

LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 197 - 15 May 2025

Dear Readers,

Welcome to a new edition of our newsletter.

1. Seminar invitation: Leasing property in Myanmar

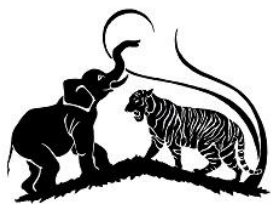
As many organisations seem to be renting office space and warehouses now in Mandalay and other earthquake-affected areas and we are often also contacted to deal with issues concerning the lease of factories and land, we would like to share our insights and cordially invite our readers and anybody else to attend our upcoming seminar on leasing property in Myanmar.

(Download seminar invitation as [PDF](#))

Proposed agenda:

- Important clauses in lease agreements
- Lease agreements submitted to the Myanmar Investment Commission and their subsequent amendments
- Restrictions on foreigners renting immovable property
- The Urban Rent Control Act 1960
- Zoning and land use restrictions; heritage buildings
- Commercial tax (important!), income tax of the landlord, municipal property tax
- Stamp duty, and what may happen at most if it is not paid
- Registration of lease agreements, and what may happen if a lease agreement is not registered
- Long Q&A session

Date and time	Thursday, 12 th June 2025, 2:30pm - 4:00pm
Place	Rose Garden Hotel, 171 Upper Pansodan Road, Yangon
Speaker	Sebastian Pawlita
Language	English
Participation fee	MMK 25,000 per person, payable in cash at the reception desk



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Registration	Please register by sending an e-mail to info@lincolnmyanmar.com , stating the name of your organisation and the names of the participants.
Suggesting a topic	If you wish us to discuss a particular topic at the seminar, please do not hesitate to include this in your registration e-mail; we will be happy to amend the agenda.

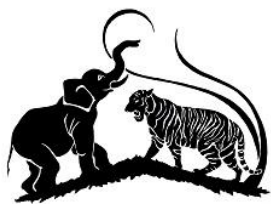
2. New reporting requirements for companies sponsoring visas

On 9 May 2025, the Directorate of Investment and Company Administration (“**DICA**”) under the State Administration Council (“**SAC**”) announced additional reporting requirements for companies issuing “recommendations for entry visas and visa extensions”.

Companies can issue invitation letters and visa request letters for visitors to apply for a business visa [online](#) or at a Myanmar embassy abroad. Although DICA’s announcement refers to “entry visas”, we do not think that this situation is covered as DICA is not involved in these visa application procedures.

Holders of a business visa may apply for an extension (in the shape of single re-entry or multiple re-entry business visas and stay permits for 3, 6, 9 or 12 months) in-country if their sponsoring company procures a recommendation from DICA or the one-stop service centre (“**OSSC**”) of the Myanmar Investment Commission (“**MIC**”). This requires quite a lot of paperwork, to which DICA now added the obligation to report by e-mail changes in the status of the visa holder, starting from 9 May 2025:

- **Commencement of the work** (we think that this point is moot, as the work would already have commenced when the company applied for the recommendation to extend the visa, this information would have been included in the application, and we would not know what event could trigger DICA or the OSSC’s interest in receiving this information again);
- **current position** (this point might be relevant if the visa holder’s position changed between the application for the recommendation and DICA’s announcement);
- **resignation from work** (and, we suppose, termination of the visa holder’s employment contract by the sponsoring company);
- **change or relocation of the visa holder’s position;**
- **departure from Myanmar;** and



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- **change of address and phone number.**

The report must be sent by e-mail to movasdica@gmail.com (MIC companies) or nmicforeignerreport.dica@gmail.com (non-MIC companies).

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Announcement on compliance requirements when applying for entry visa acquisition and visa extension for foreigners

The Ministry of Investment and Foreign Economic Relations hereby announces that companies responsible for giving recommendations for entry visas and visa extensions for foreigners currently having a position in the company (including family members) must, starting from 9 May 2025, in addition to the points in the “announcement on obtaining a recommendation for the extension of visas for foreigners” announced by this department on 14 September 2022, report without fail to the following e-mail addresses of this department the commencement of the work, current position, resignation from work, change or relocation of the position, departure from this country, and change of address and phone number of/by these persons (including family members):

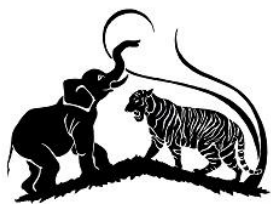
Sr.	Subject	E-mail to report to
1.	Companies with a permit from the Myanmar Investment Commission	movasdica@gmail.com
2.	Companies without a permit from the Myanmar Investment Commission	nmicforeignerreport.dica@gmail.com

Directorate of Investment and Company Administration

[Original published on dica.gov.mm on 9 May 2025.]

3. Reduced tariff rates under the Regional Comprehensive Economic Partnership to apply from 14 May 2025

With a notice dated 13 May 2025, the Customs Department under the SAC announced that the reduced tariff rates under the Regional Comprehensive Economic Partnership, which includes Cambodia, Thailand, Vietnam, Brunei, Laos, Singapore, Malaysia, Indonesia and China, will apply from 14 May 2025.



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Customs Department, MACCS Branch Announcement No. 009/2025

Date: 13 May 2025

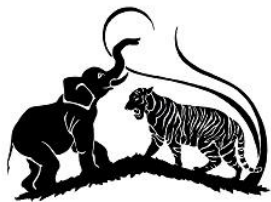
Information about the reduced tariff rates according to the RCEP (Regional Comprehensive Economic Partnership), for those submitting declarations

1. It has been announced that the tariff rates RCEP TRS (2017) under the Regional Comprehensive Economic Partnership (RCEP) which are linked to the 2017 Customs Tariff of Myanmar will take effect from 7 May 2025 according to Notification No. 29/2025 of the Union Minister's Office of the Ministry of Planning and Finance.
2. If you want to enjoy the reduced tariffs according to the Regional Comprehensive Economic Partnership, which includes Cambodia, Thailand, Vietnam, Brunei, Laos, Singapore, Malaysia, Indonesia and China, using Form - RCEP issued by these countries, you must select and enter "R" (R: RCEP) in the "customs duty type code" field on the IDA screen.
3. Please be informed that necessary preparations have been completed to set up the master table setting in the MACSS system for imported goods eligible for the reduced tariff rates according to the RCEP that are linked to the HS 2017 Version, that the reduced tariff rates for goods imported into Myanmar can be enjoyed starting from 14 May 2025, and that, if you have any difficulty submitting a declaration to the system, you are invited to contact the Help Desk Section of the MACCS Branch at 01-379429 during office hours.

Customs Department

4. Amendment to the Registration of Ships Act

On 5 May 2025, the SAC amended the Registration of Ships Act. The law is in English; the latest version prior to the amendment can be found [here](#) and the amendment [here](#). Importantly, the amendment introduces much more detailed restrictions on foreign ownership:



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“5B. (a) No person shall be qualified to own a Myanmar ship unless such person shall be any of the followings:

- (1) a citizen of Myanmar;*
- (2) a company or a body established in Myanmar which satisfies the following requirements:*
 - (i) the company or a body is incorporated in Myanmar,*
 - (ii) the principal office of the company or a body is in Myanmar;*
 - (iii) the management of the company or a body is undertaken in Myanmar;*
 - (iv) the majority of the shareholding, or the percentage of such shareholding as may be determined by the Ministry under sub-section (b), including the voting share, of the company or a body is held by Myanmar citizens independent of any influence by any person other than Myanmar citizens; and*
 - (v) the majority, or the percentage of the shareholding as may be determined by the Ministry under sub-section (b), of the directors of the company or a body are Myanmar citizens.*

(b) The Ministry may, by notification, determine:

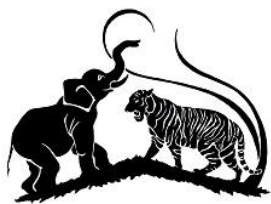
- (1) the percentage of the shareholding, including voting share; and*
- (2) the percentage of the directors of the company or a body required to be Myanmar citizens.*

(c) In addition to the requirements prescribed in sub-section (a), other requirements may be prescribed by the Ministry.

(d) Documents pertaining to shareholding shall be developed by the company or the body as may be required by the registrar of ships.”

5. Civil original jurisdiction of the district courts expanded

With a notification dated 26 March 2025, the Supreme Court under the SAC expanded the original jurisdiction of the district courts to civil cases with a value not exceeding MMK 5 billion (USD



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2,380,952 according to the Central Bank exchange rate). Previously, the upper limit was MMK 3 billion. The change takes effect from 25 April 2025.

Cases with a value between MMK 3 billion and 5 billion that had been pending at a high court were subsequently transferred *ex officio* to the respective district court.

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Republic of the Union of Myanmar

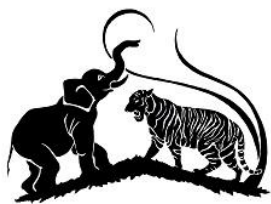
Supreme Court of the Union

Notification No. 296/2025

**1386, 13th Waning Day of Tabaung
(26 March 2025)**

1. The Supreme Court of the Union has, according to section 63 Union Judiciary Law, vested powers under any law in force of the District Court and the District Judge to the District Courts, the Self-Administered Division Court and the Self-Administered Zone Courts.
2. The Supreme Court of the Union has, according to section 64 Union Judiciary Law, vested jurisdiction to adjudicate referrals made within the Self-Administered Division and the respective Self-Administered Zones and Districts according to section 32 (1) Urban Rent Control Act 1960 to the Self-Administered Division Judge, the Self-Administered Zone Judges and the District Judges.
3. The Supreme Court of the Union has, according to section 63 Union Judiciary Law, vested jurisdiction to the Self-Administered Division Court, the Self-Administered Zone Courts and the District Courts to adjudicate civil original cases or *[other]* original cases with a value not exceeding 5 billion kyats.
4. The Supreme Court of the Union has, according to section 64 Union Judiciary Law, vested civil jurisdiction to the following judges serving at the Self-Administered Division Court, the Self-Administered Zone Courts and the District Courts to adjudicate original civil cases or *[other]* original cases as specified alongside their position:

Sr.	Judge vested with jurisdiction	Conferred civil jurisdiction
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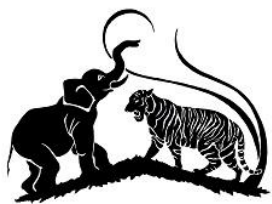
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(a)	Self-Administered Division Judge Self-Administered Zone Judge District Judge Associate District Judge	Jurisdiction to adjudicate civil original cases and <i>[other]</i> original cases not exceeding MMK 5 billion
(b)	Deputy Self-Administered Division Judge Deputy Self-Administered Zone Judge Deputy District Judge	Jurisdiction to adjudicate civil original cases and <i>[other]</i> original cases not exceeding MMK 5 billion

5. The Supreme Court of the Union has, according to section 64 Union Judiciary Law, vested the civil appeal and civil revision jurisdiction as specified alongside their position to the following judges serving at the Self-Administered Division Court, the Self-Administered Zone Courts and the District Courts:

Sr.	Judge vested with jurisdiction	Conferred civil jurisdiction
(a)	Self-Administered Division Judge Self-Administered Zone Judge District Judge	Jurisdiction to adjudicate appeals or revisions against a decree or order made by a township court in a civil or criminal case
(b)	Associate District Judge Deputy Self-Administered Division Judge Deputy Self-Administered Zone Judge Deputy District Judge	Jurisdiction to adjudicate civil appeals or revisions transferred by the Self-Administered Division Judge or a Self-Administered Zone Judge, or a District Judge

6. The Self-Administered Division Judge, a Self-Administered Zone Judge, or a District Judge may, in accordance with the directive of the Supreme Court of the Union, assign cases to another judge in his court for examination and adjudication. When the Self-Administered Division Judge, a Self-Administered Zone Judge, or a District Judge is temporarily unable to sit in court, he may assign the case for examination and



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adjudication to a judge at the Self-Administered Division, Self-Administered Zone, or District level to whom such duties have been given.

7. The Self-Administered Division Judge, a Self-Administered Zone Judge, or a District Judge has the authority to recall a case that he assigned for examination and adjudication by himself, or to assign it for examination and adjudication to another judge at the Self-Administered Division, Self-Administered Zone, or District level.
8. The Self-Administered Division Judge, a Self-Administered Zone Judge, a District Judge, an Associate District Judge, the Deputy Self-Administered Division Judge, a Deputy Self-Administered Zone Judge, or a Deputy District Judges may adjudicate a case transferred from one court within the Self-Administered Division, the Self-Administered Zone or the District over which he has jurisdiction to another court. Furthermore, he may adjudicate a case transferred to him at his discretion.
9. This notification shall come into effect on 25 April 2025 (13th Waning Day of Tagu, 1387).
10. Notification no. 1030/2020 of the Supreme Court of the Union dated 28 December 2020 is repealed from the effective date of this notification.

Thar Htay
Chief Justice of the Union

Letter No. 18 / 169 / Pa Ta Hka (659/2025)

Date: 26 May 2025

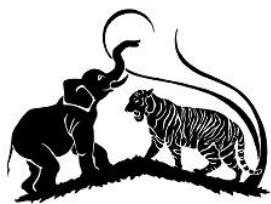
Copies: *[Omitted.]*

6. **Liquor license fees increased in Nay Pyi Taw**

Liquor license fees in Nay Pyi Taw have been increased as follows with effect from 1 April 2025.

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Government of the Republic of the Union of Myanmar
Ministry of Home Affairs**



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(Adjustment of the liquor licence tax rates in the Nay Pyi Taw Union Territory)

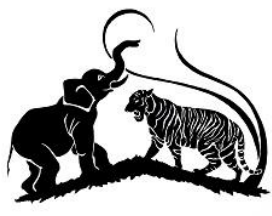
Notification No. 338/2025

1387, 11th Waning Day of Tagu

(23 April 2025)

Exercising the powers conferred by section 24 (1) Myanmar Excise Tax Act and rule 4 (3) Myanmar Excise Rules, the Ministry of Home Affairs of the Republic of the Union of Myanmar has adjusted and set the rates to be collected in the Nay Pyi Taw Union Territory from 1 April 2025 that are shown next to the following liquor licences:

Sr	License number	License content	Current rate (MMK)	Adjusted rate (MMK)
1	CFL-2A	Licence for opening a counter to serve fermented beverages other than palm wine and tari to be drunk on the premises of a restaurant or lounge and for their retail vend.	100,000	150,000
2	CS-2A	Licence for opening a counter to serve distilled liquor to be drunk on the premises of a restaurant or lounge and for its retail vend.	200,000	300,000
3	D-1	Licence to possess and work a distillery.	Production capacity in gallons per day (50-500) = 5,000,000 (500-1000) = 10,000,000 (Above 1000) = 15,000,000	Production capacity in gallons per day (50-500) = 6,000,000
4	D-1A	Licence to possess and work a distillery for the distillation, blending, colouring, flavouring and bottling of foreign spirit and to sell it wholesale to licensed vendors.	5,000,000	6,000,000
5	D-2	Licence to possess a distillery, but not to work it.	1,000,000	1,100,000
6	FL-6	Licence for the wholesale vend of foreign spirit manufactured in a distillery in Myanmar.	2,500,000	5,000,000
7	FL-9	Licence for the wholesale vend of beer manufactured in a brewery in Myanmar.	10,000,000	12,000,000
8	FL-9	Licence for the retail vend in a public house of beer manufactured in a brewery in Myanmar, to be drunk on the premises or removed.	1,200,000	1,500,000
9	FL-12	Licence for the wholesale and retail vend by a general shopkeeper of foreign alcoholic liquor not to be drunk on the premises.	1,500,000	2,500,000
10	FL-17	Licence for the retail vend within a bar of a hotel or refreshment-room by the proprietor or manager of such	2,400,000	3,000,000



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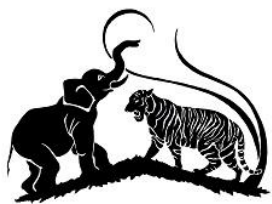
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		hotel or refreshment-room of foreign alcoholic liquor to be drunk on the premises.		
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Lieutenant General Tun Tun Naung
Union Minister

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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