



Yangon, 2nd July 2018

Investing in Myanmar's LPG sector

Myanmar is *the* hot market for LPG at the moment as the government is trying to increase import to make LPG more widely available as a substitute for charcoal, firewood and electricity used for cooking. The government's goal is to provide LPG to 1.5 million households by 2020, and a market analyst forecasts that demand will grow from 20,000 tonnes in 2010 to nearly 140,000 tonnes in 2026 (<https://tinyurl.com/yd2j8odk>).

Against this background, we have briefly outlined the regulatory and tax framework for investments in the LPG sector.

1. Market access liberalisation

The market was greatly liberalised with the implementation of the Myanmar Investment Law (Pyidaungsu Hluttaw Law No. 40 dated 18 October 2016 <https://tinyurl.com/ybpd3qs9>) and its implementation by, among others, Myanmar Investment Notification No. 15/2017 dated 10 April 2017 ("**Market Access Notification**" <https://tinyurl.com/yc3mbr7y>). The Market Access Notification removed many joint venture requirements which had proved to impede the inflow of foreign capital.

Currently, there are only the following LPG-related market access restrictions in place:

- (1) Foreign investment in the domestic production of propane for domestic distribution is only allowed with a Myanmar joint venture partner (max. 80% foreign shareholding ratio).
- (2) Both local and foreign investment in the (i) import, export, transport, storage and distribution of LPG, (ii) construction and operation of storage tanks, ports for loading and unloading LPG and other LPG-related facilities, and (iii) construction, operation, upgrading and maintenance of an LPG plant require approval from the Ministry of Electricity and Energy ("**MoEE**").

This is a huge improvement over the situation prior to the Market Access Notification as previously, a joint venture with MoEE was required in which MoEE had a golden share and could nominate one director with veto power.

According to oral information from the MoEE, they are prepared to approve investments with 100% foreign ownership, joint ventures and investments with 100% Myanmar ownership as "there are no explicit prohibitions, and, in these days of



promoting foreign and local investments, we treat each case without explicit prohibition as ‘allowed’”.

- (3) The Transfer of Immovable Property Restriction Law from 1987 prohibits foreign ownership of immovable property and restricts the term of a lease of immovable property to one year if the tenant is a foreigner. According to administrative practice, the definition of “foreigner” includes companies registered in Myanmar if one share or more than one share are held by a foreign individual or entity. Whether this administrative practice will change once the new Companies Law - which provides that a company with a foreign ownership ratio of up to 35% is to be treated as a 100% Myanmar-owned company - enters into effect on 1 August 2018 still remains to be seen.

If a foreign investment requires land (e.g., to build a jetty) or premises that the investor wishes to lease for longer than one year (e.g., a warehouse), the investor has to obtain an investment permit or endorsement from the Myanmar Investment Commission (“MIC”) which overrides the prohibition on leasing land to foreigners in excess of one year. Foreign ownership of land is not allowed in any circumstances.

(If an investment is made in the Thilawa SEZ, the investment permit is not granted by the MIC, but by the Thilawa SEZ Management Committee. This investment permit also overrides the prohibition to lease land in excess of one year to foreigners. Again, foreign ownership of land is not allowed in any circumstances.)

2. Investment procedure step by step

Every investment is different, of course, but the main steps to be taken in order to invest in Myanmar’s LPG sector would roughly be as follows:

- (a) Find land/premises, negotiate lease agreement (instead of leasing the land, local investors may choose to purchase it instead);
- (b) apply for MoEE approval (see MoEE’s “standard criteria” published on the homepage of the Directorate of Investment and Company Administration - “DICA” - on 9 April 2018 for details);
- (c) apply for MIC permit or endorsement (if a foreign investor intends to lease immovable property in excess of one year and/or tax incentives are sought);
- (d) register the lease agreement;
- (e) apply for construction permit and construct facility (if not there yet);



- (f) apply for licenses from MoEE and other relevant ministries (see Petroleum and Petroleum Products Law for what ministries to turn to);
- (g) apply for municipal business permit.

3. Finding land/premises and negotiating a lease agreement

(a) Land and MoEE's "standard criteria"

MoEE's "standard criteria" rather ominously state that facilities and buildings for an LPG business must be established in the locality "demarcated by MoEE's departments". We are not entirely sure about the meaning of this phrase, but assume that it merely emphasises that no LPG business may be established in any locality without MoEE approval. It certainly does not mean that the land must be owned by MoEE.

(b) Leasing land from public entities

Immovable property (land with or without buildings) can be leased from public entities such as a ministry. Such a lease must at least theoretically go through a tender process (paragraph 35 President's Office Directive No. 1/2017 dated 10 April 2017). In practice, public entities seem to lease immovable property to investors without conducting a tender. In any case, the investor should ensure that the land is (i) recorded as government land with the land record department and (ii) not subject to a dispute (e.g., with dispossessed former owners or competing public entities), and that (iii) the lease has gone through the public entity's internal approval mechanism (often, cabinet - i.e., Union government - approval is required).

(c) Vacant, fallow and virgin land

An investor may file an application with the Central Committee for the Management of Vacant, Fallow and Virgin Land to be allowed to use, for a deposit and a rent payable to the Land Record Department, land whose current registered owner is not using it. We are not sure how realistic it would be for a foreign investor to try to obtain such permission; in any case, a foreign investor would have to form a joint venture (section 5 (d), (e) Vacant, Fallow and Virgin Land Management Law).

(d) Lease from a private owner

An investor may furthermore lease immovable property from a private owner. In order for the investor to be able to use the plot for an LPG business, the land must be of the type "freehold land" or "grant land". If the land is of the type "farmland", it may be used



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for an LPG business only after the Central Farmland Management Committee (for paddy land) or the Regional or State Farmland Management Committee (for any farmland except paddy land) has approved the change of use (obtaining this approval involves a lengthy procedure).

The investor should ensure that the purported owner is (i) in possession of the original land ownership documents and (ii) recorded with the Land Record Department as the owner, and that the land is not subject to a dispute (e.g., from a failed dissolution of an estate, or with previous owners claiming to have lost the land through improper means). It should be noted in this context that it is often not possible to find out with certainty whether land serves as security for a loan as the most common type of mortgage does not require registration.

For bigger plots, the investor may wish to send in a surveyor to check the plot's measurements.

In practice, the parties will negotiate the lease agreement, but sign it only after the (foreign) investor has obtained an MIC permit or endorsement. In order to secure the land until then, the investor usually has to make a deposit with the land owner which the land owner will usually not refund if the MIC application fails.

A distinctive feature exists in a joint venture: Often, the Myanmar joint venture partner would "contribute" land to the joint venture company instead of cash. Technically, however, this is a lease, as the local joint venture partner cannot transfer ownership to a foreign-invested joint venture company. Ownership of the land remains with the local partner. Instead of paying the rent in cash, the joint venture company issues shares to the local partner. This is currently the only way to realise a "contribution of land" to a foreign-invested joint venture company, but it causes problems if the joint venture partner becomes insolvent and, furthermore, raises tax issues and cash flow issues related to them.

(e) Leasing land in the Thilawa SEZ

The land in the Thilawa SEZ was originally acquired or confiscated (with compensation) by the Ministry of Home Affairs and transferred to the Thilawa SEZ Management Committee which, in turn, leased it to the SEZ's developer, Myanmar Japan Thilawa Development Limited. An investor in the Thilawa SEZ would sublease a plot from Myanmar Japan Thilawa Development Limited.



4. Applying for MoEE approval - MoEE's "standard criteria"

On 9 April 2018, MoEE published a list of documents and information that investors wishing to engage in the (i) import, storage and distribution of LPG and (ii) LPG production have to submit in order to obtain the Ministry's approval (<https://tinyurl.com/ycd95bf2>).

(a) Import, storage and distribution of LPG

- (1) Undertaking to observe the laws, by-laws, rules and regulations issued or overseen by MoEE;
- (2) profile and experience of the applicant;
- (3) location map, layout plan and design drawing;
- (4) feasibility study ("market examination");
- (5) environmental study ("initial environmental examination");

Note: Myanmar's environmental legislation distinguishes between an environmental impact assessment (EIA) and an initial environmental examination (IEE) - <https://tinyurl.com/y8wfxu4q>.

An EIA is required for (i) LPG depots with a storage capacity of 2,500 tonnes or more and (ii) filling stations if the MoEE requests an EIA.

An IEE is required for (i) LPG depots with a storage capacity of less than 2,500 tonnes and (ii) filling stations with a storage capacity of 10,000 litres or more.

- (6) land owner's consent (and, we would say, also at least copies of the land documents and the draft of the lease agreement);
- (7) LPG type(s), specification and storage capacity;
- (8) capital expenditure and investment schedule;
- (9) implementation plan and expected starting date of the operation;
- (10) undertaking to comply with environmental legislation (we suppose that this is what is meant);



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- (11) expected number of local and foreign employees and their positions (we suppose that this is what is meant by “appointment of employees”);
- (12) import and distribution plan (we suppose that this refers to the quantities of LPG that the investor expects to import and distribute);
- (13) approval from the fire brigade department;
- (14) other documents requested by the MoEE.

(b) LPG production

- (1) Production process license;
- (2) capacity, LPG type(s), quantity, design plan;
- (3) explanation how the investor intends to comply with the quality standards set by the MoEE and international quality standards;
- (4) source of raw materials, water and electricity;
- (5) environmental impact assessment report (we suppose that this is what is meant);
- (6) project implementation schedule;
- (7) safety management plan, emergency response plan;
- (8) and, we suppose, a few other things such as location map, layout plan, land documents, land owner’s consent, but MoEE’s official list contains no further items.

5. MIC permit or endorsement

For foreign investors, obtaining an MIC permit or endorsement is essential as they otherwise cannot lease immovable property for the project in excess of one year. Local investors (Myanmar citizens and 100% Myanmar-owned companies) may lease or own land without MIC approval.

Both local and foreign investors, however, have to apply for an MIC permit or endorsement if they wish to benefit from tax incentives.



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The endorsement procedure was introduced in the Myanmar Investment Law (Pyidaungsu Hluttaw Law No. 40 dated 18 October 2016) as an easier and faster way to obtain MIC approval. In essence, it is available for investments with an amount of up to USD 20 million that do not require an environmental impact assessment or the use of state-owned land. Which investments may go through the endorsement procedure and which require a permit is specified in detail in Rules 3-7 Myanmar Investment Rules (Ministry of Planning and Finance Notification No. 35/2017 dated 30 March 2017; <https://tinyurl.com/y822j596>)

Endorsements for investments with an amount of up to USD 5 million are not issued by the Myanmar Investment Commission in Nay Pyi Taw, but by the Investment Commission of the respective Region or State.

The MIC has issued a guidebook that explains the procedures in detail (<https://tinyurl.com/y9h5tpmo>).

Incorporation of the investment vehicle would occur shortly after the issuance of the MIC permit or endorsement at the latest.

Investments in the Thilawa SEZ (currently, the only SEZ in Myanmar that is operational) follow a different set of rules. Instead of an MIC permit or endorsement, investors have to obtain an investment permit from the Thilawa SEZ Management Committee. Not every business type is permitted. An investor wishing to establish an LPG-related business would have to enquire with the SEZ Management Committee first whether the business would be eligible for an investment permit.

6. Registration of the lease agreement

After the MIC permit or endorsement has been obtained, the lease agreement has to be signed, revenue-stamped (stamp duty: one-off payment in the amount of 2% of the annual rent) and registered with the Registration of Deeds Office (registration fee: 0.2% of the annual rent; Myanmar translation of the lease agreement required).

The registration of the lease agreement requires the cooperation of the lessor.

The lease agreement does not have to be registered if the lessor is a public entity.

7. Obtaining a construction permit

If the business facility has not been constructed yet, the investor has to obtain a construction permit from the city or township development committee and build the facility. For an idea of what the process might be like, investors may turn to the example - a local business owner



applies for a permit to construct a warehouse within the YCDC area - provided in World Bank's "Doing Business" guide (<https://tinyurl.com/yddayxjr>). Construction permits are usually taken care of by the engineering bureau or building company retained for the construction.

In order to be able to import construction materials and machines, the investment vehicle has to register as exporter/importer with the Department of Trade under the Ministry of Commerce.

8. Licenses from the MoEE and other ministries - the Petroleum and Petroleum Products Law

(Information in this paragraph has been partly taken from a presentation made by Daw Mya Aye San, Deputy Director (Legal), Myanma Petrochemical Enterprise, at a conference on 5 June 2018, and from this article <https://tinyurl.com/ybmnjr94> in the Myanmar Times.)

(a) The Petroleum and Petroleum Products Law

An LPG business requires several additional licenses. The main piece of legislation for these licenses is the Petroleum and Petroleum Products Law (Pyidaungsu Hluttaw Law No. 20/2017 dated 1 August 2017). This law is in essence a combination of the 1934 Petroleum Act and Ministry of Energy Notification 100/2013 on the import, transport, storage and distribution of petroleum products. An analysis of the law is available on our homepage (<https://tinyurl.com/y8qxm4h6>); an English translation of the law is available to our premium subscribers.

The Petroleum and Petroleum Products Law in particular (i) names the ministries responsible for issuing licenses (but does not specify licensing procedures) and (ii) contains a few provisions on the safe handling of petroleum and petroleum products.

The MoEE is currently drafting "Petroleum and Petroleum Products Rules" which are expected to cover in particular the different license types, application requirements, the authority of the ministries involved, rights and obligations of the licensees and rules for LPG, LNG and CNG businesses.

(b) MoEE: Licenses for the "refinery, transit, transportation with pipelines, distribution, testing, and analysing"

According to section 8 Petroleum and Petroleum Products Law, the MoEE shall perform the following tasks with regard to petroleum and any types of petroleum products:

- (1) Issuance of licenses for the refinery, transit, transportation with pipelines, distribution, testing, and analysing; issuance of separate or combined licenses for the operation of more than one business;*



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- (2) *with regard to the licenses referred to in the previous sub-paragraph, specifying the application period, forms and terms, application procedures, issuing body and fees to be collected;*
- (3) *specifying the procedures and terms for refinery, transit, transportation with pipelines, distribution, testing, and analysing;*
- (4) *specifying the procedures and terms for the safe operation of petroleum and petroleum products businesses by exporters, recipients, transporters, and keepers;*
- (5) *specifying the standard quality of containers used for transportation and the procedures and terms for pipelines;*
- (6) *specifying and prohibiting the ratios and quantity of harmful chemicals in petroleum and petroleum products which are not included in the restrictions under a law in force, and minerals in petroleum and petroleum products which can cause harm to engines;*
- (7) *specifying the procedures and terms for complying with a standard, quality and measurement;*
- (8) *storing and managing petroleum and petroleum products which do not comply with the specified quality according to tests and analysis;*
- (9) *specifying the procedures and terms relating to the place for refinery, place for storage, and storage;*
- (10) *specifying the terms relating to possession and distribution;*
- (11) *specifying the procedures and terms for the relevant supervision of petroleum and petroleum products businesses;*
- (12) *making plans for the development of the Union's energy sector, energy requirement and guarantee of energy security;*
- (13) *inspection, according to the procedures, of the transportation, transit, testing, distribution and refinery.*

Currently, the MoEE issues the following five types of LPG licenses:



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- (1) **License A** (wholesale): Import by sea, storage and distribution with own terminals and jetties. Applications are apparently filed with the MoEE through the respective Regional or State government. Annual license fees: Ks. 1,000 per tonne of gas imported and Ks. 100 per square foot of storage space;
- (2) **license B** (wholesale): Import by border trade, storage and distribution with own storage tanks and cylinder warehouses. Apparently, these licenses are sold by Myanmar Petrochemical Enterprise through a tender. Annual license fees: Ks. 2,000 per tonne of gas imported and Ks. 100 per square foot of storage space;
- (3) **license C** (wholesale): Filling stations with storage tanks. Annual license fees: Ks. 5,000 per tonne and Ks. 100 per square foot of storage space;
- (4) **license D** (retail): Shop with cylinder warehouse. Annual license fees: Ks. 100 per square foot of storage space;
- (5) **license E** (retail): Shop without cylinder warehouse. Annual license fees: Ks. 50,000.

(c) Ministry of Natural Resources and Environmental Conservation: Storage licenses for warehouses and storage tanks; transportation permits for motor vehicles, watercraft and barges

According to section 10 Petroleum and Petroleum Products Law, the Ministry of Natural Resources and Environmental Conservation shall perform the following tasks with regard to petroleum and any types of petroleum products:

- (1) *Issuing storage licenses for warehouses and storage tanks;*
- (2) *issuing a transportation permit for motor vehicles, watercraft and barges for the transportation of petroleum and any types of petroleum products;*
- (3) *with regard to license applications under sub-section (1) and a permit under sub-section (2), specifying the application period, forms and terms, application procedures, issuing body and fees to be collected;*
- (4) *on-the-spot investigation and taking action in accordance with the laws in force in case of environmental damages caused during the operation of petroleum and petroleum products businesses;*



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- (5) *specifying, in cooperation with the relevant ministries, the procedures and terms for the standard quality of storage tanks and warehouses and of the storage tanks in motor vehicles and watercraft for the transportation of petroleum and petroleum products.*

Currently, the Ministry of Natural Resources and Environmental Conservation (Department of Mines) issues the following licenses and permits:

- (1) **License K:** Storage of dangerous and non-dangerous petroleum products in an underground tank;
- (2) **license L:** Storage of non-dangerous petroleum products in a tank above ground;
- (3) **license M:** Storage of large quantities (depot or warehouse);
- (4) **permit:** Transport with a bowser (bowser license to be obtained from the Road Transport Administration Department).

LPG businesses would in particular require an L license (for an above-ground LPG storage tank) and/or an M license (for an LPG cylinder warehouse).

(d) Ministry of Commerce: Import/export licenses

According to section 7 Petroleum and Petroleum Products Law, the Ministry of Commerce shall perform the following tasks with regard to petroleum and petroleum products:

- (1) *Issuance of licenses related to import and export;*
- (2) *prohibiting the import and export through any places other than the specified places;*
- (3) *specifying the procedures and terms with regard to import and export;*
- (4) *specifying the application period for import and export licenses, forms and terms, application procedures, fees to be collected, and required terms for other matters.*



(e) Ministry of Transport and Communications: Licenses for motor vehicles, watercraft and barges

According to section 9 Petroleum and Petroleum Products Law, the Ministry of Commerce shall perform the following tasks with regard to petroleum and petroleum products:

- (1) Issuing licenses for motor vehicles, watercraft and barges for the carriage of petroleum and any types of petroleum products;*
- (2) with regard to the licenses referred to in the previous sub-section, specifying the application period, forms and terms, application procedures, issuing body and the fees to be collected;*
- (3) designation of ports for watercraft and barges for the import and export by waterway and supervision in accordance with the procedures;*
- (4) taking action in accordance with the law in force in case of leaks and accidents during the import, export, transportation or distribution of petroleum and petroleum products by waterway;*
- (5) specifying the procedures and terms for transportation, except for transportation by pipelines.*

9. Municipal business permit

Before starting a business, an investor has to obtain a municipal business permit. In the area of the Yangon City Development Committee (“YCDC”) - with the exception of industrial zones -, the application for a municipal business permit requires in particular the submission of (i) land documents (grant, contract, lease); (ii) photos of the premises; (iii) 10 signatures from neighbours; (iv) no-objection letters from the fire department, electricity department and the health care officer; (v) business permit from “the relevant ministry”; (v) other documents as requested.

A township development officer will come for a site visit. Approval for the business permit should be given within one week after the site visit. The applicant then has to pay the fee (which depends on the location, floor area and investment amount); the YCDC business permit should be issued shortly thereafter.



10. Tax considerations

(a) Corporate income tax

The corporate income tax rate is 25%, applied to the income as shown in the audited annual financial statements (drafted according to the Myanmar Accounting Standard which is, for most purposes, the same as IFRS).

The financial year for private companies starts on 1 April and ends on 31 March of the following calendar year.

As an exception from the general corporate income tax rate of 25%, a capital gain from the alienation of shares in a business or a capital asset is taxed at 10% of the capital gain (40-50% if shares in an oil or gas field are sold).

As a special form of collection of the corporate income tax imposed on the recipient of a payment, certain payments are subject to withholding tax as follows:

No.	Type of payment	WHT rate if recipient is a Myanmar resident	WHT rate if recipient is a non-resident
1	Interest payment	0%	15% (0% if the interest is paid to the Myanmar branch of a foreign bank)
2	Fees for the use of licenses, trademarks and intellectual property rights	10%	15%
3	Payment by the government and state-owned enterprises for the purchase of goods and services from the private sector	2%	2.5%
4	Payment by the private sector for the purchase of goods and services	0%	2.5%

Myanmar residents may credit the withholding tax against their corporate income tax liability at the end of the financial year. For non-residents, the withholding tax is their final corporate income tax. Relief according to double taxation treaties may be available.



Furthermore, an importer of goods is required to pay an advance on its corporate income tax liability in the amount of 2% of the assessed value of the goods when importing the goods. Exceptions apply, in particular if the importer is tax exempt by virtue of an MIC permit.

(b) Commercial tax

Commercial tax (similar to VAT) is levied on the landed costs if goods are imported, the sales price of goods sold in the country and on service fees; the tax rate is 5%. It is possible (but cumbersome) to offset input with output tax. Certain goods and services are exempt, in particular transport services with the exception of transport by pipeline.

(c) Special goods tax

Myanmar has a special goods tax at various rates on certain items (among them cigarettes, liquor, cars, kerosene, diesel, petrol, aviation jet fuel and natural gas), but LPG is not among them.

(d) Income tax on salary

Employees (irrespective of whether they are resident or non-resident) are subject to income tax on the taxable portion of their salary at a progressive rate of 0%-25%. Employers are obliged to withhold the income tax from the monthly salary payments and quarterly pay the withheld amounts to the tax office.

Employers with five or more employees are required to register their employees with the Social Security Board. The monthly contributions are 3% of the monthly salary for the employer (capped at Ks. 9,000 per employee and month) and 2% of the monthly salary for the employee (capped at Ks. 6,000 per employee and month).

(e) Other taxes

The import of goods is subject to customs duty. The rate varies depending on the goods and their origin.

Furthermore, instruments (such as lease agreements, loan agreements) are subject to stamp duty; the rate varies depending on the type of instrument.



(f) Tax incentives

(a) Tax incentives with an MIC permit or endorsement

Investors with an MIC permit or endorsement may in particular obtain an exemption from commercial tax at the import stage and customs duty for the import of machinery, equipment and construction material during the construction period.

Furthermore, a corporate income tax exemption exists for investments that are classified as “promoted” by MIC Notification No. 13/2017 dated 1 April 2017 (<https://tinyurl.com/yd94hcfD>). The exemption is for 3, 5 or 7 years, depending on whether the township in which the investment is made is classified as developed, moderately developed or less developed by MIC Notification No. 10/2017 dated 22 February 2017 (<https://tinyurl.com/y7hk7zsz>).

At least a cursory reading of MIC Notification 13/2017 shows that most LPG businesses will probably not qualify as a promoted business - and, by extension, for a corporate income tax exemption - as they are not listed. Corporate income tax exemption may be obtained for:

- (1) Domestic production of LPG (provided that the MIC classifies LPG as a “petrochemical product”);
- (2) cargo transport on inland waterways;
- (3) construction and leasing of warehouses, silos and tanks;
- (4) packing goods.

(b) Tax incentives in the Thilawa SEZ

The tax incentives differ depending on whether the business is established in the “free zone” (for export-oriented businesses) or “promotion zone” (for all other businesses).

In a **free zone**, the investor is entitled to the following tax incentives: Exemption from corporate income tax for 7 years, 50% reduction for the following 5 years, 50% reduction for another 5 years if profits are reinvested; no commercial tax and customs duty on the import of capital goods and raw materials; no commercial tax on the land lease.



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In a **promotion zone**, the investor is entitled to the following tax benefits: Exemption from corporate income tax for 5 years, 50% reduction for the following 5 years, 50% reduction for another 5 years if profits are reinvested; exemption from commercial tax and customs duty on the import of capital goods for 5 years and 50% reduction for the following 5 years.

As the free zone is reserved for export-oriented businesses, LPG-related businesses will probably have to be established in the promotion zone. We have, however, not enquired whether they would be eligible for an investment permit; also the promotion zone is meant to be for manufacturing.



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