

# LEGAL AND TAX DIGEST

BANGLADESH

LAOS

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Legislative developments – July & August 2025





# BANGLADESH

## Banking and Finance

*FEPD Circular No. 26 dated 2 July 2025 issued by the Foreign Exchange Policy Department of the Bangladesh Bank on “**Policy on the Issuance, Operation, and Renewal of Limited Money Changers**”*

Aiming to standardize and streamline the licensing procedures, enhance compliance, and promote greater transparency in foreign exchange operations, this circular sets out new guidelines for scheduled bank branches, booths, hotels, gift shops, and other entities providing limited money changer services. They set out clear provisions for license issuance, renewal, permissible activities, and operational restrictions.

Under the new framework, authorized dealer (“**AD**”) banks are required to ensure compliance with specific eligibility criteria, operational boundaries, renewal procedures, and accountability standards when facilitating the issuance of limited money changer licenses. Applications with all required documentation must be routed through an AD bank to the Foreign Exchange Policy Department of the Bangladesh Bank (“**BB**”).

Licensed bank branches or booths must show that they have trained personnel for handling foreign exchange transactions, robust security measures, and adequate IT infrastructure. Non-bank entities such as hotels or gift shops must provide updated trade licenses, tax identification numbers, business registration certificates, and other relevant records.

For license renewal, companies must submit their registration certificate, memorandum and articles of association, audited financial statements, and proof of ownership or lease of the business premises. Once preliminary approval is granted, applicants are required to deposit a non-refundable fee of BDT50,000 via a pay order to the designated department of the BB.

The circular clarifies that licenses issued to bank branches or booths are not transferable. Permitted activities include the exchange of foreign currency, endorsement of dollars on passports for outbound travelers, and encashment of foreign currency. License holders must obtain prior approval from the BB before changing their business address. All foreign currency collected must be converted into local currency by the next working day, although licensees may retain up to US\$1,000 or its equivalent to facilitate transactions.

The BB reserves full authority to approve or revoke limited money changer licenses at its discretion.



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*FEPD Circular No. 27 dated 3 July 2025 issued by the Foreign Exchange Policy Department of the Bangladesh Bank on **"Access to Finance against Funds held by Offshore Banking Units as Collateral"***

Banks in Bangladesh can now extend loans in BDT to resident companies and individuals by accepting foreign currency deposits held by offshore banking units ("OBUs") as collateral. This facility also applies to expatriate Bangladeshis, who may pledge their OBU foreign currency deposits to secure loans.

According to the circular, "To facilitate financing activities, it has been decided that OBUs may allow foreign currency deposits of non-resident account holders for use by their domestic banking units (DBUs) as collateral against financing to resident companies/firms and individuals."

The arrangement is subject to specific conditions. There must be a formal request from the account holder, and OBUs must verify a bona fide relationship between the depositor and the borrower—such as an NRB and their beneficiary, or a foreign shareholder/investor and their investee company. The collateral may only be used by DBUs to provide short-term working capital loans in local currency. No fees or charges may be imposed for using the deposits as collateral, and DBUs should apply margin requirements they consider necessary to mitigate exchange rate risks.

If a borrower fails to repay, the pledged deposits will be liquidated. OBUs must transfer the collateral to DBUs, which will report the liquidated value as wage remittances in the case of NRB deposits. For non-NRB deposits, the amount will be reported as equity investment; however, where agreed between the borrower and the depositor, the encashment may be treated as loan proceeds. In such cases, any future repayment by the borrower may be credited back to the OBU account, subject to the BB's approval.

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*MPD Circular No. 2 dated 15 July 2025 issued by the Monetary Policy Department of the Bangladesh Bank on **"Change to the Interest Rate Corridor"***

Under the monetary policy's Interest Rate Corridor framework, the BB has reduced the standing deposit facility rate by 50 basis points—from 8.50% to 8.00%—in order to enhance the efficiency of the interbank money market (call money market) and strengthen liquidity management. The ceiling rate for the standing lending facility will remain at 11.50%, while the overnight repo policy rate will stay fixed at 10.00%. These changes entered into effect on 16 July 2025.

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*FEPD Circular No. 27 dated 18 August 2025 issued by the Foreign Exchange Policy Department of the Bangladesh Bank on **"Extension of Usance Period against Imports of Industrial Raw Materials"***

As per FE Circular No. 08 dated 20 January 2025, the usance period for imports of industrial raw materials (including back-to-back imports), agricultural implements, and chemical

fertilizers under suppliers'/buyers' credit was extended from 180 days to 360 days, effective until 31 December 2025.

This circular reiterates that the instructions under the above-mentioned circular will remain effective until 31 December 2025. However, as before, the extended usance period will not be applicable for imports made under export development fund loans.

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*FEPD Circular No. 32 dated 10 August 2025 issued by the Foreign Exchange Policy Department of the Bangladesh Bank on **"Retention of Export Proceeds in Foreign Currency by Type B and Type C Industrial Enterprises of Specialized Zones***

Under this circular, the Bangladesh Bank has relaxed foreign currency retention rules for Type B and Type C industrial enterprises operating in specialized economic zones, including export processing zones ("EPZs"), private EPZs, economic zones, and high-tech parks. With this update, the central bank has brought the retention facilities of specialized zone exporters in line with those of non-specialized exporters, addressing earlier restrictions that often created operational challenges.

Under the revised framework, banks may now allow enterprises in these zones to retain their full repatriated export proceeds in a foreign currency back-to-back settlement pool until import payments are made. The retained amount may include both the back-to-back import settlement portion and the local value-added portion. The latter can be held for up to 30 days for settlement of eligible foreign currency obligations. During this period, exporters may also transfer unutilized funds to other authorized dealers to settle import liabilities of their subsidiaries or sister concerns within specialized zones.

If funds remain unused after 30 days, at least 20%—25% in the case of the garment sector—of total repatriated proceeds must be encashed into BDT. The balance may then be credited to the exporters' foreign currency accounts. Exporters without back-to-back arrangements are granted the same facility, with the option to retain proceeds for 30 days for admissible uses, including transfers to other banks for import payments of related enterprises in specialized zones. Any unutilized funds beyond this period may also be credited to exporters' foreign currency accounts, subject to the same minimum encashment requirement.

This policy development enhances liquidity management and provides greater flexibility for enterprises in specialized zones, while maintaining regulatory oversight through mandatory encashment provisions. Exporters are advised to align their compliance and reporting mechanisms with the updated guidelines to fully benefit from these changes.

# Criminal Law

***"The Code of Criminal Procedure (Second Amendment) Ordinance, 2025"** No. 41 dated 10 August 2025 issued by the President of the People's Republic of Bangladesh, the Ministry of Law, Justice and Parliamentary Affairs, Department of Legislative and Parliamentary Affairs*

The Code of Criminal Procedure 1898 ("CrPC") has been the backbone of Bangladesh's criminal justice system for over a century. Yet it has often faced criticism for vesting disproportionate powers in the hands of the police. In response to these longstanding concerns, the government has enacted the Code of Criminal Procedure (Second Amendment) Ordinance, 2025, introducing reforms that are both ambitious and far-reaching.

At the heart of this amendment lies a major restructuring of provisions relating to pre-arrest and post-arrest procedures. The newly inserted Sections 46A to 46E impose strict obligations on arresting officers. Police are now required to carry visible identification during arrests, disclose their identity when asked, and present official ID upon request.

The key changes are highlighted below.

## **Interim discharge during investigation (Section 173A)**

A groundbreaking addition allows courts to discharge accused persons early in the investigation if interim findings reveal no evidence against them. Importantly, names may be re-added if new, credible evidence emerges later. This provision aims to prevent harassment in false or politically motivated cases while balancing the need for justice.

## **Strengthened arrest protocols (Section 54 and Related Provisions)**

To ensure transparency during arrests, police officers are now required to display their ID and name at the time of detention. A memorandum of arrest must also be prepared using a prescribed checklist and presented before a magistrate in the arrestee's presence. Arrests without a warrant are restricted to strictly defined conditions, reducing the scope for arbitrary detentions.

## **Mandatory notification and immediate legal access**

Within 12 hours of an arrest, the detainee's family or lawyer must be notified without exception. Moreover, the accused has the right to consult a lawyer immediately. These measures strengthen due process and uphold constitutional rights.

## **Health and safety oversight (Section 46D)**

If an arrestee is ill or injured, a mandatory medical checkup must be conducted, with findings documented in a written report. This rule serves as a safeguard against custodial abuse and ensures accountability for detainee welfare.

## **Public transparency in arrests**

Police stations, and district and metropolitan authorities are now obligated to publish daily arrest lists. By making this information public, the system encourages greater transparency and enhances citizen oversight.

### **Remand reform**

Remand periods are capped at a maximum of 15 days per case. This reform addresses long-standing criticism of indefinite remand practices and prevents misuse of prolonged custodial interrogation.

### **Penalty for false cases**

Courts are mandated to impose penalties in cases proven to be false. Fines have been raised to BDT100,000, sending a strong deterrent message against the misuse of legal processes.

### **Witness protection (Section 544)**

For the first time, courts can issue protective orders for key witnesses and provide financial support to cover their expenses. This development is expected to encourage truthful testimony and greater participation in trials.

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# LAOS



## Public Works and Transport

*Decision No. 14807 issued by the Ministry of Public Works and Transport of the Lao PDR on 25 June 2025 on “**Public Works and Transport Sector Business Operation Certificate Applications**”*

This decision, which replaces the Decision No. 17582 dated 08 August 2018, provides further guidelines for improved management of the application process for a business operation certificate for businesses in the public works and transport sector (the “**Certificate**”).

We provide the key highlights below.

### **More details on which business activities require Certificates**

While the 2018 decision only referred to public works and transport-related business activities under the Lao Standard Industrial Classification, this decision provides more details on which activities are included, as follows:

- Highway-related businesses
- Construction-related businesses
- Railway-related businesses
- Road traffic management businesses
- Land transportation businesses
- Road vehicle-related businesses
- Waterway-related businesses
- Water pipeline system businesses
- Residential property development businesses

The decision classifies the business activities into two categories: general business activities and controlled business activities, which are business activities that have an impact on the country’s stability, security, public order, cultural traditions, social environment, and natural environment. General business activities require approval only from the One-Stop Service Office and the Investment Management Committee to obtain a Certificate, while controlled business activities also require approval from the Minister of Public Works and Transport.

While the decision does not explicitly classify the above list of business activities as general or controlled, the nature of the works suggests that highway-related, railway-related, road traffic management, waterway-related, and water pipeline system businesses are likely to fall under the category of controlled businesses.

### **Eligibility requirements to apply for a Certificate**

Applicants must have:

- An enterprise registration certificate
- Personnel with the appropriate knowledge, skills, and experience relevant to the business activity
- An office or building, equipment, and vehicles suitable for the business activity
- Capital sufficient for the type and size of the business
- Other requirements specific to each business activity

The prerequisites are less restrictive than under the previous decision, which required that the applicant not have been in bankruptcy, convicted of a crime, suspended or revoked from operating a business, in addition to having to have at least two officers with academic qualifications or professional experience.

### **Supporting documents**

Under the decision, as part of the application, certain supporting documents must be submitted, such as a copy of the enterprise registration certificate, identification details of the applicant, financial statements, and a business plan for manufacturing or service provision.

Other documents that were required under the 2018 decision, including the submission of directors' and officers' background information, credentials proving the qualifications of the business owner or officers, and certificates of vehicle ownership, are no longer required. However, the authority has the right to require such documents at its discretion.

### **Late renewal penalties**

The Certificate is valid for one year and can be renewed. If it has been expired for more than six months prior to the renewal, the business operator will be subject to double the official renewal fee. If the expiration period exceeds 12 months, the renewal fee will be four times the standard amount, and the business operator must resubmit all required supporting documents.

### **Certificates are no longer transferable**

This decision removes a business operator's right to transfer the Certificate to another party, which was permitted under the 2018 decision. Additionally, the sale or lease of the Certificate is explicitly deemed a violation under the decision.



## Application processing time

The decision increases the application processing timeframe, from three days for general business activities to five working days from the date the One-Stop Service Office receives a completed application, and for controlled business activities, from 10 days to 15 working days.

## Investment

*Decree No. 313 issued by the Government of the Lao PDR on 6 June 2025 on “**Industrial Parks**”*

This decree provides, for the first time, an independent regulatory framework for the establishment, management, and operation of industrial parks, setting out the general rights and obligations of developers and investors, as well as those of the relevant government authorities. It also clarifies application procedures and investment incentives, and establishes technical and operational standards for industrial park development. Prior to its issuance, industrial parks were regulated under the Investment Promotion Law and, where applicable, the regulations governing special economic zones (“**SEZs**”).

The key highlights are outlined below.

### Scope and applicability

Under the decree, industrial parks are managed by the Ministry of Industry and Commerce (“**MOIC**”) and the provincial or capital authority, and may be developed either inside or outside an SEZ. However, if the project is located within an SEZ, it must comply with the SEZ-specific regulations instead. Development may be undertaken through 100% private investment, 100% state investment, or public–private partnerships.

### Developer application process

This decree outlines a three-step application process for industrial park developers:

1. **Memorandum of understanding:** This is entered into with the MOIC on conducting a feasibility study.
2. **Project development agreement:** This is entered into with the Investment Promotion Committee if the feasibility assessment is approved.
3. **Establishment of a project development company:** Subject to final approval by the MOIC.

### Developer eligibility requirements

Under the decree, an industrial park developer must:

- Be a legal entity incorporated in the Lao PDR or overseas;
- Possess a clear and feasible development purpose and plan;

- Demonstrate sufficient financial capacity or credible funding sources, certified by a reputable financial institution; and
- Have no history of bankruptcy or criminal convictions.

### **Technical standards for industrial park development**

An industrial park must satisfy the following minimum standards:

- **Land area:** More than 30 hectares
- **Infrastructure:** Roads, electricity, water supply, and telecommunication systems
- **Facilities:** Administrative offices, storage areas, industry development centers, residential areas, shops, and restaurants
- **Environmental management:** Waste management, drainage, and flood prevention systems
- **Security and safety:** Perimeter walls, entry monitoring systems, and fire prevention measures
- **Other necessary facilities:** As required by the competent authorities

### **Industrial Park Management Office**

The Industrial Park Management Office ("**IPMO**") is the governmental authority established under the provincial or capital authority as requested by the Department of Industry and Commerce of the MOIC. The IPMO is responsible for managing and supervising the operations of the industrial park it was created for. It operates as a one-stop service center, staffed with representatives from various competent government departments, to facilitate and coordinate administrative procedures relating to the industrial park's management.

### **Investor registration and licensing**

Investors wishing to establish operations within an industrial park may apply for various permits through the IPMO, such as:

- Enterprise registration certificate
- Business license
- Factory operating license
- Environmental compliance certificate
- Construction permit

### **Investment incentives**

Developers may be entitled to the following incentives:

- Tax incentives
- Land usage incentives
- Infrastructure development incentives

- Other promotional benefits granted by the Government of the Lao PDR
- Investors operating within an industrial park may be eligible for:
- General tax incentives; and
- Additional tax and environmental fee incentives when investing in priority industrial sectors such as:
  - Food and agricultural product processing
  - Biological fertilizer and animal feed production
  - Machinery, motors, components, and spare parts manufacturing
  - Electronics, telecommunications, digital, and AI industrial parts manufacturing
  - Renewable energy generation parts manufacturing (e.g. for solar power)
  - Mineral processing
  - Chemical, pharmaceutical, and medical equipment production.

#### **Additional incentives**

- **Value added tax (“VAT”) incentives:** Developers and investors who give priority to using equipment and materials for construction or manufacturing that are produced and distributed locally may receive VAT incentives at the rate specified in the specific decree of each industrial park issued by the Government of the Lao PDR.
- **Visa and immigration facilitation:** Developers, investors, their family members, and qualified experts or specialists employed and working within an industrial park are eligible for a multi-entry visa valid for 10 years that is renewable upon expiration.

#### **Land usage for industrial park development**

Developers may utilize different types of land tenure for industrial park projects:

- **Private land (developer-owned):** No fixed project term applies. The developer may lease land to investors for a maximum of 50 years, extendable by no more than 20 years.
- **Leased land from individuals or entities:** The project term must align with the lease period permitted under the Land Law. Land may be subleased to investors only within the original lease duration.
- **State-concession land:** The project term must comply with the concession period under the Investment Promotion Law. Subleases to investors must fall within this term.

Developers may allocate up to 80% of the total industrial park area for business purposes, with the remaining 20% reserved for public-interest infrastructure such as parks or green spaces.

All land lease agreements between a developer and investors must be acknowledged by the IPMO.

## Electricity and water generation and distribution

Developers are permitted to generate and distribute electricity and water within the industrial park, provided these utilities meet applicable technical and construction standards set by relevant regulations.

## Immigration

*Notice No. 3291 issued by the Department of Immigration, the Ministry of Public Security of the Lao PDR on 15 August 2025 on **"Testing of a Digital Platform to Allow Foreign Nationals to Pre-register for Travel Into and Out of the Lao PDR"***

The notice announces a pilot program allowing foreign travelers to register their entry and exit online. The pilot, which began on 1 September 2025, is limited to selected entry points, after which it will expand to a nationwide rollout with full implementation expected by early 2026. This initiative system is designed to make travel easier, reduce the administrative burden, and strengthen border security.

From 1 September 2025, all non-Lao nationals entering the Lao PDR by air or land at the following international checkpoints must complete the Laos immigration arrival card online within three days before arrival via <https://immigration.gov.la/en/registration/arrival/arrival-info>:

1. Wattay International Airport
2. Luang Prabang International Airport
3. Pakse International Airport
4. Lao-Thai Friendship Bridge I

A QR code will be generated, which is to be shown to the immigration officer upon arrival for inspection and confirmation. Travelers are no longer required to fill out the arrival-departure declaration form.

## Legislation

***"Amended Civil Procedure Law 2025"** No. 67 dated 11 December 2024 issued by the National Assembly of the Lao PDR and published in the Lao Official Gazette on 11 August 2025*

The amendments introduce a series of significant changes designed to refine court procedures, enhance access to justice, and modernize dispute resolution mechanisms.

The key highlights are outlined below.



## **Adjustments to Jurisdictional Thresholds (Articles 23 and 24)**

One of the most notable changes involves the adjustment of claim value thresholds for different court levels.

- **District People's Courts:** The maximum claim value for cases falling under the District People's Court's jurisdiction has been increased from LAK300 million to LAK1 billion (Article 23).
- **Capital/Provincial People's Courts:** Likewise, the minimum claim value for cases that fall under the Capital/Provincial People's Court's jurisdiction has been changed from more than LAK300 million to more than LAK1 billion (Article 24).

These adjustments aim to distribute caseloads more efficiently.

## **Empowering Courts in Dispute Mediation (Articles 25 and 26)**

The amendments expand the role of the courts in dispute resolution by granting mediation powers to both the Regional People's Courts (Articles 25) and the Supreme People's Court (Articles 26). The District People's Courts and Capital/Provincial People's Courts retain their authority to conduct dispute mediation as granted under the previous version of the law.

This enhancement promotes alternative dispute resolution methods, potentially reducing court backlogs and fostering amicable settlements.

## **Streamlining Case Adjudication by Single Judges (Article 59)**

Article 59 outlines specific types of cases that can be adjudicated by a single judge, aligning with Article 13 of the Law on the People's Courts. This aims to expedite the resolution of certain matters and improve court efficiency. The categories include:

- **Civil cases:**
  - Cases with a claim value of less than LAK100 million.
  - Cases where the disputing parties mutually acknowledge the claim, regardless of the value.
  - Cases that do not involve any monetary value.
  - Cases involving land title deeds or document damage confirmation, or confirmation that a person is incompetent, missing, or deceased.
- **Family cases:**
  - Divorce cases where personal assets, marital assets, debt, or custody are not in dispute.
  - Divorce cases where disputes over personal assets, marital assets, or debt are valued at less than LAK100 million, or more if the disputing parties mutually acknowledge the claim.
  - Adoption cases.
  - Termination of parental rights cases.

- Disputes involving a child's welfare, such as nationality, name, or surname.
- **Juvenile cases:**
  - Cases involving a child who has caused damage valued at less than LAK100 million.
  - Child protection and disciplinary measures cases.
- **Labor cases:**
  - Labor cases with a claim value of less than LAK100 million.
  - Labor cases where the disputing parties mutually acknowledge the claim.

### **Expanding Representation by the People's Prosecutor's Office (Article 66)**

The People's Prosecutor's Office now has an expanded role in representing vulnerable individuals in civil legal proceedings. In addition to representing the State, the office can now represent:

- Children
- Persons lacking legal capacity who do not have an organization, company, or related individual to file a lawsuit on their behalf.

### **Broadening the Scope of Evidence (Article 96)**

The amendments broaden the scope of admissible evidence by including "Confirmation of the Notary Office" as a valid source of evidence, recognizing the role of notarial services in verifying documents and transactions.

### **Clarifying the Burden of Proof (Article 102)**

Article 102 clarifies the burden of proof in legal proceedings. Generally, all parties bear the burden of proof for their claims, requests, defenses, or counterclaims. However, an exception is made for cases where the plaintiff is a consumer or an employee. The burden of proof then shifts to the defendant, with the distributor of goods and services or the employer having to demonstrate that their goods and services meet the required standards or that they are in compliance with labor laws.

### **Evidence Exempt from the Burden of Proof Requirement (Article 103)**

Certain types of evidence are exempt from the burden of proof requirement. These include:

- Facts that are clearly known to the general public.
- Evidence that has already been examined and determined by a court of first instance, where the decision has become effective.
- Loan agreements or sale-purchase agreements notarized by the Notary Office.
- Evidence acknowledged as true by the parties, including confirmation by a duly authorized representative of the parties.

### **Allowing Statements through Electronic Channels (Article 110)**

Recognizing the need for remote participation in legal proceedings, the amendments allow parties, witnesses, or non-party participants who are unable to appear directly before the court to request that their statements be taken through electronic means. These include:

- Telephone
- Electronic applications
- Video conference
- Other electronic means approved by the court

The court will record the audio and video of such proceedings, prepare a written transcript, and have the court bailiff certify the transcript as evidence. All costs incurred are borne by the requesting party.

### **Assessment of Claim Value (Article 116)**

The plaintiff or counterclaimant must determine the value of their claim based on the actual damage incurred or in accordance with the value prescribed by the government. Any party disputing such valuation may request the court to establish a committee to assess the value. All costs arising from such assessment are borne by the requesting party.

### **Addressing Forged Documents (Article 119)**

To deter the submission of fraudulent evidence, the amendments address the repercussions for forged words, signatures, thumbprints, or stamps. If a party challenges the authenticity of documentary evidence, the submitting party may withdraw or refrain from using such evidence in court. If the submitting party does not withdraw the evidence and it is subsequently proven to be falsified, the court may request the prosecutor to charge the submitting party with a criminal offense and order that party to bear the costs of verification.

### **Modernizing Lawsuit Submission (Article 173)**

The amendments modernize the methods for filing lawsuits with the court. An individual or legal entity may file a lawsuit through any of the following means:

- Direct submission in person
- Registered postal service
- Electronic channels established by the court

### **Verification of Evidence (Article 204)**

All evidence submitted to the court by the plaintiff or defendant, or collected by the court itself, is subject to verification by notifying all parties in the case, who may either acknowledge or deny such evidence. Evidence acknowledged as true by the parties is deemed reliable. Where any party denies the evidence, that party must provide reasons or supporting information for the denial. In cases of inconsistency concerning words, signatures, thumbprints, numbers, or scientific matters, the parties must appear before the court to verify

the information. If such inconsistencies cannot be resolved, experts or the competent authority will conduct the verification, and their determination is conclusive and deemed reliable under the law.

### **Mediation Prior to Court Filing (Article 212)**

The amendments expand the scope of cases requiring mandatory mediation prior to court filing to include inheritance-related cases.

### **Cases Where the Plaintiff Lacks the Right to Sue (Article 218)**

The amendments outline the instances in which a plaintiff is deemed to lack the standing to initiate a lawsuit. These include situations where:

- The plaintiff does not have ownership over the asset that is the subject of the lawsuit.
- The plaintiff's right to claim has not yet arisen.
- The plaintiff's rights and interests have not been infringed.
- Other circumstances as provided by the relevant laws.

### **Provisional Enforcement (Article 264)**

This amended article establishes the requirements for the court to issue a provisional enforcement order, allowing partial enforcement of a decision prior to its final effect. The requirements include:

- The dispute must relate to damages or debt; disputes concerning movable or immovable property are excluded from provisional enforcement.
- The parties to the dispute have acknowledged the damages or debt, and there is sufficient assurance that the appellate court will uphold the decision.
- Provisional enforcement must be necessary and urgent to mitigate or remedy damages already incurred, and such necessity must be proven by evidence.
- The provisional enforcement order must be supported by verifiable evidence confirming the existence of assets against which enforcement may be carried out.
- The value of the provisional enforcement cannot exceed one-third of the total value determined in the court's decision, such as damages or debt.

### **Increase in Case Value Threshold for Cassation Appeals (Article 299)**

One of the grounds on which the law does not permit an appeal from the court of appeals to the court of cassation is the value of the case. The amendment has raised the minimum



threshold from LAK20 million to LAK100 million. Accordingly, cases involving a disputed amount below LAK100 million are no longer eligible for appeal for cassation review.

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# MYANMAR

## Cybersecurity

*Notification No. 113/2025 dated 30 July 2025 issued by the State Administration Council ("SAC") on the **"Effective Date of the Cybersecurity Law"***

The SAC announced that the Cybersecurity Law enacted under Law No. 1/2025 would enter into effect on 30 July 2025.

*Note: For more details on the Cybersecurity Law, please refer to the January 2025 issue at [https://www.vdb-loi.com/law\\_digest/law-digest-january-2025/](https://www.vdb-loi.com/law_digest/law-digest-january-2025/).*

## Intellectual Property

*Announcement No. 1/2025 dated 16 July 2025 issued by the Intellectual Property Agency on the **"Acceptance of Applications for Establishing Collective Management Organizations for Copyrights and Related Rights"***

With effect from 16 July 2025, the Intellectual Property Agency is accepting applications for the establishment of collective management organizations for copyrights and related rights ("**CMOs**").

Applications can be done either by submitting in hard copy Form CMO-1 to the head office of the Intellectual Property Agency in Nay Pyi Taw, or submitting it online via the CRFile System at <https://efiling.ipd.gov.mm/efiling/login> along with the required supporting documents.

The application fee is MMK800,000 and must be paid by MPU Card or CB Pay for applications submitted by hand or through CB Bank or AYA Bank for applications submitted electronically.

## Commerce

*Export and Import Bulletin No. 3/2025 dated 11 July 2025 issued by the Department of Trade under the Ministry of Commerce on the **"Exportation of 97 Tariff Lines by Sea under Automatic Licensing"***

With a view to facilitating the exportation process after the earthquake, the Department of Trade, under Export and Import Bulletin No. 2/2025, permitted automatic licensing for the exportation of 97 tariff lines (in HS Code 10 digits) (i.e. 58 garlic, onion, and pulse items, 25 rice, corn, sorghum, and buckwheat items, and 14 oilseed items) for the period of 15 June to 31 August 2025.

This new bulletin reiterates that automatic licensing for the exportation of the 97 tariff lines by sea ends on 31 August 2025; in addition, it states that exporters who wish to export those tariff lines through border trade routes are required to apply for non-automatic licenses.

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