

# LINCOLN CONSULTANCY (MYANMAR) LIMITED

NEWSLETTER 217 - 21 February 2026

**Dear Readers,**

Welcome to a new edition of our newsletter.

**Ban on e-cigarettes, similar devices and their accessories**

On 18 February 2026, the Ministry of Health under the National Defence and Security Council (“**NDSC**”) prohibited the import, export, trading, possession, storage, transport, distribution, use and consumption of e-cigarettes, heated smoking devices (that heat tobacco sticks to create a nicotine-containing aerosol), e-shishas and their accessories such as e-liquids.

Contraventions are punishable with imprisonment from 6 months to 3 years and a fine of up to MMK 500,000 according to section 5 [Essential Supplies and Services Law](#). Furthermore, the items used in the offence may be destroyed, confiscated or otherwise disposed of (section 6).

(The copy of the Ministry of Health’s order that is available online shows that the Ministry issued the order, we think erroneously, “according to section 9” instead of “section 4”. One should of course not rely on it, but unless corrected, this might prevent criminal prosecution as section 5 of the law makes punishment explicitly contingent on a conviction “of violating any order issued according to section 4”.)

*CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED*

**Government of the Republic of the Union of Myanmar**

**Ministry of Health**

**Order No. 8/2026**

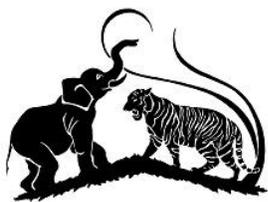
1387, 14<sup>th</sup> Waxing Day of Tabaung

(18 February 2026)

Exercising the powers conferred by the Union Government according to section 4 (a) Essential Supplies and Services Law by Order No. 2/2026 dated 12 February 2026, the Ministry of Health hereby issues the following order according to section 9 [*sic*] Essential Supplies and Services Law.

**Issuance of a prohibiting order on goods**

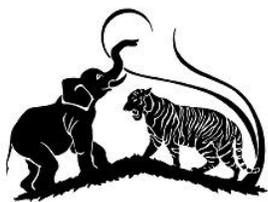
1. The following items are designated as essential supplies:



- (a) Electronic cigarettes which are electronic smoking devices, similar devices to these electronic cigarettes, and their accessories:
  - (1) Mouthpiece;
  - (2) containers (reservoir, cartridge, tank, pod, etc.) for holding the chemical mixture (e-liquid);
  - (3) heater that generates the vapor (atomiser);
  - (4) microprocessor;
  - (5) battery;
  - (6) charger;
  - (7) charging cable;
  - (8) nicotine-containing chemical mixtures or nicotine-free chemical mixtures (including those with flavourings);
  - (9) flavourings;
  - (10) carrying case;
  - (11) cleaning tool;
  - (12) other accessories.
  
- (b) Heated smoking devices, similar devices to these heated smoking devices, and their accessories:
  - (1) Holder for inserting the substance to be heated to generate the vapor;
  - (2) casing for the holder for inserting the substance to be heated to generate the vapor;
  - (3) battery;



- (4) microprocessor;
  - (5) heating blade;
  - (6) heating coil;
  - (7) heating oven;
  - (8) chemical mixture (e-liquid [*sic*]) (including a mixture with flavourings);
  - (9) flavourings;
  - (10) carrying case;
  - (11) cleaning tool;
  - (12) charger;
  - (13) charging cable;
  - (14) other accessories.
- (c) Electronic shishas which are electronic smoking devices, similar devices to these electronic shishas, and their accessories:
- (1) Mouthpiece;
  - (2) hose for inhaling the vapor;
  - (3) container for water or another liquid for the vapor to pass through (vase);
  - (4) item made of rubber, silicone, or plastic used to create an airtight seal (grommet);
  - (5) containers (reservoir, cartridge, tank, pod, etc.) for holding the chemical mixture (e-liquid);
  - (6) nicotine-containing chemical mixtures or nicotine-free chemical mixtures (e-liquids), molasses, and other liquids (including those with flavourings);



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NEWSLETTER 217 - 21 February 2026

- (7) flavourings;
- (8) heater that generates the vapor (atomiser);
- (9) microprocessor or computer;
- (10) vapor flow sensor;
- (11) battery;
- (12) charger;
- (13) charging cable;
- (14) carrying case;
- (15) cleaning tool;
- (16) other accessories.

2. Any person who imports, exports, trades, possesses, stores, transports, distributes, uses or consumes the goods specified in para. 1 shall be subject to action according to the Essential Supplies and Services Law.

Dr. Thet Khaing Win  
Union Minister

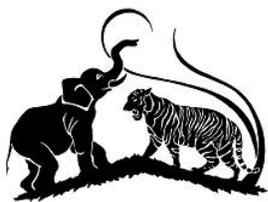
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Date: 18 February 2026

Distribution: *[Omitted]*

We hope that you have found this information useful.

Sebastian Pawlita  
Managing Director



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### About Lincoln Consultancy (Myanmar) Limited

Lincoln Consultancy (Myanmar) Limited provides the full range of legal (through our local lawyers), 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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