



Tax Alert

Revenue Department's Notification in relation to the reliance of juristic person information from the Department of Business Development

The Revenue Department has issued a notification dated 31 August 2020 ("the Notification"), in accordance with the order of the National Council for Peace and Order no. 21/2560 in relation to amendment of laws to facilitate business operation.

Under the Notification, in the case where company's affidavit and copy of registration documentation (consisting Memorandum of Association and Shareholders' List) are required for the operation pursuant to the Revenue Code and other laws under the supervision of the Revenue Department, including any notifications, regulations, orders, rules or guidelines of the Revenue Department, such documentation shall no longer be required to be extracted from the record of the Department of Business Development. The tax officers in this case shall rely on the information from the internet from the network of the Department of Business Development.

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