 1/2021 dated 6 January 2021 is repealed by this notification.
 6. This notification shall apply to cases filed on or after 1 March 2025.

Myint Oo
Chairman
Revenue Appellate Tribunal

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About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

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