

LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 196 - 1 May 2025

Dear Readers,

Welcome to a new edition of our newsletter.

1. Pathein Industrial Project

Readers and anybody else interested in setting up or relocating a factory are invited to take a look at the Pathein Industrial Project, an industrial zone in Ayeyarwaddy Region ([brochure](#)).

- Labour costs lower than in Yangon
- National grid to be supplemented by an 11 MW biomass power plant, expected to be completed by the end of 2026, ensuring 24 hours electricity
- Port designed for up to 15,000 ton vessels
- The zone's land is owned by the operator and not by various individual landowners, which means that investors may purchase or lease land directly from the operator
- The zone has an MIC permit from 2016, meaning that foreign investors can currently lease land for 41+10+10 years
- Operator and its chairman not on any sanctions list
- The zone reflects "JICA's Urban Development Plan for Pathein 2040"

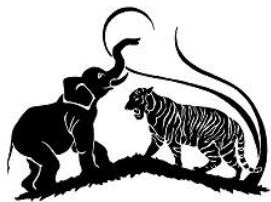
Interested parties are invited to contact Mr. Aloysius Saw Yan Naung, Director Sales and Marketing, +95-9-880160034, aloyusius.saw@pipmyanmar.com.

2. Union Taxation Law 2025

The Union Taxation Law 2025 was decree by the State Administration Council ("SAC") on 31 March 2025 ([English translation](#)). This law is issued annually and in particular sets the tax rates for specific goods tax, commercial tax, income tax and gemstone tax for the current financial year.

This year, only the following changes were made regarding specific goods tax. All other tax rates, exemptions, thresholds, etc. remain the same. The changes apply from 1 April 2025.

- Increase of the specific goods tax for cigarettes and cheroots by MMK 1;



- changes to the price segments and the specific goods tax rates for various types of liquor and for various types of wine.

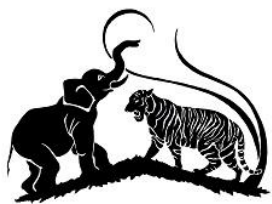
3. Reconstruction of earthquake-damaged state-owned buildings

Starting from 27 April 2025, the state-owned press carried notices instructing the companies that built Nay Pyi Taw in the early 2000s to contact the Nay Pyi Taw Development Committee. Reports in the independent press suggest that this means that these companies - owned by well-connected and well-known tycoons - will be requested to repair the earthquake damage sustained by the buildings that they constructed, at their own costs.

In any case, an article on the first working meeting of the Building Rehabilitation and New Construction Supervisory Committee (the “**Committee**”) published by the Ministry of Information on [30 April 2025](#) explains that a three-pronged approach will be taken to repair office buildings: Assigning the task to the companies that originally built them, assigning the task to companies currently undertaking construction work in the relevant ministries, and assigning the task to companies approved by the Myanmar Engineering Council, the Myanmar Engineering Society, or the Myanmar Geosciences Society.

This article furthermore states:

- The Committee was established by SAC Notification 58/2025 to supervise the restoration of repairable state-owned buildings and the transformation into earthquake-resistant structures of buildings that must be re-erected. It is chaired by General Maung Maung Aye, SAC member, Deputy Prime Minister and Union Minister for Defence. Regional committees were formed in the Nay Pyi Taw Council area, in Sagaing, Bago, Magway and Mandalay Regions, and in Shan State, together with regional earthquake damage assessment committees.
- Inspection teams are to colour-code damaged buildings (red, orange, blue).
- Buildings that are renovated or newly constructed must withstand an earthquake with a magnitude of 8.0 on the Richter scale. Standard operating procedures for the repair of buildings, roads and bridges according to damage type and severity have been disseminated.
- Cost estimates are to be prepared by civil engineers approved by the Ministry of Construction, submitted to the Committee, and verified by the Ministry of Construction’s Construction Work Scrutiny Committee through field inspections and photographic records.



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- Rehabilitation funding is to be approved by the Natural Disaster Management Committee.

Public Notice

THE companies that participated in the construction of offices and departmental buildings, special buildings, staff housing, administrative buildings and other construction projects included in the Nay Pyi Taw Construction Special Development Project shall contact the Nay Pyi Taw Development Committee via the following persons: -

Contacts

- (1) U Zaw Tun, Head, Engineering Department (Buildings)
Nay Pyi Taw Development Committee (09 696006999)
- (2) Daw Cherry Hla Maung, Deputy Head, Engineering Department (Buildings)
Nay Pyi Taw Development Committee (09 5005678)

Address

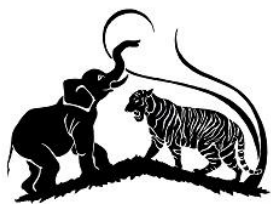
City Hall, Nay Pyi Taw Development Committee
Buildings Restoration, Utilization, and New Buildings Construction Supervision Committee

[Published in the Global New Light of Myanmar dated 28 April 2025.]

4. Directives concerning the transport of chemicals and lead smelting

The Central Supervisory Committee for the Prevention and Control of Risks from Chemical and Related Materials under the SAC issued two directives on 11 March 2025 which were published in the Myanmar Gazette dated 25 April 2025:

- Directive 1/2025 publishes the form that persons with a license to transport chemicals and related substances must use to obtain permission to carry out a domestic transport, the inspection report form, and the permission form, and specifies the procedure for granting permission.
- Directive 2/2025 establishes safety regulations for lead smelting operations covering workplace safety, workers' healthcare, awareness and training, air pollution control, water



pollution control, measures to prevent soil damage, noise reduction and odor reduction, waste management, and miscellaneous measures.

Please contact us if you wish to receive English translations (for a fee).

5. Procedures for gemological laboratories

On 19 March 2025, the Ministry of Natural Resources and Environmental Conservation under the SAC issued procedures for gemological laboratories (Notification 21/2025, published in the Myanmar Gazette dated 25 April 2025) to promote gemstone research and the development of standardised laboratories.

The procedures cover the establishment of laboratories (which requires a “permit or license from the relevant government department or organisation” and a registration certificate from Myanma Gems Enterprise), procedures for testing and the issuance of test reports, code of conduct, terms and conditions to be complied with by persons commissioning test reports, responsibilities and accountability, and administrative action.

Please contact us if you wish to receive an English translation (for a fee).

6. Procedure for filing a case with the Revenue Appellate Tribunal through a representative

The Revenue Appellate Tribunal changed the procedure for filing a case through a representative as follows:

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Republic of the Union of Myanmar

Revenue Appellate Tribunal

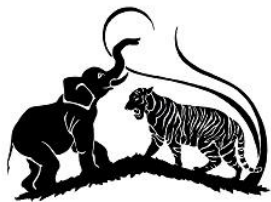
Notification No. 1/2025

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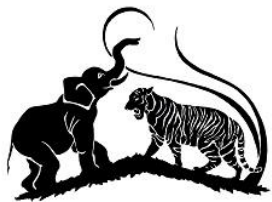
(13 February 2025)

Procedure for filing a case through an authorised representative

1. The Revenue Appellate Tribunal hereby issues this notification exercising the powers conferred upon it by section 42 (b) Revenue Appellate Tribunal Law.



2. Section 19 (b) Revenue Appellate Tribunal Law states that if a case is filed with the Revenue Appellate Tribunal through a representative rather than personally, a power of attorney must be submitted according to the provisions of the relevant law. Rule 39 Revenue Appellate Tribunal Rules state that if an authorised representative as defined in rule 2 (i) Revenue Appellate Tribunal Rules is to appear for a party before the Tribunal, a special power of attorney or a general power of attorney shall be registered as a deed or notarised.
3. It is prescribed according to these provisions that companies established and registered according to the Myanmar Companies Law must apply as follows regarding the filing of a case with the Revenue Appellate Tribunal:
 - (a) The application must be made in the name of the company;
 - (b) if a person is appointed as authorised representative, the following original documents must be submitted together, irrespective of whether this person is involved in the company or not involved in the company:
 - (1) Minutes of the meeting of the company's board of directors resolving to delegate authority in relation to the case to a representative;
 - (2) power of attorney registered at the Registration of Deeds Office or notarised.
4. If an applicant or respondent residing abroad wishes to authorise, from abroad, a representative to appear before, apply to, or undertake proceedings with the Revenue Appellate Tribunal on the applicant or respondent's behalf according to the provisions of rules 40 and 41 Revenue Appellate Tribunal Rules, the power of attorney must be prepared and submitted as follows:
 - (a) Original power of attorney, legalised as follows: A notary public in the relevant country certified that the power of attorney issued abroad was executed in his presence, and that country's ministry of foreign affairs, or an officer from the Myanmar embassy or the Myanmar consul furthermore certified that the notary public who had certified the document was a notary public legally appointed in the relevant country;



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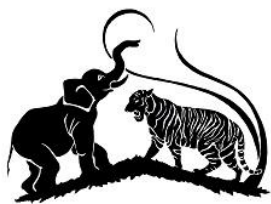
- (b) if the power of attorney was issued abroad and registered at the Registration of Deeds Office in Myanmar, an additional endorsement from an authorised officer at the Myanmar embassy in the relevant country, or the original power of attorney made in the presence of such officer.
- 5. Revenue Appellate Tribunal Notification No. 1/2021 dated 6 January 2021 is repealed by this notification.
- 6. This notification shall apply to cases filed on or after 1 March 2025.

Myint Oo
Chairman
Revenue Appellate Tribunal

[Published in the Myanmar Gazette dated 14 March 2025.]

We hope that you have found this information useful.

Sebastian Pawlita
Managing 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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