



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 119 - 13 July 2023

Dear Readers,

1. Online sales now an “essential service”

With notification dated 4 July 2023 ([English translation](#)), the Union Government under the SAC declared online sales to be an “essential service” under the [Essential Supplies and Services Law](#) and empowered the Ministry of Commerce to issue orders to prohibit, regulate, supervise, prevent, and act against online sales businesses. To the extent that we are aware, no such orders have been issued yet so as of now, the industry is still unregulated, but this is a space to watch as one should expect the Ministry of Commerce to follow suit and restrict and regulate the industry.

2. Primer on the YCDC’s property tax

We have uploaded a [primer on the property tax](#) levied by the Yangon City Development Committee (“YCDC”). This is a municipal tax imposed by YCDC on real estate situated within its boundaries; whether it is paid by the landlord or the tenant should be specified in the lease agreement.

The tax has to be distinguished from what is colloquially known as “land tax” but which is in fact the nominal rent that the beneficiary of a land grant has to pay to the government entity owning the land.

We hope that you have found this information useful.

Sebastian Pawlita
Managing Director

Nyein Chan Zaw
Director



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 119 - 13 July 2023

About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

- Sebastian Pawlita, Managing Director
Phone: +95-9-262546284 (English)
E-Mail: sebastian@lincolnmyanmar.com
- Nyein Chan Zaw, Director
Phone: +95-9-790488268 (Burmese)
E-Mail: nyeinchanzaw@lincolnmyanmar.com

Office address: La Pyi Wun Plaza, Room 409 (4th Floor), 37 Alan Pya Pagoda Road, Dagon Township, Yangon

Web: www.lincolnmyanmar.com