

Luther.

Memo: Immigration in Myanmar

Updated: August 2022



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A. Visa regulations

Ordinary passport holders from Brunei Darussalam, Cambodia, Indonesia, Laos, Philippines, Thailand and Vietnam are given visa exemption for 14 days. Ordinary passport holders from Singapore are given visa exemption for 30 days.

Covid-19 update: Please note that this exemption is currently not available.

Apart from the above, any foreigner wishing to enter Myanmar must obtain a valid visa and hold a passport with six months' validity from the date of entry into Myanmar.

I. Visa categories

Foreigners may choose between fourteen different types of visas:

- Business visa;
- Crew visa;
- Education visa;
- Employment visa;
- Entry visa for diplomatic guests ;
- Entry visa for non-diplomatic staff and their immediate family members;
- Gratis diplomatic/official courtesy visa (GDC/GOC);
- International organisations visa;
- Journalist visa;
- Religious visa;
- Social visa;
- Tourist visa;
- Transit visa; and
- Workshop/seminar/meeting/research visa.

Comment Luther: In theory, a foreigner may apply for an employment visa. Based on our experience, any application for an employment visa shall be supported by an invitation letter or appointment letter from the employer, as well as the applicant's labour card from the Ministry of Labour. Due to the restrictive issuance of labour cards to foreigners, most people working in Myanmar do not apply for an employment visa, but simply hold a business visa.

Covid-19 update: Only business visas, crew visas and tourist visas are currently available.

II. Multiple journey visas

The following types of visas may be issued for multiple journeys to Myanmar:

- Business visa;
- Crew visa;
- Diplomatic/official courtesy visa (GDC/GOC);
- Education visa; and
- Entry visa for diplomatic guests visa;
- Entry visa for non-diplomatic staff and their immediate family members visa;
- International organisations visa;
- Religious visa; and
- Social visa.

Comment Luther: Some visas allow foreigners to stay in Myanmar for the full term of the visa (i.e. up to 12 months). It should be noted, however, that such visas will not relieve foreigners from the requirement of applying for a Foreigner Registration Certificate, should they intend to stay in Myanmar for 90 or more consecutive days.

Covid-19 update: Only business visas and crew visas are currently available for multiple journeys.

III. Application process

Please find below an overview of the options to apply for a Myanmar visa:

1. Myanmar embassies/consulates

In general, a visa may be applied for at one of Myanmar's 40 foreign embassies and consulates, which will issue either a single-entry or multiple-entry visa.

The application process and even the required documents may vary depending on the relevant embassy/consulate.

Comment Luther: Most Myanmar authorities will require the prior issuance of single-entry or a number of short-term multiple-entry visas, before granting a one year multiple-entry visa.

2. E-Visa

Citizens of ca. 100 countries may apply for electronic business or tourist visas online (<https://evisa.moip.gov.mm/>). E-Visas are usually issued within three working days and valid for 90 days from the date of issue, allowing a stay of up to 28 days (for tourists) or 70 days (for business travellers with an invitation from an enterprise registered in Myanmar).

The following documents shall be submitted online:

- Official application form;
- Letter of invitation from the sponsoring enterprise;
- Corporate documents of sponsoring enterprise (e.g. Certificate of Incorporation and Company Extract); and
- One recent colored passport photo (4cmx6cm).

Covid-19 update: In addition, the following documents have to be provided to address the risks of Covid-19 transmission:

- A certificate of full vaccination against Covid-19 (children under twelve (12) years old are exempted from this requirements, if they travel with fully vaccinated parents or guardians); and
- Insurance Certificate purchased from Myanmar Insurance (Inbound Travel Accident Insurance Policy with Covid-19 cover).

The fee for a business e-visa is USD 70, while a tourist e-visa costs USD 50. E-visas are issued free of charge to children under seven years of age.

The holder of an e-visa must enter Myanmar via one of the following ports of entry:

- Yangon International Airport;
- Nay Pyi Taw International Airport; or
- Mandalay International Airport;

Covid-19 update: E-stay extension is available. This allows foreigners residing and working in Myanmar who have entered Myanmar via e-Visa (Business) to apply for a Stay Extension and Re-entry Visa online.

3. Visa on arrival

Citizens of approx. 54 countries arriving and entering at Yangon International Airport, Mandalay International Airport or Nay Pyi Taw International Airport may apply for business, transit, crew or workshop/seminar/meeting/research visas on arrival (see <http://www.mip.gov.mm/portfolio/the-required-terms-and-conditions-for-visa-on-arrival/>).

On arrival, the following documents shall be submitted:

- Official application form;
- Letter of invitation from the sponsoring enterprise;
- Corporate documents of sponsoring enterprise (e.g. Certificate of Incorporation and Company Extract); and
- Two recent coloured passport photos (4cmx6cm).

Unless exempted, every applicant must pay the applicable visa fee for the relevant visa category (e.g. USD 50 for a business visa).

4. Visa exemption

Covid-19 update: Please note that this exemption is currently not available.

Under a pilot program for visa exemption, travelers from Japan, Korea Republic, Hong Kong and Macau do not require a visa for tourist visits of up to 30 days and will be able to enter and depart from all international checkpoints.

5. Department of immigration (within Myanmar)

Foreigners already in Myanmar may also apply with the Department of Immigration and National Registration of the Ministry of Labour, Immigration and Population ("Ministry of Labour") for a new visa (please see below).

IV. Overstay fine

Unapproved overstay will result in a fine (currently USD 3 per day for the first 90 days of overstay; USD 5 per every subsequent day of overstay), to be paid before leaving Myanmar, either to the relevant authorities or at one of Myanmar's international airports.

Comment Luther: Foreigners staying in Myanmar for 90 consecutive days or more must apply for a Foreigner Registration Certificate. In case of non-compliance, the authorities may not allow the foreigner to leave the country.

B. Foreigners residing and working in Myanmar

I. Overview

Any enterprise engaging foreigners to work in Myanmar must ensure that they hold proper immigration documents. As Myanmar did not yet establish a comprehensive system of work passes/permits, most foreign employees currently hold a business visa only.

By law, foreigners residing in Myanmar for more than 90 days are required to apply for a Foreigner Registration Certificate ("FRC"). However, unless foreigners stay in Myanmar for more than 90 consecutive days, this requirement is rarely enforced in practice. As a consequence, most foreigners residing in Myanmar – even on a long-term basis – refrain from applying for an FRC.

FRCs are primarily applied for by foreigners requiring a Long-Term Stay Permit or working for enterprises established under the Myanmar Investment Law (2016), who have to apply for a labour card.

Comment Luther: *It should be noted, that foreigners holding a business visa are not allowed to provide services as independent consultants without registering a business presence in Myanmar.*

II. Renewal process within Myanmar

Applications for a new visa and Long-Term Stay Permit within Myanmar must be submitted at least twelve days before expiry of the current immigration documents. Applications submitted after this deadline will not be accepted by the Myanmar immigration authorities.

Upon submission of the complete application, it usually takes approximately four weeks for the Myanmar immigration authorities to process the application and issue a new visa and Long-Term Stay Permit.

Comment Luther: *Initially, the Myanmar immigration authorities usually issue documents valid for six months only. Upon the second application, they usually grant a business visa and Long-Term Stay Permit with one year duration. Please note, that the original passport is required for the collection of the visa and Long-Term Stay Permit.*

Depending on the type of applicant, different authorities shall be responsible for the application process, such as the Directorate of Investment and Company Administration, the Myanmar Investment Commission or the Central Bank of Myanmar.

1. Visa

For the application of a visa within Myanmar, the following documents/ information shall be submitted to DICA:

- Details of sponsoring enterprise (e.g. of business activities, number of employees);
- Business license/permit of sponsoring enterprise (if any);
- Business contract of sponsoring enterprise with a third party (if any);
- Commercial Tax receipt of sponsoring enterprise;
- Income Tax receipt of applicant;
- Details of applicant (e.g. address, phone number and email address);
- Passport, visa sticker, stay permit sticker and current immigration stamp of applicant;
- FRC of applicant (if any);
- Employment contract of applicant;
- Education certificate(s) of applicant;
- Marriage certificate of applicant with spouse (only in case of an application of a dependent);
- Birth certificate of children of applicant (only in case of an application of a dependent); and
- One recent coloured passport photo (4cmx6cm) of applicant.

2. Long-term stay permit

For the application of a long-term stay permit within Myanmar, the following documents shall be submitted to the Department of Immigration and National Registration:

- Cover letter;
- Authorization letter;
- Official application form;
- Corporate documents of sponsoring enterprise (e.g. Certificate of Incorporation and Company Extract);
- Copy of Form C;
- Approval letter number from the relevant Ministry (e.g. Ministry of Investment and Foreign Economic Relations);
- Approval letter from the Nay Pyi Taw Immigration;
- Copy of FRC (if any); and
- Two recent coloured passport photos (4cmx6cm).

C. MIC companies

3. Foreigner Registration Certificate

For the application of an FRC within Myanmar, the following documents shall be submitted to the Department of Immigration and National Registration:

- Cover letter
- Official application form;
- Approval letter from the Nay Pyi Taw Immigration Department; and
- Five recent coloured passport photos (4cmx6cm).

4. Guest residence report

According to the Registration of Foreigners Rules (1948), foreign employees holding a long-term stay permit and FRC shall file a guest residence report with the relevant Township Immigration Department.

Comment Luther: Strictly speaking, such Guest Residence Report must be updated weekly. In practice, this is however seldom done anymore.

III. Form C (Occupation of residential premises)

Since October 2016, foreigners occupying residential premises, shall, within 24 hours after arrival, be reported by the landlord to the relevant Ward Administration Office and Township Office of the Department of Labour (using a copy of the hotel arrival report/Form C).

Comment Luther: Neither the Registration of Foreigners Act (1940) nor the Registration of Foreigners Rules (1948) contain any provisions on the occupation of residential premises by foreigners. The terms and conditions for business visas as published by the Ministry of Immigration and Population do, however, provide, that foreigners may stay at hotels, motels and guest houses holding legal licenses issued by Myanmar Government, and factories and workshops legally permitted as well as human dwellings.

Upon enquiry, various immigration offices verbally confirmed, that holders of a business visa are eligible to occupy residential premises. According to the immigration offices, the premises should, however, be rented by a company registered in Myanmar, and may then be offered to the foreigner employed by such company.

I. Overview

Companies registered with the Myanmar Investment Commission under the Myanmar Investment Law (2016) are already subject to stricter scrutiny and shall apply for labour cards for foreigners holding the following positions:

- Senior management;
- Technical experts; and
- Consultants.

Comment Luther: Limited information is available on definitions of “senior managers”, “technical experts” and “consultants”. Further, the Myanmar Investment Commission did not specify whether this requirement shall apply only to long-term appointments, or even to short-term engagements.

In practice, most companies registered with the Myanmar Investment Commission apply for a labour card for each and every foreign employee staying in Myanmar on a long-term basis and report them in their Quarterly Performance Reports.

II. Application process

Currently, the application process consists of two main steps:

- Application with the Myanmar Investment Commission; and
- Application with the Department of Labour and Department of Immigration of the Ministry of Labour.

1. Myanmar Investment Commission

Supervision Committee

In case of a new employee, the following documents/information shall be submitted to the Supervision Committee of the Myanmar Investment Commission:

- Official application form;
- Corporate documents of the sponsoring enterprise (e.g. certificate of incorporation, company extract and MIC permit);
- Number of proposed employees (local, foreign) of sponsoring enterprise;
- Number of existing employees (local, foreign) of sponsoring enterprise;
- Recommendation letter for applicant by the sponsoring enterprise;
- Updated quarterly report of the sponsoring enterprise;
- Copy of commercial tax receipt of the sponsoring enterprise;
- CV of the applicant;

- Passport, visa sticker, long-term stay permit sticker and current immigration stamp of the applicant;
- Employment contract of applicant; and
- Education/professional qualification certificate(s) of the applicant.

All documents and information shall be submitted to the Myanmar Investment Commission before, but in any case not later than seven working days after the date of arrival of the new foreign employee in Myanmar.

One-stop service centre

Since 30 September 2021 the Supervision Committee, applications for stay permits/visas and work permits shall be submitted to the one-stop service centre of the Myanmar Investment Commission via online application. The applications shall include the following details:

- Applicant(s) name(s) and passport information;
- Approval letter of Supervision Committee of the Myanmar Investment Commission;
- Number of proposed employees (local, foreign) of sponsoring enterprise;
- Number of existing employees (local, foreign) of sponsoring enterprise;
- Passport, visa sticker, long-term stay permit sticker and current immigration stamp of applicant;
- Marriage certificate of applicant with spouse (only in case of an application of a dependent); and
- Birth certificate of children of applicant (only in case of an application of a dependent).

2. Department of Immigration

Once the one-stop service centre of the Myanmar Investment Commission has approved of the application, the following documents shall be submitted to the Department of Immigration for the visa and long-term stay permit of the applicant:

- Cover letter;
- Authorization letter;
- Official application form;
- Corporate documents of the sponsoring enterprise (e.g. certificate of incorporation, company extract and MIC permit);
- Approval letter of the one-stop service centre of the Myanmar Investment Commission;

- Marriage certificate of the applicant with spouse (only in case of an application of a dependent);
- Birth certificate of children of applicant (only in case of an application of a dependent);
- Copy of Form C; and
- Two recent coloured passport photos (4cmx6cm).

Foreigner registration certificate

Once the Supervision Committee and one-stop service centre of the Myanmar Investment Commission have approved of the application, the following documents shall be submitted to the Department of Immigration for the FRC of the applicant:

- Cover letter;
- Official application form;
- Approval letter of one-stop service centre of the Myanmar Investment Commission; and
- Five recent coloured passport photos (4cmx6cm).

3. Department of Labour

Finally, the following documents shall be submitted to the Department of Labour for the labour card of the applicant:

- Cover letter;
- Authorization letter;
- Official application form;
- Corporate documents of the sponsoring enterprise (e.g. certificate of incorporation, company extract and MIC permit);
- Approval letter of the one-stop service centre of the Myanmar Investment Commission;
- CV of the applicant;
- Passport, visa sticker, long-term stay permit sticker and current immigration stamp of the applicant;
- Employment contract of the applicant;
- Income tax receipt (if any);
- Commercial tax receipt of the sponsoring enterprise; and
- Three recent coloured passport photos (4cmx6cm).

III. Resignation of foreign employees

In the event of a resignation or termination of a foreign employee, the employer shall submit a copy of the flight ticket and resignation/termination letter to the Myanmar Investment Commission.

D. Our fees

Our professional fees are as follows (net and exclusive of official fees):

Service	Fee
Initial application of visa & stay permit (applicant)	USD 800
Renewal of visa & stay permit (applicant) - <i>reduced renewal fee only if Luther did the initial application -</i>	USD 400
Initial application of visa & stay permit (dependent)	USD 600
Renewal of visa & stay permit (dependent) - <i>reduced renewal fee only if Luther did the initial application -</i>	USD 300
Foreigner registration certificate	USD 150
Labour card (MIC companies)	USD 500
Guest resident report	USD 400

While not exhaustive, we hope that the above information is useful to you. Should you have any questions, please do not hesitate to contact us.

E. Luther in Myanmar

Active in Myanmar since 2013, Luther is one of the largest law firms and corporate services providers in Yangon. Our international team of more than 50 professionals consist of lawyers, tax consultants, corporate secretaries and accountants from Germany, France, Italy and Myanmar.

With our “one-stop” service solution, Luther Law Firm Limited and Luther Corporate Services Limited provide a comprehensive range of services to assist and advise clients in all stages of the business lifecycle, namely, from the establishment of a Myanmar business, through on-going legal and tax advice, bookkeeping, accounting, payroll and payment administration up to the dissolution of enterprises.

We devise and help our clients to implement legal, tax and corporate compliance structures that work and let them focus on being successful in Asia’s last frontier market. Myanmar’s legal framework is governed by both old and new laws and regulations, as well as internal policies and practices of the Myanmar authorities. Many laws dating back to the colonial and post-independence periods are, with more or less changes, still in force. Since its political and economic opening in 2011, Myanmar has embarked on a comprehensive reform process and is currently overhauling its legal framework.

Our local and international colleagues have the necessary knowledge, experience and commercial expertise to serve our more than 600 clients in this rapidly developing country, including multinational investors, MNCs and SMEs, development organisations, embassies, NGOs and local conglomerates.

To advise each client in the best possible way, our lawyers and tax advisors – in addition to their specialised legal and tax expertise – have expert knowledge of specific industries.

Further, our team members are well connected and actively participating and holding positions in various chambers to stay abreast of the latest developments, such as the European Chamber of Commerce in Myanmar, the German Myanmar Business Chamber, the British Chamber of Commerce and French Myanmar Chamber of Commerce and Industry.

We offer pragmatic solutions and recommendations based on best practice guidelines. We never compromise on quality and we always put our clients first. Our lawyers are trained to deliver work products that comply with the highest standards and we will not settle for less.

Awards

“The Legal 500 Asia-Pacific 2022” ranked Luther Myanmar in Band 3 and shortlisted the firm as Law Firm of the Year - Myanmar



In 2022, both Luther Myanmar and Alexander Bohusch individually were ranked in Band 3 by Chambers Asia Pacific.

Chambers
AND PARTNERS

CHAMBERS
2022

Legal advisory services

Our international and Myanmar lawyers provide comprehensive legal and tax advice in all areas of corporate and commercial law, including:

Foreign direct investment and market entry

- Support and advice on the choice of location
- Advice with regard to the appropriate market entry and restrictions under the Myanmar Investment Law
- Representation vis-à-vis regulatory authorities
- Application for permits and endorsements under the Myanmar Investment Law 2016 and the Special Economic Zone Law 2014

Establishment of a Myanmar business

- Advising on the type of entity to be established and the optimal corporate & tax structure
- Incorporation of limited companies and registration of foreign corporations ("Branch or Representative Offices")

Corporate law, investment structuring and joint ventures

- National and international joint ventures, PPP projects
- Capital measures (increase and reduction in capital, cash and in kind)
- Advice to members of executive and supervisory boards
- Shareholders agreements, constitutions and rules of procedure
- Disputes among shareholders

M&A advisory

- Support in M&A, domestic and cross-border acquisitions by asset or share deal
- Due diligence
- Corporate restructuring measures
- Post-merger / closing integration

Finance advisory

- Banking, finance and insurance law
- Corporate finance
- Loan and security agreements
- Registrations with the Central Bank and FRD
- Legal opinions

Real estate law

- Sale and purchase agreements and leases
- Financing structures

Non-profit sector

- Advice on the appropriate legal structures for NGOs, development organisations, foundations, social enterprises and charities
- Registration of companies limited by guarantee, associations and NGOs
- Application of tax exemptions

Compliance

- Anti-corruption compliance
- Corporate governance and corporate compliance
- Labour law compliance
- Regulatory compliance
- Tax compliance

Employment and labour law

- Employment and secondment contracts, employment policies
- Registration of employment contracts with Myanmar labour authorities
- Corporate restructuring, redundancy and compensation plans

Immigration law

- Visa, long-term stay permits and foreigner registration cards
- Labour Cards
- Form C (Occupation of Residential Premises)

Contract law

- Negotiation and drafting of commercial agreements
- Registration of deeds and contracts with the authorities
- Advice and assistance on stamp duty payments

International trade and distribution law

- Registration of foreign trading companies
- Review of general terms and conditions
- Supply and procurement agreements
- Distributorship and sales agency agreements

Intellectual property law

- Development and implementation of IP protection strategies
- Registration of trademarks, designs and patents
- License agreements, research and development agreements

Tax advisory and business process outsourcing services

Our tax advisors, company secretaries and accountants support clients with a complete range of BPO services, including:

Corporate secretarial services

- Provision of personnel to assume statutory positions
 - Company secretary
 - Nominee director/officer
- General statutory compliance services
 - Advice on best practice, corporate governance and compliance with Myanmar law
 - Setting up, custody and maintenance of statutory books and registers
 - Filings with the Directorate of Investment and Company Administration (DICA) and the Myanmar Investment Commission (MIC)
 - Preparation of notices, minutes, and other documents pertaining to directors' and shareholders' meetings
 - Provision of registered office address
- Managing changes:
 - Change of name
 - Change in constitutional documents
 - Change in capital structure (transfer of shares, issuance of shares)
 - Change of shareholders, directors, representatives, auditors and company secretaries
 - Change of registered office address
- Cessation of a business
 - Liquidation of companies
 - De-registration of Overseas Corporations (Branch/Representative office)

Tax advice and tax structuring

- International tax (inbound and outbound)
- Direct and indirect taxes
- Tax structuring of M&A transactions
- Transfer pricing

Tax compliance

- Commercial tax and special goods tax
- Corporate income tax and withholding tax
- Personal income tax
- Applications for relief under Double Tax Agreements
- Liaison with the Internal Revenue Department
- Payment of stamp duty

Accounting and financial reporting

- Bookkeeping
 - Setting up the chart of accounts
 - Recording of all payments and funds received
 - Preparation of monthly bank reconciliation statements
 - Recording of all sales, purchase and trade debtors
 - Recording of prepayments and accruals
 - Recording of assets and related depreciation
 - Recording of all commercial tax (CT) on taxable purchases/supplies
 - Extraction of monthly trial balances and general ledger
- Management reports
 - Compiling of profit and loss account and balance sheet
 - Generating aged financial analysis of debtors and creditors
 - Business advisory services such as accounting reports
 - Budget preparation, comparison and analysis of key components of financial performance
 - Statutory accounting
 - Preparation of financial statements and notes to the financial statements

Human resources and payroll administration

- Processing and payment of employee expense claims
- Computation of salaries, social security contributions and personal income taxes
- Provision of payroll reports and financial journals
- Payment of salaries net of personal income tax and social security contributions
- Filing and payment of personal income tax and social security contributions
- Ensuring compliance with tax and social security reporting requirements

Payment administration

- Administration of cash funds deposited with us or in client's own bank accounts
- Account signatory services to enable settlement of company payment obligations and observance of "four eyes principle"
- Cash flow forecasting and processing of accounts receivables
- Issuance of payment vouchers and arrangement of payments

F. Luther in Asia

Expertise

Our Myanmar office works closely together with the other Luther offices in Asia and Europe. We take a holistic approach, dealing with Asia-wide compliance issues, assisting with the creation of international holding structures and ensuring tax-efficient repatriation of profits.

We provide the complete range of legal and tax advice to clients doing business in and from Asia. To offer a seamless service, we have teams in Europe as well as in Asia, led by partners with many years of experience on both continents. That way, we can immediately answer questions concerning investment decisions and provide our clients with an accurate assessment of the particularities of their projects, no matter where they are located.

Our lawyers unite substantial practical knowledge in important legal areas and cover the entire spectrum of law in Asia and beyond. We support foreign investors in the assessment of location and investment criteria, the structuring of investment projects, acquisitions and joint ventures. Finding and implementing solutions for sensitive areas like technology transfer and know-how protection also form part of our work. Alongside our clients we negotiate with future partners and local authorities and ensure the enforcement of their rights, in and out of court as well as in arbitration proceedings.

The services of our lawyers are complemented by our accountants, HR professionals and tax consultants offering all the services one would necessarily associate with a “one-stop shop” concept, from outsourced administration to accounting, payroll and tax compliance. Additionally, we provide corporate secretarial services, especially in Asian “common law” countries.

Collectively, our lawyers, tax consultants and professionals combine the competence and experience necessary to comprehensively assist comprehensively on all business matters in Asia. Our tax experts advise on individual and corporate tax compliance as well as on withholding tax issues, on Double Taxation Agreements and on complex international tax structures. Our accountants and professionals carry out the time-consuming administrative tasks of accounting and payroll functions a business must undertake, allowing our clients to concentrate on growing their business.

Singapore

Singapore is a leading international trade and financial hub. As such, it serves as Asian headquarters for many international companies operating within the Asia-Pacific region.

With a staff strength of more than 90, Luther is by far the largest continental European law firm in Singapore. More than 26 lawyers from Singapore, Germany, France and other jurisdictions cover the full range of corporate and commercial legal work as well as the structuring of investments within South and South East Asia.

Our team is supported by excellent local Singaporean lawyers, notary publics, tax advisors, accountants, corporate secretaries and other professionals.

Shanghai

Shanghai is the main hub for doing business in China, and with a team of more than 20 international lawyers, Luther is the largest German-speaking law firm in the city. Our China team consists of German and Chinese legal experts most of whom have over a decade of experience in developing and entering the Chinese market.

Luther Shanghai is fully authorised to offer legal services including litigation and provides advice on all questions of Chinese law. Our legal team is supported by Chinese tax advisors, accountants, corporate secretaries and other professionals.

Region

Our two principal Asian offices in Singapore and Shanghai are complemented by offices and teams in Yangon (Myanmar), Bangkok (Thailand), Delhi-Gurugram (India), Kuala Lumpur (Malaysia) and Jakarta (Indonesia).

This network of Luther offices is further strengthened by the long-established business relationships that we have successfully developed both locally and with our regional partners in Australia, Hong Kong, Japan, New Zealand, the Philippines, South Korea and Vietnam.

Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2021" and also "European Law Firm of the Year 2021" by The Lawyer, one of the most well-known legal magazines worldwide.

Luther Myanmar is ranked in the Asia Pacific Guides 2022 of Chambers and Legal 500.



About unyer.

unyer, founded by Luther and Fidal in 2021, is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,500 lawyers and advisors in more than 10 countries in Europe and Asia. In September 2021, Pirola Pennuto Zei & Associati joined the international organisation.

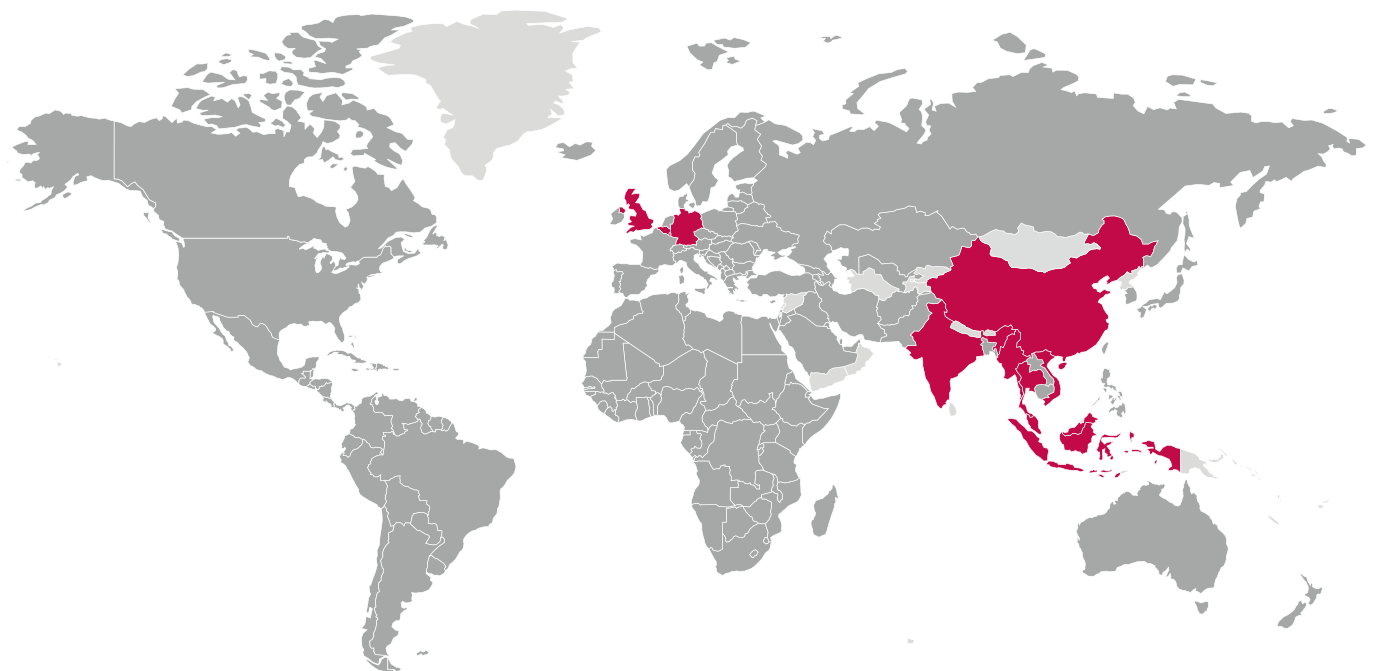
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Our locations

We have a global outlook, with international offices in 11 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer (www.unyer.com), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

Our partner firms are based in Africa, Australia and New Zealand, Europe, Israel, Japan and Korea, the Middle East, Russia and the CIS, South and Central America, the US and Canada.



- Luther locations
- Best friends

Our locations

Bangkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon
Ho Chi Minh City	

Our awards



The Lawyer European Awards

Luther has been named “Law Firm of the Year: Germany 2021” and also “European Law Firm of the Year 2021” by The Lawyer, one of the most well-known legal magazines worldwide.



JUVE

In the 2021/2022 JUVE Guide to Commercial Law Firms, 45 lawyers from Luther were recommended, and 11 of these were also listed as “leading advisors”. The legal publisher JUVE published rankings for a total of 28 areas of law. In 2021, Luther was nominated for the JUVE award “Antitrust Law” and was named “Law Firm of the Year” by JUVE in 2019. In the past, Luther has already won “Law Firm of the Year 2017 for Environmental and Regulatory Law”.



The Legal 500

The Legal 500 Germany 2022 recommends Luther in 28 areas of law, with “Top Tier” rankings in two of these areas. 76 lawyers are being recommended, 10 of whom have been specially recognised as “Leading Names” or “Next Generation Names”. Luther has also been included for Germany in the first edition of **The Legal 500 Green Guide EMEA 2022**. This guide provides an overview of law firms’ engagement with sustainability, including both work for clients as well as firms’ own best practices and initiatives.



Chambers

In 2022, Luther was recognised by Chambers Europe for 12 practice areas in Germany as well as in two practice areas in Luxembourg. Moreover, 15 partners were included in the Individual Ranking. Additionally, in 2022, Luther was recognised by Chambers Global in four advisory areas in Germany, Luxembourg and Myanmar, while six partners were also included in the Individual Ranking.



Kanzleimonitor

Kanzleimonitor 2021/2022 recommends Luther in 22 areas of law and has also included 16 Luther lawyers among the recommended lawyers mentioned by name.

Best Lawyers

“Best Lawyers in Germany 2023”

For the year 2023, 111 lawyers have been recommended by Luther as “Best Lawyers in Germany 2023”, an award presented by the US publisher “Best Lawyers” in cooperation with the German *Handelsblatt*, including three partners as “Lawyer of the Year” for their area of law and 12 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.



WHO'S WHO LEGAL

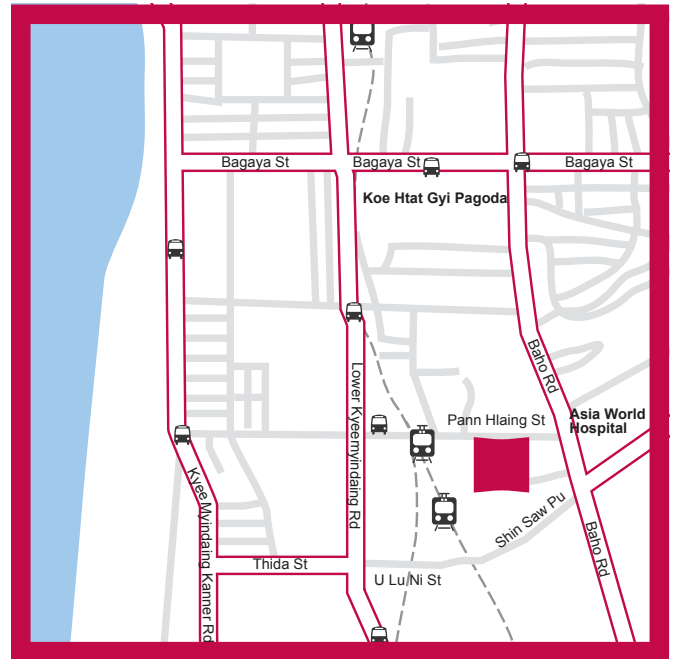
WHO'S WHO LEGAL listed 18 lawyers in June 2022, four of whom have been recognised as Thought Leaders, which is the highest award, and two of whom have been named Future Leaders.



Global Arbitration Review

In 2021, the English professional journal Global Arbitration Review (GAR) included Luther once again in its global “GAR100” list of arbitration practices rated by GAR.

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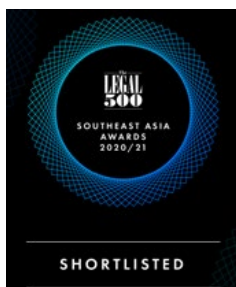
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