Luther.

Memo: Legal Obligations of Companies under Myanmar Law

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A. Introduction

A foreign investor 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").

Foreign investors tend to establish a private company limited by shares ("company") for their business activities in Myanmar. A company is a fully-fledged, independent legal entity and may generally carry out any legal business activities in accordance with the laws of Myanmar.

The following memorandum provides an overview of the most relevant general legal obligations applicable to companies under Myanmar law. Some of these obligations have to be complied with upon registration of a company, 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 company, its director(s) and sometimes even its shareholder(s).

B. Compliance

Legal obligations may become applicable with effect from incorporation, commencement of business or be subject to certain thresholds specified under the relevant Myanmar laws.

I. Myanmar Companies Law (2017)

The Myanmar Companies Law (2017) provides for obligations upon registration and commencement of business, as well as ongoing obligations and regulations concerning the administration of the company.

A. Administration of a company

A company has full legal capacity to carry out any business or activity both within and outside of Myanmar.[1]

The two main organs of a company are the board of directors ("board") and the meeting of the members ("members"). While the members are the owners of a company, its business is, to the extent that it is not by law required to be exercised by the members at a general meeting, governed by the board as the managing body of the company.

The rights, powers, duties and obligations of the company, its board and its members are stipulated in the Myanmar Companies Law (2017) and the company's constitution,[2] provided that the constitution has no effect to the extent that it is inconsistent with the Myanmar Companies Law (2017).[3] The constitution[4] must be prepared in Myanmar language, but may in addition be prepared in English language[5], and may, by special resolution, be altered. Any changes of the constitution must be filed with DICA within 28 days of the special resolution being passed.[6]

1. Members

A private company registered under the Myanmar Companies Law (2017) must have at least one member[7] (whether a natural person or a corporate entity), but not more than 50 members (not including persons who are in the employment of the company).[8] Members are the owners of the company, represented by the shares in the company held by each member.

1 Sec. 5 (a) Myanmar Companies Law (2017).
2 Sec. 11 (b) Myanmar Companies Law (2017).
3 Sec. 12 (a) Myanmar Companies Law (2017).
4 Sec. 11 (a) Myanmar Companies Law (2017).
5 Sec. 16 Myanmar Companies Law (2017).
6 Sec. 18 (a) Myanmar Companies Law (2017).
7 Sec. 4 (a) (iv) Myanmar Companies Law (2017).
8 Sec. 2 (a) (i) Myanmar Companies Law (2017).

While the members are not involved in the day to day management of the company, certain matters require their approval, either by ordinary or special resolution, as stipulated in the companies Law (2017) or the company's constitution.

These matters include (not exhaustive):

- Change of the name of the company (special resolution);[9]
- Alteration of the constitution (special resolution);[10]
- Appointment or removal of director(s) (ordinary resolution);[11]
- Certain changes of the company's share capital or share classes (special resolution);[12]
- Appointment of the auditor (ordinary resolution), provided that the first auditor may be appointed by the board;[13]
- Approval of director(s)'s fees (ordinary resolution);[14]
- Change of the company's type (special resolution);[15] and
- Voluntary winding up of the company and appointment of a liquidator (special resolution).[16]

The members are further entitled to certain information concerning the affairs of the company, such as the company's statutory registers and annual financial statements.

2. Shares

Subject to the constitution of the company, the board may at any time issue shares, securities which convert into shares or options to subscribe for shares or debentures, to any person, on the terms and in any number as the board thinks fit.[17]

The shares or other securities of any member in a company are considered moveable property, transferable in the manner provided or permitted in the law and the constitution of the company.[18] Shares do no longer have a nominal or par value[19] and may be issued fully or partly paid, provided that if the shares are issued partly paid, the terms of issue must specify when calls may be made and the shareholder is liable to pay such calls.[20]

A company's constitution may, but does not have to provide that new shares shall be offered to the members in proportion to the existing shares held by each member.[21]

A share in a company may confer on the holder such rights as prescribed for the share class including the right to vote at a meeting, the right to dividends, and the right to a share in the distribution of assets upon liquidation of the company.[22] The company's power to issue shares and other securities, and determine the terms of such shares and other securities, includes the power to issue:

- Shares of different classes;
- Shares which may be redeemable;
- Shares which have preferential or restricted rights to distributions of capital or income;
- Shares which have special, limited, or conditional voting rights; and
- Shares which do not have voting rights,
- Options to acquire shares;
- Securities to convert into shares; or
- Other interests.[23]

Changes in the share capital or changes of members have to be filed with DICA within 21 days,[24] provided that any transfer of shares is subject to stamp duty at a rate of 0.1%.

3. Directors

Directors of a company may be Myanmar citizens or foreigners, residing within or outside of Myanmar, provided that every company must appoint at least one director who is ordinarily resident in the Republic of the Union of Myanmar.

> ***Comment Luther:*** *"Ordinarily resident" means a person who is a permanent resident of the Republic of the Union of Myanmar under an applicable law or is resident in the Republic of the Union of Myanmar for at least 183 days in each 12 months' period commencing from (i) in case of an existing company or a body corporate registered under a repealed law, the date of commencement of the Companies Law (2017) or (ii) in case of any company or body corporate registered under the Myanmar Companies Law (2017) the date of registration of the company or body corporate.*[25]

9 Sec. 25 (d) Myanmar Companies Law (2017).
10 Sec. 17 Myanmar Companies Law (2017).
11 Sec. 173 and 174 Myanmar Companies Law (2017).
12 Sec. 112 (iv) Myanmar Companies Law (2017).
13 Sec. 279 (b) Myanmar Companies Law (2017).
14 Sec. 186 Myanmar Companies Law (2017).
15 Sec. 57 (a) Myanmar Companies Law (2017).
16 Sec. 345 Myanmar Companies Law (2017).
17 Sec. 63 (a) Myanmar Companies Law (2017).
18 Sec. 60 (a) Myanmar Companies Law (2017).
19 Sec. 60 (b) Myanmar Companies Law (2017).
20 Sec. 63 (b) Myanmar Companies Law (2017).
21 Sec. 63 (c) Myanmar Companies Law (2017).
22 Sec. 61 (a) Myanmar Companies Law (2017).
23 Sec. 62 (b) Myanmar Companies Law (2017).
24 Sec. 71 and 86 Myanmar Companies Law (2017).
25 Sec. 1 (c) (xix) Myanmar Companies Law (2017).

It is important to note that the shareholders of the company are responsible for having a director ordinarily resident in the Republic of the Union of Myanmar on the board. Hence, in situations where the sole resident director is leaving Myanmar or no local director is remaining due to other reasons, the shareholders will be duty-bound to appoint a new resident director as soon as possible, but no later than within six months. If no such replacement is made within that period and the business continues to operate after the six months' deadline expires, the shareholders could be held personally accountable for the company's debts and liabilities.

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

If a company appoints a new director, or a person ceases to be a director of the company because he or she has resigned, been removed or become unfit to be a director, such change shall be filed with DICA within 28 days from the date of the change.

4. Board of directors

Together, all directors of a company form the board. The board is charged with the function of managing the company's business.[26] It may exercise all powers of the company except any power that the Myanmar Companies Law (2017) or the constitution of the company require the company to exercise in a general meeting.

A company is represented by all directors collectively, i.e. the board as an organ of the company – and not by one director singly. Hence, in theory every transaction a company enters into has to be approved by the board.

In practice, the board may of course delegate its powers to act for the company (and sign agreements on the company's behalf) to individual directors (or other persons), and it should be noted that the Myanmar Companies Law (2017) provides for the assumption that a contract duly executed by two directors has been approved by the board.

5. Passing of resolutions

The decisions of the board or the general meeting of the members are embodied in resolutions.

The Myanmar Companies Law (2017) allows for different ways to pass a resolution.

26 Sec. 160 Myanmar Companies Law (2017).

Meetings

Decisions of the board or the members are generally to be made by a resolution passed at a meeting duly convened by giving notice to the directors or Members eligible to vote, and with a quorum of directors or shareholders attending the meeting.

As an alternative to physical meetings, the Myanmar Companies Law (2017) allows that a meeting of the board may be held by telephone conferencing or other means of simultaneous intercommunication, if consented by all directors or as per the constitution of the company.[27]

While the Myanmar Companies Law (2017) does not provide for any explicit rules concerning general meetings of the Members held by technological means, it acknowledges this possibility if the company's constitution so provides and if compliance with the requirements for notification and voting under the Myanmar Companies Law (2017) is ensured. Such meetings must be held in a manner that all shareholders can attend and must be properly conducted.[28]

Minutes of a meeting shall be signed by the chairman of the meeting, and constitute conclusive evidence of the resolutions that have been passed at the meeting.[29]

Written resolutions

Alternatively, the Myanmar Companies Law (2017) also recognises the possibility to pass resolutions in writing in lieu of holding a meeting.[30] Written resolutions of the board shall be signed by all directors entitled to vote, containing a statement that they are in favour of the resolution. It is not necessary that every director signs on the same copy of the respective document, but separate copies of the document in the same form may be signed and the resolution is passed when the last director signs.[31]

Similarly, resolutions of the members of a private company may be passed in writing without a general meetings being held if all shareholders entitled to vote sign a document containing a statement that they are in favour of the resolution set out in the document. Signing in counterparts is also permitted.[32]

27 Sec. 145 (ii) Myanmar Companies Law (2017).
28 Sec. 151 Myanmar Companies Law (2017).
29 Sec. 157 (a) Myanmar Companies Law (2017).
30 Sec. 157 Myanmar Companies Law (2017).
31 Sec. 156 (c) Myanmar Companies Law (2017).
32 Sec. 156 (d) Myanmar Companies Law (2017).

Extracts of minutes / Written resolutions and certified true copies

Once a resolution has been duly passed in a (virtual) meeting or writing, the company may issue an extract or true copy of the resolution, which can customarily be certified by a director and/or the company secretary.

Any extract or true copy certified by two directors or a director and the company secretary would further meet the requirements for the assumptions stipulated in sections 31, 29 of the Myanmar Companies Law (2017).

6. Common seal

A company may adopt a common seal, but is not required to do so.[33]

If a company has adopted a common seal, it may execute a document with the seal affixed, if the execution is witnessed:

- If the company has only one director – that director;
- Two directors of the company; or
- A director and a company secretary of the company.[34]

7. Bank account

A company shall open and maintain at least one bank account with a licensed bank in Myanmar.[35]

It should be noted that while a company is in principle permitted to open bank accounts outside of Myanmar, the Foreign Exchange Management Regulations (2014) stipulate that such account opening shall require the prior approval of the Central Bank of Myanmar.[36] In practice, such approval is rarely granted.

8. Winding up

The winding up of a company may be either (i) by the court, (ii) voluntary, or (iii) subject to the supervision of the court.

A company may be wound up voluntarily:

- When the period (if any) fixed for the duration of the company by the constitution of the company expires, or the event (if any) occurs on the occurrence of which the constitution provides that the company is to be dissolved, and the company in general meeting has passed a resolution requiring the company to be wound up voluntarily;
- If the company resolves by special resolution that the company be wound up voluntarily; or
- If the company resolves by special resolution to the effect that it cannot by reason of its liabilities continue its business, and that it is advisable to wind up.

A voluntary winding up shall be deemed to commence at the time of the passing of the resolution. After the resolution has been passed, the company has to cease to carry on its business, except for those actions that are required for the successful process of winding up.

B. Corporate compliance

1. Name

A company shall not be registered with a name identical to that by which a body corporate in existence is already registered, or so nearly resembling that name as to be calculated to deceive or otherwise likely to mislead or cause confusion. An exception may be granted if the existing company is in the course of being dissolved and signifies its consent.[37]

Once incorporated, a company must ensure that its name is clearly stated in (i) every written communication sent by, or on behalf of, the company; and (ii) every document issued or signed by or on behalf of the company that evidences or creates a legal obligation of the company.[38]

Any company may, by special resolution and subject to compliance with the Myanmar Companies Law (2017) and the filing of notice in the prescribed form with DICA, change its name. The company must make the filing within 28 days of the special resolution being passed.[39]

33 Sec. 4 (b) Myanmar Companies Law (2017).

34 Sec. 29 (c) Myanmar Companies Law (2017).

35 Sec. 215 (d) Myanmar Companies Law (2017).

36 Sec. 11 Foreign Exchange Management Regulations (2014).

37 Sec. 25 (a) Myanmar Companies Law (2017).

38 Sec. 27 Myanmar Companies Law (2017).

39 Sec. 25 (d) Myanmar Companies Law (2017).

2. Registered office address

Every company shall, from the date of its incorporation, maintain a registered office address in Myanmar to which all communications and notices may be addressed.[40]

The registered office does not have to be the same address as the company's business address, and many companies choose to register their address with the company secretary.

Any change of the registered office address (or the main business address) shall be registered with DICA.

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

40 Sec. 141 (a) Myanmar Companies Law (2017).

3. Corporate records, statutory registers and mandatory filings

Every company must comply with various corporate secretarial obligations and statutory requirements, such as:

- Setting up, custody and maintenance of statutory books (minute book, etc.) and registers (register of members, register of directors and secretaries, register of mortgages and charges, etc.) in accordance with the requirements stipulated in the Companies Law (2017);
- Preparation and maintenance of notices, minutes, and other documents pertaining to directors' and shareholders' meetings, to be kept in the minute book of the company;
- Preparation and lodging of all prescribed forms and requisite documents with DICA, e.g. annual returns and corporate changes such as the entity's name, constitutional documents, capital structure (transfer or issuance of shares), shareholders, directors, auditors or the registered office address.

Mandatory filings with DICA include (not exhaustive):

Corporate action	Time limit	Provision(s)
Alteration of constitution	28 days from the day of passing the special resolution	Sec. 18 (a)
Annual return	Within two months of its incorporation and once at least every year (but no later than one month after the anniversary of its incorporation)	Sec. 97
Appointment, resignation, removal or cessation of directors	28 days from the change	Sec. 189
Appointment, resignation, removal or cessation of secretary	28 days from the change	Sec. 189
Capital reduction	21 days from the reduction	Sec. 112 and 113
Change of address	prior to the change	Sec. 141 (c)
Change of company's name	28 days from the day of passing the special resolution	Sec. 25 (d)
Change of company's type	28 days from the day of passing the special resolution	Sec. 58 (c)
Creation of mortgage or charge	28 days from the creation	Sec. 229 (a)
Issue of new shares	21 days from the issue	Sec. 71 (a)
Modification of mortgage or charge	28 days from the modification	Sec. 232
Redemption of shares	21 days from the redemption	Sec. 74 (e) and (f)
Transfer of shares	21 days from the change	Sec. 86

Comment Luther: *In October 2024, DICA announced that the filing of any chatnge of directors and any transfer of shares must be supported by the following documents:*

- *Transfer of shares: duly signed and stamped share transfer form, and resolution of the directors approving the transfer.*
- *Change of directors: Consent or resignation letter (as the case may be), and a resolution of the members' approving the appointment of a new director.*

4. Annual return

Within two months from its incorporation and thereafter at least once in every year (but no later than one month after the anniversary of its incorporation), a company must file a return of its particulars with DICA in the prescribed form to confirm and update its particulars.[41]

On 1 April 2023, DICA published a notice on its website, announcing that newly incorporated companies must submit additional supporting documents with the first annual return filing. According to the new DICA notice, the following documents shall be submitted:

- Evidence that the paid-up capital has been deposited in a bank account opened in the company's name with a bank in Myanmar.
- For each Myanmar director of the company, a copy of the Citizenship Scrutiny Card and a certificate from the relevant Township Police Force confirming the director's residential address. For each foreign director residing in Myanmar, evidence of compliance with the Foreigner Registration Rules 1948, such as Form-C (Occupation of Residential Premises).
- The same requirements apply to all natural shareholders of the company. In respect of corporate shareholders, relevant company documents (such as incorporation certificate, company extract, etc.) must be provided.
- A certificate from the Township Police Force confirming the existence of the company's registered office address.

Non-compliance with this requirement will result in the suspension and ultimately the strike off of the company.

5. Company secretary

While not mandatory, many companies choose to appoint a professional company secretary to ensure compliance with the statutory requirements stipulated in the Companies Law (2017).[42]

Any appointment or change of the company secretary shall be filed with DICA within 28 days from the date of the change.

Our service: *For an annual retainer fee of USD 1,200 (net) per year, we offer clients all routine corporate secretarial services at no additional fee.*

6. Financial records

Every company shall maintain written financial records to enable the preparation of financial statements in Myanmar language or English language in accordance with the applicable accounting standards with respect to:

- All sums of money received and expended by the company and the matters in respect of which the receipt and expenditure takes place;
- All sales and purchases of goods and services by the company;
- All assets and liabilities of the company; and
- Any other financial matters prescribed under the Companies Law (2017) or other applicable law.[43]

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).

The records shall be kept at the registered office address of the company or at such other place as the directors think fit, and shall be open to inspection by the directors during business hours.

Our service: *For companies 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.*

7. Annual financial statements

Every company shall prepare annual financial statements in accordance with Myanmar's financial year (1 April to 31 March), which shall include a balance sheet and a profit and loss account, both prepared by the directors in accordance with the applicable accounting standards (IFRS from FY 2027/28).[44]

41 Sec. 97 (a) Myanmar Companies Law (2017).

42 Sec. 4 (b) Myanmar Companies Law (2017).

43 Sec. 258 (a) Myanmar Companies Law (2017).

44 Sec. 260 (a) Myanmar Companies Law (2017).

The balance-sheet shall contain:

- A summary of the property and assets for the company; and
- A summary of the liabilities of the company, disclosing the general nature of those liabilities and assets and how the value of the fixed assets has been determined.[45]

Further, in case of a holding company, the consolidated financial statements shall also include the financial statements of the company's subsidiaries.[46]

The balance-sheet shall be kept at the registered office and shall be signed by one director and one other officer (if there are less than two directors, the signature of the sole director is sufficient).[47]

The profit and loss account shall in particular include the total of the amount paid, whether fees, percentages or otherwise, to the directors, as renumeration for their services.[48]

A company's financial statements shall further include a directors' report with respect to the state of the company's affairs, and (if applicable) the amount to be paid by way of dividend. The directors' report shall contain:

- A fair review of the company's business, including a description of the company's primary business;
- An analysis of the company's performance during the year;
- A description of risks and uncertainties facing the company; and
- Any other matters which may be prescribed.[49]

The report shall be signed on behalf of the board.[50]

The (audited) financial statements must be presented to the members of the company at least once in every calendar year, with the first financial statements to be presented within 18 months from the date of incorporation.

It is important to note that the (audited) financial statements must not precede the date of the presentation by more than nine months, i.e. must be presented within nine months from the financial year end (or 12 months for a company carrying on business or having interests outside of Myanmar).[51]

45 Sec. 262 Myanmar Companies Law (2017).
46 Sec. 263 (a) Myanmar Companies Law (2017).
47 Sec. 264 Myanmar Companies Law (2017).
48 Sec. 262 (c) Myanmar Companies Law (2017).
49 Sec. 261 (b) Myanmar Companies Law (2017).
50 Sec. 261 (b) Myanmar Companies Law (2017).
51 Sec. 260 Myanmar Companies Law (2017).

A copy of the (audited) financial statements shall further be sent to every member of the company with the notice calling the AGM, and be deposited at the registered office of the company for inspection by the members during a period of at least 21 days before the AGM.

8. Audit

Unless exempted as a small company, the financial statements of a company shall be audited by an independent auditor.[52]

The auditor has a right of access at all times to the financial records, books and accounts and vouchers of the company, and is entitled to such information and explanation from the directors and officers of the company as deemed necessary.[53]

The auditor shall make a report to the members of the company on the accounts examined by him, and on every financial statement laid before the company at its annual general meeting.[54]

> ***Comment Luther:*** *Small companies may enjoy simplified statutory requirements, such as exemptions from appointment of external auditors and holding of annual general meetings. Under the Myanmar Companies Law (2017), "small company" means a company, other than a (Myanmar) public company or subsidiary of a (Myanmar) public company, which satisfies the following conditions: it and its subsidiaries have no more than 30 employees* ***and*** *it and its subsidiaries had annual revenue in the prior financial year of less than MMK 50,000,000 Kyats in aggregate.*

9. Annual general meeting ("AGM")

The AGM is the yearly gathering of the members of the company. The AGM must be held in accordance with the provisions stipulated in the Myanmar Companies Law (2017) and the rules laid down in a company's constitution.

Unless exempted as a small company, every company must hold an AGM at least once in every calendar year, with the first AGM to be held within 18 months from the date of incorporation, and all subsequent AGMs to be held not more than 15 months after the holding of the last preceding AGM.[55]

52 Sec. 260 (b) Myanmar Companies Law (2017).
53 Sec. 280 (a) Myanmar Companies Law (2017).
54 Sec. 280 (b) Myanmar Companies Law (2017).
55 Sec. 146 (a) Myanmar Companies Law (2017).

The audited financial statements of the Company for the prior financial year must be sent to the members together with the AGM notice, and be presented at the AGM. The audited financial statements must not be older than nine (9) months at the time of the AGM.[56]

In order to determine the AGM due date, companies thus have to check both sec. 260 (a) and 146 (a) Myanmar Companies Law (2017), which provide for three conditions:

- Not later than nine (9) months after the financial year end; and
- Not later than 15 months after the last AGM; and
- At least once per calendar year.

Unless exempted, every company must convene an AGM by giving 21 days' notice to its members. With the consent of all members entitled to receive notice, the AGM may be convened with such shorter notice as the members think fit.[57] The notice shall mention the place, the date and the time of the meeting. The notice shall also contain an agenda of the business to be conducted at the AGM. The company shall send the notice together with copies of the signed audited financial statements and a copy of the auditor's report to:

- All members of the company;
- The statutory auditor; and
- All directors of the company.[58]

During the AGM, the annual financial report, directors' report and auditor's report[59] must be read and the auditors for the next financial year be appointed.[60] The chairman must allow a reasonable opportunity for the members to ask questions or make comments about the management of the company. Further, the company's auditor shall attend the AGM, and the chairman must allow reasonable opportunity for the members to ask the auditor questions about the audit, audit report and accounts of the company.[61]

Every company has to prepare minutes of the AGM, meaning a written record of the proceedings of the meeting stating the events that took place and the resolutions passed at the AGM. The minutes of the AGM shall be signed by the chairman of the AGM and entered in the minutes book within 21 days from the AGM.[62] The minutes book shall be kept at the registered office of the company or at such other place as the directors think fit. Any member of the company, can inspect the minutes book upon request to the company.[63]

10. Beneficial ownership

In order to tackle money laundering and tax evasion, Myanmar introduced mandatory disclosure of beneficial ownership for all companies. Pursuant to Directive No. 17/2019 issued by DICA, every company 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 company;
- Has the right to, directly or indirectly, appoint and remove the majority of the board or other governing body of the company; or
- Has the right to, or actually, exercises significant influence or control over the company.

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

II. Corporate tax

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

1. Taxpayer Identification Number

Pursuant to Notification 20/2022, every company must within 90 days of its incorporation 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.

56 Sec. 260 (a) Myanmar Companies Law (2017)
57 Sec. 152 (a)(i) Myanmar Companies Law (2017)
58 Sec. 260 (c) Myanmar Companies Law (2017)
59 Sec. 260 (b) Myanmar Companies Law (2017).
60 Sec. 146 (b) Myanmar Companies Law (2017).
61 Sec. 146 (d) Myanmar Companies Law (2017).
62 Sec. 157 (a) Myanmar Companies Law (2017)
63 Sec. 157 (d) Myanmar Companies Law (2017)

2. Filing and payment of corporate income tax

Companies incorporated in Myanmar are subject to corporate income tax levied on their profits. The general corporate income tax rate applicable to business profits is 22% (from FY 2021/22).

It should be noted, however, that a company additionally registered under the Myanmar Investment Law (2016) or the Special Economic Law Zones (2014) may enjoy certain tax benefits and exemptions.

Corporate income tax is due at the time of receiving the income[64] and payable in advance in quarterly instalments computed on the estimated total profit for the financial year.[65]

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.[66]

Every company shall further furnish an income tax return for the financial year within three months from the end of each financial year.[67] The figures in the return of income must be expressed in Myanmar Kyat.

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

3. 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 to non-resident foreigners may be subject to withholding tax.

Companies deducting withholding tax from payments 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 tax compliance services.*

4. Commercial tax registration

Unless exempted, any company carrying out production or service activities and exceeding the threshold of MMK 50,000,000 taxable supplies in any one financial year shall apply with the relevant Township Revenue Office for Commercial Tax Registration.[68] The application shall be submitted one month prior to the commencement of business.[69]

Further, any company commencing operation shall furnish a letter of intimidation with the prescribed form within 10 days from the commencement of business to the relevant Township Revenue Office. [70]

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).*

5. Filing and payment of commercial tax

Companies having taxable proceeds from the sale of goods or services must pay commercial tax monthly in MMK within 10 days after the end of the relevant month.[71] In addition, quarterly returns must be submitted to the relevant Township Revenue Office within one month after the end of the relevant quarter, and annual returns within three months after the end of the relevant financial year.[72]

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

6. 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.

64 Sec. 15 (a) Income Tax Law (1974).
65 Sec. 16 (a) Income Tax Law (1974).
66 Sec. 30 Union Tax Law (since 2024)
67 Sec. 17 (a) Income Tax Law (1974).
68 Sec. 11 (a) Commercial Tax Law (1990).
69 Sec. 3 Commercial Tax Regulations (2012).
70 Sec. 6 Commercial Tax Regulations (2012).
71 Sec. 12 (a) Commercial Tax Law (1990).
72 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
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 company 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.[73]

> ***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.[74] The tax to be paid must be estimated based on the expected annual income, be withheld in equal instalments and filed and paid monthly. [75]

Since 1 April 2024, employers must deduct, file an 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.[76]

Finally, an employer shall furnish yearly the annual salary statement as prescribed by the regulations within three months from the end of the income year.[77]

Employers failing to withhold and pay their employees' personal income tax are deemed to be at default and liable for such payments.[78]

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73 Sec. 13 (a) Commercial Tax Law (1990).
74 Sec. 16 (d) Income Tax Law (1974).
75 Sec. 18 Income Tax Law (1974).
76 Sec. 30 Union Tax Law (since 2024)
77 Sec. 18 Income Tax Law (1974).
78 Sec 16 (g) Income Tax Law (1974).

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.[79] The registration must be submitted within 10 days from the appointment of the fifth (5th) employee.

Employers further have to register each new employee within 10 days from the appointment and notify the relevant social security office within 10 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.[80]

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

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

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

IV. Employment laws

Any company 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 10 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 employees.[81]

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.[82] Employers with five (5) or more employees must further submit the employment contracts with the relevant Township Labour Office 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 Township Labour Office 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

81 Rule 3 Shops and Establishment Rules (2018).

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

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 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 coordinating 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 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".*

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 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 company 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 business visa or a stay permit.

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

Our service: *Applications for business visa, foreigner's registration certificate and long term stay permit are 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, companies 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 toourmemo" 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 year to a foreign corporation, and correspondingly, no foreign corporation shall receive a lease of immovable property for a term exceeding one (1) year.[83]

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 50 years with the possibility of two (2) extensions of 10 years each.[84]

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.

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.[85]

4. Offshore loans

Any offshore loan provided to a Myanmar borrower must obtain prior approval from and be registered with the Central Bank of Myanmar as stipulated in the Foreign Exchange Management Law (2012) and the Foreign Exchange Management Regulations (2014).

The criteria for the approval of an offshore loan are as follows:

- Whether the amount of equity capital of the applicant exceeds USD 500,000 (if the applicant is a MIC permitted company) or USD 50,000 (if the applicant is a company registered only at the Directorate of Investment and Company Administration);
- Whether the applicant (borrower) has an access to a matching foreign exchange income or not;
- Whether the borrower is able to repay the loan from the income generated from domestic business, and has plans to mitigate the exchange risk even it does not have a foreign exchange income;
- Whether the borrower has already transferred 80% of equity committed in MIC permit or not;
- Whether debt to equity ratio is within a maximum of 4:1 or not if the applicant is a MIC permitted company or within a maximum of 3:1 or not if the applicant is a DICA registered company;
- Whether there are completion and correctness of terms and conditions mentioned in loan agreement and documents or not;
- Whether the loan tenure is medium-term or long-term, and loan repayment schedule is consistent with loan agreement or not.

Any payment of interest on a loan, or re-payment of a principal loan amount, will require submission of the duly signed, stamped and approved loan agreement and has to be made in accordance with the repayment schedule as filed with and approved by the Central Bank of Myanmar.

5. 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.

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

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

85 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
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
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.



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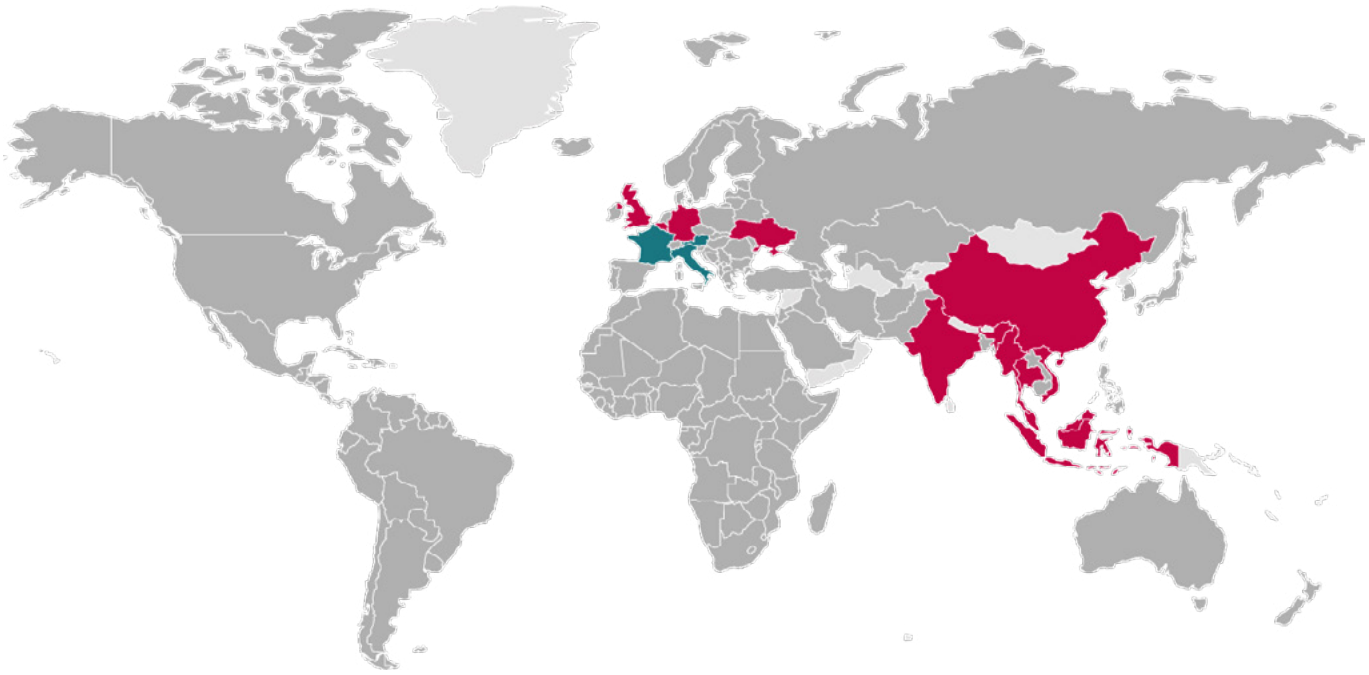
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Our locations

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
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Dusseldorf	Luxembourg
Essen	Munich
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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

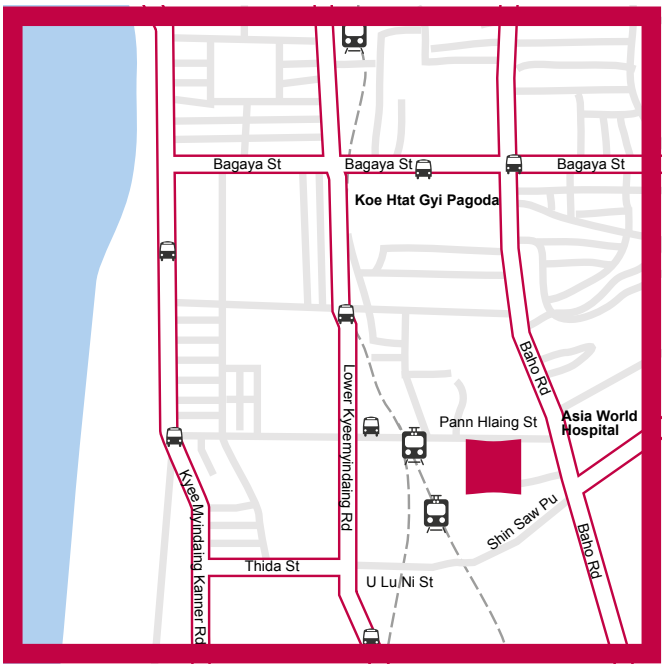
For the year 2026, 127 lawyers have been recommended by Luther as “Best Lawyers in Germany 2026”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including two partners as “Lawyer of the Year” for his area of law, and 43 colleagues who have received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

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