

Luther.

Memo: Registration of Non-Profit Organizations in Myanmar

Updated: July 2024



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A. Introduction

As in most jurisdictions, foreign persons and organisations are not allowed to carry out investments or business activities in Myanmar without having registered a legal presence in the country. The relevant legal restrictions can be found in various laws, such as the Myanmar Investment Law (2016), the Companies Law (2017), and the Association Registration Law (2022), which stipulate registration requirements for foreigners and foreign corporations/ organisations wishing to establish a place of business or carry out business in Myanmar.

Pursuant to sec. 65 Myanmar Investment Law (2016), every investor shall establish or register a legal entity or branch in Myanmar in order to invest. The definition of investment in sec. 40 Myanmar Investment Law (2016) is very broad and includes any enterprises, performance of contracts, etc. Sec. 43 Companies Law (2017) further stipulates that an overseas corporation shall not carry out any business in Myanmar unless it is properly registered. It should be noted that sec. 12 Myanmar Companies Regulations (2018) expressly provides that the term “*carrying out business*” includes activities carried out with and without a view to any profit. Accordingly, any overseas corporation carrying out activities in Myanmar shall be registered, even if such activities are not for profit.

In addition, on 28 October 2022, the State Administration Council (SAC) enacted the long-awaited new Association Registration Law (2022) (*The Law Relating to the Registration of Associations, State Administration Council Law No. 46/2022, 1384, 5th Waxing of Tazaungmone*), repealing and replacing the former Association Registration Law (2014) (Pyidaungsu Hluttaw Law No. 31/2014). The Association Registration Law (2022) establishes a revised legal framework for registrations and introduces several new compliance requirements for both local and international non-governmental organizations and associations.

Pursuant to sec. 33 and 34 of the Association Registration Law (2022), no person shall organize or act as an international non-governmental organisation or local association in Myanmar without having a registration certificate, nor maintain an international non-governmental organisation's activities within Myanmar after the expiry or cancellation of its registration certificate (unless registered under another law).

In practice, it is important to note that applications for the registration of new organizations or renewal of existing registrations with the Union Registration Board have been suspended for several years. While originally caused by the impending replacement of the old Association Registration Law (2014), the suspension continued after the enactment of the Association Registration Law (2022) in October 2022, pending issuance of the implementing rules to the new law.

Draft rules were circulated to the relevant authorities for consultation in 2023, but have not yet been issued. The draft rules further define the functions of the regulatory bodies, the registration process for international and national non-governmental organizations, compliance requirements, and the related official forms. Without these rules, the law cannot be effectively implemented and administered by the authorities, leading to uncertainty and difficulties in ensuring legal compliance.

In the absence of the new rules governing the implementation of the new Association Registration Law (2022), a legal “limbo” has emerged. Non-governmental organizations registered (or intending to be registered) under the old and new law are required to comply with the new regulatory framework of the Association Registration Law (2022), but are unable to do so for lack of administrative procedures. Any registration or renewal under the Association Registration Law (2022) is currently subject to case-by-case decisions of the relevant authorities.

Similarly, the operations and regulatory compliance of non-governmental organizations are governed by announcements, notices and policies (both publicly known and internal) of the relevant authorities.

In this memorandum, we provide general information on the registration of non-profit organizations in Myanmar. Please note that the relevant regulatory framework is currently subject to frequent changes and governed by a high level of administrative discretion. While every effort has been made to offer current and accurate information, this publication reflects our best knowledge of the current regulatory practice. It is not exhaustive and is distributed with the understanding that legal consultation on a case-by-case basis will be sought before taking any action based on the information herein.

B. Registration of Non-Profit Organisations

We set out below an overview of the options typically available for non-profit organisations operating in Myanmar, namely the registration as an international non-governmental organisation under the new Association Registration Law (2022), the registration as an overseas non-profit corporation or the incorporation of a Company Limited by Guarantee under the Companies Law (2017).

Section. 26 (c) of the Association Registration Law (2022) clearly stipulates that “*organizations formed under any existing law are not required to register under the Association Registration Law (2022).*” This confirms that a registration under the Association Registration Law (2022) is not the sole option available to international non-governmental organizations and other not-for-profit organizations in Myanmar.

Unlike the *State Law and Order Restoration Council Law relating to Forming of Organizations (1998)*, the predecessor of the Association Registration Law (2014), the new Association Registration Law (2022) does not impose a mandatory registration of international non-profit organisations under the Association Registration Law (2022). Organisations already registered under another law (e.g., the Companies Law (2017)), are neither obliged to change their current registration nor required to obtain an additional registration under the Association Registration Law (2022).

It is important to note that the declaration of the state of emergency in February 2021 and the enactment of the new Association Registration Law (2022) have resulted in ambiguities regarding the administrative practice concerning available registration options for international non-profit organisations under the Companies Law (2017).

Comment Luther: *Contrary to the statutory obligations of the Companies Law (2017), we were advised by the Directorate of Investment and Company Administration (DICA) that due to an internal policy of the SAC, international non-profit corporations are currently not permitted to register as overseas corporations in Myanmar. At least for the duration of the state of emergency, it is therefore not legally feasible to apply for registration of an international non-profit corporation as an overseas corporation under the Companies Law (2017).*

I. Association Registration Law (2022)

On 28 October 2022, the SAC enacted the long-awaited new Association Registration Law (2022) (*The Law Relating to the Registration of Associations, State Administration Council Law No. 46/2022, 1384, 5th Waxing of Tazaungmone*), repealing and replacing the former Association Registration Law (2014) (Pyidaungsu Hluttaw Law No. 31/2014). The Association Registration Law (2022) establishes a revised legal framework for the registration of both local and international non-governmental organizations.

When registering an organisation under the Association Registration Law (2022), two (2) options exist:

- Registration of a domestic association; or
- Registration of an international non-governmental organisation.

Pursuant to the Association Registration Law (2022), any registered organisation shall:

- Receive support and protection of its legitimate activities from the relevant ministries and local authorities; and
- Have copyright in accordance with applicable law over its common seal, logo and uniform design.

In addition, a registered domestic association shall:

- Be entitled to receive assistance from the state;
- May, in accordance with the law, accept or receive, assistance from other governments, international non-governmental organisation, domestic association or private person desirous of providing assistance; and
- Shall have the right to sue, be sued, to establish funds, to legitimately collect donations, to open bank accounts and to own moveable and immovable property.¹

Comment Luther: *Please note that ownership of immovable property is only permitted to domestic associations, as this is presently still prohibited for foreigners and foreign organisations.*

¹ Sec. 27 (a)-(h) Association Registration Law (2022)

1. Domestic association

Domestic association means a “non-governmental organization which was formed with five or more citizens and registered under this [Association Registration Law (2022)] in order to carry out social tasks without the purpose of making profits in accordance with the rights contained in the constitution for the benefit of the state and its citizens. The term includes its branches opened in the country with the permission of the Union Registration Board.”²

“Social activities” are defined as “engagement for the common good that does not seek any profit, and has no political, economic or religious objectives. The expression includes social development activities carried out for the common interest of the society.”³

While it was not mandatory to register a domestic association under the previous Association Law (2014), under the new Association Registration Law (2022), domestic associations are not allowed to “organize” and “act” without obtaining a registration certificate from the relevant Registration Board⁴.

Comment Luther: According to the Ministry of Home Affairs, a foreign organisation already registered and active outside of Myanmar – or even an unregistered “group of foreign people” wishing to register – cannot register as a domestic association. Such a foreign organisation must register as an international non-governmental organisation.

Existing organisations

Domestic organizations holding a registration certificate issued under the Association Registration Law (2014) may continue operating until their certificate expires. While doing so, the organizations must comply with the new regulations set forth in the Association Registration Law (2022).

Any domestic association registered under the Association Registration Law (2014) that wishes to continue operating in Myanmar after its registration certificate has expired must apply for a new registration certificate under the Association Registration Law (2022). A renewal of the registration

certificate issued under the Association Registration Law (2014) is not possible.

Unregistered organisations

Domestic organisation active in Myanmar without a legal registration were given a grace period of 60 days from the date of the enactment of the Association Registration Law (2022) - 28 October 2022 - to apply for a registration certificate under the new law⁵.

Domestic organisations that were registered under the Association Registration Law (2014), but whose registration certificate has expired and organisations not yet active must apply for a new registration certificate⁶.

For the registration of a domestic association, the following documents shall be submitted to the relevant-level Registration Board⁷:

- Application Form 1 (for registration under the Association Registration Law (2022));
- Form 1-A (List of the executive committee members);
- Form 1-B (Curriculum Vitae of Executive Members)
- Form 1-C (Funds and property of the organization);
- Form 1-D (Constitution of the organization); and
- Form 1-E (Undertaking to comply with the prevailing laws).
- List of social activities to be carried out;
- Total staff number and organigram;
- Recommendation from government departments and agencies in charge of the objectives and programmes; and
- Address (and, if available, title documents or lease contracts) of the premises of the future head office and field offices.

Comment Luther: All the above documents must be in Myanmar language. Hence, if an original document is in another language, an official translation must be provided.

² Sec. 2 (c) Association Registration Law (2022)

³ Sec. 2 (g) Association Registration Law (2022)

⁴ Sec. 33, 34 Association Registration Law (2022)

⁵ Sec. 55 Association Registration Law (2022)

⁶ Sec. 56 Association Registration Law (2022)

⁷ Sec. 7 Association Registration Law (2022)

The executives of the domestic association shall have the following qualifications:

- Be Myanmar citizens;
- Be at least 18 years of age;
- Not be subject to a religious order;
- Not be prisoners;
- Not be of unsound mind; and
- Not be providing assistance to unlawful associations and their members under any existing laws or persons or association listed by the state as terrorists.

Upon receipt, the Registration Board shall screen the application and issue a temporary registration certificate within 21 days from the date of submission of the application; a permanent certificate of registration shall be issued within 30 days from the date of approval.

International non-governmental organisation

International non-governmental organisation means “an organization formed in any foreign country which was registered under this law at the Union Registration Board to open its branch in the country with at least 40 per cent of Myanmar citizens in the executive committee in order to conduct any social activity in the country without the purpose of making profits. The term includes its branches opened in the country with the permission of the Union Registration Board.”⁸

Comment Luther: The legal nature of an international non-governmental organisation is similar to that of a branch office. It is able to act independently, but will not be treated as a separate legal entity from the overseas organisation. Consequently, any and all contracts entered into by an international non-governmental organisation and the legal obligations, debts and liabilities arising therefrom shall be binding and enforceable against the overseas organisation.

Before commencing the registration process, an international non-governmental organisation must sign a Memorandum of Understanding with a Myanmar Ministry/Organisation. As the Association Registration Law (2012) and its by-laws are lacking provisions outlining specific steps, obtaining a Memorandum of Understanding varies considerably depending on the relevant Myanmar Ministry/Organisation involved, areas of operation, and types of activities proposed or implemented.

Comment Luther: Consequently, negotiating and securing a Memorandum of Understanding can take anywhere from several months to a few years. While it may be possible to obtain an interim ‘Letter of Authorisation’, granting permission to start programs while awaiting formal approval, such seems to be at the discretion of the relevant Myanmar Ministry/Organisation.

Further, an international non-governmental organisation must obtain the following documents:

- A recommendation letter from the Ministry of Foreign Affairs;
- A recommendation letter from the Ministry of Investment and Foreign Economic Relations;
- A recommendation letter from the Ministry of Immigration and Population;
- A recommendation letter from the relevant Ministry/Organisation associated with its activities; and
- Permission from the relevant State/Regional Government or Naypyidaw Council where the international non-governmental organisation will operate.

After all the documents have been obtained, they shall be submitted together with the following:

- Application Form 2 (for registration under the Association Registration Law (2022));
- Form 1-A (List of the executive members of the international non-governmental organisation);
- Form 1-B (CV of the executive members of the international non-governmental organisation);
- Form 1-C (Funds and property of the international non-governmental organisation in Myanmar);
- Form 1-E (Undertaking to comply with the prevailing laws);
- A copy of the passport (for foreign citizens) of each executive member of the international non-governmental organisation;
- Details of the international organisation (e.g. name, registration number, registered office address, name of the chief executive officer, all countries in which the organisation is operating and name of the person in charge in the headquarter for the Myanmar operations);
- Summary of background and history of the international non-governmental organisation;
- Evidence of registration in the country of establishment;
- Constitution of the international non-governmental organisation in the country of establishment;
- Memorandum of Understanding with the relevant Ministry/Organisation;

⁸ Sec. 2 (d) Association Registration Law (2022)

- Address (and, if available, lease contracts) of the premises of the future head office and field offices in Myanmar;
- Detailed description of the program and activities to be carried out in Myanmar; and
- Relevant ministries to be communicated with.

Comment Luther: *All the above documents must be in the English language. Hence, if an original document is in another language, an official translation must be provided.*

The executives of the international non-governmental organisation shall have the following qualifications:

- Be at least 18 years of age;
- Not be subject to religious order;
- Not be prisoners;
- Not be of unsound mind; and
- Not be providing assistance to unlawful associations and their members under the existing laws or persons or association listed by the state as terrorists.

Comment Luther: *40% of the members of the local executive committee shall be Myanmar citizens; other executives may be foreigners.*

The application shall be submitted to the Union-level Registration Board in Naypyidaw, which shall issue the receipt of application (Form 5), with the date of that receipt being deemed as the application date, review the documents and decide whether to approve or decline registration application. A temporary registration certificate shall be issued within seven days from submission of the application; a permanent certificate of registration shall be issued within 90 days from the date of approval.

Comment Luther: *In practice, even under the previous law, this process was typically delayed for months or even years, due to the structures and slow processing of the relevant authorities.*

II. Companies Law (2017)

On 1 August 2018, the Companies Law (2017) came into effect, repealing and replacing the previous Companies Act (1914).

Under the Companies Law (2017), applications for the establishment of a corporate set-up or filing of any corporate changes with the Directorate of Investment and Companies Administration (DICA) must be done through the newly established electronic registry system Myanmar Companies Online (MyCO).

Any corporation shall ensure that all the forms and documents filed or lodged through the MyCO-system are properly executed and kept together with the corporation's registers and indexes at the registered office.

1. Overseas non-profit corporation (branch office)

While numerous international non-profit corporations have been registered as overseas corporations in the past and remain able to operate under this registration in Myanmar, we were advised that due to an internal policy of the SAC, non-profit corporations are currently not permitted to register as overseas corporations in Myanmar. This policy contradicts the statutory registration obligations stipulated in the Companies Law (2017) and has therefore not been formally issued. At least for the duration of the state of emergency, it is therefore not legally feasible to apply for registration of an international non-profit corporation as an overseas corporation under the Companies Law (2017).

The registration as an overseas corporation summarized below therefore reflects a legal option under existing Myanmar law, but is currently not available due to informal administrative restrictions instructed by the SAC.

Any overseas corporation intending to carry out business in Myanmar – whether or not for the purpose of generating profits – shall register a branch office with the Directorate of Investment and Companies Administration (DICA).⁹

⁹ Sec. 12 (b) Company Regulations 2018

A branch office is able to act independently and to engage in any legitimate activities. However, a branch office will not be treated as a separate legal entity from the overseas corporation it represents. Consequently, any and all contracts it enters into and the legal obligations, debts and liabilities arising therefrom, shall be binding and enforceable against the overseas corporation.

Any overseas corporation intending to register a branch office in Myanmar is required to appoint an authorised officer, who is authorised to accept service of documents in Myanmar on behalf of the overseas corporation and must be an ordinary resident of Myanmar. A person is considered to be an ordinary resident in Myanmar if they stay in the country more than 183 days per year. If required, we may provide a nominee resident authorised officer.

For the registration of an overseas corporation, the following documents have to be provided:

- Official Form A 8 (application for registration as an overseas corporation);
- Evidence of incorporation of the overseas corporation (not older than 30 days);
- A copy of the overseas corporation's constitutional documents;
- A Myanmar translation of the overseas corporation's constitutional documents and a summary statement in English duly certified by a director;
- A copy of the N.R.C (Myanmar citizens) or passport (foreigners) of every director of the overseas corporation;
- A copy of the N.R.C (Myanmar citizens) or passport (foreigners) of every authorised officer; and
- A letter of consent of every person acting as an authorised officer.

Comment Luther: *The new Companies Law (2017) no longer requires the submission of notarised and legalised documents, and all documents with the exception of the Myanmar language translation of the overseas corporation's constitutional documents, have to be submitted in English. Hence, if the original documents (e.g. Memorandum and Articles) are in another language, an official translation must be provided.*

As a general rule, since the branch office is not a separate legal entity, changes relating to the officers and details of the overseas corporation, as well as the (audited) annual accounts of the overseas corporation, must be filed with the Directorate of Investment and Company Administration. If these documents are not in the English language, official translations

must be provided. Further, the branch office has to prepare financial statements in respect of its operations in Myanmar for tax purposes.

A branch office must, from the date of its registration, maintain a registered office in Myanmar, to which all official communications and notices may be addressed. The registered office does not have to be at the same address as the branch office's actual place of business. While there is no formal requirement for a branch office to appoint a company secretary, its compliance and filing obligations are similar to those of a company, and we would recommend appointing someone who provides the services of a company secretary.

2. Company Limited by Guarantee

A Company Limited by Guarantee is a fully-fledged, independent legal entity that may generally carry out any legal activities in accordance with the laws of Myanmar (such as charitable activities, which may allow for tax exemptions).

The Companies Law (2017) stipulates that a Company Limited by Guarantee may, with certain exceptions, not distribute any profits to its members. The default status of a Company Limited by Guarantee is thus not-for-profit.

A Company Limited by Guarantee may have any number of members whose liability is limited by the amount of the guarantee.

While a Company Limited by Guarantee does not have a capital, each member undertakes to contribute to its assets in the event of it being wound up while being a member, or within one year afterwards, such amounts as may be required not exceeding the specified amount for payment of the debts and liabilities of the Company Limited by Guarantee contracted before ceasing to be a member, the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

Comment Luther: *The Companies Law (2017) does not provide for a minimum amount of guarantee. In theory, any amount should be sufficient. However, in practice, the Directorate of Investment and Companies Administration (DICA) currently requires members to guarantee for at least USD 100 (or equivalent in MMK) before allowing the incorporation of a Company Limited by Guarantee.*

A Company Limited by Guarantee must further appoint a minimum of one director, who must be a natural person. While all directors in a Company Limited by Guarantee may be foreign, at least one director must be an ordinary resident in Myanmar, i.e. reside in Myanmar for 183 days or more within twelve months. It is important to note that the members are responsible for the appointment of a resident director. Hence, in situations where the sole resident director is leaving Myanmar or no resident director is appointed, the members are duty-bound to appoint a new resident director as soon as possible, but no later than within six months. If the Company Limited by Guarantee continues operations without appointing a new resident director, the members may be liable for its debts and liabilities. If required, we may provide a nominee resident director.

The following documents have to be provided for the incorporation of a Company Limited by Guarantee:

- Official Form A 3 (Application for incorporation as a private Company Limited by Guarantee);
- A copy of the N.R.C (Myanmar citizens) or passport (foreigners) of each director and company secretary;
- A guarantee undertaking of each guarantor;
- A copy of the Company Limited by Guarantee's constitution;
- A guarantee undertaking of each guarantor;
- A copy of the NRC (Myanmar citizen), passport (foreigner) or certificate of incorporation and register extract (corporate entity) of every guarantor;
- A letter of consent of the person(s) acting as director(s); and
- A letter of consent of the person acting as company secretary.

All the above documents need to be submitted in English.

C. 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, liquidation practitioners, accountants and HR professionals from Europe 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.

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 2024” ranked Luther Myanmar in Band 3.



The Legal 500
Asia-Pacific
2024

In 2024, both Luther Myanmar and Alexander Bohusch individually were ranked in Band 3 by Chambers Asia Pacific.

Chambers
AND PARTNERS

CHAMBERS
2024

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

D. 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 tax advisors, company secretaries, liquidators accountants, HR professionals and other professionals 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 100, Luther is by far the largest continental European law firm in Singapore. More than 25 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.

Region

Our principal office in Singapore is complemented by offices and teams in Yangon (Myanmar), Bangkok (Thailand), Delhi-Gurugram (India), Ho Chi Minh City (Vietnam), 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 and South Korea.

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, 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 Myanmar is ranked in the Asia Pacific Guides 2024 of Chambers and Legal 500.



About unyer.

unyer 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 2,550 lawyers and advisors in more than 14 countries in Europe and Asia.

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Our awards



JUVE

In the JUVE Handbook of Commercial Law Firms 2023/2024, 53 lawyers were recommended by Luther, nine of whom were recognised as “Leading Advisors” and two as “Rising Star”. In total, Luther was ranked in 31 practice areas. In 2023, Luther was named “Law Firm of the Year for Procurement Law” and “Law Firm of the Year for Distribution, Trade and Logistics” by JUVE-Verlag. In addition, Luther was nominated as “Law Firm of the Year for Technology and Media”. In 2019, Luther received the highest award as “Law Firm of the Year 2019” from JUVE-Verlag.



Chambers

In 2024, Luther was recognised by Chambers Europe for 14 practice areas in Germany as well as in two practice areas in Luxembourg. In addition, 20 partners were included in the Individual Ranking. Moreover, in 2024, Luther was recognised by Chambers Global in two practice areas in Germany and in one each in Luxembourg and Myanmar, while seven partners were also included in the Individual Ranking.



The Legal 500

The Legal 500 Germany 2024 recommends Luther in 37 areas of law, with “Top Tier” rankings in two of these areas. 73 lawyers are being recommended, 16 of whom have been specially recognised as “Leading Individual” or “Next Generation Partner”. “The Legal 500 EMEA 2024” recommends Luther for seven areas of law in Luxembourg, and nine lawyers are also recommended, two of whom have been specially recognised as “Leading Individual”. “The Legal 500 Asia Pacific 2024” recommends Luther and two of its lawyers for one area of law in Myanmar.



The Legal 500 Green Guide EMEA 2024

Luther has been included in the Legal 500 Green Guide EMEA 2024 for Germany, with three lawyers being recommended. The guide provides an overview of the law firms’ engagement with sustainability and covers both corresponding activities for clients and their own best practices and initiatives.



Kanzleimonitor

Kanzleimonitor 2023/2024 recommends Luther in 20 areas of law and has also included four Luther lawyers among the recommended lawyers mentioned by name.

Best Lawyers

„Best Lawyers in Germany 2024“

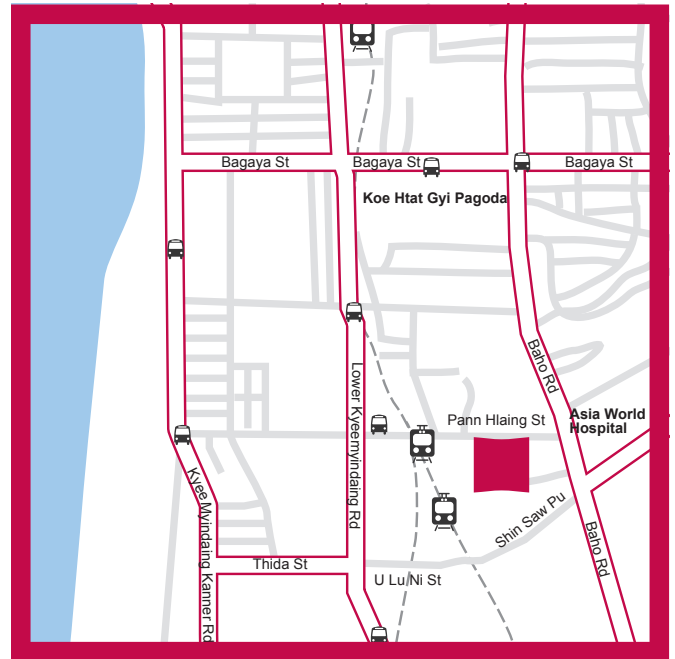
For the year 2024, 99 lawyers have been recommended by Luther as “Best Lawyers in Germany 2024”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including one partner as “Lawyer of the Year” for his area of law, and 19 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.



WHO'S WHO LEGAL

WHO'S WHO LEGAL lists a total of 23 lawyers in December 2023, six of whom received the highest award Thought Leader and three of whom were recognised as Future Leaders.

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