

Dear Readers,

Welcome to a new edition of our newsletter.

1. **New Excise Law**

On 7 March 2026, the National Defence and Security Council (“**NDSC**”) announced a new Excise Law (NDSC Law 13/2026). It will enter into force on the date specified by the President in a separate notification and is therefore not in force yet.

State-owned The Global New Light of Myanmar is publishing an English translation in installments; the first installment was published today.

Liquor licences are usually valid for 1 year and uniformly expire on 31 March. Current licence holders should apply for renewal in the same manner as in previous years.

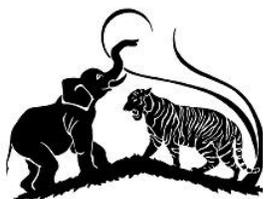
Once in force, the law will most likely bring significant changes to the liquor licencing system, but details will have to be fleshed out by implementing rules.

(a) **Licence types**

As do the current Excise Act from 1917 and the Excise Rules from 1928, the new law provides for different licence types for various alcohol-related activities, but the categories differ from the categories currently in use.

From the text of the new law, we understand that once it is in force, separate licences will be required for each of the following activities and each of the following types of liquor:

Activity	Type of liquor
<ul style="list-style-type: none">▪ Producing (producing alcohol by any method; redistilling; aging alcohol in barrels; purifying, adding flavour, mixing, adding colour)▪ Producing as value-added product (further processing to an international standard using advanced technology)	<ul style="list-style-type: none">▪ Toddy▪ Beer▪ Wine (liquid obtained by fermenting any type of fruit)▪ Fermented liquor (fermented liquid that has not been distilled, such as rice wine)



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<ul style="list-style-type: none">▪ Bottling (transferring to a container, and/or labelling)▪ Distributing (wholesale transfer in excess of the quantity specified by the Ministry of Home Affairs to a person holding an excise licence)▪ Selling (retail transfer to a buyer)	<ul style="list-style-type: none">▪ Country spirit (strong alcohol produced domestically in a distillery or factory, and potable alcohol made from such alcohol)▪ Foreign liquor (imported liquor; imported liquor that is bottled domestically; liquor that is domestically produced under the licence of a foreign company)▪ Domestic liquor with international standard (domestically produced whisky, brandy, gin, rum, vodka, spirit, etc.)
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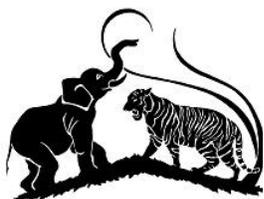
We understand that no new liquor licences have been issued since at least 2010, at least not those needed for selling alcohol in a shop or serving it in a restaurant. Instead, entrepreneurs must currently purchase an existing licence from a shop or restaurant that ceased operation, and then request the General Administration Department (“GAD”) to officially transfer it to the new location (or unofficially allow its use at the new location). This is an opaque process, and it is to be hoped that new excise licences will be issued again once the new law is in force.

In addition, holders of an excise licence for production or distribution must separately apply for a permit to

- store alcohol at a place other than the place permitted in the licence;
- transport alcohol to a holder of an excise licence for distribution or sale.

(b) Foreign ownership

Currently, 100% foreign-invested companies may sell or serve alcohol if a director who is a Myanmar national has obtained the relevant liquor licence. Whether this will still be the case after the new law comes into force remains to be seen as the new law states that a foreign-invested company may obtain an excise licence only if the foreign shareholding is 49% or less.



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(c) Online sales

The new law in principle allows the online sale of alcohol by a holder of an excise licence for distribution to another holder of an excise licence for distribution or sale. It prohibits online sales to individual end-consumers.

(d) Import and export

Holders of an excise license for distribution may import and export alcohol, and holders of an excise licence for production or production as a value-added product may export alcohol.

(e) Restrictions on sale

Nobody may sell alcohol to a member of the *sangha*, an intoxicated person, and a person under 18. Furthermore, the sale through vending machines, alcohol advertisements, and certain other sales techniques are prohibited.

2. Amendments to the Legal Practitioners Act

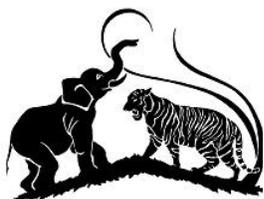
On 7 March 2026, the NDSC [amended](#) the Legal Practitioners Act which may (unintentionally) have an impact on foreign law firms.

Previously, it was prohibited for a person who was not a Myanmar advocate or higher grade pleader to plead before a court. Now, among others, a person who is not a Myanmar advocate or higher grade pleader is furthermore prohibited from “engaging in any work as a legal practitioner outside the court.”

We understand that the intent behind amending the Legal Practitioners Act was “to prohibit those expelled from practicing law from representing clients in court as if they were lawyers, or from engaging in out-of-court legal work; to prevent them from continuing to handle cases when they are not entitled to do so; and to impose effective penalties on court intermediaries (case brokers or touts).”

However, the wording of the amendment does not restrict it to lawyers whose licences have been suspended or revoked.

We have therefore, as a matter of precaution and to avoid any false impression that any ineligible person in our firm might engage in work reserved for legal practitioners, changed the name of our company to Lincoln Consultancy (Myanmar) Limited and clarified on our website how we provide



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our services. Any work requiring the involvement of an advocate or higher grade pleader is only performed by such a person.

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 advisory (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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