



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

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

**Notification No. 241/2026**

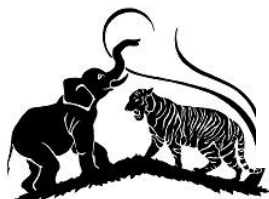
**10th Waxing of Tabaung, 1387 ME  
(12th March 2026)**

The Ministry of Home Affairs, exercising the power vested under Section 58, sub-section (a) of the Registration of Associations Law, and with the consent of the Union Government, hereby issues these Rules.

## **Chapter (1)**

### **Title and Definition**

1. These Rules shall be called the Registration of Associations Rules.
2. The expressions contained in these Rules shall have the meanings assigned to them in the Registration of Associations Law. Furthermore, the following expressions shall have the meanings assigned below:
  - (a) **Law** means the Registration of Associations Law.
  - (b) **Temporary Registration Certificate** means a certificate issued by the relevant Registration Board to allow an association to temporarily carry out its objectives and activities pending the scrutiny of the application for a Registration Certificate in accordance with the law.
  - (c) **Renewed Registration Certificate** means a certificate issued by the relevant Registration Board after scrutiny in accordance with the law, permitting an association to continue to exist and operate after the expiry of its Registration Certificate.
  - (d) **Recommendation** means evidence from the relevant government department or organization endorsing that the objectives and activities to be implemented by the association align with policies and goals, and can genuinely contribute to the department's work, other than an implicit statement of support.



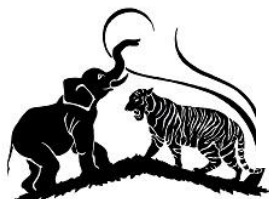
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (e) **Memorandum of Understanding (Draft)** means an agreement that has been finalized through bilateral negotiations to be signed between an International Non-Governmental Organization's [literally, "international non-governmental association's"] Myanmar branch and the government department or organization collaborating with it in Myanmar, for the purpose of implementing the organization's objectives and activities in Myanmar, excluding any other negotiated agreement that is not a Memorandum of Understanding.
- (f) **Annual Report** means a report prepared in accordance with financial rules and regulations, detailing the activities of the association consistent with its objectives and activities over a one-year period, submitted to the relevant Registration Board.
- (g) **Financial Statement** means the accounts from Form (15) to Form (15-h), audited in accordance with Section 28, sub-section (c) of the Law, regarding the receipt, custody, and expenditure of funds and property owned by the association.
- (h) **Association Property (or Assets)** means funds, reserves, debts, debentures, social stocks, bonds, bank accounts, intellectual property rights, or property acquired by the association through donations or purchased with the association's funds.
- (i) **Property (or Assets)** means movable or immovable property, and this expression includes tangible or intangible property.
- (j) **Financial Intelligence Unit** means the Financial Intelligence Unit established under the Anti-Money Laundering Law.
- (k) **Form** means a form prescribed under these Rules.

### Chapter (2)

#### Duties of the Registration Boards at the Various Levels

- 3. The Registration Boards at the various levels may, in implementing the duties mentioned in Section 6 of the Law, carry out the following:
  - (a) Scrutinize whether the use of the association's name, stamp, mark, and uniform design complies with Section 28, sub-section (b) of the Law;
  - (b) Scrutinize whether the association is carrying out its objectives and activities and whether it is exceeding them;



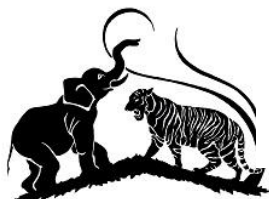
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (c) Scrutinize whether the association prepares and submits the Annual Report and Financial Statement in accordance with Section 28, sub-section (c) of the Law;
- (d) Scrutinize whether the association submits applications and obtains permission for changing its name, changing executive members, changing address, opening or dissolving branches in accordance with the prescribed regulations;
- (e) Scrutinize and record the association's activities that conflict with any existing law, and if there are suspicious circumstances, send information to the relevant government departments or organizations for necessary investigations and actions; supervise in accordance with the Risk Assessment Report on Terrorism Financing concerning Non-Profit Organizations (NPOs) issued by the Anti-Money Laundering Central Body;
- (f) Exercise hierarchical supervision and mutual sharing of information between Registration Boards.

### Chapter (3)

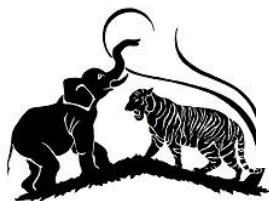
#### Registration and Renewal of Domestic Associations

- 4. A Domestic Association, to obtain a Registration Certificate, shall apply to the relevant Registration Board in accordance with Section 7 of the Law, with a completed Form (1), attaching complete required information. In such application, a copy of a bank book showing the following minimum initial funds, opened in the names of at least two responsible officers of the association, must be presented: 100 million Kyats (1,000 Lakhs) if applying to the Union Registration Board; or 50 million Kyats (500 Lakhs) if applying to a Region, State, or Union Territory Registration Board.
- 5. If the relevant Registration Board receives an application under Rule 4, it shall issue a Domestic Association Temporary Registration Certificate using Form (3) within 21 days, excluding government holidays, from the date of application.
- 6. The relevant Registration Board shall send the personal information of the executive members of the Domestic Association for which Form (3) has been issued to the Myanmar Police Force to verify whether they meet the following qualifications:
  - (a) Being a citizen, associate citizen, or naturalized citizen of Myanmar;
  - (b) Being at least 18 years of age;
  - (c) Not being a member of a political party;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (d) Not being a serving public servant;
  - (e) Not participating in more than two associations that have obtained Registration Certificates;
  - (f) Not being a religious clergy member;
  - (g) Not being a person accused of any crime or serving a prison sentence;
  - (h) Not being of unsound mind;
  - (i) Not being a person who directly or indirectly communicates with or supports organizations designated by the State as committing terrorist acts, members of such organizations, unlawful associations, or members of unlawful associations.
7. The relevant Registration Board:
- (a) Shall, if it receives verification from the Myanmar Police Force that the executive members of the Domestic Association for which Form (3) was issued meet the qualifications under Rule 6, it shall scrutinize whether the application complies with the following factors and decide whether to permit registration as a Domestic Association:
    - (1) The application does not potentially undermine the State's sovereignty, rule of law, security, or national unity;
    - (2) The information in the application conforms with the provisions of the law;
    - (3) The application aligns with State policies or existing laws;
    - (4) The activities are beneficial to the State and its citizens;
    - (5) The activities do not potentially have adverse effects on any or all social activities;
    - (6) The stated objectives and activities are related to the policies and goals of the government department or organization that provided the recommendation, or can support the work of that organization;
    - (7) The activities do not potentially interfere with domestic affairs or politics of the State;
    - (8) The activities do not involve actions that could affect foreign investments;



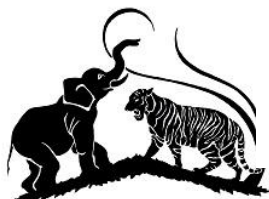
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (9) The activities do not involve disseminating false information that could affect the State's international relations.
- (b) If the Board decides to permit registration, it shall notify the Domestic Association that was issued Form (3) within seven days from the date of decision, stating the date of decision, that registration is permitted.
- (c) If the Board decides not to permit registration, it shall inform the Domestic Association that obtained Form (3) in accordance with Section 10 of the Law.
- (d) If the Board receives verification from the Myanmar Police Force that the executive members of the Domestic Association for which Form (3) was issued do not meet the qualification criteria under Rule 6, it shall notify the relevant Domestic Association to apply for rectification concerning the non-compliant executive members.
- (e) If the Domestic Association that holds the Temporary Registration Certificate and received the notification under sub-rule (d) submits a new application after forming an executive board by replacing the non-compliant executive members with new ones, the Board shall send the information of the newly formed executive members to the Myanmar Police Force under Rule 6 for verification.
8. A responsible person of a Domestic Association that received notification under Rule 7, sub-rule (b) permitting registration shall, within 30 days from the date of decision to permit registration, personally submit and deposit the following to the relevant Registration Board:
- (a) Original proof of payment of the registration fee specified in Section 12, sub-section (a) of the Law to the relevant Myanma Economic Bank within 23 days from the date of decision to permit registration;
- (b) A copy of the bank book opened in the name of the Domestic Association permitted to register by the relevant Registration Board.
9. The relevant Registration Board shall:
- (a) If the supporting documents under Rule 8 are submitted and deposited, issue a Domestic Association Registration Certificate using Form (5);
- (b) If the Domestic Association fails to comply with Rule 8, cancel Form (3), or cancel Form (5) if it was not collected.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

10. If a Domestic Association receives a notification under Rule 7, sub-rule (c) of non-permission, it may re-apply under Rule 4 to obtain a Registration Certificate, after making necessary amendments and clarifications regarding the reasons for non-permission, within 30 days from the date of receipt of the notification.
11. The relevant Registration Board shall:
  - (a) If it receives a re-application from a Domestic Association under Rule 10, scrutinize the following and decide whether to permit registration as a Domestic Association:
    - (1) Re-scrutinize compliance with the particulars under Rule 7, sub-rule (a);
    - (2) Scrutinize the amendments and clarifications submitted regarding the reasons for non-permission.
  - (b) If the Board decides to permit registration, it shall proceed in accordance with Rule 7, sub-rule (b) and Rule 9.
12. A Domestic Association wishing to apply for renewal of its Registration Certificate shall apply to the relevant Registration Board in accordance with Section 14, sub-section (a) of the Law, with a completed Form (7), attaching complete required information.
13. When applying for renewal under Rule 12, if a Domestic Association fails to apply 90 days in advance of the expiry date, it shall pay, in addition to the renewal registration fee, a fine to the relevant Myanma Economic Bank according to the following schedule:
  - (a) 10% of the renewal registration fee if applying for renewal between 61 and 89 days before the expiry date;
  - (b) 20% of the renewal registration fee if applying for renewal between 31 and 60 days before the expiry date;
  - (c) 30% of the renewal registration fee if applying for renewal within 30 days before the expiry date.
14. The relevant Registration Board shall:
  - (a) Upon receiving an application under Rule 12, record the application and carry out the following:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (1) Send the personal information of the executive members to the Myanmar Police Force to verify compliance with the qualifications under Rule 6;
  - (2) If the Myanmar Police Force verifies and informs that the members are compliant, scrutinize compliance with the factors under Rule 7, sub-rule (a) and decide whether to permit renewal of the Registration Certificate for the Domestic Association.
    - (b) If the Board decides to permit renewal of the Registration Certificate, it shall, within seven days from the date of decision, notify the Domestic Association that applied for renewal, stating the date of decision, that renewal of the Registration Certificate is permitted.
    - (c) If the Board decides not to permit renewal, or if the Myanmar Police Force verifies and informs of non-compliance, the Board shall, within seven days from the date of such decision or the date of receipt of such verification, inform the Domestic Association that applied for renewal that renewal of the Registration Certificate is not permitted, stating the complete reasons for non-permission.
15. A responsible person from a Domestic Association that received notification under Rule 14, sub-rule (b) permitting renewal shall, within 30 days from the date of decision to permit renewal, personally submit and deposit the following to the relevant Registration Board:
- (a) Original proof of payment of the renewal registration fee specified in Section 15 of the Law to the relevant Myanma Economic Bank within 23 days from the date of decision to permit renewal;
  - (b) If the application was not made 90 days in advance of the expiry date, original proof of payment of the fine under Rule 13;
  - (c) A copy of the bank book opened in the name of the association permitted to register by the relevant Registration Board;
  - (d) The original expired Registration Certificate.
16. The relevant Registration Board shall:
- (a) If the supporting documents under Rule 15 are submitted and deposited, issue a Domestic Association Renewed Registration Certificate using Form (9);
  - (b) If the Domestic Association fails to comply with Rule 15, cancel the Renewed Registration Certificate that was not collected.

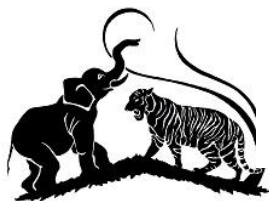


17. If a Domestic Association receives a notification under Rule 14, sub-rule (c) of non-permission, it may re-apply under Rule 12 for renewal of the Registration Certificate, after making necessary amendments and clarifications regarding the reasons for non-permission, within 30 days from the date of receipt of the notification.
18. The relevant Registration Board shall:
  - (a) If it receives a re-application from a Domestic Association under Rule 17, scrutinize the following and decide whether to permit renewal of the Registration Certificate:
    - (1) Re-scrutinize compliance with the factors under Rule 7, sub-rule (a);
    - (2) Scrutinize the amendments and clarifications submitted regarding the reasons for non-permission.
  - (b) If the Board decides to permit renewal of the Registration Certificate, it shall proceed in accordance with Rule 14, sub-rule (b) and Rule 16.

### Chapter (4)

#### Registration and Renewal of International Non-Governmental Organizations

19. An International Non-Governmental Organization, to obtain a Registration Certificate, shall apply to the Union Registration Board in accordance with Section 17 of the Law, with a completed Form (2), attaching complete required information. In such application, a copy of a bank book or bank statement must be presented, showing a minimum initial fund of 300 million Kyats (3,000 Lakhs) deposited into an account opened in the names of least two responsible persons of the organization.
20. If the Union Registration Board receives an application under Rule 19, it shall issue an International Non-Governmental Organization Temporary Registration Certificate using Form (4) within 21 days, excluding government holidays, from the date of application.
21. The Union Registration Board shall send the personal information of the executive members of the International Non-Governmental Organization for which Form (4) has been issued to the Myanmar Police Force to verify whether they meet the following qualifications:
  - (a) Foreign executive members are foreigners or persons who were naturalized as foreigners [*i.e., former Myanmar nationals who acquired foreign citizenship*];
  - (b) Foreign executive members were appointed by the organization in its home country;

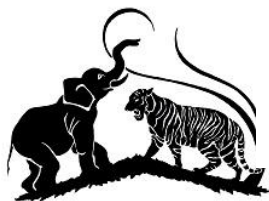


## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (c) Myanmar citizen executive members are citizens, associate citizens, or naturalized citizens of Myanmar;
- (d) Being at least 18 years of age;
- (e) Not being a member of a political party;
- (f) Not being a serving public servant;
- (g) Not participating in more than two associations that have obtained Registration Certificates;
- (h) Not being a religious clergy member;
- (i) Not being a person accused of any crime or serving a prison sentence;
- (j) Not being of unsound mind;
- (k) Not being a person who directly or indirectly communicates with or supports organizations designated by the State as committing terrorist acts, members of such organizations, unlawful associations, or members of unlawful associations.

### 22. The Union Registration Board:

- (a) If it receives verification from the Myanmar Police Force that the executive members of the International Non-Governmental Organization for which Form (4) was issued meet the qualifications under Rule 21, the Board shall scrutinize whether the application complies with the following factors and decide whether to permit registration as an International Non-Governmental Organization:
  - (1) The application does not potentially undermine the State's sovereignty, rule of law, security, or national unity;
  - (2) The information in the application conforms with the provisions of the law;
  - (3) The application aligns with State policies or existing laws;
  - (4) The activities are beneficial to the State and its citizens;
  - (5) The activities do not potentially have adverse effects on any or all social activities;



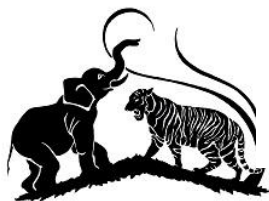
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (6) The stated objectives and activities are related to the policies and goals of the government department or organization that provided the recommendation, or can support the work of that organization;
  - (7) The activities do not potentially interfere with domestic affairs or politics of the State;
  - (8) The activities do not involve actions that could affect foreign investments;
  - (9) The activities do not involve disseminating false information that could affect the State's international relations.
- (b) If the Board decides to permit registration, it shall, within seven days from the date of decision, notify the International Non-Governmental Organization that was issued Form (4), stating the date of decision, that registration is permitted.
  - (c) If the Board decides not to permit registration, it shall inform the International Non-Governmental Organization that obtained Form (4) in accordance with Section 20 of the Law.
  - (d) If the Board receives verification from the Myanmar Police Force that the executive members of the International Non-Governmental Organization for which Form (4) was issued do not meet the qualification criteria under Rule 21, it shall notify the relevant International Non-Governmental Organization to apply for rectification concerning the non-compliant executive members.
  - (e) If the International Non-Governmental Organization that holds the Temporary Registration Certificate and received the notification under sub-rule (d) submits a new application after forming an executive board by replacing the non-compliant executive members with new ones, the Board shall send the information of the newly formed executive members to the Myanmar Police Force under Rule 21 for verification.
23. A responsible person of an International Non-Governmental Organization that received notification under Rule 22, sub-rule (b) permitting registration shall, within 30 days from the date of decision to permit registration, personally submit and deposit the following to the Union Registration Board:
- (a) Original proof of payment of the registration fee of Five Hundred Thousand (500,000) Kyats into the Myanma Economic Bank (Nay Pyi Taw) within 23 days from the date of decision to permit registration;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (b) A copy of the bank book opened in the name of the International Non-Governmental Organization permitted to register by the Union Registration Board;
  - (c) Original Form (4).
24. The Union Registration Board shall:
- (a) If the supporting documents under Rule 23 are submitted and deposited, issue an International Non-Governmental Organization Registration Certificate using Form (6);
  - (b) If the International Non-Governmental Organization fails to comply with Rule 23, cancel Form (4) or cancel Form (6) which was not collected.
25. If an International Non-Governmental Organization receives a notification under Rule 22, sub-rule (c) of non-permission, it may re-apply under Rule 19 to obtain a Registration Certificate, after making necessary amendments and clarifications regarding the reasons for non-permission, within 30 days from the date of receipt of the notification.
26. The Union Registration Board shall:
- (a) If it receives a re-application from an International Non-Governmental Organization under Rule 25, scrutinize the following and decide whether to permit registration as an International Non-Governmental Organization:
    - (1) Re-scrutinize compliance with the factors under Rule 22, sub-rule (a);
    - (2) Scrutinize the amendments and clarifications submitted regarding the reasons for non-permission.
  - (b) If the Board decides to permit registration, it shall proceed in accordance with Rule 22, sub-rule (b) and Rule 24.
27. An International Non-Governmental Organization wishing to apply for renewal of its Registration Certificate shall apply to the Union Registration Board in accordance with Section 21, sub-section (a) of the Law, with a completed Form (8), attaching complete required information.
28. When applying for renewal under Rule 27, if an International Non-Governmental Organization fails to apply 90 days in advance of the expiry date, it shall pay, in addition to the renewal registration fee of Three Hundred Thousand (300,000) Kyats, a fine to the Myanmar Economic Bank (Nay Pyi Taw) according to the following schedule:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (a) 10% of the renewal registration fee if applying for renewal between 61 and 19 days before the expiry date;
  - (b) 20% of the renewal registration fee if applying for renewal between 31 and 60 days before the expiry date;
  - (c) 30% of the renewal registration fee if applying for renewal within 30 days before the expiry date.
29. The Union Registration Board shall:
- (a) Upon receiving an application under Rule 27, record the application and carry out the following:
    - (1) Send the personal information of the executive members of the International Non-Governmental Organization to the Myanmar Police Force to verify compliance with the qualifications under Rule 21;
    - (2) If the Myanmar Police Force verifies and informs that the members are compliant, scrutinize compliance with the factors under Rule 22, sub-rule (a) and decide whether to permit renewal of the Registration Certificate for the International Non-Governmental Organization.
  - (b) If the Board decides to permit renewal of the Registration Certificate, it shall, within seven days from the date of decision, notify the International Non-Governmental Organization that applied for renewal, stating the date of decision, that renewal of the Registration Certificate is permitted.
  - (c) If the Board decides not to permit renewal, or if the Myanmar Police Force verifies and informs of non-compliance, the Board shall, within seven days from the date of such decision or the date of receipt of such verification, inform the International Non-Governmental Organization that applied for renewal that renewal of the Registration Certificate is not permitted, stating the complete reasons for non-permission.
30. An International Non-Governmental Organization that receives notification under Rule 29, sub-rule (b) permitting renewal shall, within 30 days from the date of decision to permit renewal, submit and deposit the following in person by a responsible person of the association to the Union Registration Board:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (a) Original proof of payment of the renewal registration fee of Three Hundred Thousand (300,000) Kyats into the Myanmar Economic Bank (Nay Pyi Taw) within 23 days from the date of decision to permit renewal;
  - (b) If the application was not made 90 days in advance of the expiry date, original proof of payment of the fine under Rule 28;
  - (c) A copy of the bank book opened in the name of the association permitted to register by the Union Registration Board;
  - (d) The original expired Registration Certificate.
31. The Union Registration Board shall:
- (a) If the supporting documents under Rule 30 are submitted and deposited, issue a Renewed International Non-Governmental Organization Registration Certificate using Form (10);
  - (b) If the International Non-Governmental Organization fails to comply with Rule 30, cancel the Renewed Registration Certificate that was not collected.
32. If an International Non-Governmental Organization receives a notification under Rule 29, sub-rule (c) of non-permission, it may re-apply under Rule 27 for renewal of the Registration Certificate, after making necessary amendments and clarifications regarding the reasons for non-permission, within 30 days from the date of receipt of the notification.
33. The Union Registration Board shall:
- (a) If it receives a re-application from an International Non-Governmental Organization under Rule 32, scrutinize the following and decide whether to permit renewal of the Registration Certificate:
    - (1) Re-scrutinize compliance with the factors under Rule 22, sub-rule (a);
    - (2) Scrutinize the amendments and clarifications submitted regarding the reasons for non-permission.
  - (b) If the Board decides to permit renewal of the Registration Certificate, it shall proceed in accordance with Rule 29, sub-rule (b) and Rule 31.

### Chapter (5)

#### Amending and Changing Association Information

- 13 -



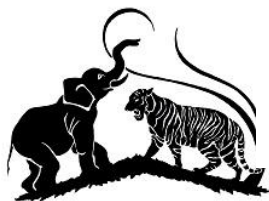
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

34. An association that has obtained a Registration Certificate, if it wishes to change or expand the objectives and activities stated at the time of permission, shall apply to the relevant Registration Board in accordance with Section 28, sub-section (h) of the Law, with a completed Form (11), attaching complete required information.
35. The relevant Registration Board, upon receiving an application under Rule 34, shall carry out the following:
  - (a) Scrutinize compliance with the criteria under Rule 7, sub-rule (a) if it is a Domestic Association, or under Rule 22, sub-rule (a) if it is an International Non-Governmental Organization, and decide whether to permit the change;
  - (b) Notify the applicant association of the decision within seven days from the date of decision, stating the complete reasons for the decision in accordance with sub-rule (a).
36. An association that has obtained a Registration Certificate and receives a notification under Rule 35, sub-rule (b) shall proceed as follows:
  - (a) If notified of permission to change or expand objectives and activities, the association shall, within 30 days from the date of the notification, pay a fee of 5% of the registration fee to the relevant Myanma Economic Bank. Upon presentation of proof of payment, and after surrendering the original Form (5) (Annex (A)) if it is a Domestic Association, or the original Form (6) (Annex (A)) if it is an International Non-Governmental Organization, a responsible person of the association shall personally collect from the relevant Registration Board the new Form (5) (Annex (A)) or Form (6) (Annex (A)) containing the permitted objectives and activities;
  - (b) If notified of non-permission to change or expand objectives and activities, and is dissatisfied with the decision, the association may re-apply under Rule 34 after making necessary amendments and clarifications regarding the reasons for non-permission.
37. An association that has obtained a Registration Certificate, if it wishes to change its name, shall apply to the relevant Registration Board in accordance with Section 28, sub-section (i) of the Law, with a completed Form (12), attaching complete required information.
38. The relevant Registration Board, upon receiving an application under Rule 37, shall carry out the following:
  - (a) Scrutinize compliance with the following and decide whether to permit the name change:



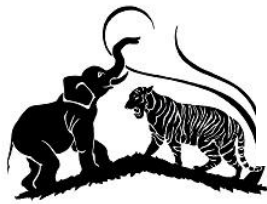
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (1) Compliance with the criteria under Rule 7, sub-rule (a) if it is a Domestic Association, or under Rule 22, sub-rule (a) if it is an International Non-Governmental Organization;
    - (2) Whether there is non-compliance with the definition of social activity under Section 2, sub-section (e) of the Law;
    - (3) Compliance with Section 28, sub-section (b) of the Law;
    - (4) Whether there is alignment with the association's objectives and activities.
  - (b) Notifying the applicant association of the decision within seven days from the date of decision, stating the complete reasons for the decision in accordance with sub-rule (a).
39. An association that has obtained a Registration Certificate and receives a notification under Rule 38, sub-rule (b) shall proceed as follows:
- (a) If notified of permission to change the name, the association shall, within 30 days from the date of the notification, pay a fee of 5% of the registration fee to the relevant Myanma Economic Bank. Upon presentation of proof of payment, and after surrendering the original Form (5) if it is a Domestic Association, or the original Form (6) if it is an International Non-Governmental Organization, a responsible person of the association shall personally collect from the relevant Registration Board the new Form (5) or Form (6) with the permitted name;
  - (b) If notified of non-permission to change the name and dissatisfied with the decision, the association may re-apply under Rule 37 after making necessary amendments and clarifications regarding the reasons for non-permission.
40. An association that has obtained a Registration Certificate, if it wishes to change its address, open a branch office, expand branch offices, or reduce branch offices, shall apply to the relevant Registration Board in accordance with Section 28, sub-section (i) of the Law, with a completed Form (13), attaching complete required information.
41. The relevant Registration Board, upon receiving an application under Rule 40, shall carry out the following:
- (a) Scrutinize compliance with the following and decide whether to permit:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (1) Whether the location for expansion, relocation, or opening exceeds the designated area or region;
  - (2) Whether the documents regarding ownership, lease, or permission to use the premises for expansion, relocation, or opening are authentic;
  - (3) Whether the reason for the application is valid;
  - (4) Whether the application is to open a branch office using the permitted association name;
  - (5) Whether the social activities to be carried out at the branch office align with the association's objectives and activities;
  - (6) Whether the location for expansion, relocation, or opening falls within a restricted area.
- (b) Notify the applicant association of the decision within seven days from the date of decision, stating the complete reasons for the decision in accordance with sub-rule (a).
42. An association that has obtained a Registration Certificate and receives a notification under Rule 41, sub-rule (b) shall proceed as follows:
- (a) If notified of permission to change address, etc., the association shall, within 30 days from the date of the notification, pay a fee of 5% of the registration fee to the relevant Myanma Economic Bank. Upon presentation of proof of payment and surrendering the original Form (5) and Form (5) (Annex (B)) if it is a Domestic Association, or the original Form (6) and Form (6) (Annex (B)) if it is an International Non-Governmental Organization, a responsible person of the association shall in person collect from the relevant Registration Board the new Form (5) and Form (5) (Annex (B)) or Form (6) and Form (6) (Annex (B)) with the permitted address;
  - (b) If notified of non-permission for the application under Rule 40 and dissatisfied with the decision, the association may re-apply under Rule 40 after making necessary amendments and clarifications regarding the reasons for non-permission.
43. An association that has obtained a Registration Certificate, if it wishes to change its executive members, shall apply to the relevant Registration Board in accordance with Section 28, sub-section (i) of the Law, with a completed Form (14), attaching complete required information.

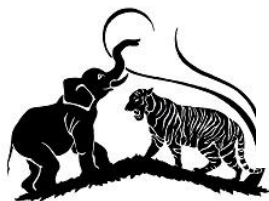


44. The relevant Registration Board, upon receiving an application under Rule 43, shall carry out the following:
- (a) Send the personal information of the executive members to be changed to the Myanmar Police Force to verify compliance with the qualifications under Rule 6 if it is a Domestic Association, or under Rule 21 if it is an International Non-Governmental Organization;
  - (b) Upon receiving the verification under sub-rule (a), decide whether to permit the application;
  - (c) Notify the applicant association of the decision within seven days from the date of decision, stating the complete reasons for the decision in accordance with sub-rule (b).
45. An association that has obtained a Registration Certificate and receives a notification under Rule 44, sub-rule (c) of non-permission for changing executive members may re-apply under Rule 43 after making necessary amendments and clarifications regarding the reasons for non-permission.
46. If any executive member of an association that has obtained a Registration Certificate ceases to meet any of the qualifications under Rule 6 or Rule 21, the association shall apply to the relevant Registration Board using Form (14) within seven days from the date such disqualification arises, to form an executive board by replacing the disqualified executive member with a new member who meets the qualifications.
47. An International Non-Governmental Organization, if it wishes to change its home country, shall apply to the Union Registration Board in accordance with Section 17 of the Law, with a completed Form (2), attaching complete required information.

### **Chapter (6)**

#### **Receiving, Managing, and Using Association Funds and Property**

48. An association that has obtained a Registration Certificate shall systematically keep records of the following when receiving donations from donors:
- (a) The amount of money, type, quantity, and value of property, technology, labor, or services donated by donors, and the method of donation;
  - (b) Information about the donor or organization;
  - (c) If donated in cash or through a bank account, records of receipt through the bank account opened in the name of the association as per the Registration Certificate; if donated in



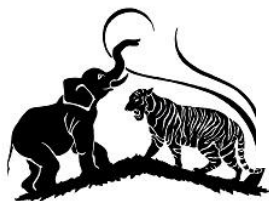
the form of technology, labor, or services, records of transfer and receipt through any other method.

49. An association that has obtained a Registration Certificate shall systematically keep records of the following regarding the management and use of donations from donors:
- (a) Financial Statement showing the association's income, expenditure, and liabilities;
  - (b) Records of the association's ownership of property, technology, labor, or services;
  - (c) Bank accounts, debentures, social stocks, or bonds opened or held in the name of the association as per the Registration Certificate;
  - (d) Evidence of ownership, lease, or permission to use the premises for the association and its branches in any other manner;
  - (e) The following accounts, prepared using double-entry bookkeeping, verified, recorded, and approved by a resolution of the executive board:
    - (1) Financial Statement – Form (15);
    - (2) Cash Book – Form (15-a);
    - (3) General Ledger – Form (15-b);
    - (4) Adjustment Journal – Form (15-c);
    - (5) Receipts and Payments Account – Form (15-d);
    - (6) Profit and Loss Statement – Form (15-e);
    - (7) Trial Balance – Form (15-f);
    - (8) Fixed Assets Register – Form (15-g);
    - (9) Balance Sheet – Form (15-h).

### **Chapter (7)**

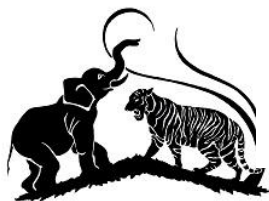
#### **Submission and Scrutiny of Financial Statement, Annual Reports, and Activities**

50. An association that has obtained a Registration Certificate shall:



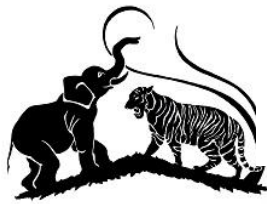
## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (a) Submit the Financial Statement and Annual Report to the relevant Registration Board in accordance with Section 28, sub-section (c) of the Law. In such submission, if the association was unable to carry out its objectives and activities during the reporting period, it must state the period and reasons for such inability;
  - (b) Submit copies of the Financial Statement and Annual Report submitted under sub-rule (a) to the government department or organization that provided the Recommendation.
51. An association that has obtained a Registration Certificate shall submit an Activity Report containing the following information to the Township Administrator of the relevant Township General Administration Department, in the locality where the activities are being implemented, once every three months:
- (a) The actual status of implementation of the association's permitted objectives and activities during the reporting period;
  - (b) The status of expenditure of funds and property to carry out the activities;
  - (c) Whether compliance with the Anti-Money Laundering Law is observed when receiving and using funds and property;
  - (d) Photographic records and evidence of activities carried out;
  - (e) The ability to implement activities and reasons for inability, if any;
  - (f) Implementation of emergency relief activities;
  - (g) Activities carried out in restricted areas in accordance with regulations;
  - (h) The status of cooperation from the relevant government department or organization in implementing activities;
  - (i) Compliance with instructions issued by the relevant local administrative body;
  - (j) Proposed work program for the next quarter;
  - (k) Points to be specifically submitted.
52. The relevant Registration Board shall scrutinize the Financial Statement and Annual Report submitted under Rule 50 as follows:
- (a) Whether submitted within the prescribed time period;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

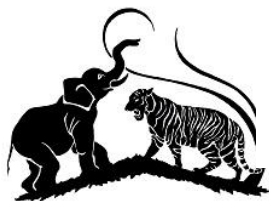
- (b) Whether the Financial Statement of the association that obtained a Registration Certificate from the Union, Region, State, or Union Territory Registration Board was audited by a Certified Public Accountant (CPA) registered with the Myanmar Accountancy Council;
  - (c) Whether the activities carried out align with the objectives, activities, and territorial limits permitted by the relevant Registration Board;
  - (d) Whether copies of the Financial Statement and Annual Report were submitted to the relevant government department or organization that provided the recommendation;
  - (e) Whether the receipt, custody, and use of association property are appropriate and correct;
  - (f) Whether compliance with the Anti-Money Laundering Law is observed when receiving and using funds and property;
  - (g) Whether the submitted information is accurate;
  - (h) Whether the information contained in the Financial Statement and Annual Report is completely compiled.
53. If the relevant Registration Board, during the scrutiny of the Financial Statement and Annual Report submitted under Rule 50, or during the monthly scrutiny of the particulars of an association that was issued a Registration Certificate and amendments thereto, finds an association that has potential for money laundering or terrorist financing, it shall compile and send information to the Financial Intelligence Unit in accordance with the directives issued by the Union Registration Board.
54. The Township Administrator of the Township General Administration Department shall:
- (a) If, based on submissions under Rule 51 or personal field inspections, it is found that an association that has obtained a Registration Certificate is failing to operate in accordance with the law, promptly report this to the relevant Registration Board;
  - (b) If, in connection with the report under sub-rule (a), it finds suspicious activities of an association that has obtained a Registration Certificate that may be related to money laundering or terrorist financing, it shall notify the Financial Intelligence Unit. A copy of such notification shall be sent to the relevant Registration Board.



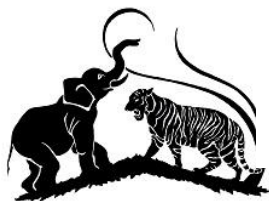
55. The government department or organization that provided a Recommendation for an association that has obtained a Registration Certificate shall monitor to prevent money laundering and terrorist financing, and if it finds an association with potential risk, it shall send the relevant information to the Financial Intelligence Unit and send a copy to the Union Registration Board.
56. The Financial Intelligence Unit shall scrutinize the information sent under Rule 53, Rule 54, sub-rule (b), and Rule 55, and shall send its findings regarding associations with potential for money laundering or terrorist financing to the relevant Registration Board, the relevant Township Administrator, and the relevant government department or organization, and send a copy to the Union Registration Board and the Township General Administration Department.
57. If the Financial Intelligence Unit, based on its scrutiny under Rule 56 or, if necessary, its own investigations, finds evidence of money laundering or terrorist financing, it shall proceed to take action in accordance with the relevant law.
58. A Registration Board, Township Administrator, or government department or organization receiving findings sent under Rule 56 shall review and assess them, and shall provide awareness and monitor associations that have potential for money laundering or terrorist financing.
59. The relevant Registration Board shall publish the activities stated in the Annual Report submitted by an association that has obtained a Registration Certificate by an appropriate method for public information.

### **Chapter (8)** **Inspecting Associations**

60. The Registration Board, or any government department, organization or directorate acting on its assignment, may investigate whether an association that has obtained a Registration Certificate is carrying out its objectives and activities in accordance with the law, based on submissions under Rule 50 by the association, or submissions under Rule 54, sub-rule (a) by the Township Administrator of the Township General Administration Department, or if it deems an investigation necessary.
61. The following methods may be used during an investigation under Rule 60:
  - (a) Investigation using any electronic communication method;
  - (b) Requesting written clarifications;
  - (c) Summoning and questioning responsible persons of the association;



- (d) Conducting field inspections with a team.
62. The following points shall be examined during an investigation under Rule 60:
- (a) Office location, evidence of ownership, lease, or permission to use the premises in any other manner, the status of the office and its branch offices, and contact information;
  - (b) The Registration Certificate and its validity period;
  - (c) The activities of the association;
  - (d) Whether the association's name and activities align with the name, objectives, and activities permitted by the relevant Registration Board;
  - (e) Records of receipt of donations maintained in accordance with Rule 48;
  - (f) Records of the maintenance and use of donations maintained in accordance with Rule 49;
  - (g) When carrying out emergency relief activities to areas declared by the State as natural disaster-affected areas under the Natural Disaster Management Law, whether the association obtained permission from the relevant local administrative body and whether it carried out activities in accordance with that permission;
  - (h) If operating in restricted areas, whether permission was obtained from the relevant local administrative and security bodies;
  - (i) Whether, in carrying out relief activities, the association engages in activities that discriminate against or harm the recipient organizations or individuals, or that are illegal;
  - (j) Whether the association complies with the Law, and the rules, regulations, bylaws, notifications, orders, directives, and procedures issued under the Law;
  - (k) Whether the association complies with existing laws;
  - (l) Whether the association submits its activities quarterly to the relevant Township Administrator, Township General Administration Department;
  - (m) Points directed by the relevant Registration Board for inspection.
63. If the relevant Registration Board finds, based on its own investigation under Rule 60 or on an investigation report submitted by a government department, organization or directorate, that the association is in compliance with existing laws and rules, it shall record this.

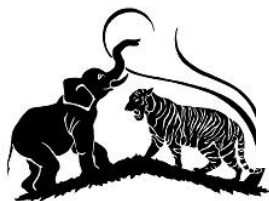


64. A government department, organization or directorate acting on assignment from the relevant Registration Board shall, if based on investigations conducted under Rules 61 and 62, it finds that an association under investigation violates existing laws or rules, report back to the relevant Registration Board with strong evidence and reasoned explanations for appropriate action through administrative means or under existing laws.
65. The relevant Registration Board shall, if grounds for action under any existing law arise based on its own investigation or on a report submitted under Rule 64, coordinate with the relevant government department or organization.

### Chapter (9)

#### Administrative Action and Appeals

66. The relevant Registration Board shall:
- (a) If, based on its own investigation or on a report submitted under Rule 64, the matter warrants administrative action, impose one or more administrative actions under Section 29 of the Law using Form (17);
  - (b) If imposing an administrative order under sub-rule (a), inform the concerned association that if it is not satisfied with the order, it may appeal to the next higher Registration Board within 60 days from the date of the order, by sending the original Form (17) to the association within seven days from the date of the order, and submitting a copy of said Form (17) to the next higher Registration Board;
  - (c) If the administrative order imposed under sub-rule (a) is an order of the Union Registration Board, the Union Registration Board shall inform the concerned association that it may apply for review to the Union Registration Board within 60 days from the date of the order, by sending the original Form (17) to the association within seven days from the date of the order.
67. (a) The concerned association or its responsible person may apply to the relevant Registration Board using Form (18) to obtain copies of the administrative order issued by the Registration Board and documents related to that order, for the purpose of appealing to the next higher Registration Board or applying for review to the Union Registration Board;
- (b) The relevant Registration Board shall grant the application under sub-rule (a) after scrutiny.



68. (a) An association receiving a notification under Rule 66, sub-rule (b) may, if not satisfied with the imposed order, appeal to the next higher Registration Board within 60 days from the date of the order, accompanied by the original administrative order and necessary supporting documents;
- (b) An association receiving a notification under Rule 66, sub-rule (c) may, if not satisfied with the imposed order, apply for review to the Union Registration Board within 60 days from the date of the order, accompanied by the original administrative order and necessary supporting documents;
- (c) If no appeal is filed or no application for review is made within the prescribed period under Rule 66, sub-rules (b) and (c), the administrative order of the original Registration Board shall become final.
69. (a) Upon receiving an appeal under Rule 68, sub-rule (a), the relevant higher Registration Board shall review it and issue an order confirming, modifying, or canceling the original order using Form (19);
- (b) Upon receiving an application for review under Rule 68, sub-rule (b), the Union Registration Board shall review it and issue an order confirming, modifying, or canceling the original order using Form (19).

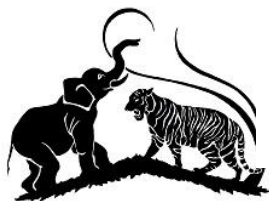
### **Chapter (10)**

#### **Dissolution of Associations**

70. An association that has obtained a Registration Certificate, if it wishes to dissolve, shall apply to the relevant Registration Board in accordance with Section 28, sub-section (i) of the Law, with a completed Form (20), attaching complete required information.
71. Upon receiving an application under Rule 70, the relevant Registration Board may decide to dissolve the association after scrutinizing compliance with the provisions of Section 51 of the Law.
72. An association permitted to dissolve shall donate its property to another association that has obtained a Registration Certificate under this Law, or to a government department or organization.
73. If a Court issues an order dissolving an association under Section 43 of the Law, it shall send a copy of the judgment order to the relevant Registration Board.

### **Chapter (11)**

#### **Applying for a Copy of the Registration Certificate**



74. An association that has obtained a Registration Certificate, if it wishes to apply for a copy of the Registration Certificate due to damage or loss, shall apply to the relevant Registration Board with a completed Form (21), attaching complete required information, within seven days from the date of the resolution by the executive members.
75. The relevant Registration Board shall scrutinize the application under Rule 74, decide whether to permit it, and inform the concerned association of the decision within seven days from the date of such decision.
76. A responsible person of an association receiving a notification under Rule 75 shall, within 30 days from the date of decision to permit, personally collect the copy of the Registration Certificate from the relevant Registration Board.

### **Chapter (12) Miscellaneous**

77. An association that has obtained a Registration Certificate shall not be allowed to register again under any other law.
78. If an association wishes to use a stamp, mark, or uniform design that was not submitted for use at the time of registration application, it may only use them after obtaining permission from the relevant Registration Board.
79. If there is duplication or similarity in the name, stamp, mark, or uniform design of an association applying for registration permission, the Registration Board shall:
  - (a) If the name, stamp, mark, and uniform design of an association already registered with any Registration Board is not protected as an intellectual property right under relevant law, permit the association to use it that applied first for registration, based on the date of application for registration;
  - (b) If the name, stamp, mark, and uniform design of an association already registered with any Registration Board or an organization established under any other existing law is protected as an intellectual property right under relevant law, decide based on the ownership of the intellectual property right.
80. An association that has obtained a Registration Certificate shall submit its Annual Report and Financial Statement in the Myanmar language.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

81. An association that has obtained a Registration Certificate shall submit a copy of its bank statements, reflecting deposits and withdrawals related to the use of the association's funds, to the relevant Registration Board once every three months.
82. If there are changes to the contact methods stated at the time of registration application, such as contact person, email, office phone, mobile phone, etc., an association that has obtained a Registration Certificate shall promptly inform the relevant Registration Board.
83. An International Non-Governmental Organization that has obtained a Registration Certificate shall:
  - (a) Sign the Memorandum of Understanding (Draft) submitted at the time of application with the relevant government department or organization, and submit the signed Memorandum of Understanding to the Union Registration Board within seven days from the date of signing;
  - (b) If there are amendments or extensions to the Memorandum of Understanding submitted at the time of registration application, submit it to the Union Registration Board within seven days from the date of such action.
84. An association that has obtained a Registration Certificate shall display the original or a copy of the Registration Certificate in a conspicuous place at its office and branches.
85. An association that has obtained a Registration Certificate shall not use its funds and property for purposes other than implementing the originally permitted objectives and activities, except for the case stated in Rule 72, nor transfer or use them by any other means.
86. An association that has obtained a Registration Certificate shall not perform any act that harms the interests of the State.
87. The relevant Registration Board shall act in accordance with the directives of the Union Registration Board to enable the Union Government to manage the assets of an association whose registration certificate has been cancelled.
88. Relevant government departments and organizations shall notify the relevant Registration Board if an association to which they have provided a recommendation fails to cooperate with them.
89. When the relevant Registration Board makes a decision to issue or refuse a registration certificate to an association, cancel it, amend association information, issue an administrative penalty order, or dissolve an association, it shall notify the relevant government departments and organizations,



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

announce it to the public through any appropriate means, and, if necessary, notify the other Registration Bodies.

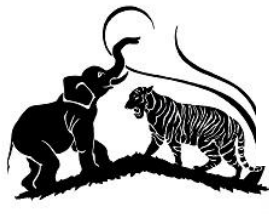
90. A department staff member responsible for the office duties of the relevant Registration Board who, by any means, informs or provides office-related information or documents concerning an association to an unauthorized person shall be subject to action under existing laws.
91. If an association is subject to action under Rule 57 and is found guilty of an offense, the association's Registration Certificate shall be deemed cancelled.
92. Temporary Registration Certificates issued under the Registration of Associations Law (Pyidaungsu Hluttaw Law No. 31/2014) are hereby cancelled.
93. Associations that have obtained Registration Certificates under the Registration of Associations Law (Pyidaungsu Hluttaw Law No. 31/2014) and do not wish to continue to exist and operate as associations under this Law shall submit for dissolution under Section 28, sub-section (i) of the Law.
94. The Registration of Associations Rules issued by the Ministry of Home Affairs with Notification No. 705/2015 dated 5-6-2015 are hereby repealed by these Rules.

Lieutenant General Phone Myat  
Union Minister

Letter No. Pa Tha Ya/ 2-1/ 1-1(838) / 2026

Date: 12th March 2026

Distribution *[omitted]*



**Application for the issuance of a Domestic Association Registration Certificate**  
[Rule 4]

To:

Chairman

..... Registration Board

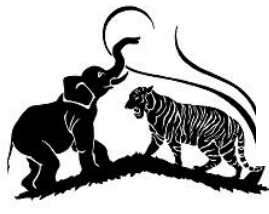
.....

Date:

1. Name of the association (in Burmese) (in English, if any):
2. Name of the chairman and secretary of the association:
3. Location, contact address and name of the person in charge of the *[main]* office of the association:
4. Date of the establishment of the association:
5. Name of the government department or organization that endorsed the association's objectives and intended activities:
6. Number of executive members of the association:
7. Number of members:
8. Number of employees:
9. Application date:
10. Contact phone/fax number, e-mail:

**Enclosures:**

- (a) Contact addresses of branch offices and recommendation of the Township Administrator;
- (b) objectives and intended activities of the association;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (c) Recommendation from the government department or organization that is concerned with the objectives and intended activities;
- (d) list of executive members (Form 1-a);
- (e) personal profiles of the executive members (Form 1-b);
- (f) list of funds and assets owned by the association (Form 1-c);
- (g) charter of the association (Form 1-d);
- (h) evidence of ownership, lease, or use of the location where the association and its branch offices will be situated, and photographic records of the office premises;
- (i) undertaking to comply with the provisions in the laws in force (Form 1-e);
- (j) undertaking to comply with section 28 (b) of the Law with respect to the association's name, stamp, mark, or uniform design (Form 1-f);
- (k) social activities carried out;
- (l) associations that will collaborate in the association's objectives and activities (Form 1-g);
- (m) if applying by representative, a power of attorney to an executive member or member of the association.

I confirm the accuracy of the particulars above.

Applicant

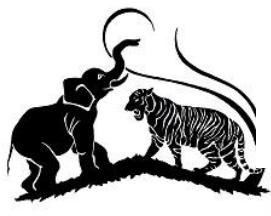
Signature:

Name:

Position in the association:

Citizenship scrutiny card no.:

Address:



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 1-a

## List of the executive members of the association -----

Name of the association:

Location of the association:

Application date:

Sr.	Name and position of the executive	Father's/ mother's name	Current occupation and place of actual residence (to describe precisely)	Previous occupation and permanent address (to describe precisely)	Citizenship scrutiny card no./passport no.
(1)	(2)	(3)	(4)	(5)	(6)

I confirm the accuracy of the particulars above.

Applicant

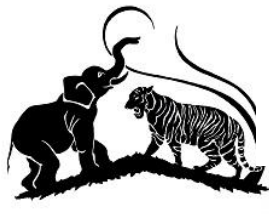
Signature:

Name:

Position in the association:

Citizenship scrutiny card no.:

Address:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form (1-b)

### Personal profile of the executive members of the association

1. Name:
2. Position in the association:
3. Father's name:
4. Mother's name:
5. Date of birth:
6. Educational qualification:
7. Ethnicity/religion:
8. Citizenship scrutiny card/passport no.:
9. Present occupation:
10. Previous occupation:
11. Husband or wife's name:
12. Home address/contact phone no./e-mail address:
13. Permanent address:

1.2" x 1.1"  
colour photo  
taken within  
6 months

### Enclosures:

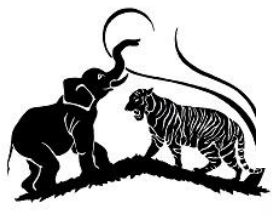
- (a) If the executive member is a Myanmar citizen, a copy of the citizenship scrutiny card; if the executive member is a foreigner, a copy of the passport and residence permit.
- (b) Undertaking to meet the qualifications of an executive as set forth in Rule 6.

I confirm the accuracy of the particulars above.

Applicant

Signature:

- 31 -



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

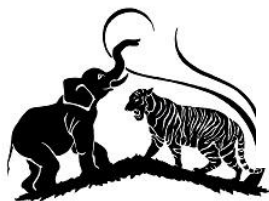
Name:

Position in the association:

Address:

- 32 -

No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region  
Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)  
E-mail: [info@lincolnmyanmar.com](mailto:info@lincolnmyanmar.com) - Web: [www.lincolnmyanmar.com](http://www.lincolnmyanmar.com)



**List of funds and assets owned by the association**

Sr.	Date of the donation	Name and details of the donor (individual or association)	Donor's address	Amount of the donation	Donation method: Bank transfer or cash	Type of the donated item	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

I confirm the accuracy of the particulars above.

Applicant

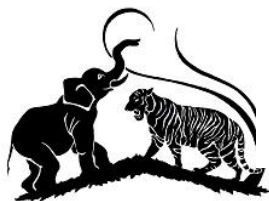
Signature:

Name:

Position in the association:

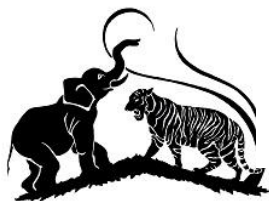
Citizenship scrutiny card no.:

Address:



## Charter of the association

1. Name of the associations, and definitions
2. Location and contact address of the association
3. The association's stamp, mark, and uniform design (if any)
4. Objectives of the association
5. Intended activities of the association
6. Scope and methods of operations
  1. Cooperation with other associations
  2. Hiring employees to carry out activities
  3. Methods to be undertaken to prevent financial disputes among the association's executive members:
    - (1) In order to prevent financial disputes among the association's executive members, the management and expenditure of received donations shall be carried out with the consent of the executive members, donors, and relevant government departments or organizations.
    - (2) The expenditure of donations shall be reported every three months to the executive members, donors, and relevant government departments or organizations.
    - (3) If any complaints regarding potential financial disputes arise, they shall be resolved in coordination with the relevant government department or organization.
    - (4) If resolution cannot be achieved in coordination with the relevant government department or organization, they shall be resolved under existing laws.



7. Structure of the association

1. Composition of the executive board

1. Patron (if any)
2. Chairman
3. Vice-Chairman (if any)
4. Members
5. Treasurer
6. Accountant
7. Secretary
8. Joint Secretary (if any)
9. -----

2. Duties of the executive board

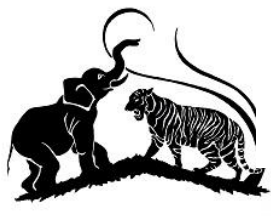
1. Chairman
2. Secretary
3. Treasurer
4. Accountant
5. -----

3. Establishment of working committees to implement intended activities

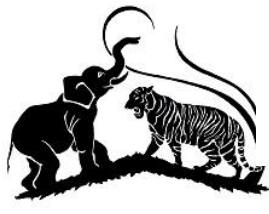
1. ----- Committee
2. ----- Committee
3. ----- Committee

8. Holding meetings and their duties

(a) Holding meetings



1. How meetings are held
2. Frequency
3. Decision-making (majority vote/unanimity)
- (b) Duties of the meeting
- (c) How members are admitted and removed
  - (1) Admission
  - (2) Removal
- (d) Other rules of the association that should be included
9. Finances
  - (a) Accepting donations
  - (b) Managing the association's funds and assets
  - (c) Using the association's funds and assets
10. List of the funds and assets owned by the association (Form 1-c)  
Remark: To attach photographic evidence.
11. When and how to wind up the association
  - (a) Circumstances in which the association shall be wound up
    - (1) Inability to implement the association's objectives and intended activities due to a single executive member or a specific group monopolizing *[decision-making or operations]*;
    - (2) insufficient funds to implement the association's activities;
    - (3) the required number of executive members is not reached;
    - (4) unforeseen circumstances have arisen.
  - (b) Methods of winding up the association

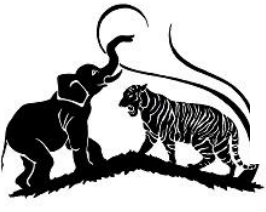


## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (1) The executive board wishes to wind up the association voluntarily;
  - (2) more than half of the executive members of the association request its winding-up;
  - (3) a court orders the winding-up because the association does not act according to the law.
- (c) An association permitted to dissolve shall donate its property to another association that has obtained a Registration Certificate under this Law, or to a government department or organization.

(Signatures)

**Remark:** The chairman, secretary, and all executive members of the association must sign.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 1-e

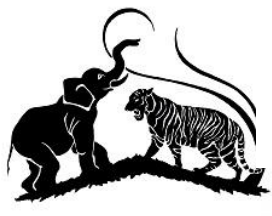
### Undertaking to comply with the provisions in the laws in force

Date: -----

We hereby undertake that the association ----- will, in its legal existence and operations as an association, comply with the laws, rules, procedures, orders, and directives that are enacted and in force in the Republic of the Union of Myanmar when officially operating as an association.

(Signatures)

**Remark:** The chairman, secretary, and all executive members of the association must sign.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 1-f

### Undertaking form regarding the association's name, stamp, mark, or uniform design

Date: -----

We hereby undertake that the association ----- will, when using the association's name, stamp, mark, or uniform design, comply with the provisions in section 28 (b) of the Law.

(Signatures)

**Remark:** The chairman, secretary, and all executive members of the association must sign.

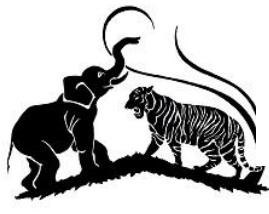


## LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 1-g

Associations that will collaborate on the association's objectives and activities

Sr.	Association name	Registration Certificate validity period	Date collaboration commenced	Activities in which collaboration will take place	Remarks
1					
2					
3					



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 2

**Application for the issuance of an International Non-Governmental Organisation Registration  
Certificate  
[Rule 18 (a)]**

To:

Chairman  
Union Registration Board

Date:

1. Name of the organization:
2. Name of the head of the organization in the country where the organization is based:
3. Name of the person in charge of the organization in the State:
4. Country where the organization is based:
5. Number of executive members of the association (Myanmar citizens/foreigners):
6. Number of members:
7. Number of employees:
8. Location and contact address of the office in the country where the organization is based:
9. Contact address of the organization's *[main]* branch office in the State:
10. Name of the government department or organization that endorsed the objectives and intended activities:
11. Application date:
12. Contact phone/fax number, e-mail:

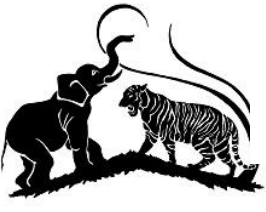
**Enclosures:**

- (a) Summary of the background of the organization;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (b) evidence of recognition in the home country and evidence of authorization from the home country headquarters appointing the person in charge;
- (c) objectives and activities of the organization;
- (d) charter of the organization in its home country;
- (e) memorandum of understanding (draft);
- (f) name of the person in charge of each branch office; number of branch offices and contact addresses;
- (g) social activities to be carried out in Myanmar;
- (h) evidence of ownership, lease, or permission to use the locations where the organization and its branch offices will be situated, and photographic records of the office premises;
- (i) Recommendation from the government department or organization that is concerned with the objectives and intended activities;
- (j) recommendations from the Ministry of Investment and Foreign Economic Relations and the Ministry of Immigration and Population;
- (k) letter to the Ministry of Foreign Affairs requesting its opinion;
- (l) permission from the local administration in the area where the activities will be carried out;
- (m) list of the executive members of the association (Form 1-a);
- (n) personal profiles of the executive members (Form 1-b);
- (o) list of funds and assets (Form 1-c);
- (p) method of managing the association's assets if the association is dissolved;
- (q) undertaking to comply with the provisions in the laws in force (Form 1-e);
- (r) undertaking to comply with Section 28 (b) of the Law when using the association's name, stamp, mark, and uniform design (Form 1-f);
- (s) associations that will collaborate in the association's objectives and activities (Form 1-g);
- (t) if applying by representative, a power of attorney to an executive member or member of the association.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

I confirm the accuracy of the particulars above.

Applicant

Signature:

Name:

Position in the organization:

Citizenship scrutiny card no.:

Address:



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 3

**Government of the Republic of the Union of Myanmar**  
**Ministry of Home Affairs**  
----- **Registration Board**

**Domestic Association Temporary Registration Certificate**  
[Rule 5]

The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_, \_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_ Region or State, is hereby issued this certificate under Section 8 (a) of the Law with No. \_\_\_\_\_ Domestic / \_\_\_\_\_ (2022).

This certificate is issued under the Registration of Associations Law to allow activities to be carried out prior to the issuance of the formally approved Registration Certificate. If the conditions are met, this certificate must be exchanged for the Registration Certificate to be issued in accordance with Section 8, Sub-section (d) of the Registration of Associations Law.

The association shall comply with the terms and conditions stated on the reverse side of this Temporary Registration Certificate.

Chairman (     ) \_\_\_\_\_  
----- Secretary

Date:

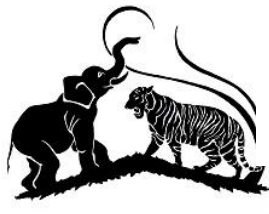
### Terms and Conditions

1. An association that has obtained a Temporary Registration Certificate is entitled to carry out the objectives and activities of the association as stated in Form (1).
2. The Temporary Registration Certificate shall not be amended, altered, or transferred.
3. The Temporary Registration Certificate shall be displayed in a place visible to the public.
4. When responsible officials come to inspect the association, cooperation shall be provided.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.
7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator, Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. When coming to collect the Registration Certificate, the Temporary Registration Certificate must be returned.
15. When coming to collect the Registration Certificate, a copy of the bank book opened in the name of the association must be submitted.



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 4

**Government of the Republic of the Union of Myanmar**  
**Ministry of Home Affairs**  
----- **Registration Board**

**International Non-Governmental Organization Temporary Registration Certificate**  
[Rule 20]

The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_,  
\_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_  
Region or State, is hereby issued this certificate under Section 18 (a) of the Law with No. \_\_\_\_\_  
International / \_\_\_\_\_ (2022).

This certificate is issued under Section 18 of the Registration of Associations Law to allow activities to be carried out prior to the issuance of the formally approved Registration Certificate. If the conditions are met, this certificate must be exchanged for the Registration Certificate to be issued in accordance with Section 18, Sub-section (d) of the Registration of Associations Law.

The association shall comply with the terms and conditions stated on the reverse side of this Temporary Registration Certificate.

Chairman (     )  
----- Secretary

Date:

### Terms and Conditions

1. An association that has obtained a Temporary Registration Certificate is entitled to carry out the objectives and activities of the association as stated in Form (2).
2. The Temporary Registration Certificate shall not be amended, altered, or transferred.
3. The Temporary Registration Certificate shall be displayed in a place visible to the public.
4. When responsible officials come to inspect the association, cooperation shall be provided.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.

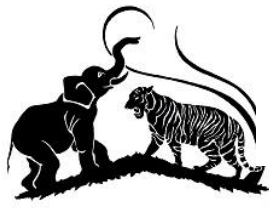
- 46 -

No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region  
Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)  
E-mail: info@lincolnmyanmar.com - Web: www.lincolnmyanmar.com



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.
7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator, Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. When coming to collect the Registration Certificate, the Temporary Registration Certificate must be returned.
15. When coming to collect the Registration Certificate, a copy of the bank book opened in the name of the association must be submitted.



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 5

**Government of the Republic of the Union of Myanmar**  
**Ministry of Home Affairs**  
----- **Registration Board**

**Domestic Association Registration Certificate**

[Rule 9 (a)]

1. The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_, \_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_ Region or State, is hereby issued this Registration Certificate in accordance with the Registration of Associations Law.
2. The said association's Registration Certificate number is 1/Domestic \_\_\_\_\_ (2022) and is valid until \_\_\_\_\_ day \_\_\_\_\_ month \_\_\_\_\_ year.
3. The association shall carry out its activities in accordance with the objectives and activities stated on a separate page to this Registration Certificate and shall comply with the terms and conditions stated on the reverse side.

Chairman (     ) \_\_\_\_\_  
----- Secretary

Date:

**Terms and Conditions**

1. The Registration Certificate shall not be amended, altered, or transferred.
2. The Registration Certificate shall be displayed in a place visible to the public.
3. When responsible officials come to inspect the association, cooperation shall be provided.
4. Only the bank account opened in the name of the association shall be used.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.
6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.

- 48 -

No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region  
Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)  
E-mail: info@lincolnmyanmar.com - Web: www.lincolnmyanmar.com



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator of the Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. The association shall carry out its activities only with the executive members that have been scrutinized and recorded by the relevant Registration Board.
15. An application for renewal of the Registration Certificate must be submitted 90 days prior to the expiry of the registration validity period. Failure to do so will result in the payment of a fine.

Form 5 Annex A

----- Association Registration Certificate

Certificate No. -----

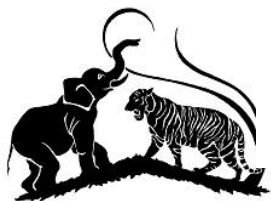
Objectives: -----

Activities: -----

Chairman ( )

----- Secretary

Form 5 Annex B



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

----- Association Registration Certificate

Certificate No. -----

Branch offices: -----

Chairman ( )

----- Secretary

Form 6

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

**International Non-Governmental Organization Registration Certificate**

[Rule 24 (a)]

1. The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_, \_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_ Region or State, is hereby issued this Registration Certificate in accordance with the Registration of Associations Law.
2. The said association's Registration Certificate number is 1/International \_\_\_\_\_ (2022) and is valid until \_\_\_\_\_ day \_\_\_\_\_ month \_\_\_\_\_ year.
3. The association shall carry out its activities in accordance with the objectives and activities stated on a separate page to this Registration Certificate and shall comply with the terms and conditions stated on the reverse side.

Chairman ( )

----- Secretary

Date:

**Terms and Conditions**

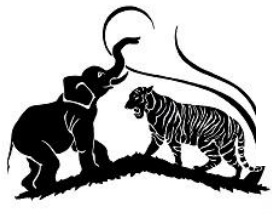
1. The Registration Certificate shall not be amended, altered, or transferred.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

2. The Registration Certificate shall be displayed in a place visible to the public.
3. When responsible officials come to inspect the association, cooperation shall be provided.
4. Only the bank account opened in the name of the association shall be used.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.
6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.
7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator of the Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. The association shall carry out its activities only with the executive members that have been scrutinized and recorded by the relevant Registration Board.
15. An application for renewal of the Registration Certificate must be submitted 90 days prior to the expiry of the registration validity period. Failure to do so will result in the payment of a fine.

Form 6 Annex A



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

----- Association Registration Certificate

Certificate No. -----

Objectives: -----

Activities: -----

Chairman ( )

----- Secretary

Form 6 Annex B

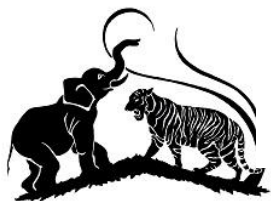
----- Association Registration Certificate

Certificate No. -----

Branch offices: -----

Chairman ( )

----- Secretary



**Application for the renewal of a Domestic Association Registration Certificate**

[Rule 12]

To:

Chairman

..... Registration Board

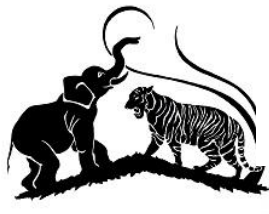
.....

Date:

1. Name of the association (in Burmese) (in English, if any):
2. Name of the chairman and secretary of the association:
3. Location, contact address and name of the person in charge of the *[main]* office of the association:
4. Date of the establishment of the association:
5. Name of the government department or organization that endorsed the association's objectives and intended activities:
6. Number of executive members of the association:
7. Number of members:
8. Number of employees:
9. Application date:
10. Contact phone/fax number, e-mail:

**Enclosures:**

- (a) Contact addresses of branch offices and recommendation of the Township Administrator;
- (b) objectives and intended activities of the association;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (c) Recommendation from the government department or organization that is concerned with the objectives and intended activities;
- (d) list of executive members (Form 1-a);
- (e) personal profiles of the executive members (Form 1-b);
- (f) list of funds and assets owned by the association (Form 1-c);
- (g) charter of the association (Form 1-d);
- (h) evidence of ownership, lease, or use of the location where the association and its branch offices will be situated, and photographic records of the office premises;
- (i) undertaking to comply with the provisions in the laws in force (Form 1-e);
- (j) undertaking to comply with section 28 (b) of the Law with respect to the association's name, stamp, mark, or uniform design (Form 1-f);
- (k) social activities carried out;
- (l) associations that will collaborate in the association's objectives and activities (Form 1-g);
- (m) if applying by representative, a power of attorney to an executive member or member of the association.

I confirm the accuracy of the particulars above.

Applicant

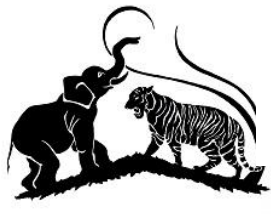
Signature:

Name:

Position in the association:

Citizenship scrutiny card no.:

Address:



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 8

**Application for the renewal of an International Non-Governmental Organisation Registration  
Certificate  
[Rule 27]**

To:

Chairman  
Union Registration Board

Date:

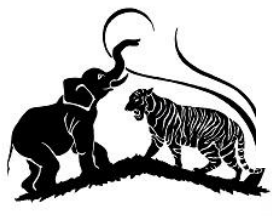
1. Name of the organization:
2. Name of the head of the organization in the country where the organization is based:
3. Name of the person in charge of the organization in the State:
4. Country where the organization is based:
5. Number of executive members of the association (Myanmar citizens/foreigners):
6. Number of members:
7. Number of employees:
8. Location and contact address of the office in the country where the organization is based:
9. Contact address of the organization's *[main]* branch office in the State:
10. Name of the government department or organization that endorsed the objectives and intended activities:
11. Application date:
12. Contact phone/fax number, e-mail:

**Enclosures:**

- (a) Summary of the background of the organization;



- (b) evidence of recognition in the home country and evidence of authorization from the home country headquarters appointing the person in charge;
- (c) objectives and activities of the organization;
- (d) charter of the organization in its home country;
- (e) memorandum of understanding (draft);
- (f) name of the person in charge of each branch office; number of branch offices and contact addresses;
- (g) social activities to be carried out in Myanmar;
- (h) evidence of ownership, lease, or permission to use the locations where the organization and its branch offices will be situated, and photographic records of the office premises;
- (i) Recommendation from the government department or organization that is concerned with the objectives and intended activities;
- (j) recommendations from the Ministry of Investment and Foreign Economic Relations and the Ministry of Immigration and Population;
- (k) letter to the Ministry of Foreign Affairs requesting its opinion;
- (l) permission from the local administration in the area where the activities will be carried out;
- (m) list of the executive members of the association (Form 1-a);
- (n) personal profiles of the executive members (Form 1-b);
- (o) list of funds and assets (Form 1-c);
- (p) method of managing the association's assets if the association is dissolved;
- (q) undertaking to comply with the provisions in the laws in force (Form 1-e);
- (r) undertaking to comply with Section 28 (b) of the Law when using the association's name, stamp, mark, and uniform design (Form 1-f);
- (s) associations that will collaborate in the association's objectives and activities (Form 1-g);
- (t) if applying by representative, a power of attorney to an executive member or member of the association.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

I confirm the accuracy of the particulars above.

Applicant

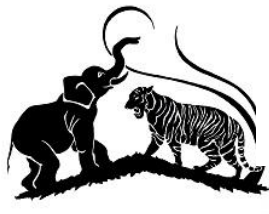
Signature:

Name:

Position in the organization:

Citizenship scrutiny card no.:

Address:



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 9

**Government of the Republic of the Union of Myanmar**  
**Ministry of Home Affairs**  
----- **Registration Board**

**Renewed Domestic Association Registration Certificate**

[Rule 16 (a)]

1. The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_, \_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_ Region or State, is hereby issued this Renewed Registration Certificate in accordance with the Registration of Associations Law.
2. The said association's Renewed Registration Certificate number is 1/Domestic \_\_\_\_\_ (2022) and is valid until \_\_\_\_\_ day \_\_\_\_\_ month \_\_\_\_\_ year.
3. The association shall carry out its activities in accordance with the objectives and activities stated on a separate page to this Registration Certificate and shall comply with the terms and conditions stated on the reverse side.

Chairman (     ) \_\_\_\_\_  
----- Secretary

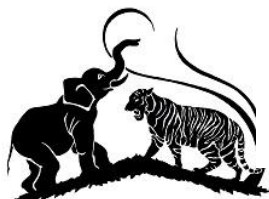
Date:

**Terms and Conditions**

1. The Registration Certificate shall not be amended, altered, or transferred.
2. The Registration Certificate shall be displayed in a place visible to the public.
3. When responsible officials come to inspect the association, cooperation shall be provided.
4. Only the bank account opened in the name of the association shall be used.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.
6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.

- 58 -

No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region  
Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)  
E-mail: info@lincolnmyanmar.com - Web: www.lincolnmyanmar.com



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator of the Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. The association shall carry out its activities only with the executive members that have been scrutinized and recorded by the relevant Registration Board.
15. An application for renewal of the Registration Certificate must be submitted 90 days prior to the expiry of the registration validity period. Failure to do so will result in the payment of a fine.

Form 9 Annex A

----- Association Renewed Registration Certificate

Certificate No. -----

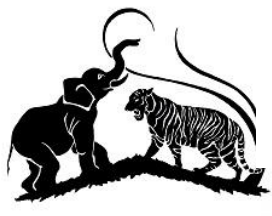
Objectives: -----

Activities: -----

Chairman ( )

----- Secretary

Form 9 Annex B



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

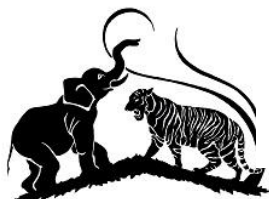
----- Association Renewed Registration Certificate

Certificate No. -----

Branch offices: -----

Chairman (     )

----- Secretary



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 10

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

**Renewed International Non-Governmental Organization Registration Certificate**

[Rule 31 (a)]

1. The association \_\_\_\_\_, opened and located at \_\_\_\_\_ Street, No. \_\_\_\_\_, \_\_\_\_\_ Ward or Village Tract, \_\_\_\_\_ Township, \_\_\_\_\_ District, \_\_\_\_\_ Region or State, is hereby issued this Renewed Registration Certificate in accordance with the Registration of Associations Law.
2. The said association's Renewed Registration Certificate number is 1/International \_\_\_\_\_ (2022) and is valid until \_\_\_\_\_ day \_\_\_\_\_ month \_\_\_\_\_ year.
3. The association shall carry out its activities in accordance with the objectives and activities stated on a separate page to this Registration Certificate and shall comply with the terms and conditions stated on the reverse side.

Chairman ( )

----- Secretary

Date:

**Terms and Conditions**

1. The Registration Certificate shall not be amended, altered, or transferred.
2. The Registration Certificate shall be displayed in a place visible to the public.
3. When responsible officials come to inspect the association, cooperation shall be provided.
4. Only the bank account opened in the name of the association shall be used.
5. When carrying out relief activities, arrangements shall be made to ensure non-discrimination and to prevent harm.
6. If wishing to carry out emergency relief activities or relief activities in restricted areas, permission must be obtained from the relevant organizations and cooperation must be undertaken.

- 61 -

No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region  
Phone: +95-9-262546284 (English) or +95-9-886699332 (Myanmar)  
E-mail: info@lincolnmyanmar.com - Web: www.lincolnmyanmar.com



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

7. The association shall not exceed its stated objectives and activities, operate for profit, interfere in the work of government departments, or engage in canvassing or persuasion.
8. The association's funds and property shall not be used for purposes inconsistent with the law, nor shall the association encourage, assist, or support money laundering or terrorist acts.
9. The association must comply with existing laws and the rules, regulations, bylaws, notifications, and directives issued under the Registration of Associations Law.
10. The association shall not engage in activities that undermine the State's sovereignty, rule of law, security, or national unity.
11. An Activity Report shall be submitted regularly every three months to the relevant Township Administrator of the Township General Administration Department.
12. The Annual Report and Financial Statement shall be submitted regularly to the Registration Board within the prescribed period.
13. If there are changes to the association's name, stamp, mark, or uniform design; or changes to its objectives, activities, executive members, or address; or if branch offices are opened or closed; or if the certificate is damaged or lost, an application must be submitted to the Registration Board to obtain approval.
14. The association shall carry out its activities only with the executive members that have been scrutinized and recorded by the relevant Registration Board.
15. An application for renewal of the Registration Certificate must be submitted 90 days prior to the expiry of the registration validity period. Failure to do so will result in the payment of a fine.

Form 10 Annex A

----- Association Renewed Registration Certificate

Certificate No. -----

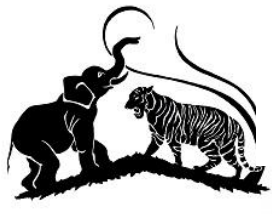
Objectives: -----

Activities: -----

Chairman ( )

----- Secretary

Form 10 Annex B



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

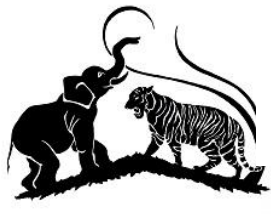
----- Association Renewed Registration Certificate

Certificate No. -----

Branch offices: -----

Chairman (     )

----- Secretary



**Application to change or expand the objectives and activities**

[Rule 34]

To:

Chairman

..... Registration Board

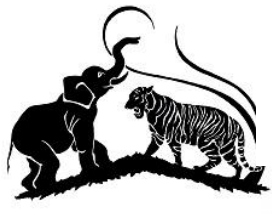
.....

Date:

1. Name of the association:
2. Reasons for changing the objectives and activities of the association:
3. Contact address of the association:
4. Application date:

**Enclosures:**

- (a) Original objectives and activities of the association;
- (b) objectives and activities to be changed or expanded by the association (if the change involves a different location, permission from the relevant regional administrative body);
- (c) list of funds and assets owned by the association (Form 1-c);
- (d) charter of the association (Form 1-d), or the charter of the association in its home country;
- (e) Recommendation from the government department or organization that is concerned with the changed objectives and activities;
- (f) in case of an International Non-Governmental Organization, the Memorandum of Understanding (Draft) to be signed for the changed objectives and activities;
- (g) minutes of the executive board meeting approving the change of the association's objectives and activities;
- (h) copy of the association's Registration Certificate;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

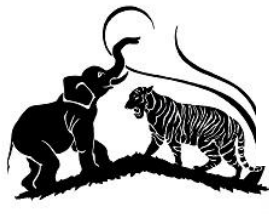
(i) associations that will collaborate in the association's objectives and activities (Form 1-g).

I confirm the accuracy of the particulars above.

Chairman

----- Association

-----



**Application to change the name of the association**

[Rule 37]

To:

Chairman

..... Registration Board

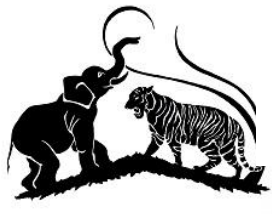
.....

Date:

1. Current name of the association:
2. Desired name of the association:
3. Reasons for changing the name:
4. Contact address of the association:
5. Application date:

**Enclosures:**

- (a) Name and definitions to be changed;
- (b) objectives and activities of the association;
- (c) undertaking to comply with section 28 (b) of the Law with respect to the association's name, stamp, mark, or uniform design (Form 1-f);
- (d) undertaking that the changed name of the association does not contradict its objectives and activities;
- (e) recommendation from the relevant ministry regarding the name change;
- (f) minutes of the executive board meeting approving the name change;
- (g) in case of an International Non-Governmental Organization, the Memorandum of Understanding (Draft) to be signed for the changed objectives and activities;
- (h) copy of the association's Registration Certificate.



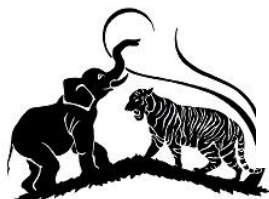
# LINCOLN CONSULTANCY (MYANMAR) LIMITED

I confirm the accuracy of the particulars above.

Chairman

----- Association

-----



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 13

## Application to change the address, open a branch office, expand branch offices, or reduce branch offices

[Rule 40]

To:

Chairman

..... Registration Board

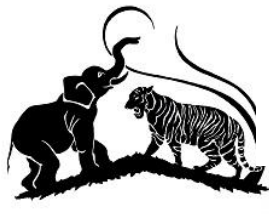
.....

Date:

1. Name of the association:
2. Current location and contact address of the association:
3. Location and contact address of the association to be changed, opened, expanded, or reduced:
4. Reason for application:
5. Name of the person in charge of the branch office:
6. Application date:

### Enclosures:

- (a) List of executive members of the branch office (Form 1-a);
- (b) personal profiles of the executive members of the branch office (Form 1-b);
- (c) list of funds and assets owned by the association (Form 1-c);
- (d) social activities carried out by the branch office;
- (e) minutes of the meeting of the executive board approving the address change, opening of a branch office, expansion of branch offices, or reduction of branch offices;
- (f) evidence of ownership, lease, or use of the location where the association and its branch offices will be situated, and photographic records of the office premises;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

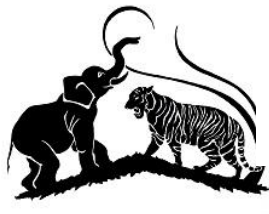
- (g) photos (front, back, left, right) of the location to be expanded or relocated, its total area, and a recommendation concerning its boundaries in the north, south, east and west;
- (h) in case of a Domestic Association, a recommendation from the relevant Township Administrator of the Township General Administration Department; in case of an International Non-Governmental Organization, a recommendation from the local administration.

I confirm the accuracy of the particulars above.

Chairman

----- Association

-----



**Application to change executive members of the Association**

[Rule 43]

To:

Chairman

..... Registration Board

.....

Date:

1. Name of the association:
2. Number of executive members of the association:
3. Name of executive to be removed from the list of executive members:
4. Name of executive to be added to the list of executive members:
5. Name and position of the executive whose role in the association is to be changed:
6. Reason for changing executive members:
7. Contact address of the association:
8. Application date:

**Enclosures:**

- (a) list of the executive members to be changed (Form 1-a);
- (b) personal profiles of the executive members to be changed (Form 1-b);
- (c) charter of the association (Form 1-d), or the charter or the organization in its home country;
- (d) if the executive member to be changed is a Myanmar citizen, a copy of the citizenship scrutiny card; if a foreigner, a passport and residence permit;
- (e) resolution of the association's executive board;



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

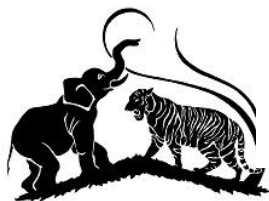
- (f) If the executive member to be changed is a Myanmar citizen, a recommendation from the relevant police station confirming good conduct.

I confirm the accuracy of the particulars above.

Chairman

----- Association

-----



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15

## Financial Statement of the ----- Association

[Rules 2 (g), 49 (e), 50]

From ..... to .....

(MMK)

Sr.	Particulars	Amount	Sr.	Particulars	Amount
1	2	3	4	5	6
1	Previous year's balance brought forward (Opening balance)	XXX	1	Financial support for ..... 1 time x ..... persons = ..... 2 times x ..... persons = ..... 3 times x ..... persons = .....	XXX
2	Revenue from initial donations	XXX	2	Support ..... persons x ..... kyats	XXX
3	Revenue from membership fees	XXX	3	Special support ..... persons x ..... kyats	XXX
4	Revenue from monthly fees	XXX	4	Administrative and communication expenses Issuance of membership cards ..... persons x ..... kyats Postage costs = ..... kyats General office expenses ..... kyats	XXX
5	Revenue from bank interest	XXX	5	Total expenses	XXX
			6	Remaining balance Bank ..... Cash on hand .....	XXX
	<b>Grand total</b>	<b>XXX</b>		<b>Grand total</b>	<b>XXX</b>

Auditor

Treasurer

Secretary

Chairman





# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-b

General ledger of the ----- Association

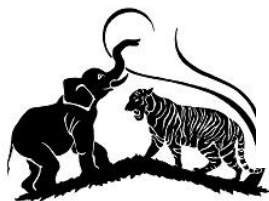
Date	Particulars	Reference	Amount		Date	Particulars	Reference	Amount	
			Kyats	Pyas				Kyats	Pyas

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-c

Monthly or annual adjustment journal of ----- Association

Date	Particulars	Reference	Debit	Credit

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-d

Monthly or annual receipts and payments account of ----- Association

(MMK)

Sr.	Particulars	Cash	Bank	Sr.	Particulars	Cash	Bank
1	2	3	4	5	6	7	8
	Opening balance	XXX	XXX		- Expenses	XXX	XXX
	- Revenue	XXX	XXX		- Expenses	XXX	XXX
	- Revenue	XXX	XXX		- Expenses	XXX	XXX
	- Revenue	XXX	XXX		Closing balance	XXX	XXX
	<b>Grand total</b>	<b>XXX</b>	<b>XXX</b>		<b>Grand total</b>	<b>XXX</b>	<b>XXX</b>

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-e

Profit and loss statement of ----- Association for the year ended -----

(MMK)

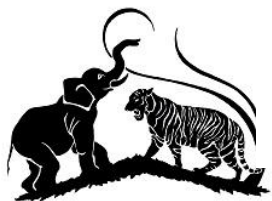
Sr.	Particulars	Expenses	Sr.	Particulars	Revenue
1	2	3	4	5	6
	Expenses	XXX		Revenue	XXX
	Net profit (more revenue than expenses)	XXX		Net loss (more expenses than revenue)	XXX
	<b>Grand total</b>	<b>XXX</b>		<b>Grant total</b>	<b>XXX</b>

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-f

Trial balance of ----- Association

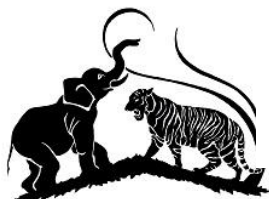
Sr.	Particulars	Debit	Credit
	<b>Grant total</b>		

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-g

Fixed assets register of ----- Association

(MMK)

Sr.	Fixed asset name	Constructed or purchases		Useful life	Depreciation	Current book value	Remark
		Financial year	Value				
1	2	3	4	5	6	7	8

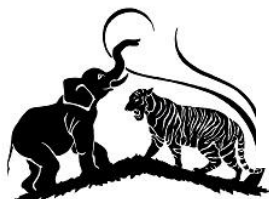
**Remark:** A separate register must be kept for each type of fixed asset.

Auditor

Treasurer

Secretary

Chairman



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 15-h

## Balance sheet of ----- Association

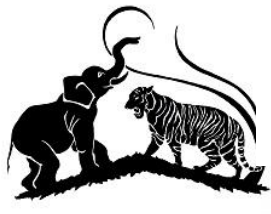
Sr.	Capital and liabilities	Amount	Sr.	Assets	Amount
1	2	3	4	5	6
<b>1</b>	<b>Capital</b>	<b>XXX</b>	<b>1</b>	<b>Fixed assets</b>	<b>XXX</b>
1	Initial funding until previous year	XXX	1	Land	XXX
2	Deficit until previous month	XXX	2	Building minus accumulated depreciation	XXX
	Current month	XXX	3	Air conditioner minus accumulated depreciation	XXX
3	Previous month's surplus	XXX	4	Computers minus accumulated depreciation	XXX
	Current month	XXX	5	Furniture and fixtures minus accumulated depreciation	XXX
<b>2</b>	<b>Long-term liabilities</b>	<b>XXX</b>	<b>2</b>	<b>Current assets</b>	<b>XXX</b>
	Bank loans (long-term)	XXX		Cash balance	XXX
	Other loans (long-term)	XXX		Petty cash	XXX
<b>3</b>	<b>Current liabilities</b>	<b>XXX</b>		Bank balance	XXX
	Rent received in advance	XXX		Closing bank balance	XXX
	Bills to pay	XXX		Account no.	XXX
	Expenses to pay	XXX		Account no.	XXX
				Account no.	XXX
				Account no.	XXX
				Account no.	XXX
				External bank book	XXX
	<b>Grand total</b>	<b>XXX</b>		<b>Grand total</b>	<b>XXX</b>

Auditor

Treasurer

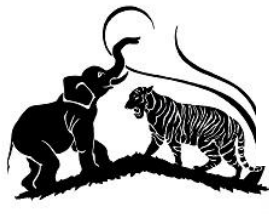
Secretary

Chairman



**Annual report**  
[Rules 2 (f), 50]

- 1. Introduction (Background History)**
- 2. Objectives**
- 3. Implementation Process**
- 4. Social Activities Undertaken**
  - (a) Social activities supported with monetary donations
  - (b) Social activities supported with in-kind donations
  - (c) Social activities supported with labor assistance
  - (d) Social development and educational activities
  - (e) Emergency social assistance activities
  - (f) Status of branch offices opening
  - (g) Signed memorandum of understanding
- 5. Receipt of Funds and Assets of the Association**
  - (a) Amounts, or type, quantity and value of goods that were received from donors
  - (b) Information about the donor or donating organization
  - (c) Donation methods:
    - (1) Contributions from domestic donors and organizations

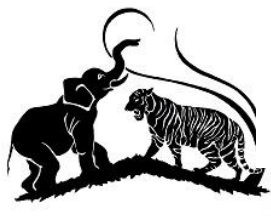


- (2) Contributions from foreign donors and organizations
- (3) Contributions from members
- (d) Record of transfers and receipts
  - (1) Association's bank account
  - (2) Cash receipts [*given to donors*]
  - (3) Receipts logbook

### 6. Management of Funds and Assets of the Association

- (a) Records of revenue, expenditure, and liabilities of the association
- (b) Methods of managing the association's assets
  - (1) Assets existing at the time of the association's establishment and their value
  - (2) Assets acquired through donations and their value
  - (3) Assets purchased by the association and their value
  - (4) Assets that have been damaged or lost and their value
- (c) Organization's bank accounts, promissory notes, social stocks, and bonds
- (d) Evidence of ownership or lease of the locations for the organization and its branches
- (e) List of assets and intellectual property rights purchased with the association's funds or legally donated to the association

### 7. Utilization of Funds and Assets of the Association



- (a) Annual financial statement (Form 15)
  - (1) Receipts and payments account (Form 15-d)
  - (2) Profit and loss statement (Form 15-e)
  - (3) Fixed assets register (Form 15-g)
  - (4) Balance sheet (Form 15-h).

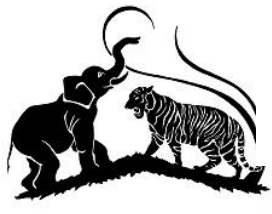
**8. Meetings Held**

- (a) Regular meetings
- (b) Special meetings
- (c) Meetings regarding financial expenditure

**9. Conclusion**

(Signatures)

**Remark:** The chairman, secretary, and all executive members of the association must sign.



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 17

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

**Ministry of Home Affairs**

----- **Registration Board**

**Administrative Action**

**Announcement No. /**

**Date according to the Myanmar calendar**

**(Date according to the Western calendar)**

[Rule 66 (a)]

**Association name:**

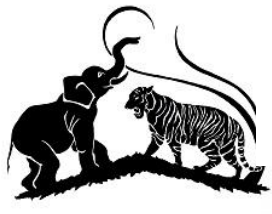
Reason to take administrative action:

References:

Decision:

Chairman

..... Registration Board



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

Form 18

## Application for permission to obtain copies

[Rule 67 (a)]

To:

Chairman

..... Registration Board

.....

Date:

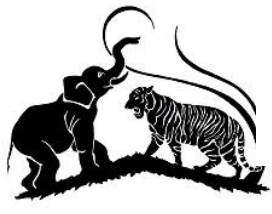
1. Name of the applicant:
2. Reason for requesting copies:
3. Application date:
4. Type of document of which a copy is requested:
  - (a)
  - (b)
  - (c)
  - (d)
  - (e)
5. Total number of original pages to be copied:
6. Type of copy requested:
7. Applicant's relationship to the association:

Applicant's signature:

Registration number:

Date:

The application submitted for copying documents of ..... Association with registration number ..... was received on ..... at ..... hours.



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

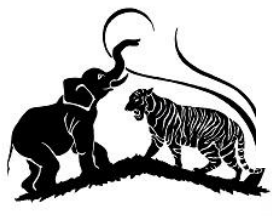
Date:

Supervising officer

Signature:

Name:

Department:



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

**Ministry of Home Affairs**

----- **Registration Board**

**Deciding an appeal or review**

**Announcement No.    /**

**Date according to the Myanmar calendar**

**(Date according to the Western calendar)**

[Rule 69]

**Association name:**

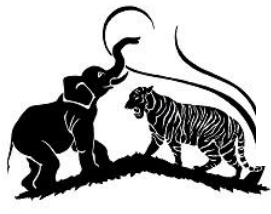
Reason for the decision on appeal or review:

References:

Decision:

Chairman

..... Registration Board



**Application to dissolve an association**

[Rule 70]

To:

Chairman

..... Registration Board

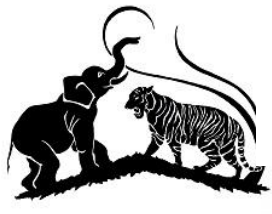
.....

Date:

1. Name of the association:
2. Location and contact address of the association:
3. Reason for dissolving the association:
4. Application date:

**Enclosures:**

- (a) list of executive members (Form 1-a);
- (b) personal profiles of the executive members (Form 1-b);
- (c) list of funds and assets owned by the association (Form 1-c);
- (d) evidence of remaining association funds and assets at the time of application, prepared using Form (15) through Form (15-h)
- (e) social activities undertaken by the association;
- (f) detailed plan for managing the funds and assets of the association;
- (g) minutes of the executive board meeting;
- (h) recommendation from the relevant Township Administrator of the Township General Administration Department (if a Domestic Association), or from the local administration (if an International Non-Governmental Organization);



# LINCOLN CONSULTANCY (MYANMAR) LIMITED

(i) Recommendation from the relevant government department or organization.

I confirm the accuracy of the particulars above.

Chairman

----- Association

-----



**Application for the issuance of a copy of a Registration Certificate**

[Rule 74]

To:

Chairman

..... Registration Board

.....

Date:

1. Name of the association (in Burmese) (in English, if any):
2. Name of the chairman of the association:
3. Location and contact address of the association:
4. Date of the establishment of the association:
5. Name of the government department or organization that endorsed the association's objectives and intended activities:
6. Number of executive members of the association:
7. Number of members:
8. Reason for the Registration Certificate being damaged or lost:
9. Application date:
10. Contact phone/fax number, e-mail:

**Enclosures:**

- (a) Contact addresses of branch offices;
- (b) objectives and intended activities of the association;
- (c) list of executive members of the association (Form 1-a);



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

- (d) personal profiles of the executive members of the association (Form 1-b);
- (e) list of funds and assets owned by the association (Form 1-c);
- (f) charter of the association (Form 1-d), or charter from the country where the organization is based;
- (g) undertaking to comply with the provisions in the laws in force (Form 1-e);
- (h) minutes of the executive board meeting;
- (i) court affidavit;
- (j) recommendation from the Township Police Force;
- (k) recommendation from the Township Administrator of the General Administration Department.

I confirm the accuracy of the particulars above.

Applicant

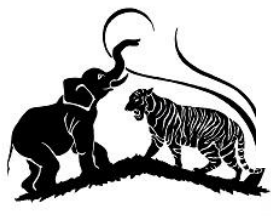
Signature:

Name:

Position in the association:

Citizenship scrutiny card no.:

Address:



## LINCOLN CONSULTANCY (MYANMAR) LIMITED

### 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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