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Employment Law & Other Legal Compliance Matters

Luther Law Firm Limited
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Agenda.

- I. Legal Framework
- II. Statutory Compliance Obligations of the Employer
 - Registration for Personal Income Tax
 - Registration for Social Security (if applicable)
 - Registration with the Labour Department (if applicable)
- III. Employment Law
 - Employment Contract
 - Term, Probation & Working Hours
 - Rest Days, Leave & Public Holidays
 - Resignation & Termination of Employment
- IV. Labour Disputes & Dispute Resolution System
- V. Labour Law Updates
- VI. Consultants vs. Employees
- VII. Payroll
- VIII. Personal Income Tax
- IX. Social Security Fund



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I. Legal Framework

I. Legal Framework.

Relevant Acts and Laws

- Workmen's Compensation Act (1923) as amended 2005
- Leave and Holidays Act (1951) as amended 2014
- Factories Act (1951) as amended 2016
- Oilfields (Labour and Welfare) Act (1951)
- Employment Restriction Act (1959)
- Income Tax Law (1974) as amended by Union Tax Law 2016
- Law Relating to Overseas Employment (1999)
- Labour Organization Law (2011)
- Social Security Law (2012)
- Settlement of Labour Dispute Law (2012) as amended 2014
- Employment and Skill Development Law (2013)
- Minimum Wage Law (2013)
- Payment of Wages Law (2016)
- Shops and Establishment Law (2016)
- Various sector-specific laws which contain labour regulations



I. Legal Framework.

Relevant Regulations, Rules and Policies of the Ministry of Labour

- Settlement of Labour Dispute Rules
- Minimum Wage Rules as amended 2016
- Labour Organization Rules
- Instructions of the Factories and General Labour Law Inspection Department
- Instructions of the Attorney Generals Office on Taxation of Housing Benefits
- Ministry of Labour Notification No. 1/2015 on Labour Contracts
- Ministry of Labour Notification No. 2/2015 on Minimum Wage
- Ministry of Labour – Template Employment Contract (updated)
- Ministry of Labour – Template Work Rules
- Ministry of Labour – Template Pay Slip



I. Legal Framework.

Current Drafts

- Workplace Safety and Health Law
- Employment and Skill Development Rules

Current Discussions

- Labour Organizations Law



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II. Statutory Compliance Obligations of the Employer

II. Compliance Obligations.

General

- Registration of Employer and Employees for Personal Income Tax
- Registration of Employer and Employees for Social Security (if applicable)
- Registration of Employees with the Labour Department (if applicable)

II. Compliance Obligations – Initial Registration with IRD.

Registration of Employer

- Any employer has to register its employees with the relevant township office of the Internal Revenue Department in order to facilitate the payment of the employees' personal income tax

Necessary Documents/Information

- Application letter
- Certificate of Incorporation/Registration or Memorandum of Understanding
- Form VI (Return of Allotments)
- Form XXVI (Particulars of Directors, Managers and Managing Agents) for Ltd. Co. or Form XVIII (Return of Authorized Person) for Branch/Rep Office
- Letter of Authorization

II. Compliance Obligations – Initial Registration with IRD.

Registration of Employees

- Employers have to register their employees with the relevant township office of the Internal Revenue Department to facilitate the payment of the employees' personal income tax

Necessary Documents/Information

- NRC/Passport copy
- Employment Contract
- Form 10, copy of Household List, copy of Marriage Certificate, Copy of the Child Birth Certificate (if the Employee wants to apply for Co-resident parent relief, Spouse relief or Child relief)

II. Compliance Obligations – Initial Registration with SSF.

Registration of Employer and Employees

- Compulsory for employers of five (5) or more employees unless exempted under the law (e.g. international organizations, sec. 12 (a) Social Security Law)
- Exempted employees may, however, choose to register
- Registration within ten (10) days from the appointment of the fifth (5th) employee
- Upon registration, the Social Security Fund will issue a registration certificate for the employer and advise on the relevant government clinics and hospitals appointed for the employees' examination

Non-Compliance

- An employer who fails to comply with the responsibility to register will, on conviction, be punished with imprisonment for a term not exceeding one (1) year or with a fine or with both

II. Compliance Obligations – Initial Registration with SSF.

■ Obligations of the Employer and the Employee:

The employer has to prepare the documents for the employee's registration

- Form 2
- Form Health Certificate
- The employee has to undergo a medical examination in the appointed government clinic or township hospital (free of charge) and register with the relevant Social Security Fund township office
 - Two (2) to three (3) months after submission, the Social Security Fund will issue a Social Security Fund registration number for the employee
 - Up to six (6) months after submission of the registration documents, the Social Security Fund township office will issue a Social Security Fund smart card for the employee



II. Compliance Obligations – Registration with Labour Department.

Employment Contract

- Any enterprise must enter into written employment contracts with its employees within 30 days of employment (sec. 5 (a) Employment and Skills Development Law (2013))
- Employment contract must be approved by and registered with the relevant township office of the Labour Department
- In practice, registration only accepted for employers with five (5) or more employees

Non-Compliance

- An employer convicted of failing to sign an employment agreement may be punished with imprisonment for up to six (6) months or with a fine or with both
- Employment contracts not registered with the Labour Department may be declared void

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III. Employment Law

III. Employment Law – Employment Contract.

Employment and Skills Development Law (2013)

- The written employment contract shall contain the following minimum terms:
 - Type of employment
 - Probation period
 - Wage/salary
 - Location of work place
 - Term of employment
 - Working hours
 - Days-off, holidays & leave
 - Overtime
 - Meal arrangements (if any)
 - Accomodiation (if any)
 - Medical treatment (if any)
 - Transportation to/from work (if any)
 - Regulations to be followed by the employee;
 - Training period;
 - Resignation by employee;
 - Termination/dismissal by employer;
 - Obligations in accordance with the agreement;
 - Mutual cancellation of employment agreement between employer and employee;
 - Other matters;
 - Specifications on amendments of/supplements to the agreement; and
 - Miscellaneous

III. Employment Law – Employment Contract.

Official Employment Contract Template

- The Ministry of Labour, Immigration and Population has issued a **new Standard Employment Contract**, the terms of which are in practice applied to all employees
- By Notification of the Ministry of Labour, Employment and Social Security, employers of at least five (5) employees are required to use the official template contract
- Amendments of the official template are possible by preparing an Annex to the template which may include additional/deviating provisions; the Annex has to be approved by the Department of Labour at the time of filing

III. Employment Law – Term, Probation & Working Hours.

Term of Employment Contact

- Term not regulated by law
- **Old:** Pursuant to the former practice of the Department of Labour, an employment contract could, however, not exceed two (2) years (it could, however, subsequently be renewed for further term(s))
- **New:** Pursuant to the new Employment Contract Template, the term of the employment shall be stated in detail, but is no longer limited to a maximum term

III. Employment Law – Term, Probation & Working Hours.

Term of Employment Contract

- Upon expiry, and provided that there was no breach of the terms of the employment by the employee, termination or change of work and/or payment conditions, the employment contract shall be extended (resulting in a possible accumulation of the employee's previously accrued length of service)
- New Employment Contract Template explicitly provides that the employer shall not refuse to extend the contract term without valid reasons (i.e. the extension of the employment contract shall be the normal case)
- Further, the new Employment Contract Template provides, that an employee's length of service shall be calculated from the date of joining the factory/workshop/enterprise/company until the termination (i.e. the accumulated length of all renewed fixed terms)

III. Employment Law – Term, Probation & Working Hours.

Probation Period

- Term not regulated by law
- Pursuant to both the former and the new Employment Contract Template, the probation period shall, however, not exceed three (3) months
- If the employer deems a probation period to be unnecessary, he may appoint the employee without probation period

III. Employment Law – Term, Probation & Working Hours.

Probation Period

- **Old:** Employment Contract Template contained some more provisions regarding probation period (e.g. the employee shall not be paid less than 75% of the basic wage during his probation period)
- **New:** Employment Contract Template lacks specific information on the payment of wages/salaries, employment after probation period and termination and resignation during probation period
- In absence of any further provisions, the new Employment Contract Template does not actually distinguish between employees on probation and employees who have completed their probation period, since rules on termination and other terms are identical

III. Employment Law – Term, Probation & Working Hours.

Factories (Factories Act (1951))

- **Working hours (per day / week) - „Regular worker“:** not more than eight (8) hours per day and 44 hours per week
- **Working hours (per day / week) - Worker in a position who must work continuously:** not more than eight (8) hours per day and 48 hours per week
- **Days per week:** shall not exceed six (6) days per week, i.e. one weekly rest day (ordinarily Sunday)
- **Minimum rest period:** 30 minutes after five (5) hours of work
- The combined working hours and rest break shall not exceed ten (10) hours per day

Offices and Shops (Shops and Establishment Law (2013))

- **Working hours (per day / week):** not more than eight (8) hours per day and 48 hours per week
- **Days per week:** shall not exceed six (6) days per week, i.e. one weekly rest day (ordinarily Sunday)
- **Minimum rest period:** 30 minutes after four (4) hours of work
- The combined working hours and rest break shall not exceed eleven (11) hours per day

III. Employment Law – Term, Probation & Working Hours.

Probation Period

- Pursuant to the new Employment Contract Template, the regular working hours, meal and rest times shall be stated in detail
- If required due to the nature of the enterprise, this provision may, however, upon mutual agreement between the employer and employee be amended in accordance with the applicable laws
- This may imply that (e.g.) employers in the hospitality sector may enjoy greater freedom to agree on flexible working hours
- It remains, however, to be seen, how the Department of Labour will interpret this provision, as any amendment of the working hours shall be submitted to the relevant authorities for approval

III. Employment Law – Term, Probation & Working Hours.

Overtime

- Every work in excess of eight (8) hours per day or 44/48 hours per week is considered overtime
- Even if employee works only 40 hours per week, the ninth (9th) hour on a working day would be considered overtime (even if weekly working hours do not exceed 44/48 hours)

Factories

- **„Regular“ worker:** not more than 16 hours overtime per week
- **Worker in a position who must work continuously:** not more than 12 hours overtime per week
- The overtime wage/salary is double the normal wage/salary
- No set-off of overtime
- Overtime on a rest day: substitute rest day

Offices and Shops

- **Overtime per week:** Not more than 16 hours overtime per week
- The overtime wage / salary is double the normal wage/salary
- No set-off of overtime
- Overtime on a rest day: substitute rest day

III. Employment Law – Term, Probation & Working Hours.

- According to the Myanmar labour law, if factories and workshops need labourers to work overtime, a proposal with the signatures of all proposed labourers must be submitted to the Factories and General Laws Inspection Department
- Lately, the Department of Labour enforces overtime provisions more strictly
- Under the new Payment of Wages Law (2016), the fine was increased from MMK 500 to MMK 2 million up to MMK 6 million, depending on the size of the factory
- According to Myanmar Business Today, the number of lawsuits has been rising, with 15 cases in 2014, 35 cases in 2015 and 38 cases until 20 June 2016
- Factories and workshops did not submit proposals to the department and did not follow labour laws
- Most of the lawsuits are from the garment industry

III. Employment Law – Rest Days, Leave & Public Holidays.

Rest Days

- At least one (1) day per week shall be granted as paid rest day
- Both the former and the new Employment Contract Template provide that ordinarily, Sunday of each week shall be designated as the rest day
- If necessary due to the nature of the enterprise, any other day of the week may, upon mutual agreement between the employer and employee, be designated as rest day
- Wages/salaries shall be enjoyed on rest days in accordance with prevailing labour laws
- If an employee has to work on the weekly rest day, he shall enjoy an alternative day for rest in accordance with the prevailing labour law, and may potentially be entitled to overtime pay

III. Employment Law – Rest Days, Leave & Public Holidays.

Statutory Leave Days

- Casual Leave
- Earned/Annual Leave
- Sick/Medical Leave
- Maternity/Paternity Leave
- (Funeral Leave)



III. Employment Law – Rest Days, Leave & Public Holidays.

Casual Leave

- Six (6) days per annum for personal matters
- Not more than three (3) consecutive days at a time
- Cannot be combined with other leave or carried forward to next year

III. Employment Law – Rest Days, Leave & Public Holidays.

Earned/Annual Leave

- Minimum of ten (10) days per year
- Entitlement only after twelve (12) months of employment
- In practice granted pro-rated

III. Employment Law – Rest Days, Leave & Public Holidays.

Sick/Medical Leave

- Paid leave up to 30 days per annum (the Social Security Law (2012) has different regulations)
- Entitlement only after six (6) months of employment
- Cannot be carried forward to next year

III. Employment Law – Rest Days, Leave & Public Holidays.

Maternity/Paternity Leave

- Maternity Leave is governed by the Social Security Law (2012) for employees contributing to the Social Security Fund and by the Leave and Holidays Act (1951) for employees not covered by the law
- Under the Leave and Holidays Act (1951), employees are entitled to 14 weeks of paid maternity leave, to be taken six (6) weeks before confinement and eight (8) weeks after confinement
- Employees covered by the Social Security Law (2012) are entitled to similar 14 weeks of maternity leave, but may further enjoy additional four (4) weeks in case of twins
- Up to six (6) weeks of leave shall be granted in the event of a miscarriage (exception: criminal abortion)
- Theoretically, employees covered by the Social Security Law (2012) may receive part of their salary from the Social Security Fund, but in practice, such maternity leave is also often granted as paid leave
- Male employees covered by the Social Security Law (2012) may enjoy 15 days of paternity leave after confinement of their wife

III. Employment Law – Rest Days, Leave & Public Holidays.

Funeral Leave

- Additional category introduced by the new Employment Contract Template (not provided for under Myanmar labour law)
- Employees shall be entitled to leave in accordance with the law without deduction from their minimum wage in case of death of a parent or family member
- If the statutory leave entitlement has been exhausted, unpaid leave may be granted upon mutual agreement between employer and employee
- Since the new Employment Contract Template provides that such leave shall be granted in accordance with the law, and explicitly refers to the option to grant unpaid leave, it may be the intention that Funeral Leave be deducted from casual or earned leave

III. Employment Law – Rest Days, Leave & Public Holidays.

Public Holidays

- Under the Leave and Holidays Act (1951), every employee shall be granted paid public holidays as announced by the Government in the Myanmar Gazette. On average, Myanmar has 26 public holidays per year, depending on the date of the variable holidays:

New Year's Holidays	1	1 January
Independence Day	1	4 January
Union Day	1	12 February
Peasants Day	1	02 March
Full Moon Day of Tabaung	1	variable
Armed Forces Day	1	27 March
Maha Thingyan (Water Festival) long holidays	5	13 – 17 April
May Day	1	1 May
Full Moon Day of Kasong	1	variable
Full Moon Day of Waso (beginning of Buddhist Lent)	1	variable
Martyr's Day	1	19 July
Full Moon Day of Thadingyut (end of Buddhist Lent)	3	variable
Eid al-Adha (announced in the newspapers)	1	variable
Deepavali (announced in the newspapers)	1	variable
Full Moon of Tazaungmone	2	variable
National Day	1	variable
Kayin New Year Day	1	variable
Christmas Day	1	25 December

III. Employment Law – Rest Days, Leave & Public Holidays.

Announcements

- On 10 March 2017, the Union Government Cabinet reduced the number of Thingyan holidays for 2017 from ten (10) to five (5) days
- With regard to prior travel arrangement, on 17 March 2017, the Ministry of Labour announced that employers and employees could, however, mutually agree on (10) days again
- The five (5) days to be permitted in replacement are to be carried out:
 - By suitable method with negotiation between employer and employees;
 - By suitable method with negotiation between both sides in accordance with law; or
 - As suitable type of leave

III. Employment Law – Resignation & Termination.

General

- Myanmar labour laws provide few details on resignation by the employee and termination or dismissal by the employer
- The conditions and requirements are primarily governed by the policies of the Ministry of Labour, most importantly the contract template
- The new Employment Contract Template provides for the possibilities for the employee to resign and the employer to terminate the employment



III. Employment Law – Resignation & Termination.

Resignation

- Pursuant to the new Employment Contract Template, the employee shall give the employer a minimum of one (1) months' prior notice of resignation
- While the new Employment Contract Template provides for the employer's permission for the resignation of an employee, we would submit that the resignation is a unilateral act not requiring permission, unless a minimum fixed term of employment was agreed
- The resignation of an employees who attended training at the employer's expenditure shall be subject to the provisions of the Employment and Skills Development Law (2013)
- As this law does not contain any specific provisions, both parties should agree on clear reimbursement obligations

III. Employment Law – Resignation & Termination.

Dismissal

- An employee who violates the prescribed rules shall – for ordinary misconduct:
 - Be given a written warning for the first (1.) and (2.) violation; and
 - Sign an undertaking for the third (3.) violation
- In case of any further violation within twelve (12) months from the undertaking, the employer shall be entitled to terminate the employment contract without payment of compensation
- If no further violation is committed within twelve (12) months from the undertaking or a case of ordinary misconduct, all previous offences of the employee shall be cancelled

III. Employment Law – Resignation & Termination.

Termination

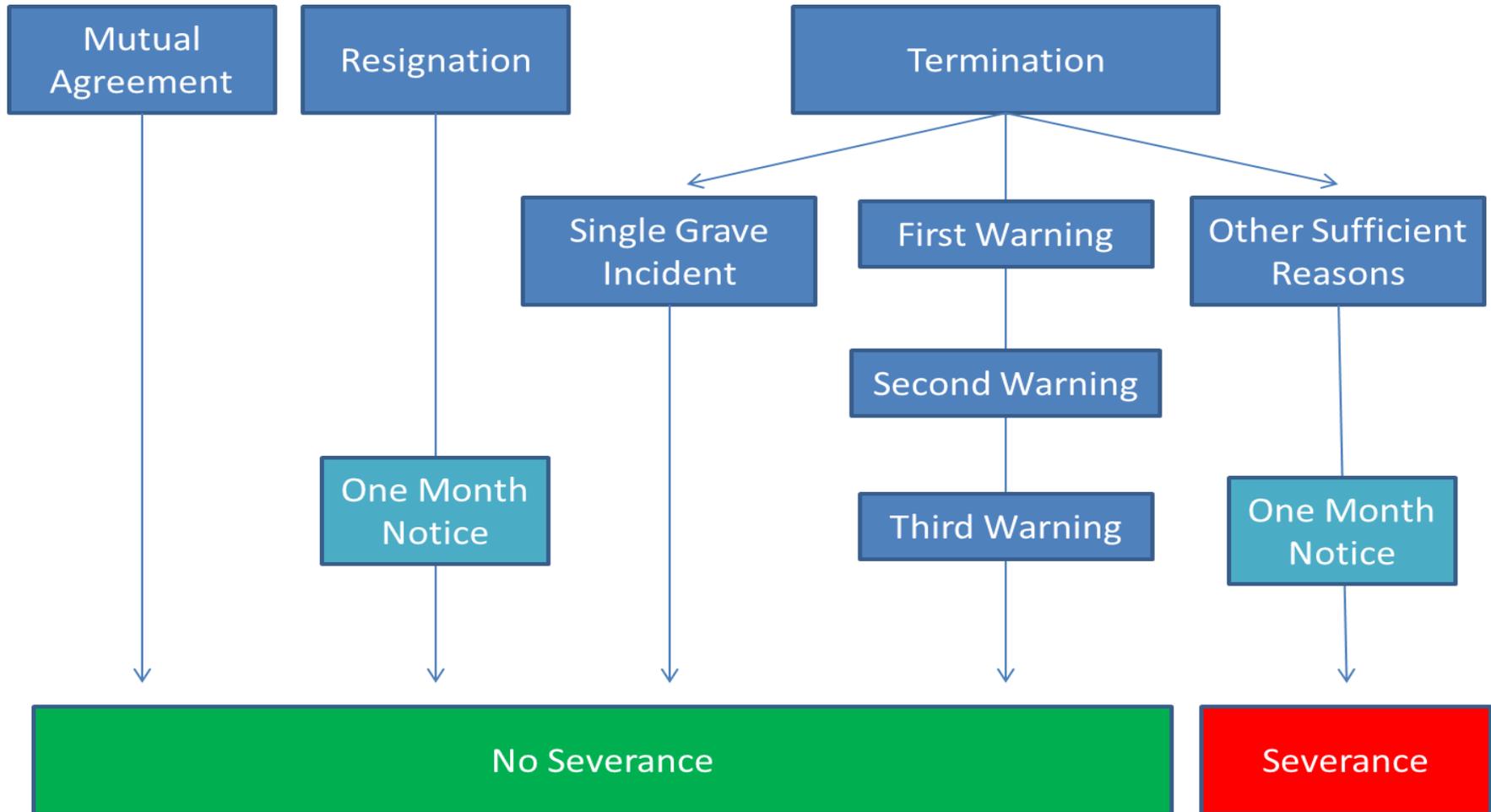
- Not regulated by law
- Pursuant to the new Employment Contract Template, the termination of an employee shall be done in writing and signed, and the employer shall keep records of the reason for termination
- The employer may terminate the employment of an employee with at least one (1) months' notice in advance and payment of severance pay in accordance with the applicable labour laws
- Pursuant to the new Employment Contract Template, employers shall coordinate with labour organizations/Workplace Coordinating Committee (if any) in respect of redundancies and termination of employees

III. Employment Law – Resignation & Termination.

Termination Reasons

- The new Employment Contract Template provides for the following additional termination reasons, which would however attract payment of severance pay in accordance with the applicable labour laws:
 - Winding-up of the business of the employer;
 - Suspension of business due to unforeseeable events; and
 - Decease of the employee
- No employee who has not violated prevailing laws, rules and regulations of the employment contract shall be terminated
- Additional termination reasons may be introduced in work rules or an annex to the employment contract

III. Employment Law – Resignation & Termination.



III. Employment Law – Resignation & Termination.

Severance

- Severance pay was formally introduced by Notification 84/2015
- During Probation, only outstanding payments at the time of termination are payable
- In case of a dismissal with reason or resignation of the employee, no severance payment is payable
- In case of a termination by notice, or for insufficient reason, severance is payable as follows:

Term of Employment	Notification 84/2015
6 months – 1 year	½ monthly salary
1 – 2 years	1 monthly salary
2 – 3 years	1 ½ monthly salaries
3 – 4 years	3 monthly salaries
4 – 6 years	4 monthly salaries
6 – 8 years	5 monthly salaries
8 – 10 years	6 monthly salaries
10 – 20 years	8 monthly salaries
20 – 25 years	10 monthly salaries
More than 25 years	13 monthly salaries

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IV. Labour Disputes & Dispute Resolution System

IV. Dispute Resolution System - Overview.

- The law outlines a multilevel process for disputes that begins at the enterprise with a **Workplace Coordinating Committee**
- If no agreement is reached, the following bodies may be called upon for resolution
 - **Township Conciliation Body**
 - Competent Court (in case of an individual dispute, for any party which is not satisfied with the decision of the Conciliation Body)
 - **Regional/State Arbitration Body**
 - **Union Dispute Settlement Arbitration Council**
 - Supreme Court (in case of an individual/collective dispute, for any party which is not satisfied with the decision of the Arbitration Council)

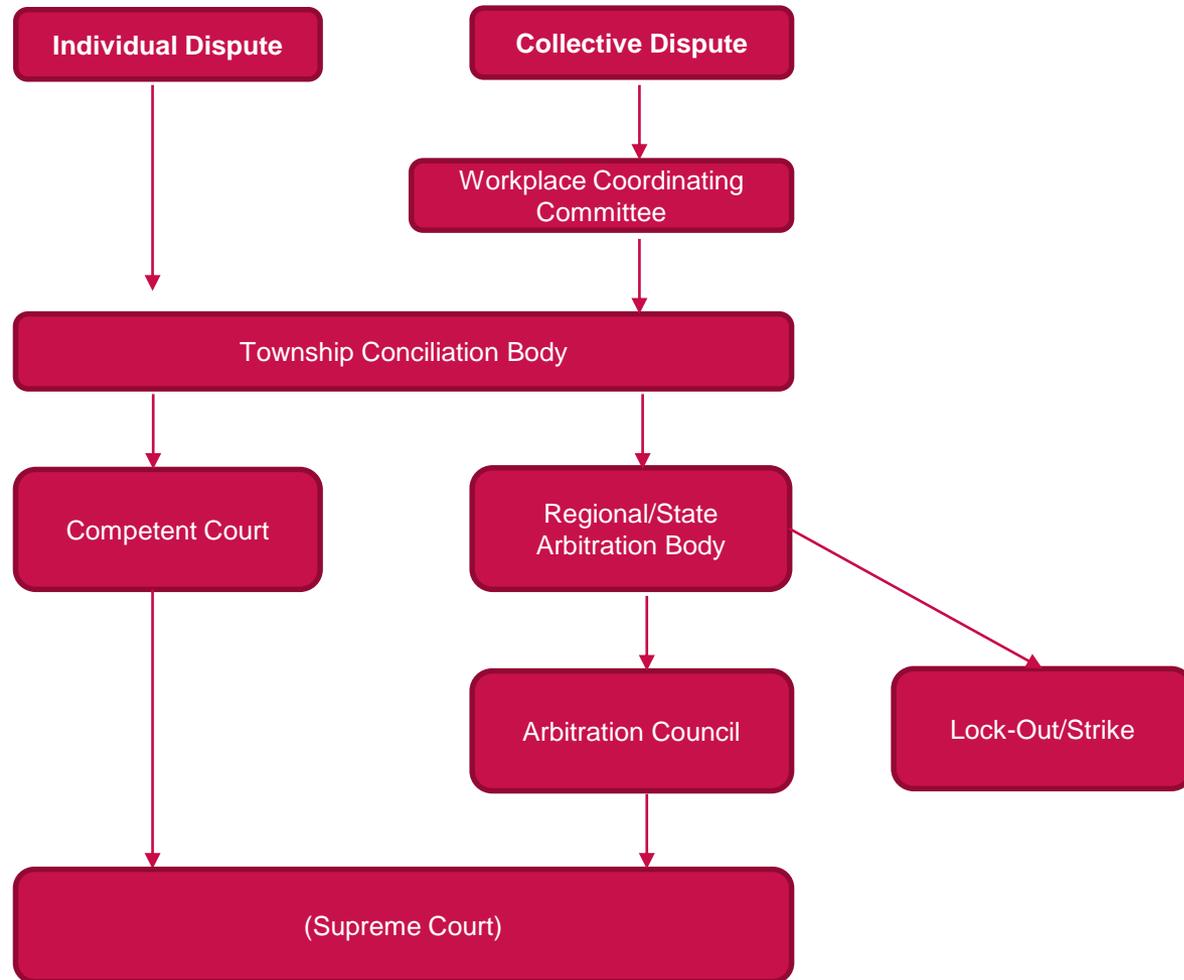
IV. Dispute Resolution System - Overview.

- Myanmar's labour dispute resolution system is governed by the Settlement of Labour Dispute Law (2012)
- Mechanism for safeguarding workers' rights, peaceful workplaces, and obtain rights fairly, rightfully, and quickly by settling the dispute of the employer and worker justly through conciliation or arbitration

IV. Dispute Resolution System - Overview.

- The goal is to provide an alternative to litigation, with a process that is fair and quick, minimizing the financial impact that could result from a strike or lockout:
 - **Conciliation** (Procedure which assists the parties to the dispute to reach a mutually agreed settlement, through neutral third-party intervention; conciliator assists the parties to settle the dispute and is not empowered to impose a settlement)
 - **Arbitration** (Procedure for settling disputes by submitting them to an independent and neutral third party for a final and binding decision)
- Although the system is administered by Ministry of Labour, Immigration and Population, the tripartite composition of the township, state/regional and national bodies includes worker and employer representatives in the process of seeking equitable resolution

IV. Dispute Resolution System - Overview.



IV. Dispute Resolution System – Coordinating Committee.

Companies/Organizations with more than 30 employees

- Companies/organizations with more than 30 employees shall form a Workplace Coordinating Committee for negotiating and concluding collective agreements
 - **Labour organization(s):** Workplace Coordinating Committee shall be formed as follows:
 - Two (2) workers' representatives (nominated by the labour organization(s))
 - Two (2) employer representatives
 - **No labour organization(s):** Workplace Coordinating Committee shall be formed as follows:
 - Two (2) workers' representatives (elected by the workers)
 - Two (2) employer representatives

Companies/Organizations with less than 30 employees

- Forming of Coordinating Committee not compulsory (but optional!)

IV. Dispute Resolution System – Coordinating Committee.

Duties

- Workplace Coordinating Committee shall promote/negotiate:
 - Good relationship between the employer and workers/labour organization(s);
 - Employment conditions;
 - Terms/conditions of workplace safety & health; and
 - Welfare/productivity

Term & Vacancies

- One (1) year
- Vacancies shall be filled with representatives of the concerned party

IV. Dispute Resolution System – Coordinating Committee.

Procedure (Workplace Coordinating Committee)

- If the worker, labour organization or the employer (by themselves or by representatives) complain to the Workplace Coordinating Committee, it shall negotiate and settle the conflict within five (5) days from the day of the receipt of the request (excluding official public holidays)
- The Workplace Coordinating Committee shall keep records of the settlement and shall send a report to the relevant Conciliation Body

IV. Dispute Resolution System – Coordinating Committee.

Procedure (NO Workplace Coordinating Committee)

- The employer shall negotiate, coordinate and settle with the workers or with their representatives within five (5) days from the day of the receipt of the request (excluding official public holidays)
- The employer shall keep records of the settlement and shall send a report to the relevant Conciliation Body

IV. Dispute Resolution System – Coordinating Committee.

Non-Settlement

- **Individual Disputes**
 - Employer or employee/workers may file a law suit with a Labour Court
- **Collective Disputes**
 - If desirous to continue to carry out the conciliation in respect of the non-settled dispute, the employer or employees/workers may complain to the Township Conciliation Body

IV. Dispute Resolution System – Township Conciliation Body.

- Region/State Government shall form Conciliation Bodies in the townships

Formation

- Chairperson (Person assigned by the relevant Region/State Government)
- Three (3) employer's members (elected by the employers or employer organizations)
- Three (3) workers' members (three representatives elected by workers or Member the labour organizations)
- One (1) departmental representative of the relevant township level
- Two (2) distinguished persons trusted and accepted by both the employer's and workers' members
- One (1) person assigned by the Ministry Secretary

Term & Vacancies

- Two (2) years
- Vacancies shall be filled with representatives of the concerned party

IV. Dispute Resolution System – Township Conciliation Body.

Procedure

- The Conciliation Body shall determine the type of dispute (i.e. individual or collective) and conciliate / settle the dispute within three (3) days
- The dispute of interest that cannot be settled by negotiating and coordination between employer and the labour organizations, the employer may appoint the representative of the employer or the labour organizations may appoint the representatives of the workers before the period of conciliation
- Where no labour organization exists, the workers shall elect their representatives
- In case of an individual dispute, any party which is not satisfied with the conciliation may apply to the competent court

Special Economic Zones

- If there is no particular provision for a special economic zone, the relevant Region/State Government shall form the special Conciliation Bodies

IV. Dispute Resolution System – Township Conciliation Body.

Procedure

- The Township Conciliation Body is one of conciliation, not arbitration
- It does not issue a decision, but shall support the parties to reach a mutual agreement and resolve their dispute

Non-Settlement

- If no conciliation is reached, the Township Conciliation Body shall inform the Regional/State Arbitration Body and parties within two (2) working days

IV. Dispute Resolution System – Arbitration Body.

Formation (uneven total of 11 persons)

- The Ministry of Labour shall, with the approval of the Union Government, form the Dispute Settlement Arbitration Body in the Regions or States as follows:
 - One (1) person assigned by the relevant Region Chairperson or State Government;
 - Three (3) persons selected from the nomination list Member submitted by the employer organizations;
 - Three (3) persons selected from the nomination list Member submitted by the labour organizations;
 - One (1) departmental representative selected by the relevant Member Region or State Government;
 - Two (2) distinguished persons trusted and accepted by the Member employers or relevant employer organizations and the labour organizations; and
 - One (1) person assigned duty by the Ministry Secretary.

Term & Vacancies

- Two (2) years
- Vacancies shall be filled with representatives of the concerned party

IV. Dispute Resolution System – Arbitration Body.

Procedure

- Parties usually have legal assistance/representation
- Binding decision

Non-Settlement

- If either party is not satisfied with the decision of the Arbitration Body (except for a decision in respect of essential services), the following options may be exercised:
 - Application by both parties to the **Arbitration Council** for its decision within seven (7) days (not including official holidays) from the day of receipt of the decision of the Arbitration Body; or
 - Carrying out a **Lock-Out/Strike** in accordance with the relevant law

IV. Dispute Resolution System – Arbitration Council.

Formation (uneven total of 15 persons)

- The Ministry of Labour shall form the Dispute Settlement Arbitration Council with 15 qualified persons of good standing from legal experts and experts in labour affairs as follows:
- five (5) persons selected by the Ministry;
- five (5) persons selected from the nomination list submitted by the employer organizations;
- five (5) persons selected from the nomination list submitted by the labour organizations

Vacancy & Term

- Vacancies in the Arbitration Council shall be filled as required by the concerned party
- The term of the Arbitration Council is two (2) years

IV. Dispute Resolution System – Arbitration Council.

Procedure:

- Dispute Settlement Arbitration Council shall form a **Tribunal**, which shall:
 - Make a final decision on the collective dispute within 14 days (excluding official public holidays) from the day of receipt of collective dispute and send the decision to the relevant parties within two (2) days;
 - Make a decision on a lock-out/strike seven (7) days (excluding official public holidays) from the day of receipt of such dispute and send the decision to the relevant parties within two (2) days.
- Tribunal may hold a formal hearing or base its decision on documents
- The Arbitration Council shall send the copy of decision passed by the Tribunal to the Minister and the relevant Regional/State Governments

IV. Dispute Resolution System – Judicial System.

Individual Disputes

- If either party is not satisfied with the outcome at the Township Conciliation Body, they may take the case to court (rather than to an Arbitration Body)

Collective Disputes

- Collective disputes not resolved by the Township Conciliation Body must go to the Arbitration Body
- In addition, either party can appeal an Arbitration Body or Arbitration Council decision to the Supreme Court

Practice

- Distinction between individual and collective disputes is not always clear
- The law describes an individual dispute as between an employer and one or more worker, while a collective dispute is between an employer (or employer organization) and a labor organization, but it can be hard to determine whether the dispute is with the worker(s) or with a labor organization, and individual disputes often go through the arbitration system as well, in part because this is viewed as a more effective mechanism than the courts and a way to help protect worker rights

IV. Dispute Resolution System – Confirmation, Amendment and Effectiveness of Decision.

- Upon agreement of both parties, the decision of the Arbitration Body shall come into force on the day of decision making
- The decision of the Tribunal shall be deemed as the decision of the Arbitration Council; such decision shall come into force on the day of its decision
- If the relevant parties (i.e. employer and employees) agree to amend the decision within three (3) months from the day of coming into force, the new agreement shall supersede the relevant part of the Arbitration decision
- The following persons shall comply with the decision:
 - All persons relevant to the dispute;
 - Legal successors of the employer involved in the dispute; and/or
 - All employed persons at the time of the dispute or thereafter

IV. Dispute Resolution System – Confirmation, Amendment and Effectiveness of Decision.

Implementation & Trends

- More than 1,200 cases were officially received by **Township Conciliation Bodies** in 2016, successfully resolving 85% of them through conciliation
- **Arbitration Bodies** received more than 150 cases in 2016, resolving 32%
- **Arbitration Council** received 90 cases in 2016

(Source: Ediger, Laura and Chris Fletcher. 2017. “Labor Disputes in Myanmar: From the Workplace to the Arbitration Council.” Report. BSR, San Francisco)

IV. Dispute Resolution System – Prohibitions.

Employer and/or Employees

- No party shall proceed to lock-out/strike without negotiation, conciliation and arbitration
- No party shall carry out a lock-out/strike to amend a decision or agreement of an arbitration body
- No forcing of workers who are not desirous to participate in the strike
- No party shall fail to abide by or carry out any condition contained in an agreement concluded before an arbitration body
- No party shall fail to provide the arbitration body with the necessary documents to examine the dispute
- Upon notice, no party shall fail without sufficient cause to appear before the Arbitration Body or Tribunal

Non-Compliance

- Parties in default may be punished with fines

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V. Labour Law Updates

V. Labour Law Updates – Draft Laws & By-Laws.

(Draft) Employment and Skills Development Rules

- On 30 August 2013, the Myanmar parliament enacted the Employment and Skill Development Law; by-laws to implement the Employment and Skills Development Law (2013) have been discussed, but were never issued
- In February 2017, updated Draft Rules to the Employment and Skill Development Law 2013, including provisions on the execution of employment contracts and a new employment contract template, were discussed between the Ministry, labour unions and UMFCCI

(Draft) Workplace Safety and Health Law

- Further, the Ministry of Labour published the Draft Workplace Safety and Health Law, containing – inter alia – provisions for the prevention of workplace hazards and diseases and establishment of safe and healthy workplaces
- Once enacted, the Workplace Safety and Health Law will complement the Factories Act 1951 (as amended in May 2016) and other prevailing laws, rules and regulations governing workplace safety and health

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VI. Consultants & Employees

VI. Consultants & Employees.

General

- Possible to engage independent contractors in Myanmar
- Currently not expressly required for independent (Myanmar citizen) service providers to register a sole proprietorship/business under Myanmar law
- Businesses are merely required to register for Commercial Tax if and when their turnover exceeds MMK 50,000,000 per financial year
- Distinction between employees and independent contractors thus rather difficult
- Since the labour offices in Myanmar are very employee-friendly, and interested in protecting the employees' rights under Myanmar labour law, a service engagement will thus in most cases be considered "hidden employment", with all consequences for the employer provided under the laws for defaulting employer obligations such as social security, personal income tax filing, annual leave- and holiday provisions, medical leave, etc.

VI. Consultants & Employees.

Legal Basis

- In theory, the same principles apply as in other common law countries, and the distinction between service and employment should be made based on various factors, such as:
 - Control - What is the nature and degree of control that the hiring organization has over the way in which the worker is to perform the work?
 - Chance of profit/risk of loss - Does the worker have an opportunity to make a profit or a loss?
 - Investment - Does the worker have an investment in the materials, equipment, or other personnel required to perform the work?
 - Integration - To what extent is the work an integral part of the hiring organization's operations?
 - Duration - What is the duration of the engagement?
 - Payment/Benefits - What payments and benefits does the worker receive?

VI. Consultants & Employees.

Legal Basis

- While it is to some extent possible to control these factors in the drafting of a service contract, the test is based on the actual facts of the engagement rather than the wording of the contractual agreements
- For example, where an engagement is entered into for the full-time provision of services by a single individual for a longer duration, it is very likely that such would be considered employment under the law
- Only if it is very clear that an engagement constitutes independent services (e.g. the individual is also providing equipment and materials, and is providing the same services to more than one customer), it may be safe to consider it as engagement of an independent contractor

VI. Consultants & Employees.

Foreign Consultants

- In general, as in almost every other country, foreign persons are not allowed to carry out activities IN Myanmar without having registered a legal presence in Myanmar.
- I.e. any foreigner intending to carry out services in Myanmar on a long term basis (e.g. for an INGO) shall register a business in Myanmar
- Without such registration requirement, it would not be possible to enforce the investment restrictions, nor tax- and other obligations
- Foreigners would thus have to incorporate a Myanmar company or register a branch of their overseas business in Myanmar to provide such services, with such company/branch acting as employer of the foreign consultant

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VII. Payroll

VII. Payroll.

Wage/Salary

- Possible options in Myanmar Kyat or foreign currency (e.g. US Dollar):
 - Daily wage;
 - Piece-rate; or
 - Monthly salary
- Depending on the employee's performance and subject to the prescribed minimum wage, the wage/piece-rate/salary shall be amended from time to time by mutual agreement between the employer and employee
- Payment of wage/piece-rate/salary shall be made in accordance with the prevailing labour law

VII. Payroll.

Payment of salary to the employee

- Under the former Employment Contract Template, the date for the payment of wages/salaries was determined based on the size of the workforce of the employer (e.g. for a workforce not exceeding 100 employees, wages/salaries were to be paid within five (5) days after the end of the relevant month)
- Pursuant to the new Employment Contract Template, payment is to be made in accordance with the law
- Payment of Wages Law (2016) provides, that an employer shall, in case of hourly, daily, weekly job or a job of any other time interval, or temporary job or piece-job, disburse remuneration for such job to the employee upon completion of the job or at any time period agreed with the employee
- The period of time agreed between the employer and employee shall, however, not exceed one (1) month
- Salaries for permanent employees shall be disbursed monthly
- If the workforce does not exceed 100 employees, remuneration shall be disbursed on the end date of the period of remuneration
- If the workforce exceeds 100 employees, remuneration shall be disbursed within five (5) days of the end of the period of remuneration
- Upon termination, remuneration payable shall be paid within two (2) business days
- Upon resignation, payment shall be made on the end date of the period of remuneration
- Death of an employee, the remuneration shall be paid to his legal inheritor within two (2) business days

VII. Payroll.

Minimum Wage

- Minimum Wage Law came into force in 2013
- Pursuant to Notification 2/2015, minimum wage rate shall be MMK 3,600 (approx. USD 2.65) for an eight (8) hour work the day and shall be binding for all enterprises with more than 15 employees
- Per definition, wage includes benefits, bonuses and overtime, but in practice, overtime payment is not accounted for the calculation of the minimum wage
- One weekly rest day is considered a paid day (i.e. minimum wage of MMK 3,600 for such rest day)
- Minimum wage to be revised regularly

VII. Payroll.

Deductions from salary

- Deductions are only permissible as provided by law:
 - Absence from work without leave
 - Accommodation, ferry, meal costs
 - Statutory contributions (income tax, social security)
 - Repayment of advances
 - Deductions by order of a court or tribunal
- With the exception of absence from work without leave, deductions may in total not exceed 50% of the salary
- Fines are permissible as provided by law:
 - Losses by reason of intentional disregard or negligence and acts or omissions in bad faith
 - Violations of workplace rules specified in the employment contract as liable for a fine
- Fines shall be approved by the Labour Department and must be affixed in public locations at the workplace

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VIII. Personal Income Tax

VIII. Personal Income Tax.

General

- None of the laws/regulations specifically refer to INGOs
- Precise obligations/requirements on INGOs unclear
- Income Tax Law does however define “Association of persons” to include partnerships, joint-ventures, companies, associations formed by individuals, an association or institution formed and registered under existing law, co-operative societies and Government economic enterprises, i.e. INGOs are generally subject to taxation
- A similar definition is found in the Commercial Tax Law



VIII. Personal Income Tax.

General

- INGOs may not file, withhold and paying Personal Income Tax for expat staff because foreign staff pay Personal Income Tax in home countries and/or exemption clause in MoU
- However, Inland Revenue Departement (IRD) confirmed that INGOs shall apply with the authorities on for tax exemptions

VIII. Personal Income Tax.

Filing and Payment of Personal Income Tax

- Pursuant to sec. 16 (a) Income Tax Law (1974), employers are required to withhold and disburse their employees' personal income tax from their salaries at the time of payment
- The tax to be paid must be estimated based on the expected annual income and be withheld in equal installments
- While the payment should be done monthly pursuant to the law, the tax authorities currently prefer a quarterly filing and payment
- Furthermore, employers are required to file an annual salary statement within three (3) months after the end of the income year (sec. 18 Income Tax Law (1974))

Non-Compliance

- Employers failing to withhold and pay their employees' personal income tax are deemed to be at default and liable for such payments (sec. 16 (g) Income Tax Law (1974))

VIII. Personal Income Tax.

Taxable Income – Employment Income

- Taxation of salary and other employment income is governed by sec. 9 Income Tax Law (1974)
- Pursuant to the law, this includes:
 - Salary, wages, annuity, bonuses, award; and
 - Fees or commissions received in lieu of or in addition to the salary and wages
- Benefits provided in kind, like health insurance, cars, etc. are not explicitly mentioned in the law
- Before enactment of the Law amending the Income Tax (2016), “perquisites” were defined as income, and such benefits were considered to be received in addition to the salary and be taxable
- Exemption: Housing provided by the employer

VIII. Personal Income Tax.

Taxation of Housing Benefits

- For housing benefits, the tax authorities continued to apply Circular No. 2, which was issued in 1958 under the repealed Myanmar Income Tax Act
- According to this Circular, the accommodation provided by the employer was not taxable at its actual value, but at an amount equal to 10% and 12.5% of the employee's annual salary for unfurnished and furnished housing, respectively
- Pursuant to a notification of the Attorney General's Office in August 2015, Circular No. 2 shall no longer be applied
- With effect from 1 April 2015, accommodation provided by the employer shall not be considered a taxable benefit of the employee
- Such tax exemption does however only apply to accommodation owned by or rented in the name of the employer and provided to the employee free of charge
- A housing allowance paid to the employee continues to be taxable

VIII. Personal Income Tax.

Taxable Period

- Taxable period of an individual is from 1 April to 31 March
- Income earned during the financial year is assessed to tax in the assessment year, which is the year following the financial year

Residence status

- The taxation of income depends on the individual's residential status in Myanmar
- Under the Income Tax Law (1974), locals and resident foreigners (***staying in Myanmar for a period of 183 days or more during any year of assessment from 1 April to 31 March***) are taxed on all income derived from sources within and outside Myanmar and are eligible for allowances
- Non-resident foreigners (***staying in Myanmar for a period of less than 183 days during any year of assessment from 1 April to 31 March***) are taxed only on their income derived from Myanmar
- (Special rules apply to the taxation of non-resident citizens)

VIII. Personal Income Tax.

Union Tax Law (2017)

- No major changes have been announced for the taxation of individuals with personal income tax rates remaining unchanged at 0%-25%
- Personal basic relief for residents at 20% of the salary income (capped at MMK 10,000,000)
- No income tax shall be levied on individuals earning less than MMK 4,800,000 per year
- In addition, tax reliefs for resident tax payers living together with parents, a spouse or children remain unchanged:
 - Co-resident parent relief: MMK 1,000,000 per parent;
 - Spouse relief: MMK 1,000,000; and
 - Child relief: MMK 500,000 per offspring

VIII. Personal Income Tax.

Personal Income Tax Rates (*)

Sr.	Chargeable Income Range per Annum	Tax Payable per Range and Annum	Accumulated Tax Payable	Tax Rate (%)
1	1	2,000,000	-	0%
2	2,000,001	5,000,000	150,00	5%
3	5,000,001	10,000,000	650,00	10%
4	10,000,001	20,000,000	2,150,000	15%
5	20,000,001	40,000,000	4,150,000	20%
6	30,000,001	and above		25

- (*) With effect of INCOME YEAR 2017/18 (01.04.2017) no income tax shall be levied on any person earning not more than MMK 4,800,000 per annum

VIII. Personal Income Tax.

Calculation of Individual Taxable Income (*)

Total Income		XXX in MMK
Less	Basic Allowance (20% of the income, max. MMK 10 Mio.)	(XXX)
Less	Spouse Allowance (MMK 1,000,000)	(XXX)
Less	Child Allowance (MMK 500,000 per child)	(XXX)
Less	Co-Resident Parent Allowance (MMK 1,000,000 per co-resident parent)	(XXX)
Less	Premium Myanmar Life Insurance (for employee/spouse)	(XXX)
Less	Others (SSC, etc.)	(XXX)
Sum		(XXX)

- (*) With effect of INCOME YEAR 2017/18 (01.04.2017) no income tax shall be levied on any person earning not more than MMK 4,800,000 per annum

VIII. Scenario A – Overview.

Example:

Two (2) foreign employees and one (1) Myanmar employee

Myanmar employee **A** starts on 1 April, has an unemployed wife, two (2) children in school and lives with his parents and mother in law

Foreign employee **B** from Spain starts on 1^oDecember, has an unemployed wife and two (2) children in school

Foreign employee **C** from Singapore also starts on 1 December, but still maintains an apartment in Singapore, where his family lives

VIII. Scenario A – Overview.

Employee A:

Myanmar employee A starts on 1 April, has an unemployed wife, two (2) children in school and lives with his parents and his mother in law.

Taxed as resident on a his worldwide income

- **Rule:** Residents of Myanmar are generally taxed on their worldwide income
- **Rule:** Employment income is taxed at progressive rates of 0% to 25%

Deductions and allowances

- **Rule:** Residents are eligible for deductions and allowances
- Basic relief (20% of the total salary income, limited to MMK 10,000,000)
- Spouse relief (MMK 1,000,000)
- Child relief (MMK 500,000 per child)
- Co-resident parent relief (MMK 1,000,000 per parent)
- Other reliefs (e.g. life insurance contributions and employee contributions toward Social Security Fund)

VIII. Scenario A – Taxation of Employee A.



Resident Myanmar Employee A:

- Employment during the financial year: 1 April – 31 March (12 months)
- Unemployed wife, two (2) children and three (3) co-resident parents
- Salary of MMK 3,000,000 per month
- Housing allowance of MMK 800,000 per month
- Annual Bonus of MMK 4,500,000

Calculation of Taxable Income		Amount in MMK
	Salary	36,000,000
	Housing Allowance	9,600,000
	Annual Bonus	4,500,000
	Total Income	50,100,000
Less	Basic Allowance (20% of the income, max. MMK 10 Mio.)	(10,000,000)
Less	Spouse Relief (MMK 1,000,000)	(1,000,000)
Less	Child Relief (MMK 500,000)	(1,000,000)
	Co-resident Parent Relief (MMK 1,000,000)	(3,000,000)
Less	Others (Life Insurance Premium, SSC, etc.)	-
	Taxable Income	35,100,000
	Tax	(5,425,000)

VIII. Scenario A – Taxation of Employee B.

Employee B:

Foreign Employee B from Spain starts on 1st of December, has an unemployed wife and two (2) children in school

Taxed as non-resident

- **Rule:** Foreigners staying in Myanmar for a period of less than 183 days during any year of assessment (year in which income is assessed to tax: 1 April – 31st March) are taxed as non-residents

Taxed at progressive rates of 0%-25%

- **Rule:** Non-resident foreigners are taxed on their employment income at progressive rates of 0%-25%
- **Rule:** All other income is taxed at 25%

No deductions and allowances

- **Rule:** only residents are eligible

VIII. Scenario A – Taxation of Employee B.

Resident Foreign Employee B:

- Employment during the financial year: 1 December – 31 March (4 months)
- Unemployed wife, two (2) children
- Salary of MMK 3,000,000 per month
- Apartment provided by the employer (monthly rent of MMK 1,500,000)
- Annual Bonus of MMK 3,000,000

Calculation of Taxable Income		Amount in MMK
	Salary	12,000,000
	Free Housing	-
	Annual Bonus	3,000,000
	Total Income	15,000,000
Less	Basic Allowance (20% of the income, max. MMK 10 Mio.)	-
Less	Spouse Relief (MMK 1,000,000)	-
Less	Child Relief (MMK 500,000)	-
	Co-resident Parent Relief (MMK 1,000,000)	-
Less	Others (Life Insurance Premium, SSC, etc.)	-
	Taxable Income	15,000,000
	Tax	(1,400,000)



VIII. Scenario A – Taxation of Employee C.

Employee C:

Foreign Employee C from Singapore starts on 1 December and still has an apartment and family in Singapore

Scenario 1:

- Salary is borne by an employer outside Myanmar

Scenario 2:

- Salary is borne by the Myanmar employer

Scenario 3:

- Employee works both for an employer in Singapore and Myanmar

VIII. Scenario A – Taxation of Employee C.

Double Tax Agreements (DTA)

- If a non-resident resides in a country with which Myanmar has entered into a DTA, and such recipient is able to provide a Certificate of Residency issued by the tax authority of such country of residence, tax shall be processed at the rate prescribed in such tax treaty
- Myanmar signed eight (8) DTAs, but it should be noted, that not all of them provide for a full exemption
 - United Kingdom
 - Socialist Republic of Vietnam
 - Republic of Korea
 - Malaysia
 - Republic of India
 - Republic of Singapore
 - Lao Peoples' Democratic Republic
 - Thailand

VIII. Scenario A – Taxation of Employee C.

Double Tax Agreement:

- Agreement between the Government of the Republic of Singapore and the Government of the Union of Myanmar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
 - Question I – Residency pursuant to Art. 4 of the Double Tax Agreement
 - Question II – Taxation of employment income pursuant to Art. 15 of the Double Tax Agreement
 - Question III – Consequences for taxation of income (Art. 24 of the Double Tax Agreement)

VIII. Scenario A – Taxation of Employee C.

Art. 4 (2) – Residency

Where by reason of the provisions of paragraph 1 of this Article an individual is a resident of both Contracting States, then his status shall be determined as follows:

- (a) he shall be deemed to be a resident of the state in which he has a permanent home available to him;
- (b) If he has a permanent home available to him in both states, he shall be deemed to be a resident of the state with which his personal and economic relations are closest (centre of vital interests);
- (c) if the state country in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either state, he shall be deemed to be a resident of the state in which he has an habitual abode;
- (d) if he has an habitual abode in both states or in neither of them, he shall be deemed to be a resident of the state of which he is a national;
- (e) if the status of resident cannot be determined according to the above, the competent authorities of the states shall settle the question by mutual agreement.

VIII. Scenario A – Taxation of Employee C.

Art. 15 – Taxation of Employment Income

- (1) Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that state unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other state.
- (2) Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned state if:
 - (a) the recipient is present in the other state for a period or periods not exceeding in the aggregate 183 days in the fiscal year concerned; and
 - (b) the services are rendered for, or on behalf of, a person who is not a resident of the other state; and
 - (c) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other state; and
 - (d) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other state.

VIII. Scenario A – Taxation of Employee C.

Employee is considered a resident of Singapore for the purpose of the Double Tax Agreement

Scenario 1:

- Less than 183 days in Myanmar, salary borne outside Myanmar
- Employee C is taxable only in Singapore

Scenario 2:

- Less than 183 days in Myanmar, but salary is borne in Myanmar
- Employee C is taxable in Myanmar, Myanmar tax will be allowed as credit against Singapore tax (but: tax exempted in Singapore as foreign income)

Scenario 3:

- Employment both in Singapore and Myanmar, with salaries from two different employers
- Myanmar employment income taxable in Myanmar (and allowed as credit against Singapore tax, but exempted in Singapore as foreign income)
- Singapore employment income taxable in Singapore only

VIII. Personal Income Tax.

Other Taxable Income (Non-Employment)

- Taxable non-employment income includes:
 - Business income (e.g. income from moveable properties, royalties and interest)
 - Income from a profession (i.e. rendering of a service with one's skill for fees, e.g. by doctors, lawyers)
 - Capital gains from the sale of capital assets
 - Other income from investments, except dividends received from an association of persons which are exempt from income tax
- Declaration of non-employment income is an obligation of the individual, not the employer

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IX. Social Security Fund

IX. Social Security Fund.

Registration of Employees for Social Security Contributions

- Pursuant to sec. 11 (a) Social Security Law (2012), registration with the relevant township office of the Social Security Fund is compulsory for employers of five (5) or more employees unless exempted under the law
- Registration must be submitted within ten (10) days from the appointment of the fifth (5th) employee
- Rates of contribution by employees and employers are 2% and 3% of the total salary and wages respectively.
- However, at present, the maximum monthly contribution is limited to MMK 9,000 by the employer and MMK 6,000 by the employee
- Employee's contributions to the Social Security Fund are deductible by the employee for his personal tax purposes

Exemption

- Pursuant to sec. 12 (a) (ii) Social Security Law (2012), international and non-profit organizations shall not be required to register for and contribute to the Social Security Fund

Non-Compliance

- An employer who fails to comply with the responsibility to register will, on conviction, be punished with imprisonment for a term not exceeding one (1) year or with a fine or with both (sec. 94 (a) Social Security Law (2012))

Q&A

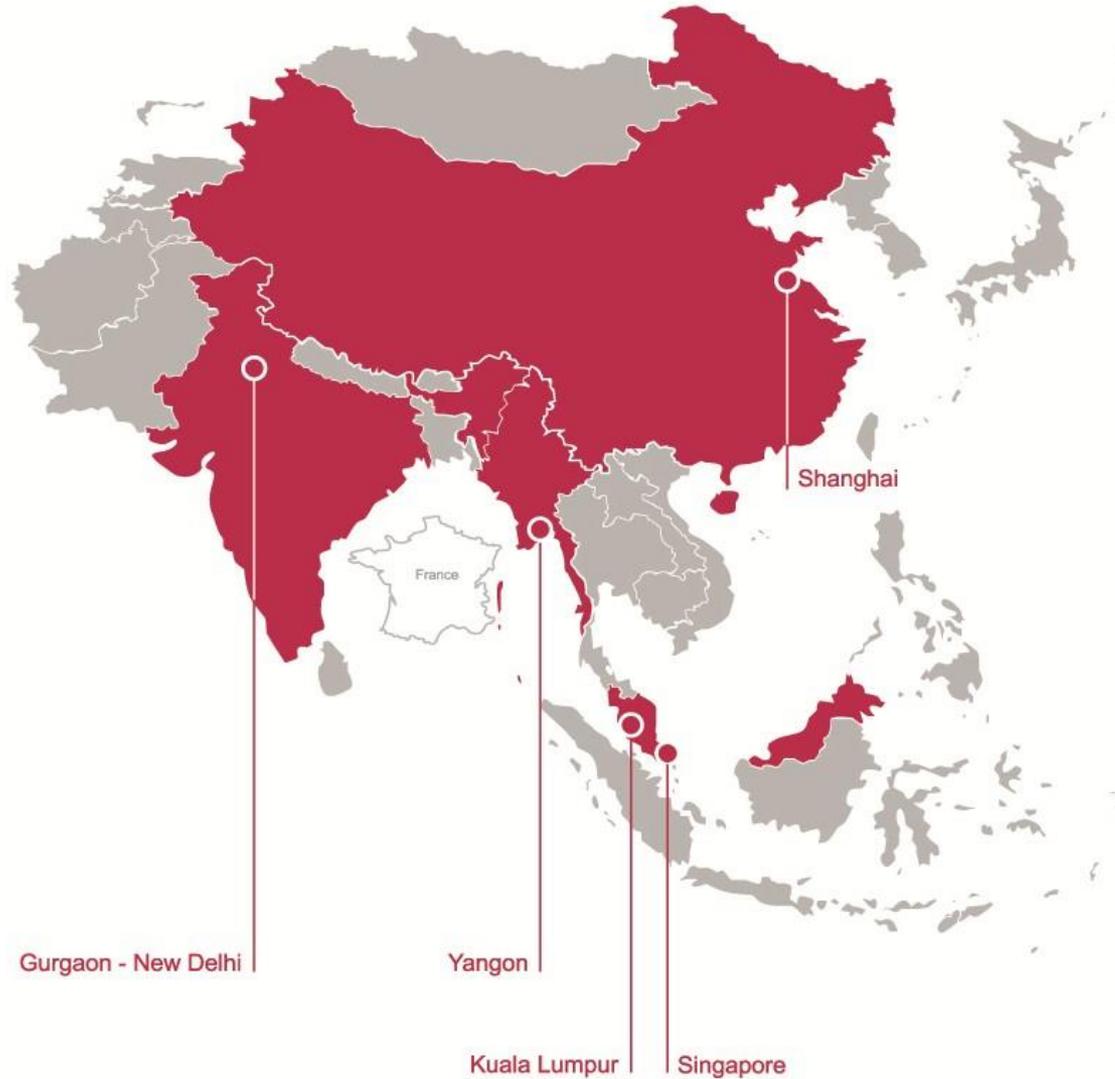
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About Luther

About Luther.

- European law firm with Asian offices in Yangon, Singapore, Kuala Lumpur, Delhi-Gurgaon and Shanghai
- Ca. 350 lawyers and tax advisors worldwide
- In Yangon since April 2013, currently ca. 45 European and Myanmar lawyers, tax advisors and accountants
- Provision of:
 - Legal advice
 - Tax advice
 - Incorporation services
 - Corporate secretarial services
 - Accounting
 - HR administration and payroll
 - Cash, fund and payment administration

Luther in Asia.



Thank you for your attention.



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