



Dear Readers,

Welcome to a new edition of our newsletter.

1. New forms for handling petroleum and petroleum products

As mentioned briefly already in a previous newsletter, the Ministry of Natural Resources and Environmental Conservation under the State Administration Council (“SAC”) on 31 October 2023 issued new forms for applications for storage tank and warehouse licenses as well as for transportation permits for petroleum and petroleum products, and furthermore specified new fees:

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Government of the Republic of the Union of Myanmar
Ministry of Natural Resources and Environmental Protection**

Notification on the issuance of storage licenses for storage tanks and warehouses and of transport permits for transport motor vehicles and transport vessels and barges concerning various kinds of petroleum and petroleum products

**Notification No. 37/2023
1385, 2nd Waning Day of Thadingyut
(31 October 2023)**

The Ministry of Natural Resources and Environmental Conservation has issued the following notification in exercise of the powers conferred by sections 10 (c) and 54 (b) Petroleum and Petroleum Products Law.

Designation of authority

1. The Ministry of Natural Resources and Environmental Conservation has designated the Department of Mines as the authority to issue storage licenses for storage tanks and warehouses and transport permits for transport motor vehicles and transport vessels and barges concerning various kinds of petroleum and petroleum products.



Storage license application

2. A person desirous of obtaining a storage license for storage tanks and warehouses concerning various kinds of petroleum and petroleum products shall apply to the Department of Mines (the authority) with form 1
 - (a) himself, if applying as an individual, and
 - (b) as the company with the application being signed by one of the directors who is authorised to sign, if applying in the name of a company.

3. When applying according to para. 2, the following evidence shall be enclosed:
 - (a) Certificate from the Government of the relevant Region or State that there is no objection;
 - (b) Certificate from the Fire Department that there is no objection;
 - (c) size, type, location and evidence of ownership of the land to be used;
 - (d) layout plan of the storage tanks or warehouses to be built and detailed drawings of such storage tanks or warehouses concerning various kinds of petroleum and petroleum products;
 - (e) if applying in the name of a company, the company registration certificate and the list of members and directors as shown in the electronic company register (MyCo) according to the Myanmar Companies Law.

Transport permit application

4. A person desirous of obtaining a transport permit for transport motor vehicles and transport vessels and barges concerning various kinds of petroleum and petroleum products shall apply to the Department of Mines (the authority) with form 2
 - (a) himself, if applying as an individual, and
 - (b) as the company with the application being signed by one of the directors who is authorised to sign, if applying in the name of a company.



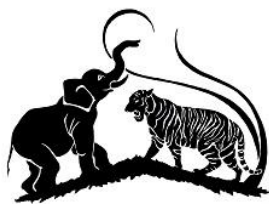
5. When applying according to para. 4, the following evidence shall be enclosed:
 - (a) concerning a transport motor vehicle:
 - (1) valid motor vehicle registration book (Ka Ma-3) (copy);
 - (2) valid certificate of vehicle registration (copy);
 - (3) for a trailer, valid certificate of trailer registration (copy);
 - (4) evidence of the specified capacity in gallons, issued by the Ministry of Energy;
 - (5) business license obtained according to the Road Transport Organisations Law and Rules for the transport motor vehicle (copy);
 - (6) evidence that the vehicle marking, tank marking, and label or placard applicable to the goods to be carried have been attached to the transport motor vehicle;
 - (7) undertaking to comply with the Prevention of Hazard from Chemical and Related Substances Law, Rules, orders and directives when transporting dangerous goods;
 - (8) undertaking to obtain permission from the National Transport Facilitation Committee in case of cross-border transport;
 - (b) concerning transport vessels and barges:
 - (1) certificate of vessel registration (copy);
 - (2) "Ka" license from the Department of Marine Administration for the transport of goods (copy);
 - (3) in case of an inland waterway vessel, certificate that the vessel is free from hazards;



- (4) size of the barge transporting various kinds of petroleum and petroleum products, amount of any kinds petroleum and petroleum products that can be transported, evidence of ownership of the barge storing various kinds of petroleum and petroleum products;
 - (5) for a vessel to be operated in relation to the limits of a port, license to navigate within the port limits (license to ply) issued by the Myanma Port Authority (copy);
- (c) if applying in the name of a company, the company registration certificate and the list of members and directors as shown in the electronic company register (MyCo) according to the Myanmar Companies Law (copy).

Issuance of a storage license of transport permit

6. The Department of Mines (the authority) shall, upon application, issue the following storage licenses with terms and conditions and a validity of 1 year if the requirements are met:
- (a) Storage license “K” for underground storage tanks;
 - (b) storage license “L” for storage tanks above ground;
 - (c) storage license “M” for warehouses.
7. The Department of Mines (the authority) shall, upon application, issue the following transport permits with terms and conditions and a validity of 1 year if the requirements are met:
- (a) Permit for a motor vehicle or a motor vehicle and trailer;
 - (b) permit for a vessel or a vessel and barge.



Storage license renewal and amendment

8. Concerning the renewal and amendment of a storage license for storage tanks or warehouses concerning various kinds of petroleum and petroleum products:
- (a) Storage licenses are valid for 1 year and expire on 31 December, irrespective of the date on which it was issued, and in order to renew the term for the next year, the holder of a storage license shall submit an application with form 3 to the Department of Mines (the authority) at least 30 days prior to the license expiring.
 - (b) To renew the term after the license has expired, the holder of the storage license shall pay the specified overdue penalty for the days of failure to submit the renewal application.
 - (c) Failure to apply for renewal for 1 year after the storage license has expired shall cause such license to be automatically void and deregistered.
 - (d) A storage license holder in need of amending the license shall submit an application to the Department of mines together with required evidence.

(Signature)

Khin Maung Yi

Union Minister

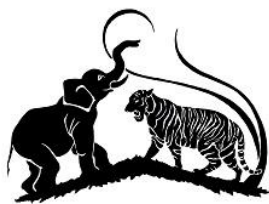
Ministry of Natural Resources and Environmental Conservation

01 Form 1 - application for a storage license for storage tanks and warehouses concerning various kinds of petroleum and petroleum products

Form 1

To:

Director General
Department of Mines
Ministry of Natural Resources and Environmental Conservation
Nay Pyi Taw



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 144 - 3 January 2024

Date: Day Month Year

Subject: **Application for a storage license for storage tanks and warehouses concerning various kinds of petroleum and petroleum products**

Regarding the matter above, I/we respectfully submit an application with required evidence for the issuance of a storage license for warehouses/storage tanks to be constructed on land with a size of acres at the "....." petroleum and petroleum products sales outlet, holding no., field [kwin] no., Ward/Village Tract, Township, District, Region/State.

Sr. no.	Kind of petroleum and petroleum products	Above ground / underground / warehouse	Storage capacity	Quantity
1
2

Remark: If the applicant is a company, to apply in the name of the company.

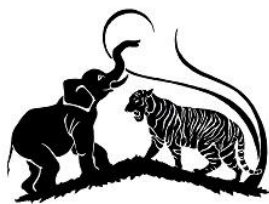
Name:
Registration no.:
Address:
.....
Contact phone:

02 Form 2 - application for a permit to transport petroleum and petroleum products for motor vehicles and for vessels and barges

Form 2

To:

Director General
Department of Mines



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 144 - 3 January 2024

Ministry of Natural Resources and Environmental Conservation
Nay Pyi Taw

Date: Day Month Year

Subject: **Application for a permit to transport petroleum and petroleum products for motor vehicles and for vessels and barges**

1. Regarding the matter above, I/we respectfully submit an application with required evidence for the issuance of a permit to transport petroleum and petroleum products for motor vehicle / vessel no. (trailer or barge no.) owned by
2. The vehicle / vessel will be inspected in Mandalay / Yangon.

Remark: If the applicant is a company, to apply in the name of the company.

Name:
Registration no.:
Address:
.....
Contact phone:

03 Form 3 - application to renew the license to store petroleum and petroleum products

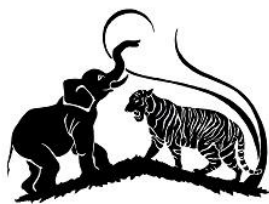
Form 3

To:

Director General
Department of Mines
Ministry of Natural Resources and Environmental Conservation
Nay Pyi Taw

Date: Day Month Year

Subject: **Application to renew the license to store petroleum and petroleum products**



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 144 - 3 January 2024

1. Regarding the matter above, the following petroleum and petroleum storage licenses issued by the Department of Mines for the “.....” petroleum and petroleum products sales outlet / factory / business in the Ward/Village Tract, Township, Region/State, held by me/us, citizenship scrutiny card no., will expire on

(a)

(b)

(c)

2. Therefore, in order to enable the renewal of the storage license for the year, an application has been submitted with the following evidence:

(a) Storage license (original);

(b) inspection record (copy);

(c) documentary photos.

Remark: If the applicant is a company, to apply in the name of the company.

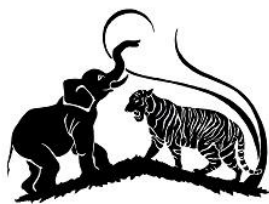
Name:

Registration no.:

Address:

.....

Contact phone:



**Government of the Republic of the Union of Myanmar
Ministry of Natural Resources and Environmental Protection**

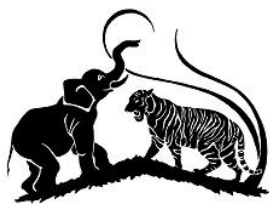
Notification on the determination of the storage license rates and of the inspection rates for the issuance of a transport permit for transport vehicles and transport vessels and barges concerning various kinds of petroleum and petroleum products

**Notification No. 38/2023
1385, 2nd Waning Day of Thadingyut
(31 October 2023)**

The Ministry of Natural Resources and Environmental Conservation has issued the following notification in exercise of the powers conferred by sections 10 (c) and 54 (b) Petroleum and Petroleum Products Law.

1. The rates specified below shall be charged for issuing a storage license for storage tanks and warehouses that store various kinds of petroleum and petroleum products:

Sr.	Description	Up to 800 gallons	Up to 1,600 gallons	Up to 3,200 gallons	Up to 5,000 gallons	Up to 10,000 gallons	Up to 50,000 gallons	Above 50,000 gallons
(a)	License fee	12,000	15,000	20,000	25,000	50,000	210,000	MMK 5 for every gallon over 50,000 gallons
(b)	Renewal fee	1,200	1,500	2,000	2,500	5,000	21,000	10% of the license fee
(c)	Fee for changing the holder	6,000	7,500	10,000	12,500	25,000	105,000	50% of the license fee



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(d)	Overdue penalty per day	240	300	400	500	1,000	4,200	2% of the license fee
(e)	Fee for a true copy in case of damage/loss	6,000	7,500	10,000	12,500	25,000	105,000	50% of the license fee

2. The following rates shall be charged as an inspection fee for the issuance of a transport permit for motor vehicles and for vessels and barges that transport various kinds of petroleum and petroleum products:

Sr.	Description	Capacity in gallons	Rate (MMK)
(a)	Vehicles and trailers	Below 3,200	10,000
		3,200 and higher	20,000
(b)	Vessels and barges	Below 100,000	40,000
		100,000 and higher	80,000

(Signature)

Khin Maung Yi

Union Minister

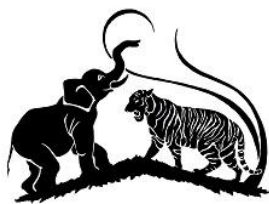
Ministry of Natural Resources and Environmental Conservation

2. Payment of income tax by non-resident citizens

As was widely reported also in this newsletter, the SAC ordered non-resident citizens to pay income on their salaries earned abroad (as well as on other income, but this obligation existed already previously) with an amendment of the [2023 Union Taxation Law](#) dated 12 September 2023.

Salary income is either taxed (i) at a 2% flat rate on the gross salary or (ii) at the ordinary rates (0%-25%) on the net salary (gross salary minus child and other allowances), whichever yields the lower tax burden. Other income is taxed at a 10% flat rate.

On 3 and 22 November 2023, the Internal Revenue Department and the Ministry of Planning and Finance under the SAC decreed that non-resident citizens shall pay their income tax at the Myanmar embassy or consulate when they are in need of a consular service such as passport



renewal, the creation of a certificate of identity (which we understand may be required for employment or the opening of a bank account in the host country) or the creation of an overseas worker identification card (OWIC). Please find the texts reproduced as an English translation below.

Myanmar has agreements for the avoidance of double taxation with India, Laos, Malaysia, Korea, Singapore, Thailand, the UK and Vietnam. They all oblige Myanmar to exempt from domestic taxation salaries earned by its citizens in the host country, provided that the citizen is able to procure a certificate of residence from the host country's tax authorities. With this certificate of residence, the citizen may then apply with form [IRD \(IT\)-11-01](#) to the Myanmar Internal Revenue Department for a certificate of exemption ("notice on granting treaty benefits under DTA").

Showing this certificate of exemption at the respective embassy should entitle the non-resident citizen to obtain consular services without paying Myanmar income tax, or, at the very least, entitle him to a refund (in MMK at the Central Bank rate) from the Myanmar Internal Revenue Department after the end of the income year.

The eight double taxation agreements also oblige Myanmar to exempt from domestic taxation the remuneration received by citizens employed aboard a vessel or aircraft operated in international traffic by an enterprise of India, Laos, Malaysia, Korea, Singapore, Thailand, the UK or Vietnam. In order to claim this exemption, the citizen will probably have to obtain a certificate of residence of the shipping company or airline.

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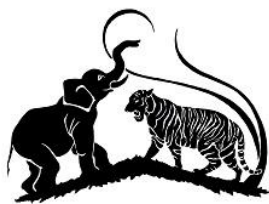
Internal Revenue Department

(Delegation of duties and powers to collect income tax on income of non-resident citizens)

Order No. 165/2023

**1385, 5th Waning Day of Thadingyut
(3 November 2023)**

1. The Internal Revenue Department has issued this order in exercise of the powers conferred by section 86 (b) Tax Administration Law.



2. The Director General has delegated the duties and powers of this law to the following persons according to section 6 (a) (2) Tax Administration Law to collect income tax on the income of non-resident citizens in the countries for which they are responsible, except the power to delegate according to section 6 (a) (2) Income Tax Law:
 - (a) Diplomatic officers serving in embassies of the Republic of the Union of Myanmar in foreign countries;
 - (b) consular officers serving in consulates general of the Republic of the Union of Myanmar in foreign countries.
3. This order shall take effect from 1 October 2023.

Min Htut
Director General
Internal Revenue Department

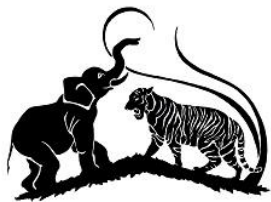
**Government of the Republic of the Union of Myanmar
Ministry of Planning and Finance**

**(Methods to be complied with when paying income tax during the income year on
income earned abroad by non-resident citizens)**

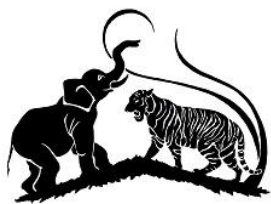
**Notification No. 79/2023
1385, 10th Waxing Day of Tazaungmon
(22 November 2023)**

The Ministry of Planning and Finance has issued this notification with the consent of the Union Government in exercising the powers conferred by section 16-B Income Tax Law.

1. This notification shall take effect from 1 October 2023.
2. The methods to be complied with when paying income tax during the income year on income earned abroad by non-resident citizens are specified as follows:



- (a) Non-resident citizens shall pay income tax at the relevant embassy or consulate general with the tax rates in section 22 Union Taxation Law when the following is done:
 - (1) Exchange of an old passport for a new one;
 - (2) renewal of a passport;
 - (3) creation of a certificate of identity (C of I);
 - (4) renewal of a certificate of identity (C of I);
 - (5) application for a passport with a certificate of identity (C of I);
 - (6) creation of a general power of attorney or special power of attorney;
 - (7) creation of a recommendation letter;
 - (8) payment of taxes;
 - (9) creation of an overseas worker identification card (OWIC).
 - (b) When paying income tax in accordance with the method in sub-para. (a), the income tax due in the relevant income year shall be paid in the kind of foreign currency received from the effective date of this notification.
3. After having paid income tax with the method in para. 2, the non-resident citizen shall submit an income tax return after the end of the income year and be subject to a final assessment in accordance with rule 9 (h) (1) Income Tax Rules. If the assessment on the income tax return submitted results in additional tax due, this tax shall also be paid.
 4. If the non-resident citizen does not submit an income tax return, the income tax paid with the method in para. 2 shall be treated as tax paid for a final assessment in the relevant income year.



5. A non-resident citizen may claim a refund if he submits convincing evidence together with the income tax return that at the end of the income year for various reasons there is no income for the income year or the tax for the income year is less than the amount of tax paid, and he is assessed in accordance with the prescribed methods.

Win Shein
Union Minister

3. Reorganisation of the Kyaukphyu Special Economic Zone Management Committee

The Myanmar Gazette edition dated 22 December 2023 carried news of the reorganisation of the Kyaukphyu Special Economic Zone Management Committee by the Special Economic Zone Central Body under the SAC.

- CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED -

Republic of the Union of Myanmar
Myanmar Special Economic Zone Central Body
Notification No. 3/2023
1385, 8th Waxing Day of the Tazaungmon
(20 November 2023)

Reorganisation of the Kyaukphyu Special Economic Zone Management Committee

1. The Myanmar Special Economic Zone Central Body reorganised the Kyaukphyu Special Economic Zone Management Committee according to chapter 5, section 9 (d) Myanmar Special Economic Zone Law 2014 as follows:
 - (a) U Kyaw Shwe Tun Chairman
Special Officer
Ministry of Commerce
 - (b) U Win Myint Vice Chairman
Deputy Director General (retired)



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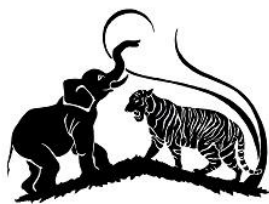
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Urban and Housing Development Department

- | | | |
|-----|--|-----------------|
| (c) | U San Shwe Maung
Member
Rakhine State Government | Member |
| (d) | Department Head
Department of Planning (Rakhine State)
Ministry of Planning and Finance | Member |
| (e) | District Administrator
Kyaukphyu District General Administration Department
Ministry of Home Affairs | Member |
| (f) | Person responsible
Myanma Port Authority (Rakhine State)
Ministry of Transport and Communications | Member |
| (g) | Director
Urban and Housing Development Department
(Rakhine State)
Ministry of Construction | Member |
| (h) | Dr. Kyaw San Oo | Secretary |
| (i) | Deputy Director General
Myanmar Trade Promotion Organization
Ministry of Commerce | Joint Secretary |

2. The duties of the Kyaukphyu Special Economic Zone Management Committee are as per the duties of a management committee prescribed in the Myanmar Special Economic Zone Law.

Soe Win
Vice-Senior General
Myanmar Special Economic Zone Central Body



[Published in the Myanmar Gazette dated 22 December 2023.]

4. **More foreigners committees**

The Myanmar Gazette edition dated 15 December 2023 carried an SAC notification establishing a central committee to supervise the deportation of foreigners (text reproduced below in an English translation).

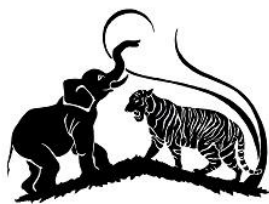
In a similar vein, the Central Committee for the Supervision and Care of Foreigners under the SAC on 9 October 2023 established working committees for the supervision and care of (i) tourists, (ii) diplomats, (iii) UN organisations and non-governmental international organisations, and (iv) foreigners entering with other visas, a working committee for (v) the issuance of entry, re-entry and stay permits, and a working committee to educate about the supervision and care of foreigners.

Furthermore, as reported extensively in a previous newsletter, the SAC's [standard operating procedures for cracking down on online fraud](#) dated 15 October 2023 contains detailed instructions to immigration authorities and other law enforcement agencies (unrelated to monetary authorities such as the Central Bank, and apparently also unrelated to suspicions of online scams) to "scrutinise failures to report and visa overstays," conduct ground checks, and share data of visa overstayers.

- CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED -

Republic of the Union of Myanmar
State Administration Council
Notification No. 228/2023
1385, 10th Waning Day of the Thadingyut
(8 November 2023)

Establishment of the Central Committee to Supervise the Taking of Swift Action Against
and Deportation and Extradition in Accordance with the Law of Foreigners Apprehended
Because of Illegal Entry into Myanmar



1. In order to enable scrutiny of the apprehension of foreigners having entered Myanmar illegally, their swift prosecution, and the supervision of their deportation to the relevant country, the Central Committee to Supervise the Taking of Swift Action Against and Deportation and Extradition in Accordance with the Law of Foreigners Apprehended Because of Illegal Entry into Myanmar has been established with the following persons:

(a)	Union Minister Ministry of Home Affairs	Chairman
(b)	Union Minister Ministry of Foreign Affairs	Vice Chairman 1
(c)	Union Minister Ministry of Immigration and Population	Vice Chairman 2
(d)	Relevant Chief Minister Government of the Region or State	Member
(e)	Deputy Minister Ministry of Transport and Communications	Member
(f)	Deputy Minister Ministry of Defence	Member
(g)	Deputy Minister Ministry of Information	Member
(h)	Deputy Minister Ministry of Hotels and Tourism	Member
(i)	Deputy Regional Military Commander Relevant Military Regional Headquarters	Member
(j)	Deputy Minister, Chief of Police Force Myanmar Police Force Ministry of Home Affairs	Secretary



- (k) Director General Joint Secretary 1
Ministry of Foreign Affairs
 - (l) Director General Joint Secretary 2
Ministry of Immigration and Population
2. The duties of the Central Committee to Supervise the Taking of Swift Action Against and Deportation and Extradition in Accordance with the Law of Foreigners Apprehended Because of Illegal Entry into Myanmar are as follows:
- (a) Taking action in accordance with the law in force against foreigners apprehended for having entered Myanmar illegally and making efforts to be able to contact and inform the relevant embassy;
 - (b) in order to verify and identify foreigners for whom the relevant foreign embassies requested assistance in helping, investigating and saving, making efforts, with a special team that includes law enforcement and security teams, to assign tasks and to identify *[the foreigner]*;
 - (c) if foreign fugitives declared wanted by relevant law enforcement organisations arrive in Myanmar, making efforts so that they may be swiftly apprehended and extradited as prescribed by the procedures;
 - (d) verifying whether foreigners who were identified and apprehended committed other crimes in Myanmar prior to deportation and extradition;
 - (e) detailed verification how foreigners who were apprehended communicated, entered, lived and conducted business upon entering Myanmar;
 - (f) making efforts to enable verification whether foreigners apprehended in Myanmar for various reasons match with the list of names notified by the relevant foreign embassies and law enforcement organisations;



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- (g) with regard to foreigners sentenced to deportation with their punishment waived, supervising the deportation to the relevant countries in accordance with the law;
- (h) blacklisting according to the “Myanmar Immigration Act” foreigners apprehended for having entered Myanmar illegally if they were deported;
- (i) the committee may establish working committees if needed.

By order

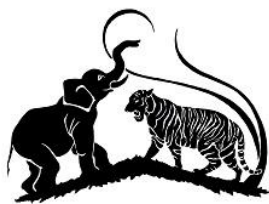
Aung Lin Dwe
Lieutenant General
Secretary

[Published in the Myanmar Gazette dated 15 December 2023.]

We hope that you have found this information useful.

Sebastian Pawlita
Managing Director

Nyein Chan Zaw
Director



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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:

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