Luther.

Memo: Legal Obligations of Branch Offices under Myanmar Law



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A. Introduction

Unless exempted[1], an overseas corporation or other body corporate shall not carry out business in the Republic of the Union of Myanmar – whether or not for the purpose of generating profits – unless it is properly registered with the Directorate of Investment and Company Administration ("DICA").[2]

Division 9 ("Other corporations authorised to register or taken to be registered under this Law – Corporations formed under other laws in force in the Union") of the Myanmar Companies Law (2017) provides regulations for the registration of overseas corporations (hereafter "branch office") in Myanmar.

Under the law, a branch office is able to act independently and engage in legitimate profit-making activities. A branch office will, however, 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, are binding and enforceable against the overseas corporation.

The administration and management of a branch office of an overseas corporation are primarily governed by the laws of the corporation's home jurisdiction and its constituent documents. While the branch must comply with certain requirements under Myanmar law (such as appointing an authorised representative and maintaining a registered office in Myanmar), the overall direction, control, and decision-making authority remain subject to the overseas corporation's governing law and constitution. Consequently, matters such as board composition, internal governance procedures, and ultimate management responsibility are determined in accordance with the legal framework applicable to the head office in its country of incorporation, except where specific provisions of Myanmar law impose additional obligations on the branch.

The following memorandum provides an overview of the most relevant general legal obligations applicable to branch offices under Myanmar law. Some of these obligations have to be complied with upon registration of an overseas corporation, while others have to be complied with continuously during the course of business.

Failure to comply with such legal obligations can lead to administrative action against the branch office, its authorised officer and the director(s) of the overseas corporation.

1 See sec. 43 (b) Myanmar Companies Law (2017).

2 Sec. 43 (a) Myanmar Companies Law (2017).

B. Compliance

A branch office has to ensure compliance with numerous laws upon registration and commencement of business in Myanmar.

I. Myanmar Companies Law (2017)

Various obligations stipulated in the Myanmar Companies Law (2017) will apply with effect from the date of registration with DICA.

1. Authorised officer

Any overseas corporation intending to register a branch office in Myanmar is required to appoint an authorised officer acting as its representative.[3]

The authorised officer must be ordinarily resident in Myanmar, i.e. be a permanent resident under an applicable law or be resident in Myanmar for at least 183 days in each twelve months period commencing from (i) in case of a branch office registered under the previous Companies Act (1914), the date of commencement of the Myanmar Companies Law 2017 or (ii) in case of a Branch Office registered under the Myanmar Companies Law (2017), the date of registration of the branch office.[4]

The authorised officer is authorised to accept service of documents in Myanmar on behalf of the branch office of the overseas corporation. He must further keep duplicate originals of the application and all documents accompanying and maintained with the branch office's records.

Unless expressly authorized by the overseas corporation, e.g., through a Power of Attorney, the authorized officer is not empowered to represent the branch office or sign any documents on its behalf.

It is important to note that the overseas corporation is responsible for having an authorised officer ordinarily resident in Myanmar. Hence, in situations where the sole resident authorised officer is leaving Myanmar or no resident authorised officer is remaining due to other reasons, the overseas corporation will be duty-bound to appoint a new resident authorised officer and notify DICA within seven (7) days from the date of the change.[5] If no such replacement is made within that period and the business continues to operate, the overseas corporation, its authorised officer and each director will be liable to a fine of MMK 250,000.[6]

3 Sec. 1 (c) (iii) Myanmar Companies Law (2017).

4 Sec. 1 (c) (xix) Myanmar Companies Law (2017).

5 Sec. 51 (e) Myanmar Companies Law (2017).

6 Sec. 52 Myanmar Companies Law (2017).

***Our service**: For the provision of a nominee authorised officer, we charge USD 300 (net) per month / USD 3,600 (net) per year.*

2. Registered office address

A branch office shall have a registered office address in Myanmar to which all communications and notices may be addressed.[7] The registered office address may be different from the principal place of business in Myanmar.

***Our service**: For the provision of a registered office address, we charge USD 25 (net) per month / USD 300 (net) per year.*

3. Use of name

Every overseas corporation carrying on business in Myanmar through a branch office must ensure that its full name and the name of the country where it was incorporated are clearly stated in written communications sent by, or on behalf of, the overseas corporation. These details must be clearly stated in any documents issued or signed by, or on behalf of, the overseas corporation that evidence or create a legal obligation of the overseas corporation. They must further be prominently displayed at the registered office and principal place of business of the branch office in Myanmar.[8]

4. Annual return

Every overseas corporation conducting business in Myanmar must within 28 days of the end of its financial year in the country of origin file an annual return with DICA to confirm and update its particulars.[9]

5. Financial statements of overseas corporation

Every overseas corporation conducting business in Myanmar shall, at least once each calendar year and at intervals of no more than 15 months, file a balance sheet of the overseas corporation in its jurisdiction of incorporation, made up to the end of its last financial year, a copy of its cash flow statement for its last financial year, and a copy of its profit and loss statement for its last financial year (in such form and containing such particulars and including copies of such documents as the corporation is required to prepare by the law in its place of origin) with DICA.[10]

6. Corporate records and mandatory filings

The authorized officer must keep duplicate originals of the application documents or the registration of the branch office and all accompanying documents.

Every overseas corporation conducting business in Myanmar must further register certain corporate changes with DICA.

Mandatory filings include:

Corporate action	Time limit	Provision(s) under Myanmar Companies Law (2017)
Any alteration to the instrument constituting or defining the constitution of the overseas corporation	28 days from the change	Sec. 51 (a)
Annual return	within 28 days of the end of its financial year	Sec. 53 (a) (i)
Appointment, resignation, removal or cessation of directors	28 days from the change	Sec. 51 (b)
Appointment, resignation, removal or cessation of authorized officer	7 days from the change	Sec. 51 (e)
Change of address of the overseas corporation	28 days from the change	Sec. 51 (c)
Change of address of Branch Office in Myanmar	notice prior to the change and 28 days from the change	Sec. 51 (d)
Financial statement of the overseas corporation	At least once each calendar year and at intervals of no more than 15 month	Sec. 53 (a) (ii)
Notice of cessation of business in the Republic of the Union of Myanmar	21 days after ceasing business in Myanmar	Sec. 55 (a)

7 Sec. 47 (b) (v) Myanmar Companies Law (2017).

8 Sec. 50 Myanmar Companies Law (2017).

9 Sec. 53 (a) (i) Myanmar Companies Law (2017).

10 Sec. 53 (a) (ii) Myanmar Companies Law (2017).

7. Beneficial ownership

In order to tackle money laundering and tax evasion, Myanmar introduced mandatory disclosure of beneficial ownership for all entities. Pursuant to Directive No. 17/2019 issued by DICA, every branch office shall, from 1 January 2020, obtain and keep records of certain information relating to its beneficial owners. Such information shall further be registered with DICA. A beneficial owner is a natural person who:

- Holds, directly or indirectly, more than 5 % of the shares or voting rights of the overseas corporation;
- Has the right to, directly or indirectly, appoint and remove the majority of the board of directors or other governing body of the overseas corporation; or
- Has the right to, or actually, exercises significant influence or control over the overseas corporation.

It should be noted that at the time of this memorandum, the procedures for the filing with DICA have not yet been implemented in practice.

II. Corporate tax

Unless exempted, any branch office, whether it is profit generating or not, is subject to certain tax filing obligations.

1. Bookkeeping

While not expressly stipulated in the law, any branch office is required to file its taxes based on a return of income, which shall provide for the profit & loss details of the branch office in respect of the overseas corporation's activities within Myanmar:

- All sums of money received and expended by the branch office and the matters in respect of which the receipt and expenditure takes place;
- All sales and purchases of goods and services by the branch office;
- All assets and liabilities of the branch office; and
- Any other financial matters prescribed under this law or other applicable law.

These financial records shall be prepared based on the Myanmar financial year (1 April to 31 March). According to Myanmar Accountancy Council (MAC) Notification No. 19/2026, from the financial year 2027/28, profit oriented small, micro, and medium sized enterprises (SMEs) shall adopt international financial reporting standards (IFRS for SMEs, 3rd edition, or the full version).

Our service: *For branch offices whose operations do not necessitate the employment of a full-time accountant, we offer bookkeeping services. Our fees for such services are generally volume based.*

2. Taxpayer identification number

Pursuant to Notification 20/2022, every branch office must within 90 days of its registration apply for a taxpayer identification number ("TIN") with the Internal Revenue Department.

The registration form must be submitted in both English and Myanmar, together with a duly completed IRD Information Gathering Worksheet.

The TIN shall be used for the payment of income tax, commercial tax, special goods tax and the filing of returns and other communications with the Internal Revenue Department, as well as in business transactions such as payments, imports, applications for export/import licenses and tender bids.

3. Filing and payment of corporate income tax

Branch offices, which are considered non-resident for taxation purposes, are subject to corporate income tax of 22 % (from FY 2021/22) levied on any profit derived from the activities in Myanmar.

The tax is due at the time of receiving the income[11] and payable in advance in quarterly instalments computed on the estimated total profit for the financial year.[12]

Since 1 April 2024, corporate income tax on profits from income received in foreign currency must be:

- Computed in accordance with section 8 of the Income Tax Regulations (2012); and
- Paid in the foreign currency received.[13]

Every branch office shall further furnish an income tax return for the financial year within three (3) months from the end of each financial year.[14] The figures in the return of income must be expressed with Myanmar Kyat.

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11 Sec. 15 (a) Income Tax Law (1974).

12 Sec. 16 (a) Income Tax Law (1974).

13 Sec. 30 Union Tax Law (since 2024).

14 Sec. 17 (a) Income Tax Law (1974).

Any tax withheld by customers from the payments to the branch office (withholding tax) may be set off against the annual tax obligations.[15]

It should be noted that the Internal Revenue Department may determine the profit not only based on the branch office accounts, but may also take into account a proportion of the worldwide income or any other basis considered reasonable, if it concludes that the income cannot be ascertained accurately.

Our service: *Corporate income tax filing and payment is offered as part of Luther's accounting services.*

4. Filing and payment of withholding tax

Pursuant to Notification No. 47/2018, it is no longer required to withhold tax from payments for the purchase of goods or services to resident citizens and resident foreigners. Payments to non-resident foreigners for the purchase of goods or services performed within Myanmar shall however be subject to withholding tax of 2.5 %. Similarly, payments of interest or royalties may be subject to withholding tax.

Branch offices deducting withholding tax from payments to their foreign suppliers shall file and pay the applicable withholding tax within 15 days from such payment.

Our service: *Withholding tax filing and payment is offered as part of Luther's accounting services.*

5. Commercial tax registration

Unless exempted, any branch office carrying out production or service activities and exceeding the threshold of MMK 50,000,000 taxable supplies in any one (1) financial year shall apply with the relevant Township Revenue Officer for Commercial Tax Registration.[16] The application shall be submitted one (1) month prior to the commencement of business.[17]

Further, any branch office commencing operation shall furnish a letter of intimidation with the prescribed form within ten days from the commencement of business to the relevant Township Revenue Office.[18]

Our service: *Our fee for the initial commercial tax registration is USD 500 (net). For each renewal of the registration, we charge a fee of USD 400 (net).*

6. Filing and payment of commercial tax

Branch offices having taxable proceeds from the sale of goods or services must pay commercial tax in MMK, monthly within ten days after the end of the relevant month.[19] In addition, quarterly returns must be submitted to the relevant Township Revenue Officer within one (1) month after the end of the relevant quarter, and annual returns within three (3) months after the end of the relevant year.[20]

Our service: *We offer commercial tax filing services only in combination with our accounting services.*

7. Stamp duty

Stamp duty is a form of tax charged on certain legal instruments (e.g. lease contracts, loan agreements) in the form of impressed stamps or the affixation of physical stamps on the instrument in question. The payment and affixation of the stamps is generally due before or at the time of execution of the instrument.

The penalty for unpaid or underpaid stamp duty is three (3) times the amount of the unpaid or underpaid stamp duty.

15 Notification No. 47/2018, Ministry of Planning and Finance.

16 Sec. 11 (a) Commercial Tax Law (1990).

17 Sec. 3 Commercial Tax Regulations (2012).

18 Sec. 11 (b) Commercial Tax Law (1990).

19 Sec. 12 (a) Commercial Tax Law (1990).

20 Sec. 13 (a) Commercial Tax Law (1990).

Tax	Action	Due date
Corporate income tax	Quarterly payment	Within 10 days from the end of each quarter
	Annual return	Within 3 months from the end of financial year
Capital gain tax	Payment and filing (transactional capital gain tax)	Within 30 days from the date of transfer or sale of capital assets
	Consolidated capital gain tax return	Within 3 months from the end of financial year
Withholding tax	Payment and filing	Within 15 days from payments to suppliers In practice, returns and payments may have to be made prior to the transfer, to provide evidence to the bank.
Commercial tax	Monthly payment	Within 10 days from the end of each month
	Quarterly return	Within 1 month from the end of each quarter
	Annual return	Within 3 months from the end of financial year
Specific goods tax	Monthly payment	Within 10 days from the end of each month
	Quarterly return	Within 10 days from the end of each quarter
Stamp duty	Payment	Prior or on the date of execution of the instruments

III. Social security and personal income tax

Any branch office with employees will have to comply with the employer obligations stipulated in Myanmar's personal income tax and social security laws.

1. Registration for personal income tax

In order to facilitate the payment of the employees' personal income tax, every employer has to register its employees with the relevant Township Office of the Internal Revenue Department.[21]

***Our service**: Personal income tax registration is offered as part of Luther's payroll services and charged on a headcount basis.*

2. Filing and payment of personal income tax

Employers are required to withhold, file and pay their employees' personal income tax from their salaries at the time of payment.[22] The tax to be paid must be estimated based on the expected annual income, be withheld in equal instalments and filed and paid monthly.

Since 1 April 2024, employers must deduct, file and pay personal income tax on behalf of their employees in the currency of the salary payment.

For employees receiving salary in foreign currency, personal income tax shall be:

- Computed in accordance with section 8 of the Income Tax Regulations (2012); and
- Paid in the foreign currency received by employees.[23]

Finally, an employer shall furnish yearly the annual salary statement as prescribed by the regulations within three (3) months from the end of the income year.[24]

21 Sec. 16 (d) Income Tax Law (1974) as amended in 2016.

22 Sec. 16 (d) Income Tax Law (1974).

23 Sec. 30 Union Tax Law (since 2024).

24 Sec. 18 Income Tax Law (1974).

Employers failing to withhold and pay their employees' personal income tax are deemed to be at default and liable for such payments.[25]

***Our service**: Personal income tax filing and payment is offered as part of Luther's payroll services.*

3. Registration with the Social Security Fund

Unless exempted, employers with five (5) or more employees shall register with the relevant Township Office of the Social Security Fund.[26] The registration must be submitted within ten days from the appointment of the fifth (5th) employee.

Employers further have to register each new employee within ten days from the appointment and notify the relevant Social Security Office within ten days of any transfer, resignation or death of an employee.

***Our service**: Social Security Fund registration is offered as part of Luther's payroll services and charged on a headcount basis.*

4. Filing and payment of the Social Security Fund contributions

Employers are required to withhold the employees' social security contributions from their salaries, to be filed and paid monthly together with the employer's contributions to the relevant social security township office before the 15th of the month following the salary payment.[27]

***Our service**: Social security filing and payment is offered as part of Luther's payroll services.*

Tax	Action	Due date
Personal income tax	Monthly payment	In practice within 15 days from the end of each month
	Annual return *WaNga-16*	Within 3 months from the end of financial year
	Tax payment record WaNga-15 (a); PAYE Certificate	Issued by the employer to the employee following the PIT annual return
Social security	Monthly payment and return	Within 15 days from the end of each month; last day before national / announced bridging holiday

25 Sec 16 (g) Income Tax Law (1974).

26 Sec. 11 (a) Social Security Law (2012).

27 Sec. 64(b) Social Security Rule (2014).

IV. Employment laws

Any branch office having employees in Myanmar will be subject to the obligations stipulated in the various employment laws.

1. Registration of business

Under Myanmar employment law, any employer opening a shop/establishment shall, within ten days of such opening, send a notice to the inspector of the Factories and Labour Law Inspection Department with the following details:

- Name, address, phone, fax, e-mail of the shop/establishment;
- Type of shop/establishment;
- Name, ID number, residence address, phone, fax, e-mail of employer;
- Name, ID number, residence address, phone, fax, e-mail of manager or person-in-charge representing the employer;
- Number of employees; and
- Name, passport number, nationality, residence-permit duration and residence address of expatriate employee.[28]

Comment Luther: *The employer shall use Form 1 "Notice of opening of shop/establishment" of the Shops and Establishment Rules (2018). In case of a subsequent change, the employer shall use Form 2 "Notice of change of address/ Type of business/Expansion of business/Change of owner/ Change in appointments of employees".*

2. Registration of employment contracts

Employers must enter into written employment contracts with their employees within 30 days of employment.[29] Employers with five (5) or more employees must further submit the employment contracts with the relevant Township Labour Office ("TLO") for registration.

Our service*: For further information, please refer to our memo "Myanmar Employment Law". The review and drafting of customised employment contracts and/or registration of employment contracts with the relevant TLO is billed based on the time spent by our attorneys.*

3. Employment records & forms

Under the current legal framework, employers in Myanmar must maintain employment records and comply with various filing obligations. Forms contained in both the Shops and Establishment Rules (2018) and the Leave and Holidays Rules (2018) shall be completed by the employer and either kept ready for ad hoc inspection by the Factories and General Labour Law Inspection Department ("Inspector") or be filed with the Inspector.

As employers and managers or supervisors representing the employer may be penalised with fines, imprisonment or both penalties for non-compliance with these statutory obligations, it is crucial to know which records must be maintained and which forms must be kept or filed with the labour authorities.

Our service*: Please refer to our memo "Myanmar Employment Law" for further information. The maintaining and filing of these forms is offered as part of Luther's payroll services and charged on a headcount basis.*

4. Workplace safety and health manager & committee

Under the Occupational Safety and Health Law (2019), enterprises shall either appoint an occupational safety and health manager or form an occupational safety and health committee, depending on the size of the workforce.

Comment Luther: *For further information, please refer to our memo "Myanmar Employment Law".*

5. Workplace coordination committee

Employers with 30 or more employees must form a workplace coordination committee, which shall be notified to the relevant Township Conciliation Body by filing Form A. The workplace coordination committee shall consist of an even number of six (6) members, equally representing the employer and the employees. The employees' representatives shall be elected by the employees. In case of unionised employees, the labour organisation may nominate candidates.

Comment Luther: *For further information, please refer to our memo "Myanmar Employment Law".*

28 Rule 3 Shops and Establishment Rules (2018).

29 Sec. 5 (a) Employment and Skills Development Law (2013).

V. Miscellaneous

1. Anti-corruption code

On 19 October 2018, the Anti-Corruption Commission issued Notification No. 14/2018, announcing fundamental principles for private enterprises to prevent corruption and guide them when dealing with ministries, government organisations and enterprises in Myanmar's private business sectors.

Pursuant to this notification, private companies are required to:

- Define a sound and effective anti-corruption policy, which shall have the support of the highest level of management;
- Effectively identify, analyse and assess risks of corruption;
- Maintain strict, detailed measures for sensitive areas with a high risk of corruption;
- Apply anti-corruption measures not only to their own entity but also to affiliated businesses;
- Maintain accurate and systematic accounts and records;
- Maintain HR Management policies supportive of anti-corruption measures;
- Maintain trustworthy mechanisms for the reporting of suspected corruption; and
- Maintain regular assessment of anti-corruption measures.

On 16 January 2019, the DICA published a notice advising all companies and corporations registered in Myanmar (including branch offices) to follow these fundamental principles and establish anti-corruption guidelines.

***Our service**: We would be happy to guide and assist you with the drafting and establishment of your anti-corruption guidelines.*

2. Immigration

Any branch office employing foreigners in Myanmar must ensure that they hold valid immigration documents.

As Myanmar did not yet establish a comprehensive system of work passes/permits, most foreign employees currently only hold a (multiple-journey) business visa or stay permit.

By law, foreigners residing in Myanmar for more than 90 days are also required to apply for a Foreigner Registration Certificate ("FRC").

***Our service**: Applying for business visa, foreigner's registration certificate and long term stay permit is offered as part of Luther's services.*

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

3. Lease agreements

When leasing an office or other premises, branch offices must observe the various restrictions and requirements applicable to leases in Myanmar.

***Our service**: For further information and our services in this regard, please refer to our memo "Leasing of Property in Myanmar".*

Lease term

The Transfer of Immovable Property Restriction Law (1987) limits the term for leases of immovable property to foreign corporations. As a general rule, no person shall grant a lease of immovable property for a term exceeding one (1) year to a foreign corporation, and correspondingly, no foreign corporation shall receive a lease of immovable property for a term exceeding one (1) year.[30]

Myanmar laws provide certain exemptions from the aforementioned restrictions. For example, the Myanmar Investment Law (2016) provides that any (foreign) investor who has obtained a permit or endorsement from the Myanmar Investment Commission ("MIC") may obtain approval to enter into long-term lease agreements of up to fifty (50) years with the possibility of two (2) extensions of ten years each.[31]

Further, a sublease from a lessor who has obtained a permit or endorsement from the Myanmar Investment Commission may be entered into for the same term, even if the lessee did not obtain a permit or endorsement from the Myanmar Investment Commission.

Stamp duty

The Stamp Act (1899) stipulates that lease agreements are subject to the payment of stamp duty. Unless the relevant instrument has been executed outside of Myanmar, the payment and affixation of the stamps is generally due on or before the date of execution of the instrument in questions.

30 Sec. 5 Transfer of Immovable Property Restriction Law (1987).

31 Sec. 50 (b) and (c) Myanmar Investment Law (2016).

Registration of long-term leases

Any lease agreement exceeding the term of one (1) year or reserving a yearly rent shall be registered with the Register of Deeds Office.[32]

For leases of immovable property for a term not exceeding one (1) year, and leases exempted under section 17 Registration Act (1909), registration pursuant to sec. 18 Registration Act (1909) is optional.

4. Business registration (City/Regional Development Committee)

Certain businesses may be required to register their premises to obtain a business license, e.g. from the Yangon City Development Committee.

32 Sec. 17 (1) Registration Act (1909).

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 2025" ranked Luther Myanmar in Band 3.

The LEGAL 500

The Legal 500 Asia-Pacific 2025

In 2026, Luther Myanmar was ranked in Band 3 and Alexander Bohusch was ranked in Band 2 by Chambers Asia Pacific.

Chambers AND PARTNERS

CHAMBERS 2026

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/ Repre- sentative 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

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.

Shanghai

Shanghai is the main hub for doing business in China. Our China team consists of German and Chinese legal experts most of whom have over a decade of experience in developing and entering the Chinese market.

Luther Shanghai provides advice on all questions of Chinese law. Our legal team is supported by Chinese tax advisors, accountants, corporate secretaries and other professionals.

Region

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

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 12 locations abroad: in Brussels, London, Luxembourg and Kyiv in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

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

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

Luther has been named "Law Firm of the Year: Germany 2024" by The Lawyer, one of the most well-known legal magazines worldwide.

Luther Myanmar is ranked in the Asia Pacific Guides 2025 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.

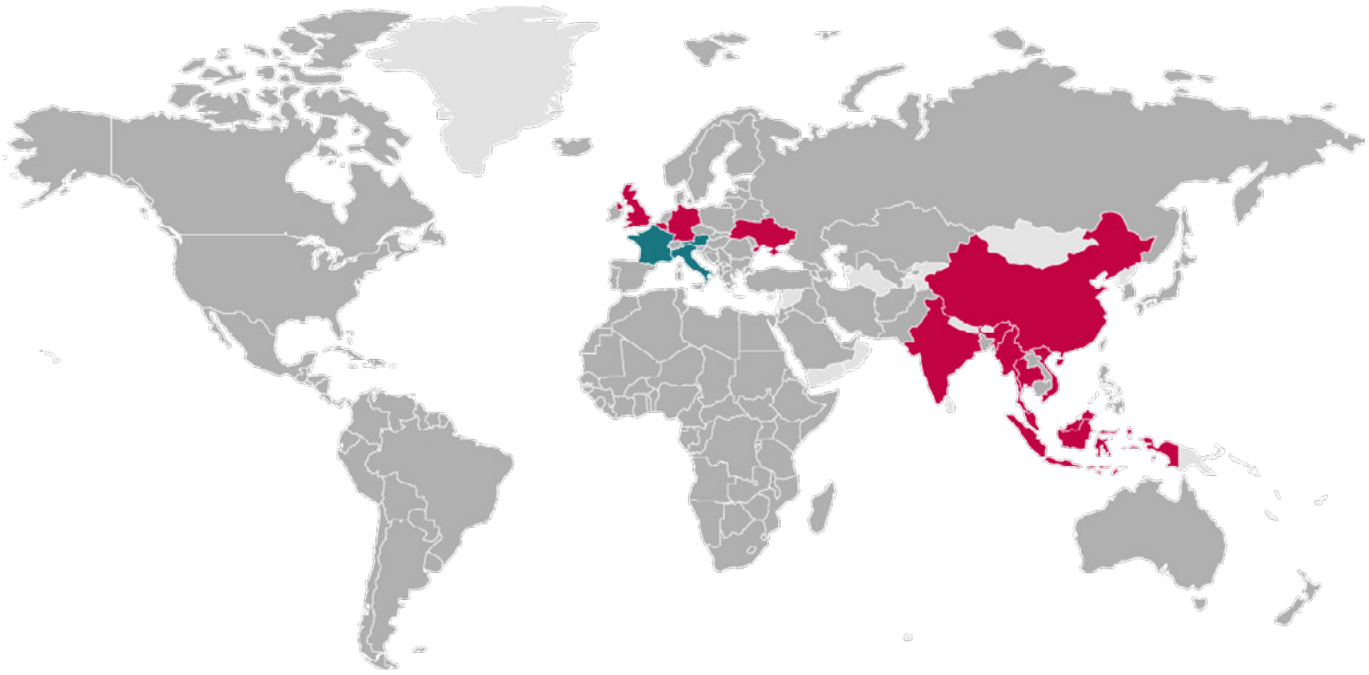
unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia.
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Our locations

We have a global outlook, with international offices in 12 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer (www.unyer.com), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

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



- Luther locations
- unyer
- Best friends

Our locations

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

Our awards



The Lawyer European Awards

Luther has been named “Law Firm of the Year: Germany 2024” by The Lawyer, one of the most well-known legal magazines worldwide.

JUVE

In its online publication of the JUVE Guide of Commercial Law Firms as of November 2025, a total of 55 Luther lawyers were recommended, eleven of whom were named ‘Leading Names’ and three ‘Rising Stars’. Two further colleagues were recommended in the JUVE Guide Tax 2025. Luther was ranked in 30 practice areas, three of which are in the highest category with 5 stars. In addition, Luther was one of four law firms nominated by JUVE for the ‘Law Firm of the Year 2025 for Dispute Resolution’ award. In 2019, Luther received the highest award from JUVE Publishing as ‘Law Firm of the Year 2019’.



Chambers

In 2026, Luther was recognised by Chambers Europe for 18 practice areas in Germany as well as in two practice areas in Luxembourg. In addition, 24 partners were included in the Individual Ranking. Moreover, in 2026, Luther was recognised by Chambers Global in five practice areas in Germany and in one each in Luxembourg and Myanmar, while nine partners were also included in the Individual Ranking.



The Legal 500

The Legal 500 Germany 2026 recommends Luther in 40 areas of law, with “Top Tier” rankings in two of these areas. 96 lawyers are being recommended, 18 of whom have been specially recognised as “Leading Individual” or “Next Generation Partner”. “The Legal 500 EMEA 2025” 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 2025” recommends Luther and two of its lawyers for one area of law in Myanmar.



Green Ambassadors Europe 2025

Two Luther lawyers have been included in the recommendations for Germany in the Green Ambassadors Europe Guide 2025. This guide, published by Legal 500, recognises lawyers who are particularly committed to sustainability and the green transition - both in their client work and beyond.



Kanzleimonitor

Kanzleimonitor 2025/2026 recommends Luther in 20 areas of law. In addition, five Luther lawyers were listed in the individual recommendations, two of whom were even included in the top 100 lawyers.



Best Lawyers in Germany 2026

For the year 2026, 127 lawyers have been recommended by Luther as “Best Lawyers in Germany 2026”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including two partners as “Lawyer of the Year” for his area of law, and 43 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.

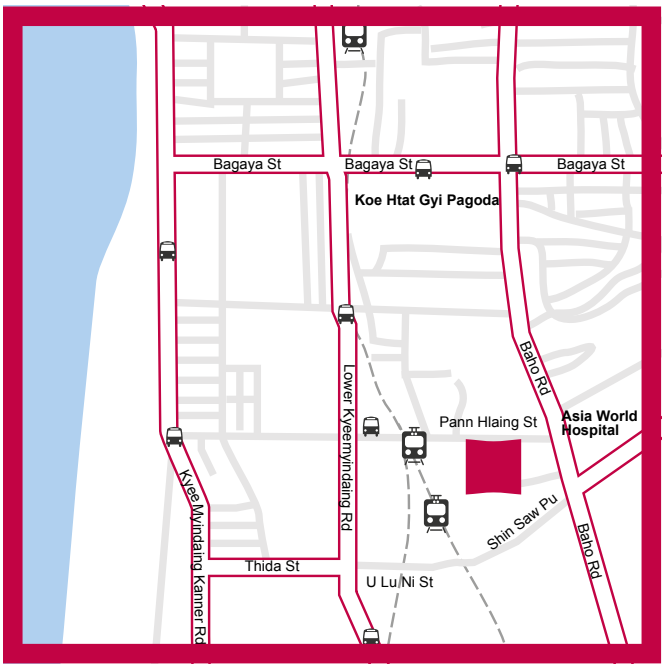


Lexology Index

Lexology Index (formerly: WWL - Who’s Who Legal) recommends a total of 27 lawyers in its June 2025 publications, nine of whom received the highest accolade of Thought Leader and two of whom were recognised as Future Leaders.

Contact





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