

Luther.

Memo: Visa, Long-Term Stay Permit & Foreigner Registration Certificate

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A. Visa Regulations

With the exception of citizens of Brunei, Cambodia, Indonesia, Laos, the Philippines, Singapore, Thailand and Vietnam, any foreigner wishing to enter Myanmar must obtain a valid visa.

I. Visa Categories

With effect from 1 December 2016, foreigners may choose between twelve (12) different types of visas:

- Diplomatic/official courtesy visa (GDC/GOC);
- Official visa;
- Tourist visa;
- Business visa;
- Employment visa;
- Social visa;
- Religious visa;
- Education visa;
- Journalist visa;
- Crew visa;
- Workshop/seminar/meeting/research visa; and
- Transit visa.

Pursuant to the new visa regulations, a foreigner may apply for an employment visa, which is valid for up to 70 days. We understand, that any application for an employment visa shall be supported by an invitation letter or appointment letter from the employer, as well as the applicant's labour card from the Ministry of Labour. Due to the restrictive issuance of labour cards to foreigners, most people working in Myanmar do thus still hold a business visa.

II. Re-Entry Visas

Business visas, social visas, religious visas, crew visas, education visas and official visas may be issued for multiple-entry.

Comment Luther: *Kindly note that some visas, such as multiple re-entry business visas, now allow foreigners to stay in Myanmar for the full term of the visa, e.g. up to twelve (12) months.*

Even if the new visas allow for longer stays, it should be noted, that such visas will not relieve foreigners from the requirement of applying for a Foreigner Registration Certificate (hereafter FRC), should they intend to stay in Myanmar for more than 90 consecutive days (for more information on the FRC, please see below sec. II.).

III. Application Process

Visas may be applied for at Myanmar's foreign embassies and consulates, online or upon arrival at one of Myanmar's international airports.

1. Myanmar Embassies/Consulates

Visas may be applied for at one of Myanmar's 40 foreign embassies and consulates, which will issue either single-entry or multiple-entry visas. The application process and even the required documents depend on the relevant embassy/consulate.

Comment Luther: *Kindly note that Myanmar's foreign embassies and consulates will usually require the prior issuance of single-entry or short-term multiple-entry visas, before granting a one (1) year multiple-entry visa.*

2. E-Visa

Citizens of ca. 100 countries may apply for business and/or tourist visas online. For the issuance of a business e-visa, the following documents shall be submitted online:

- Official application form;
- Letter of invitation from the sponsoring company;
- Copies of the sponsoring company's registration/business license/evidence of permission to do business issued by the relevant Myanmar ministry; and
- One (1) recent coloured passport photo (4cmx6cm).

Unless exempted, every visa applicant must pay the visa application processing fee for the visa category being applied for (e.g. USD 70 for a business visa).

3. On-Arrival Visa

Citizens of ca. 50 countries arriving and entering at Yangon International Airport, Mandalay International Airport or Nay Pyi Taw International Airport may apply for on-arrival business, transit, crew or workshop/seminar/meeting/research visas.

Upon arrival, the following documents shall be submitted to the Immigration and National Registration Department for the issuance of a single-entry business visa:

- Official application form;
- Letter of invitation from the sponsoring company;
- Copies of the sponsoring company's registration/business license/evidence of permission to do business issued by the relevant Myanmar ministry;

- Passport with six (6) months' validity from the date of entry into Myanmar; and
- Two (2) recent coloured passport photos (4cmx6cm).

Unless exempted, every visa applicant must pay the visa application processing fee for the visa category being applied for (e.g. USD 50 for a business visa).

Comment Luther: *Unless the bills are crisp and undamaged, the authorities may refuse to accept them.*

IV. Extension of Stay

Upon entering Myanmar, an extension of stay may be applied for with the Department of Immigration and National Registration, Division of Immigration and Naturalization, Stay Extension Section, No. (122), Ground Floor, Pansodan Street, Kyauktada Township, Yangon Regional Division.

Duration of Extension	Fee
One (1) day to three (3) months	USD 36
Three (3) months to one (1) year	USD 90

V. Overstay Fines

Unapproved overstay will result in the following fines (to be paid before leaving the country, either with the relevant authorities or at one of Myanmar's international airports):

Duration of Overstay	Fine
One (1) day to 90 days	USD 3 per day
Over 90 days	USD 5 per day

Comment Luther: *If a foreigner stays in Myanmar in excess of 90 days, he will be required to apply for an FRC, which shall be presented at the port of disembarkation (for more information on the FRC, please see below sec. II.). In case of non-compliance, the authorities may refuse the foreigner's departure.*

B. Foreigners Residing or Working in Myanmar

I. Long-Term Stay Permit & Foreigner Registration Certificate

By law, foreigners residing in Myanmar for more than 90 days are required to apply for an FRC. Unless foreigners stay in Myanmar for more than 90 consecutive days, this requirement is, however, rarely enforced by the Myanmar authorities. As a consequence, most foreigners residing in Myanmar – even on a long-term basis – refrain from applying for an FRC (and Long-Term Stay Permit) due to the rather cumbersome application process.

FRCs are primarily applied for by foreigners requiring a Long-Term Stay Permit or working for enterprises established under the previous Foreign Investment Law 2012 or the new Myanmar Investment Law 2016. The additional issuance of a Long-Term Stay Permit within Myanmar, which is only available to persons holding an FRC, allows foreigners to stay in Myanmar for the full term of the visa.

1. Applicants

Depending on the type of applicant, different authorities shall be responsible for the application process.

(a) Directors and Foreign Technicians

On 3 October 2017, the Directorate of Investment and Company Administration announced, that it will facilitate applications for the extension of visas and Long-Term Stay Permits for certain foreigners (and their family members) employed by companies in Myanmar. This “one-stop” solution shall streamline the currently rather cumbersome application process.

With effect from 21 October 2017, the Directorate of Investment and Company Administration will facilitate applications for the following persons:

- Members of the Board of Directors of a company incorporated in Myanmar (and their family members); and
- Foreign technicians employed by company incorporated in Myanmar (and their family members).

For the application or extension of such visas and Long-Term Stay Permits, companies shall submit the following documents and information for each applicant (and their family members, if any):

- Application letter, addressed to the Director General of the Directorate of Investment and Company Administration and signed by the Managing Director or a Director of the company;
- Undertaking Letter signed by the Managing Director or a Director of the company;
- Copies of the sponsoring company’s corporate documents (i.e. Certificate of Incorporation, Form of Permit, Form 26 or Form 18);
- Current business activities of the company (including copies of any permits or licenses issued to the company by relevant government agencies or organizations and evidence of tax payments, if officially requested by the Directorate of Investment and Company);
- List of all foreign and local employees of the company signed by the Managing Director or a Director of the company;
- Authorization letter signed by the Managing Director or a Director of the company, if the applicant cannot come to the Directorate of Investment and Company Administration in person;
- Passport with six (6) months’ validity, current Myanmar visa and arrival stamp;
- Two (2) recent coloured passport photos (4cmx6cm);
- Professional qualification certificate of the applicant; and
- Employment contract, including job title and all responsibilities of the applicant.

Comment Luther: *Kindly note that trading companies shall apply directly with the Ministry of Commerce.*

All applications shall be submitted to the Directorate of Investment and Company Administration at least three (3) weeks before the expiry date of the applicant’s current visa; applications submitted after this deadline shall not be accepted.

(b) All Other Employees

For all other employees (and their family members), companies shall apply with the Directorate of Investment and Company Administration and the Department of Immigration and National Registration.

Directorate of Investment and Company Administration

The following documents shall be submitted to the Directorate of Investment and Company Administration:

- Application letter, addressed to the Director General of the Directorate of Investment and Company Administration, signed by the Managing Director or a Director of the company;

- Undertaking Letter signed by the Managing Director or a Director of the company;
- Passport with six (6) months' validity, current Myanmar visa and arrival stamp;
- Two (2) recent coloured passport photos (4cmx6cm);
- Authorization letter signed by the Managing Director or a Director of the company, if the applicant cannot come to the Directorate of Investment and Company Administration in person;
- Current business activities of the company (including copies of any permits or licenses issued to the company by relevant government agencies or organizations and evidence of tax payments, if officially requested by the Directorate of Investment and Company);
- List of all foreign and local employees of the company signed by the Managing Director or a Director of the company;
- Employment contract, including job title and all responsibilities of the applicant; and
- Personal income tax book of the employee.

Department of Immigration and National Registration

For the FRC, the following documents shall be submitted to the Department of Immigration and National Registration:

- FRC application letter, signed by the Managing Director or a Director of the company;
- Approval letter from the Ministry of Planning and Finance;
- Approval letter from the Nay Pyi Taw Immigration Department; and
- Five (5) recent coloured passport photos (4cmx6cm).

For the Long-Term Stay Permit, the following documents shall be submitted to the Department of Immigration and National Registration:

- Application letter, signed by the Managing Director or a Director of the company;
- Authorization letter;
- Approval letter from the Ministry of Planning and Finance;
- Approval letter from the Nay Pyi Taw Immigration;
- Copy of FRC;
- Five (2) recent coloured passport photos (4cmx6cm); and
- Copies of the sponsoring company's corporate documents (i.e. Certificate of Registration, Form of Permit, Form 26 or Form 18).

Comment Luther: Kindly note that the original passport of the applicant shall be shown for picking up the FRC and Long-Term Stay Permit.

II. Application Process

Once the foreigner has arrived in Myanmar, the FRC and Long-Term Stay Permit should be immediately applied for.

Of course, it would be our pleasure to assist with the application process. Once engaged, we will provide you with a list of required documents and prepare the application documents and forms, to be signed by the Managing Director or a Director of the company and the employee.

Upon receipt of the signed documents, we will assist with the filings at the authorities, such as the relevant government ministry, the Directorate of Investment and Company Administration and the Immigration Department in Yangon, as well as collect the FRC and Long-Term Stay Permit.

The processing time (after submission of all documents) is approximately four (4) weeks.

Comment Luther: Please note, that we will require the original passport for the collection of the FRC and Long-Term Stay Permit. The passport will be returned immediately.

Further, kindly note, that the initial Long-Term Stay Permit will usually be granted for three (3) months only. For the second application, the authorities usually grant a Long-Term Stay Permit with six (6) months duration. From the third application, a duration of twelve (12) months is usually approved.

III. Guest Residence Report

After issuance and collection of the FRC and Long-Term Stay Permit, a Guest Residence Report shall be filed with the relevant Township Immigration Department. Strictly speaking, such Guest Residence Report must be updated weekly. In practice, however, this is usually not done anymore.

IV. Form C for Occupation of Residential Premises

Since October 2016, foreigners occupying residential premises, shall, within 24 hours after arrival, be reported by the landlord to the relevant Ward Administration Office and Township Office of the Department of Labour (using a copy of the Hotel Arrival Report/Form C).

Comment Luther: *Kindly note, that neither the Registration of Foreigners Act 1940, nor the Registration of Foreigners Rules 1948, contain any provisions on the occupation of residential premises by foreigners. The terms and conditions for business visas as published by the Ministry of Labour do, however, provide, that foreigners may stay at hotels, motels and guest houses holding legal licenses issued by Myanmar Government, and factories and workshops legally permitted as well as human dwellings.*

Upon enquiry, various immigration offices verbally confirmed, that holders of a business visa are eligible to occupy residential premises. According to the immigration offices, the premises should however be rented by a company registered in Myanmar, and may then be offered to the foreigner employed by such company.

V. Change of Address

Foreigners holding an FRC shall notify the relevant Township Immigration Department within 72 hours of any change of address by submitting the following documents:

- Application letter;
- Recommendation letter of the State/Regional officer;
- Report of arrival;
- Passport with six (6) months' validity, current Myanmar visa and arrival stamp (copy and original); and
- FRC (copy and original).

VI. Registration of Offspring

Minors below the age of 18 do not need to apply for an FRC. The names of the children below 18 years shall, however, be entered into the FRC of their parents. Furthermore, children below 18 years and above 12 years shall apply for Form AA.

The following documents shall be submitted:

- Application letter (signed by the parents or guardians);
- Passport with six (6) months' validity, current Myanmar visa and arrival stamp (copy and original); and
- Four (4) recent coloured passport photos (4cmx6cm).

C. Foreigners Working for MIC Companies (Labour Cards)

Companies registered with the Myanmar Investment Commission are already subject to stricter scrutiny and shall apply for a labour card when hiring foreigners for the following positions:

- Senior management;
- Technical experts; and
- Consultants.

Comment Luther: *Kindly note, that limited information is currently available on the criteria and process for the application for a labour card. The latest announcement of the Myanmar Investment Commission does not contain any definitions of the terms "senior managers", "technical experts" and "consultants". Further, it does not specify, whether the new requirement shall apply only to long-term appointments, or even to short-term engagements.*

I. Myanmar Investment Commission

The first step is the registration of the foreign employees with the Myanmar Investment Commission.

1. MIC Supervision Committee

The following documents shall be submitted to the Supervision Committee of the Myanmar Investment Commission:

- Application letter (including name, passport number, position, duration and qualification of the new employee) signed by the Managing Director or a Director of the company;
- Official application form (Form 12-A for the permission of work);
- Copies of the sponsoring company's corporate documents (i.e. Certificate of Incorporation, Form of Permit, Form 26 or Form 18);
- Number of proposed employees (local, foreign);
- Number of existing employees (local, foreign) including the name, expertise level and position of each employee;
- Copy of latest quarterly performance report of the company;
- Authorization letter signed by the Managing Director or a Director of the company, if the applicant cannot come to the Myanmar Investment Commission in person;
- Employment contract of the new employee;
- CV of the new employee;

- Passport of the new employee with at least six (6) months validity;
- Professional qualification certificate of the new employee; and
- Proof of payment of the service fee of MMK 5,000 for the new employee.

All documents and information shall be submitted to the Myanmar Investment Commission before, but in any case not later than seven (7) working days after the date of arrival of the new foreign employee in Myanmar.

2. MIC One-Stop Service Centre

The following documents shall be submitted to the One-Stop Service Centre of the Myanmar Investment Commission:

- Application letter (including name, passport number, position, duration and qualification of the new employee) signed by the Managing Director or a Director of the company;
- Official application form (Form 12-A for the permission of work);
- Approval letter of the Supervision Committee of the Myanmar Investment Commission;
- Copies of the sponsoring company's corporate documents (i.e. Certificate of Incorporation, Form of Permit, Form 26 or Form 18);
- Number of proposed employees (local, foreign);
- Number of existing employees (local, foreign) including the name, expertise level and position of each employee;
- CV of the new employee;
- Employment Contract of the new employee;
- Copy of latest quarterly performance report of the company;
- Authorization letter signed by the Managing Director or a Director of the company if the applicant cannot come to the Myanmar Investment Commission in person;
- Copy of passport, stay permit and visa (valid term) of the new employee; and
- Professional qualification certificate of the new employee.

II. Department of Labour

The following documents shall be submitted to the Department of Labour of the Ministry of Labour, Immigration and Population:

- Application letter (including name, passport number, nationality and position of the applicant) addressed to the Officer in Charge at Department of Labour and signed by the Managing Director or a Director of the company;

- Copies of the sponsoring company's corporate documents (i.e. Certificate of Incorporation, Form of Permit, Form 6, Form 26, MIC Permit, Factory License or any Licenses issued by Ministry of Industry, Exporter/Importer License);
- Official application form for the registration of foreign workers in Myanmar;
- Number of proposed employees (local, foreign);
- Number of existing employees (local, foreign) including the name, expertise level and position of each employee;
- Copy of latest quarterly performance report of the company;
- Authorization letter signed by the Managing Director or a Director of the company if the applicant cannot come to the Myanmar Investment Commission in person;
- Employment contract of the new employee;
- CV of the new employee;
- Copy of passport, stay permit and visa (valid term) of the new employee; and
- Three (3) recent coloured passport photos of the new employee (4cmx6cm).

III. Resignation of Foreign Employees

In the event of a resignation or termination of a foreign employee, the MIC Company shall submit a copy of the flight ticket and resignation/termination letter to the Myanmar Investment Commission.

D. Our Fees

We would be happy to support you with the application for visas, Long-Term Stay Permits, FRCs and – if necessary – labour cards.

Our professional fees are as follows (net and exclusive of official fees):

Initial Application for Visa & Stay Permit (Applicant)	USD 800
Renewal for Visa & Stay Permit (Applicant)	USD 600
Initial Application for Visa & Stay Permit (Dependent)	USD 600
Renewal for Visa & Stay Permit (Dependent)	USD 400
Foreigner Registration Certificate	USD 150
Labour Card	USD 500
Guest Resident Report	USD 400

While not exhaustive, we hope that the above information is useful to you. Should you have any questions, please do not hesitate to contact us.

Our Services

Luther Law Firm Limited and Luther Corporate Services Limited together have the competence and expertise necessary to comprehensively assist and advise clients in all stages of the business lifecycle, namely, from the establishment of a Myanmar business vehicle, through on-going legal and tax advice, bookkeeping, accounting, payroll and cash, fund & payment administration and up to the dissolution of a business. We devise and help you implement legal, tax and corporate compliance structures that work and let you focus on being successful in Asia's last frontier market.

Legal- and Tax Advisory Services

Our international and Myanmar lawyers provide comprehensive legal and tax advice in all areas of commercial law, including:

- Corporate law, investment structuring and joint ventures
- Employment law
- Immigration law
- Contract law
- IP law
- Financial transactions
- Real estate law
- Tax advice and tax structuring

Establishment of a Myanmar Business

We provide fast and efficient service for the formation and registration of Myanmar companies, branch and representative offices, including:

- Advising on the type of entity to be established and the optimal corporate & tax structure
- Preparation of Memoranda and Articles of Association and other constitutional documents
- Registration of limited companies
- Registration of foreign companies ("Branch or Representative Offices")
- Application for Permits and Endorsements under the Myanmar Investment Law 2016
- Registration under the Special Economic Zone Law 2014
- Registration of Associations not-for-profit and International Non-governmental Organizations

Cessation of a Myanmar Business

We offer advice and assistance on the cessation of businesses in Myanmar. This service includes the preparation and filing of all necessary documents for the voluntary winding-up of a limited company or the closing of a Branch or Representative Office.

Corporate Secretarial Services

Luther provides the complete range of corporate secretarial services to businesses in Myanmar.

1. Provision of personnel to assume statutory positions

- Company secretary
- Nominee director
- Nominee representative

2. General statutory compliance services

- Advice on best practice, corporate governance and compliance with Myanmar law
- Corporate restructuring
- Setting up, custody and maintenance of statutory books and registers
- Preparing and lodging of prescribed forms and requisite documents with the Directorate of Investment and Company Administration (DICA) and the Myanmar Investment Commission (MIC)
- Preparation of notices, minutes, and other documents pertaining to directors' and shareholders' meetings (Annual General Meeting and Extraordinary General Meeting)
- Provision of registered office address

3. Managing changes:

- Change of name
- Change in constitutional documents
- Change in capital structure (transfer of shares, new issuance of shares)
- Change of shareholders
- Change of directors, representatives, auditors and company secretaries
- Change of registered office address
- Opening of bank accounts and managing changes of bank signatories

Immigration Services

Luther can assist clients with the application for visas- and immigration permits required for foreigners working in Myanmar, such as:

- Assistance with visa applications
- Application for Foreigner Registration Certificates and Long-Term Stay Permits
- Application for Alien Worker Registration Cards
- Registration of foreign employees with the Myanmar Investment Commission and the Department of Labor
- Assistance with Form C and other immigration requirements

Individual and Corporate Tax Compliance

We provide tax compliance services, including:

- Commercial tax registration
- Preparation, calculation, filing and payment of commercial tax
- Preparation, calculation, filing and payment of withholding tax
- Preparation, calculation, filing and payment of personal income tax
- Applications for relief under Double Tax Agreements
- Advice on complex and international tax structures
- Negotiations with the Inland Revenue Department
- Payment of stamp duty

Human Resources & Payroll Administration

We offer full outsourcing services for the management of payroll, personnel data and employee benefits, including:

- Processing and payment of employee expense claims
- Computation of salaries
- Computation of social security contributions
- Computation of personal income taxes
- Provision of payroll reports & financial journals
- Payment of salaries net of personal income tax and social security contributions
- Filing and payment of personal income tax and social security contributions
- Ensuring compliance with tax and social security reporting requirements

Accounting & Financial Reporting

Luther provides comprehensive book keeping and accounting services in accordance with the highest international standards.

1. Bookkeeping

- Setting up the chart of accounts
- Recording of all payments and funds received
- Preparation of monthly bank reconciliation statements
- Recording of all sales and trade debtors
- Recording of all purchase and trade creditors
- Recording of prepayments and accruals
- Recording of all assets purchased and related depreciation
- Recording of all commercial tax (CT) on taxable purchases/supplies
- Extraction of monthly trial balances and general ledger

2. Management reports

- Compiling of profit and loss account and balance sheet
- Generating aged financial analysis of debtors and creditors
- Business advisory services such as accounting reports and preparation of business plans
- Budget preparation, comparison and analysis of key components of financial performance

3. Statutory accounting

- Preparation of financial statements and notes to the financial statements
- Review and computation of tax and deferred tax provisions for inclusion into financial statements

Cash, Fund & Payment Administration

Luther Corporate Services offers cash, fund & payment administration services. For smaller businesses, where segregation of duties is an issue, our service functions as an additional control step with regards to company fund spending.

- Administration of cash funds deposited with us or in client's own bank accounts
- Cash flow forecasting and processing of accounts receivables
- Account signatory services to enable settlement of company payment obligations, and observance of "four-eyes-principle"
- Issuance of payment vouchers and arrangement of payments

Luther Asia

Expertise

Our Myanmar office works closely together with the other Luther offices in Asia and Europe. We take a holistic approach, dealing with Asia-wide compliance issues, assisting with the setting up of international holding structures and ensuring proper repatriation of profits.

We provide the complete range of legal and tax advice to clients doing business in and from Asia. To offer a seamless service, we have teams in Europe as well as in Asia, led by partners with many years of experience on both continents. That way, we can immediately answer questions concerning investment decisions and provide our clients with an accurate assessment of the particularities of their projects, no matter where they are located.

Our lawyers unite substantial practical knowledge in important legal areas and cover the entire spectrum of law in Asia and beyond. We support foreign investors in the assessment of location and investment criteria, the structuring of investment projects, acquisitions and joint ventures. Finding and implementing solutions for sensitive areas like technology transfer and know-how protection also form part of our work. Alongside our clients we negotiate with future partners and local authorities and ensure the enforcement of their rights, in and out of court as well as in arbitration proceedings.

The services of our lawyers are complemented by our accountants, HR specialists and tax consultants offering all the services one would necessarily associate with a “one-stop” concept, from outsourced administration to accounting, payroll and tax compliance. Additionally, we provide corporate secretarial services, especially in the Asian “common law” countries.

Collectively, our lawyers, tax consultants and professionals combine the competence and experience necessary to assist comprehensively on all business matters in Asia. Our tax experts advise on individual and corporate tax compliance as well as on withholding tax issues, on Double Taxation Agreements and on complex international tax structures. Our accountants and professionals carry out the time-consuming administrative tasks of the accounting and payroll functions a business must undertake, allowing our clients to concentrate on growing their business.

Singapore

Singapore is a leading international trading & financial hub. As such, it serves as Asian headquarter for many international companies operating within the Asia-Pacific region. With a staff strength of more than 90, Luther is by far the largest continental European law firm in Singapore. More than 25 lawyers from Singapore, Germany, France and other jurisdictions cover the whole range of corporate and commercial legal work as well as the structuring of investments within South and South East Asia. Our team is supported by excellent local Singaporean lawyers, notary publics, tax advisors, accountants, corporate secretaries and other professionals.

Shanghai

Shanghai is the main hub for doing business in China, and with a team of more than 20 international lawyers, Luther is the largest German-speaking law firm in the city. Our China team consists of German and Chinese legal experts most of whom have over a decade of experience in developing and entering the Chinese market. Luther Shanghai is fully authorized to offer legal services including litigation and provides advice on all questions of Chinese law. Our legal team is supported by Chinese tax advisors, accountants, corporate secretaries and other professionals.

Asia

Our two principal Asian offices in Singapore and Shanghai are complemented by offices and teams in Yangon (Myanmar), Delhi-Gurgaon (India), Kuala Lumpur (Malaysia) and Jakarta (Indonesia).

This network of Luther offices is further strengthened by the long-established business relationships that we have successfully developed both locally and with our regional partners and “best friends” in Australia, Hong Kong, India, Japan, New Zealand, the Philippines, South Korea, Thailand and Vietnam.

About Luther

Luther Rechtsanwaltsgesellschaft mbH is one of the top addresses among German commercial law firms. From our ten German offices and six international offices, our lawyers and tax advisors advise their clients both in legal disputes and in organisational issues. We focus on providing efficient and far-sighted advice which leads to the desired commercial results. This, together with the sensible allocation of time and personnel resources, provides the basis for our innovative advice.

Luther provides legal and tax advice in all areas relevant to companies, investors and the public sector. Knowledge of the market in which our clients are active is a prerequisite for providing successful advice. That's why our lawyers and tax advisors, in addition to their specialised legal knowledge, also focus on advising clients from particular industries.

Areas of practice

- Antitrust law
- Banking and capital markets
- Commercial and distribution law
- Complex disputes
- Corporate law
- Employment law
- Energy law
- Environment and planning law, regulatory
- Family businesses - entrepreneurial families
- IP and copyright law
- Insurance law
- International arbitration
- International trade law
- Litigation and mediation
- Mergers & Acquisitions
- Property transactions
- Public procurement law
- Public subsidies/state-aid law
- Public-private partnership
- Real estate law
- Restructuring and insolvency
- Tax law
- Technology, media and telecommunications
- White-collar crime & compliance

Our approach is interdisciplinary. Legal and tax issues are in our opinion often closely linked, and long-term commercial and financial implications should not be overlooked either. We benefit from the close working relationship between our lawyers and our tax advisors as well as from years of experience working with business consultants, accountants and bankers. We are, of course, also able to provide advice to our clients in international matters. We have our own foreign offices, which are located at six important finance and investment centres

Sector focus

- Automotive and mobility
- Chemicals
- Energy and utilities, renewable energy
- Financial services
- Food, retail and consumer products
- Health care and medical
- Infrastructure, water and waste management
- Insurance
- Logistics
- Mechanical and plant engineering and construction
- Pharmaceuticals and biotechnology
- Public sector
- Real estate
- Shipping and maritime law
- Textile and clothing industry

in Europe and Asia. In addition, we have long-standing, close relationships with business law firms in all relevant jurisdictions around the world. In Continental Europe, Luther is part of a group of independent law firms each of which is one of the leading law firms in its own country. These law firms have a strong track record in cross-border projects and are engaged in an ongoing exchange of information about new market trends and legal developments.

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