

Dear Readers,

Welcome to a new edition of our newsletter.

1. Higher hurdles for marriages involving foreigners

With directives dated 17 November 2025 and 15 January 2026, the Supreme Court added a significant number of documents that foreigners wishing to marry a Myanmar national must procure.

We understand that previously, it was in practice sufficient for a foreigner to visit with a tourist visa, take photos in a pagoda to show conversion to Buddhism and, sometimes, provide a certificate from his home country of being unmarried.

In light of the recent Supreme Court directives, reproduced in English in the grey box below, this does not seem to be possible anymore. Among others, the Supreme Court requires the foreigner to hold a visa which allows a stay of more than 30 days, which disqualifies tourist visas.

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Republic of the Union of Myanmar

Supreme Court of the Union

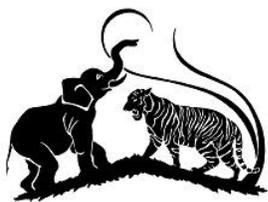
Directive No. 1/2025

1387, 13th Waning Day of Tazaungmon

(17 November 2025)

Matters to be scrutinised when taking affidavits for marriages between foreigners and Myanmar women

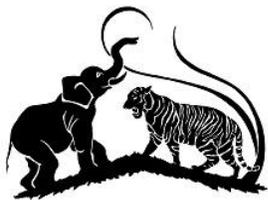
1. Courts accept and take marriage affidavits that those marrying as Buddhists make on their own volition. In this context, the Supreme Court of the Union has issued directives and exercises supervision to ensure that the rights of Myanmar women wishing to marry foreigners are not lost.
2. It must be acknowledged that circumstances have changed and human trafficking, whereby foreigners visit Myanmar to take young Myanmar women out of the country after deceiving and marrying them under false pretenses, is on the rise. As



more scrutiny is needed to prevent fraudulent marriages by foreigners, courts are again directed, if there is an application to take marriage affidavits, to take the affidavits as prescribed only after careful scrutiny whether the following particulars are complete.

For the foreigner intending to marry:

- (1) Passport;
- (2) evidence of a visa that allows the foreigner to stay in Myanmar for more than 30 days;
- (3) submission to the Myanmar Immigration Department stating that the marriage will take place during the stay with the visa;
- (4) certificate from the relevant embassy stating that the marriage is not prohibited under the law of the relevant country (“certificate of no impediment to marriage”), submitted together with the following documents:
 - (a) certificates showing that the foreigner is a bachelor or not married anymore (evidence of divorce or the spouse’s death), the foreigner’s permanent address and occupation in the relevant country, the foreigner’s income, and that the foreigner is of good character or has no criminal record, all to be submitted in a relevant language (e.g., Burmese or English) and properly certified by a notary or the relevant embassy; if the foreigner is self-employed, the business certificate/license issued by the relevant authority must also be submitted;
 - (b) endorsement from the relevant country stating whether Myanmar women or men who marry a national of the other country are eligible for citizenship;



- (c) certificate or law from the relevant country stating whether children born to the parents mentioned in the above paragraph are eligible for citizenship.
3. Existing legal provisions, directives and orders concerning the taking of marriage affidavits shall continue to apply alongside this directive.

(Thar Htay)
Chief Justice of the Union

Letter No. 18/414/Pa Ta Kha (2203/2025)

Date: 17 November 2025

Republic of the Union of Myanmar

Supreme Court of the Union

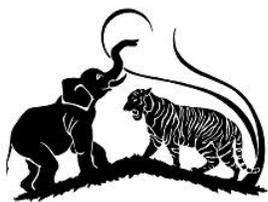
Directive No. 1/2026

1387, 13th Waning Day of Pyatho

(15 January 2026)

Matters to be complied with in marriage ceremonies according to the Christian Marriage Act

1. The Supreme Court of the Union issues licences to Christians according to sections 6 and 9 Christian Marriage Act allowing them to perform marriage ceremonies, appoints registrars and the chief registrar according to section 7, makes announcements that must be complied with when applying for licences and solemnising marriages, and issues directives on matters to be undertaken by registrars. As of 2025, 19 licences have been issued according to section 6, 16 licences according to section 9, and 56 licences according to sections 6 and 9.
2. When examining the marriage documents sent by these licence holders to the chief registrar, it was found, among others, that marriage ceremonies were performed without a licence permitting the performance of a marriage ceremony involving a foreigner, and that marriages between foreign Christians and Myanmar citizens are becoming more frequent than before.



3. To protect Myanmar women from the danger of being taken away in incidents of human trafficking by foreigners who temporarily visit Myanmar to lure them into marriage by paying money, the particulars of a foreigner must be scrutinised in a Christian marriage ceremony in the same manner as they are scrutinised when Buddhist marriage affidavits are taken in court.

4. It is therefore directed that a Christian marriage ceremony of a foreigner and a Myanmar citizen according to the Christian Marriage Act may only be conducted as prescribed after careful scrutiny whether the following particulars are complete.

For the foreigner intending to marry:

- (1) Passport;
- (2) evidence of a visa that allows the foreigner to stay in Myanmar for more than 30 days;
- (3) submission to the Myanmar Immigration Department stating that the marriage will take place during the stay with the visa;
- (4) certificate from the relevant embassy stating that the marriage is not prohibited under the law of the relevant country (“certificate of no impediment to marriage”)
 - bachelor, unmarried or no longer married (evidence of divorce or the spouse’s death);
 - status of residence in the relevant country;
 - permanent address and occupation; income;
 - certificate of no criminal record or good character.

5. Failure to comply with this directive and the legal provisions, directives, orders and announcements in force regarding marriage ceremonies will result in action being taken according to the legal provisions.

(Thar Htay)



Chief Justice of the Union

Letter No. 18/10/Pa Ta Kha (75/2026)

Date: 15 January 2026

2. **State of emergency and martial law prolonged in 63 townships**

With Ordinances 1 and 2/2026 dated 29 January 2026, the National Defence and Security Council (“**NDSC**”) prolonged the state of emergency and the declaration of martial law in the following townships for 90 days:

- **Kachin State:** Sumprabum, Shwegu, Injangyang, Hsawlaw, Chipwi
- **Kayah State:** Shadaw, Hpasawng, Mese
- **Kayin State:** Kawkareik, Kyainseikgyi
- **Chin State:** Kanpetlet, Thantlang, Paletwa, Tonzang, Mindat, Matupi, Falam
- **Sagaing Region:** Htigyaing, Kawlin, Pinlebu, Khin-U, Wetlet, Kani, Depayin, Pale, Indaw
- **Magway Region:** Pauk, Myaing, Saw, Htilin, Yesagyo
- **Mandalay Region:** Mogok, Singu, Ngazun
- **Rakhine State:** Ramree, Pauktaw, Ponnagyun, Rathedaung, Gwa, Maungdaw, Buthidaung, Kyaukphyu, Minbya, Mrauk-U, Myebon, Thandwe, Ann, Taungup
- **Shan State:** Namtu, Mabein, Kutkai, Namhkam, Hsipaw, Kunlong, Namhsan, Mantong, Hopang, Laukkai, Konkyan, Mongmit, Kyaukme, Hsipaw, Mongla

“Martial law” means that all administrative and judicial functions are carried out under the command of the regional military commander who may, among others, establish military courts to summarily try civilians for a broad array of listed offences; the death penalty or life imprisonment may be imposed for any such offence. ([More info](#))



3. Framework for a “Union Consultative Council”

The Union Election Commission, appointed by the State Administration Council on 2 February 2021, oversaw what it termed “multi-party democratic general elections in phases” that were held on 28 December 2025 in 102 townships (except 1,439 wards and village tracts), on 11 January 2026 in 100 townships (except 1,492 wards and village tracts), and on 25 January 2026 in 61 townships (except 966 wards and village tracts). In 67 townships, no elections were held.

According to lists released by the Union Election Commission, the winning candidates are overwhelmingly from the military-aligned Union Solidarity and Development Party (USDP).

The Union Parliament thus created is expected to convene in late March 2026 to elect the president, with a new government expected to take over in April. Presumably in preparation, the NDSC (which according to section 427 (a) of the 2008 Constitution exercises all legislative, executive and judicial powers before the Union Parliament is convened) on 3 February 2026 created a framework to enable the president (currently, Sr. Gen. Min Aung Hlaing) to establish a five-member “Union Consultative Council” to “advise on and coordinate” matters related to “the security and rule of law of the Union, international relations, peace, and legislation.”

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

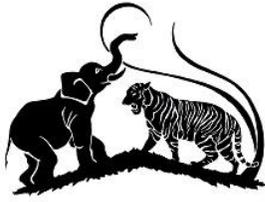
**Republic of the Union of Myanmar
National Defence and Security Council**

Union Consultative Council Law
(National Defence and Security Council Law No. 3/2026)

1387, 2nd Waning Day of Tabodwe
(3 February 2026)

Exercising the legislative power of the Union Parliament according to article 427 of the Constitution of the Republic of the Union of Myanmar, the National Defence and Security Council has enacted this law.

**Chapter 1
Title and definitions**



1. This law shall be referred to as Union Consultative Council Law.
2. The following expressions in this law shall have the meanings given hereunder:
 - (a) “**State**” means the Republic of the Union of Myanmar.
 - (b) “**Council**” means the Union Consultative Council established according to this law.

Chapter 2 Objectives

3. The objectives of this law are as follows:
 - (a) To strengthen a genuine and multi-party democracy;
 - (b) to build a Union based on democracy and federalism;
 - (c) to ensure national prosperity;
 - (d) to ensure food and water supply in abundance.

Chapter 3 Assignment of duties

4. Without prejudice to the powers vested separately by the Constitution of the Republic of the Union of Myanmar into the executive branch and the judicial branch, the Union Parliament authorises the President to establish the Council to enable it to advise on and coordinate, according to the objectives of this law, matters related to the security and rule of law of the Union, matters related to international relations, matters related to peace, and matters related to legislation.
5. The President shall establish the Council consisting of not less than five members, including the chairman and the secretary, from among suitable persons.
6. When establishing the Council, the President shall designate the chairman and the secretary.



7. The President shall determine the duties and powers of the Council concerning the matters referred to in section 4.

Chapter 4 Miscellaneous

8. The Union Government shall determine the monthly honorarium, allowance, insignia and benefits of the Council members.
9. The term of office of the Council shall be the same as that of the President.
10. The Office of the President shall make arrangements for the office work of the Council.
11. The Office of the President may issue rules, orders, notifications and directives as may be necessary to implement the provisions of this law.

I hereby sign according to article 427 of the Constitution of the Republic of the Union of Myanmar.

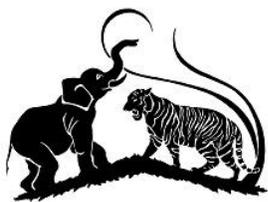
(Signed)

Min Aung Hlaing
Senior General
Acting President

4. Law Protecting the Privacy and Security of Citizens amended

The State Administration Council (“SAC”) on 13 February 2021 and the NDSC again on 1 August 2025 suspended sections 5, 7 and 8 of the Law Protecting the Privacy and Security of Citizens (two witnesses required to enter a residence; no detention without court order beyond 24 hours; no searches and surveillance without a warrant). The suspension will automatically lapse when the Union Parliament is convened and the NDSC ceases to exercise legislative, executive and judicial powers (expected to occur in the end of March 2026).

On 3 February 2026, the NDSC amended sections 5 and 8 so that once their suspension has lapsed, they will offer no protection in cases pertaining to “national defence, security, and public peace and tranquility”. The amendments are shown below in red.



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 215 - 15 February 2026

- Section 5 (currently suspended)

The relevant ministries and officials:

- (a) *Shall protect any person from harm to their personal privacy or personal security, unless this occurs according to a law in force.*
- (b) *May, unless critically necessary for national defence, security, and public peace and tranquility, carry out the action only in the presence of 2 witnesses of which one must be either the administrator of the relevant ward or village tract, the person in charge of the village or the household head, or the head of ten households, if they wish to enter according to a law in force a person's home, and a room, building or compound and a building within the compound used as a person's home, to search for or seize [a thing] or to search for or arrest a person.*

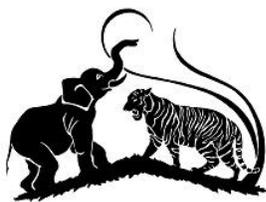
- Section 7 (currently suspended)

No one shall be detained for more than 24 hours without the permission of a court, except in cases permitted by any law in force.

- Section 8 (currently suspended)

Except for persons having duties and powers to act according to the law and according to their duties for the purpose of national defence, security, and public peace and tranquility, no person ~~having duties and powers~~ may, without a permit, authorisation or warrant according to a law in force, or without the permission of the President or the Union Government:

- (a) *Enter a citizen's home, and a room, building or compound and a building within the compound used as a citizen's home, to search for or seize [a thing] or to arrest a person.*
- (b) *Conduct surveillance, investigation and scrutiny that would interfere with a citizen's personal privacy and personal security or could harm their human dignity.*
- (c) *Intercept, listen to, or otherwise interfere with any communication between persons using any communication device.*
- (d) *Request or obtain personal telephone and electronic communications information from telecommunications operators.*



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 215 - 15 February 2026

- (e) *Open, search, seize, conceal, destroy, or damage any correspondence, letter, envelope, package, or parcel sent or delivered to communicate someone else's personal matters.*
- (f) *Forcibly interfere in the personal or family matters of a citizen or in any way insult or harm a person's honor and reputation.*
- (g) *Unlawfully seize or directly or indirectly damage or destroy on purpose any movable or immovable property legally acquired by a citizen.*

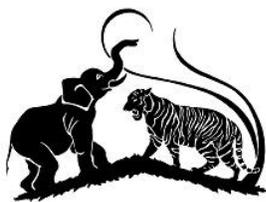
5. **Thresholds to categorise industrial enterprises changed**

Any person wishing to operate a private industrial enterprise using any type of power equal to or in excess of 3 horsepower or employing 10 or more wage-earning workers must register with the Directorate of Industrial Inspection and Supervision according to section 4 (a) [Private Industrial Enterprise Law](#).

Businesses are registered as small, medium or large-scale enterprises depending their annual production value, used horsepower, capital investment, and number of wage-earning workers.

On 6 November 2025, the Ministry of Industry with Notification 2/2025 amended the procedures related to this law, increasing the thresholds and thereby apparently eliminating the need for very small enterprises to register. The old and new thresholds are as follows:

| Enterprise size | | Production value (million MMK) | Used horsepower | Capital investment (million MMK) | No. of workers | Registration fee (MMK) |
|-----------------|-----|--------------------------------|-----------------------|----------------------------------|------------------------|------------------------|
| Small | Old | Up to 2.5 | Up to 25 | Up to 1 | Up to 50 | 12,000 |
| | New | More than 250 up to 1,250 | More than 5 up to 25 | More than 100 up to 500 | More than 10 up to 50 | |
| Medium | Old | More than 2.5 up to 10 | More than 25 up to 50 | More than 1 up to 5 | More than 50 up to 100 | 25,000 |
| | New | More than 1,250 up to 2,000 | More than 25 up to 50 | More than 500 up to 1,000 | More than 50 up to 300 | |
| Large | Old | More than 10 | More than 50 | More than 5 | More than 100 | 50,000 |



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 215 - 15 February 2026

| Enterprise size | | Production value (million MMK) | Used horsepower | Capital investment (million MMK) | No. of workers | Registration fee (MMK) |
|-----------------|------------|--------------------------------|-----------------|----------------------------------|----------------|------------------------|
| | New | More than 2,000 | More than 50 | More than 1,000 | More than 300 | |

6. Microbiological reference criteria for pre-packaged food

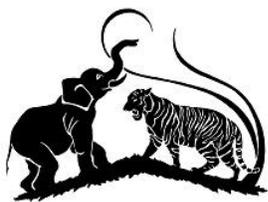
On 5 January 2026, the Myanmar Food and Drug Board of Authority (“FDA”) under the NDSC issued microbiological criteria which anybody must observe who manufactures, imports, exports, stores, transports or distributes pre-packaged food, starting from 5 April 2026. An English translation of the order is available on the FDA’s [website](#).

7. Certain electric vehicles and spare parts exempted from customs duty

On 2 February 2026, the Ministry of Finance and Revenue under the NDSC announced ([Burmese](#)) the reduction to 0% of the customs duty rate on the import of electric special purpose vehicles and municipal vehicles, of construction machinery, and of spare parts endorsed by the Ministry of Electric Power and the Ministry of Industry for electric vehicles. Lists of the vehicle and spare part types to which the reduction applies are attached to the notification. The reduction is available until 31 March 2026.

We hope that you have found this information useful.

Sebastian Pawlita
Managing Director



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

NEWSLETTER 215 - 15 February 2026

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
E-Mail: sebastian@lincolnmyanmar.com

Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)

Office address: No. 35 (D), Inya Myaing Road, Bahan Township, Yangon Region

Web: www.lincolnmyanmar.com