

LINCOLN CONSULTANCY (MYANMAR) LIMITED

NEWSLETTER 231 - 26 March 2026

Dear Readers,

Welcome to a new edition of our newsletter.

1. Registration of Association Rules published

On 12 March 2026, the Ministry of Home Affairs under the National Defence and Security Council issued the Registration of Association Rules (Notification 241/2026 - the “Rules”) which implement the [2026 Registration of Associations Law](#). The General Administration Department (“GAD”) has since [uploaded](#) them to its website.

We have prepared an [English translation](#). The translation was partly created with the help of AI, which did a reasonable enough job. We will replace it with a human-made translation in due course, but this may take some time due to the length of the document.

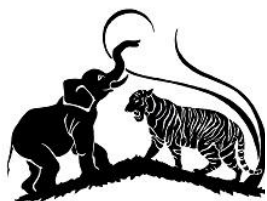
The Rules entered into force immediately and impact any INGO and local NGO. They are required reading for anybody working in this field. The most important points are:

(a) Registration and renewal

- Associations must deposit the following amounts into the bank account when applying for a registration certificate. The bank accounts must be opened by a person in charge (local NGOs) or two persons in charge (INGOs).
 - Local NGO applying to a Region or State Registration Board: MMK 50,000,000
 - Local NGO applying to the Union Registration Board: MMK 100,000,000
 - INGO: MMK 300,000,000

The Rules are silent on what may be done with this money. It is not mentioned in any other proceedings. It may therefore be possible to withdraw the money once the temporary certificate is issued.

- The relevant Registration Board forwards the data of all executive board members to the police for a thorough background check after issuing the temporary registration certificate, and issues the final registration certificate if the background check was satisfactory and it sees no other reason for rejecting the application.



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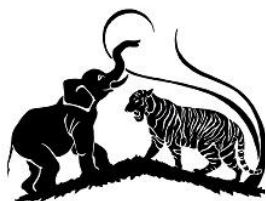
- With the exception of the deposit referred to in the first bullet point, a renewal application requires exactly the same documents as an application for new registration. A registration certificate is valid for 5 years; the renewal application must be filed at the latest 90 days prior to expiry. Due to the number of government departments from which MoUs and recommendations are required, we think that INGOs should start document compilation and collection at least 1 1/2 years before their registration certificate expires. It may take less time for local NGOs.

(b) Police background checks of executive board members

Police background checks are conducted whenever an association applies for a registration certificate or its renewal or for permission to change the composition of the executive board. Rule 6 and rule 21 list the particulars that the police are to check.

(c) Reporting requirements

- The Rules provide templates for financial statements (financial statement, cash book, general ledger, adjustment journal, receipts and payments account, profit and loss statement, trial balance, fixed asset register, balance sheet) and the annual report that must be submitted every year to the relevant Registration Board.
- Copies of the financial statements and annual report must be submitted to the government department that provided a recommendation.
- Both the financial statements and the annual report must be submitted in Burmese.
- Rule 52 contains a checklist that the Registration Board must go through when reviewing the submission.
- Associations must submit a copy of their bank statements, reflecting deposits and withdrawals related to the use of the association's funds, to the relevant Registration Board every 3 months.
- The relevant Registration Board must be promptly notified if there are changes as to the contact person, e-mail, office phone, mobile phone, etc.



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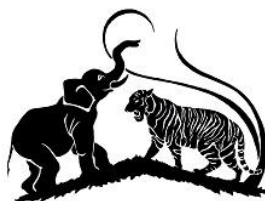
- Rule 51 lists the topics that must be included in the activity report to be submitted to the GAD every 3 months.
- The template of the charter of a local association specifies that “the expenditure of donations shall be reported every 3 months to the executive members, donors, and relevant government departments or organisations.”

(d) Investigations

- Rule 53 mentions “monthly scrutiny of the particulars of an association” by the relevant Registration Board. We are not sure what this means. It may mean that associations are constantly monitored.
- The GAD must inform the relevant Registration Board if it finds illegal activities when reviewing the quarterly activity reports or in a field inspection.
- The relevant Registration Board and any government department being assigned duty by the Registration Board may instruct the GAD to investigate any suspicion by (i) using any electronic communication method (we suppose that this means that the GAD can send e-mails or make contact on Viber), (ii) requesting written clarifications, (iii) summoning and questioning persons in charge at the association, and/or (iv) conducting field inspections.
- Rule 62 contains a list of topics that the GAD must check in such an investigation.

(e) Anti-money laundering

- The relevant Registration Board, GAD, and government department that provided a recommendation must inform the Myanmar Financial Intelligence Unit (“**MFIU**”, a part of the police) if they find indications of money laundering or terrorism financing.
- The Registration Boards at the various levels are, among others, charged with “supervising according to the Risk Assessment Report on Terrorism Financing concerning Non-Profit Organizations (NPOs) issued by the Anti-Money Laundering Central Body”.



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(f) Publication of activities

Rule 59 provides that the relevant Registration Board must publish for public awareness an association's activities contained in the annual report.

(g) Dissolution

- The Rules provide for a procedure and a form for dissolving an association. Among others, the association must transfer its remaining assets to another registered association or a government department.
- Associations with a registration certificate issued under the old Registration of Associations Law wishing to discontinue operations must go through the same dissolution procedure.

(h) Others

- Permission from the relevant Registration Board is required to use a stamp, mark, or uniform design that was not submitted at the time of the registration application.
- The Rules provide for specific procedures and forms for applications (i) to change or expand an association's objectives and activities, (ii) to change the name of an association, (iii) to change the address, open a branch office, expand branch offices, or reduce branch offices, (iv) to change executive members, (v) for obtaining copies of relevant documents to be used in an appeal against an administrative action, and (vi) for the issuance of a copy of a registration certificate that was lost or damaged.

2. Seminar invitation

In the light of recent developments, we are inviting local NGOs and INGOs to an online seminar on **Tuesday, 28 April 2026, from 2:30 pm to 4:00 pm**, to discuss the following topics:

- The new Registration of Associations Rules
- Impact of the new Anti-Money Laundering Law on non-profits
- Risks of transferring salary to a bank account in Thailand and alternatives



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- Terminating or not renewing fixed-term labour contracts
- Any other topic that may come up until the seminar date or that you may wish to discuss

Please register by sending an e-mail to info@lincolnmyanmar.com, stating the name of your organisation and the names of the participants. The seminar will be held in English and is free of charge.

We hope that you have found this information useful.

Sebastian Pawlita
Managing Director

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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