

Luther.

Leasing of Property in Myanmar

Updated: October 2023



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A. Introduction

Land use rights in the Republic of the Union of Myanmar are governed by a multitude of laws and regulations that were adopted by the British Empire and the subsequent governments of the country.

These numerous laws resulted in a complex land classification system, which remains in place until today. Restrictions apply both with regard to the categories of land, the ownership, leasing and use of immovable property, and the registration of titles.

Furthermore, Myanmar laws distinguish between Myanmar citizens (and Myanmar-owned companies) and foreign citizens (and foreign-owned companies), which also affects ownership, leasing and use of land and immovable property.

Under the current legal confines of the Transfer of Immovable Property Restriction Law (1987), foreigners and foreign-owned companies are not permitted to own immovable property and are restricted in its use and leasing.

Exceptions from the restrictions on long-term leases were available under Myanmar's Foreign Investment Laws since 1988, but foreign ownership was only mentioned for the first time in 2016, when the Myanmar Parliament approved the Condominium Law (2016). The new law would enable foreigners or foreign-owned companies to purchase up to 40% of the total housing units in a condominium.

Comment Luther: *It should be noted, however, that the implementing regulations of this law are still being drafted.*

B. Land use rights

Foreign ownership, leasing and use of land and immovable property are governed by the Transfer of Property Act (1882) and the Transfer of Immovable Property Restriction Law (1987).

I. Restrictions

Pursuant to sec. 3 Transfer of Immovable Property Restriction Law (1987), no person shall sell, purchase, give away, mortgage, exchange or transfer by any means immovable property to a foreigner or foreign-owned company. Correspondingly, no foreigner or foreign-owned company shall acquire immovable property by way of purchase, gift, mortgage, exchange or transfer, sec. 4 Transfer of Immovable Property Restriction Law (1987).

Further, the law limits the term for leases of immovable property to foreigners or foreign-owned companies. Pursuant to sec. 5 (a) Transfer of Immovable Property Restriction Law (1987), no person shall grant a lease of immovable property for a term exceeding one (1) year to a foreigner or foreign-owned company. Correspondingly, no foreigner or foreign-owned company shall receive a lease of immovable property for a term exceeding one (1) year, sec. 5 (b) Transfer of Immovable Property Restriction Law (1987).

II. Exemptions

Myanmar laws provide certain exemptions from the aforementioned restrictions.

1. Myanmar Investment Law (2016)

The most important exemption is provided in the Myanmar Investment Law (2016), pursuant to which any (foreign) investor who has obtained a Permit or Endorsement of the Myanmar Investment Commission may apply for Land-Rights Authorisation to enter into long-term leases of up to 50 years with the possibility of two (2) extensions of ten years each.

This is a clear improvement from the provisions of the former Foreign Investment Law (1988) and Foreign Investment Law (2012), which allowed long-term land use only for foreign investors with a Permit of the Myanmar Investment Commission, which was generally only available to large, capital-intensive investments in the manufacturing and infrastructure sectors.

Of particular interest is further, that any (foreign) investor is allowed to sub-lease immovable property from an investor who has received a Land-Rights Authorisation from the Myanmar Investment Commission. This means that (foreign)

C. Investment Law (2016)

investors holding a Land-Rights Authorisation are permitted to sub-lease (parts of) their immovable property to (foreign) sub-lessees within the limits of their Land-Rights Authorisation, without the sub-lessees having to apply for a separate Land-Rights Authorisation from the Myanmar Investment Commission.

2. The Special Economic Zones Law (2014)

Pursuant to sec. 79 Special Economic Zones Law (2014), foreign investors in Special Economic Zones are permitted to enter into long-term leases within the Special Economic Zones for a period of up to 50 years, with the option to extend the lease for a further period of 25 years.

3. The Condominium Law (2016)

On 29 January 2016, the Myanmar Parliament passed the long awaited Condominium Law (2016), pursuant to which foreigners and foreign-owned companies may purchase up to 40% of the housing units in condominiums.

Comment Luther: *In previous drafts, foreigners were only allowed to buy housing units on or above the sixth floor of a condominium. This requirement has, however, been deleted from the final law.*

Condominium is defined as a high-rise building of six floors or more, built as a collectively-owned structure on collectively owned land in compliance with such specifications as stipulated by the Ministry of Construction and registered under the Condominium Law (2016). The law does not, however, provide for a comprehensive definition of “collectively-owned land”.

Pending such a definition in the implementing regulations, the Condominium Law (2016) remains mostly ineffective.

4. Transfer of Immovable Property Restriction Law (1987)

Pursuant to sec. 14 Transfer of Immovable Property Restriction Law (1987), the relevant Ministry may grant exemptions from the provisions of the law to a foreign government for the use of its diplomatic mission accredited to Myanmar, to United Nations' agencies, and to any other organisation of individuals.

I. General overview

The new Myanmar Investment Law (2016) provides that any (foreign) investor may apply for a Land-Rights Authorisation to enter into long-term leases with private landlords, or – in case of state-owned land – the relevant government departments or government organisations, if the investor has obtained a Permit or Endorsement issued by the Myanmar Investment Commission (sec. 50 (a) Myanmar Investment Law (2016)).

Upon issuance of the Land-Rights Authorisation, a foreign investor may enter into leases with an initial term of up to 50 years with the possibility of extension for two (2) additional terms of ten years each. Longer leases may be allowed by the Myanmar Investment Commission to promote the development of remote regions with lower economic development.

An investor who has received a Land-Rights Authorisation shall, within 20 working days from execution of the lease agreement, submit the details to the Myanmar Investment Commission.

II. Exemption

No separate Land-Rights Authorisation shall be required, if the investor proposes to sub-lease immovable property from another investor, who has received a Land-Rights Authorisation from the Myanmar Investment Commission (rule 135 of the Myanmar Investment Rules (2017)).

Comment Luther: *Investors do, however, have to file Form (15) – Notification for Sub-lease of Land or Buildings with the Myanmar Investment Commission.*

III. Application procedure

The Myanmar Investment Law (2016) has simplified and streamlined the application for long-term land use rights. Fewer documents have to be provided to the authorities, and applications involving investments of less than USD five (5) million may be handled at the State/Regional level, with the close involvement of senior Directorate of Investment and Company Administration staff stationed in the State/Region.

1. Endorsement

Investors who have not been issued a permit by the Myanmar Investment Commission are required to apply for an Endorsement to be eligible for a Land-Rights Authorisation.

The procedure for the Endorsement application with the Myanmar Investment Commission is as follows:

- The investor shall prepare and submit a complete and comprehensive Endorsement application.
- Once the Endorsement application has been submitted and the correct application fee paid, it shall be screened for eligibility and completeness by the Directorate of Investment and Company Administration (or another such authority designated by the Myanmar Investment Commission):
 - If the Endorsement application is eligible and complete, it shall be submitted for review and determination at the meeting of members; or
 - If the Endorsement application is incomplete or ineligible for approval, the Myanmar Investment Commission may reject the Endorsement application within 15 working days of receipt and give the investor notice of the rejection and an explanation of the grounds of rejection within a further five (5) working days.
- If the Endorsement application is accepted (or deemed to be accepted), the Myanmar Investment Commission or the relevant State/Regional Committee will screen the Endorsement application within 30 days after the date of acceptance. If approved, it shall issue the Endorsement within ten working days from the date of decision.
- During the assessment, the Myanmar Investment Commission, or the relevant State/Regional Committee, may, at any stage of the assessment process, require the investor to provide more information relevant to the Endorsement application.
- Any consultation with other authorities as necessary or desirable for the assessment of an Endorsement application will be carried out directly by the Myanmar Investment Commission or the relevant State/Regional Committee.

Pursuant to rule 79 Myanmar Investment Rules (2017), the Myanmar Investment Commission or the relevant State/Regional Committee must consider the objectives, principles, rights and responsibilities of the Myanmar Investment Law (2016) and apply the following criteria in the assessment of an Endorsement application:

- The investor is acting, and the investment will be made, in accordance with the laws of the Union;
- The investment needs an Endorsement according to sec. 37 Myanmar Investment Law (2016);
- The application for an Endorsement is in accordance with the Myanmar Investment Law (2016);
- The application relates to an investment as defined in the Myanmar Investment Law (2016); and
- The Investor is eligible to receive a Land-Rights Authorisation or Tax Incentive applied for with the Endorsement application.

Upon approval, the Myanmar Investment Commission will issue the Endorsement.

2. Land-Rights Authorisation

While often applied for simultaneously with the application for a Permit or Endorsement from the Myanmar Investment Commission, the application for Land-Rights Authorisation is technically a separate process.

Pursuant to rule 117 Myanmar Investment Rules (2017), the application for Land-Rights Authorisation shall contain the following information:

- Area, type and location of the immovable property;
- Details of the landlord(s) of the immovable property;
- Recommendation letter or similar document or approval from a State/Regional Government or other governmental department and governmental organisation endorsing any proposed change in the use of the land to carry out the investment;
- Clarification, whether the investor's proposed use of the land will require any significant alteration of topography or elevation of the land, as provided in sec. 65 (f) Myanmar Investment Law (2016);
- Period of the proposed Land-Rights Authorisation; and
- A draft of the proposed lease agreement.

Upon receipt and acceptance of the application, the Myanmar Investment Commission or the relevant State/Regional Committee shall assess the application within 30 days, and if approved, issue the Land-Rights Authorisation within ten ten working days from the date of its decision; a copy of the LandRights Authorisation shall be delivered to the relevant Union Ministries and State/Regional Government Authority.

The Myanmar Investment Commission or State/Regional Committee may request additional information from the investor at any stage of the procedure. If such information is not provided in time, the application shall lapse.

D. Stamp duty

The Stamp Act (1899) stipulates which instruments are subject to payment of stamp duty, a form of tax charged on certain legal instruments such as lease agreements, which requires the affixation of physical stamps on the instrument in question.

The payment and affixation of the stamps is generally due before or at the time of execution of the instrument, unless the relevant instrument has been executed outside of Myanmar.

A fine of three (3) times the payable stamp duty (but at least MMK 500) may be imposed, if stamp duty:

- Has not been fully paid;
- Has not been paid within the prescribed period following the execution of the deed;
- Has not been paid on the former deed, although novation/renewal/extension is being carried out; or
- Has been under-paid.

E. Registration with the Register of Deeds

The Deed Registration Law (2018) distinguishes between compulsory and discretionary registration of legal documents.

Pursuant to sec. 16 (d) Deed Registration Law (2018), leases of immovable property from year to year, for any term exceeding one (1) year or reserving a yearly rent must be registered. (For leases of immovable property for a term not exceeding one (1) year, registration pursuant to sec. 17 (c) Deed Registration Law (2018) is optional.)

The registration with the Registration of Deeds Office is due within 120 days from the execution of the document. Late registration may be permitted upon payment of a fine, provided that delay does not exceed 120 days.

For the registration of a lease agreement, the following documents and information must be submitted to the Registration of Deeds Office:

- Application letter for the registration of the lease agreement affixed with MMK 300 stamp (the application letter to be bought from the Registration Office);
- Original lease agreement signed by the lessor, the lessee, and two (2) witnesses, with the stamps affixed to be shown and copy to be attached;
- Original proof of identification of the lessor (or its proxy) and the lessee (or its proxy), e.g. N.R.C. (any proxy shall be authorised by a duly stamped power of attorney registered with the Registration Office) to be shown and copies to be attached;
- Original proof of identification of the two (2) witnesses (one (1) on behalf of each party), e.g. N.R.C., to be shown and copies to be attached;
- Original land title documents of the property to be shown and copy to be attached (if the lessor's name is not mentioned in the title documents, the lessor shall provide evidence that he/she is legally allowed to sub-lease the property);
- Original Land Mark (Form 105) and Land Record (Form 106) issued by relevant City Development Committee (e.g. YCDC) or township Land Record Department (e.g. Hmawbi Township) issued within the same financial year;
- Certificate of Incorporation to be shown and copy to be attached (if the lessor and/or the lessee are corporate entities);
- Original board of directors' resolution authorising the lease to be shown and copy to be attached (if the lessor and/or the lessee are corporate entities);

- MyCo extract to be shown and copy to be attached (if the lessor and/or the lessee are corporate entities);
- Original Permit or Endorsement of the Myanmar Investment Commission to be shown and copy to be attached, if the property is leased by a foreign investor for a term exceeding one (1) year; and
- Approval of the lessor.

The above documents may be submitted in English and/or Myanmar language. A notarised Myanmar translation is usually required, if the original documents are not in Myanmar language.

Any lease agreement to be registered shall, together with the supporting documents, be examined by the deputy officer and the registrar of the Registration of Deeds Office. The registrar shall scrutinise the relevant title document to assess whether the property may be leased to a (foreign) investor and used for the desired purpose.

The registration fee depends on the term of the lease. For a lease of more than one (1) year, which is subject to mandatory registration, the fee is 0.5 % of the average annual rent.

After payment of the registration fee, the lessor, the lessee and the two (2) witnesses shall sign and stamp with their fingerprints the original and copy of the lease agreement as well as the relevant registration books.

The registrar will issue the chalan (receipt of payment) for the lease agreement and start the internal registration process.

After registration, the original lease agreement will be returned to the registering party, supplemented with a registration number, registration book number, registration file number, and the date of registration.

F. Luther in Myanmar

Active in Myanmar since 2013, Luther is one of the largest law firms and corporate services providers in Yangon. Our international team of more than 50 professionals consist of lawyers, tax consultants, corporate secretaries and accountants from Germany, France, Italy and Myanmar.

With our “one-stop” service solution, Luther Law Firm Limited and Luther Corporate Services Limited provide a comprehensive range of services to assist and advise clients in all stages of the business lifecycle, namely, from the establishment of a Myanmar business, through on-going legal and tax advice, bookkeeping, accounting, payroll and payment administration up to the dissolution of enterprises.

We devise and help our clients to implement legal, tax and corporate compliance structures that work and let them focus on being successful in Asia’s last frontier market. Myanmar’s legal framework is governed by both old and new laws and regulations, as well as internal policies and practices of the Myanmar authorities. Many laws dating back to the colonial and post-independence periods are, with more or less changes, still in force. Since its political and economic opening in 2011, Myanmar has embarked on a comprehensive reform process and is currently overhauling its legal framework.

Our local and international colleagues have the necessary knowledge, experience and commercial expertise to serve our more than 450 clients in this rapidly developing country, including multinational investors, MNCs and SMEs, development organisations, embassies, NGOs and local conglomerates.

To advise each client in the best possible way, our lawyers and tax advisors – in addition to their specialised legal and tax expertise – have expert knowledge of specific industries.

Further, our team members are well connected and actively participating and holding positions in various chambers to stay abreast of the latest developments, such as the European Chamber of Commerce in Myanmar, the German Myanmar Business Chamber, the British Chamber of Commerce and French Myanmar Chamber of Commerce and Industry.

We offer pragmatic solutions and recommendations based on best practice guidelines. We never compromise on quality and we always put our clients first. Our lawyers are trained to deliver work products that comply with the highest standards and we will not settle for less.

Awards

“The Legal 500 Asia-Pacific 2022” ranked Luther Myanmar in Band 3 and shortlisted the firm as Law Firm of the Year - Myanmar



In 2022, both Luther Myanmar and Alexander Bohusch individually were ranked in Band 3 by Chambers Asia Pacific.



CHAMBERS
2022

Legal advisory services

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

Foreign direct investment and market entry

- Support and advice on the choice of location
- Advice with regard to the appropriate market entry and restrictions under the Myanmar Investment Law
- Representation vis-à-vis regulatory authorities
- Application for permits and endorsements under the Myanmar Investment Law 2016 and the Special Economic Zone Law 2014

Establishment of a Myanmar business

- Advising on the type of entity to be established and the optimal corporate & tax structure
- Incorporation of limited companies and registration of foreign corporations (“Branch or Representative Offices”)

Corporate law, investment structuring and joint ventures

- National and international joint ventures, PPP projects
- Capital measures (increase and reduction in capital, cash and in kind)
- Advice to members of executive and supervisory boards
- Shareholders agreements, constitutions and rules of procedure
- Disputes among shareholders

M&A advisory

- Support in M&A, domestic and cross-border acquisitions by asset or share deal
- Due diligence
- Corporate restructuring measures
- Post-merger / closing integration

Finance advisory

- Banking, finance and insurance law
- Corporate finance
- Loan and security agreements
- Registrations with the Central Bank and FRD
- Legal opinions

Real estate law

- Sale and purchase agreements and leases
- Financing structures

Non-profit sector

- Advice on the appropriate legal structures for NGOs, development organisations, foundations, social enterprises and charities
- Registration of companies limited by guarantee, associations and NGOs
- Application of tax exemptions

Compliance

- Anti-corruption compliance
- Corporate governance and corporate compliance
- Labour law compliance
- Regulatory compliance
- Tax compliance

Employment and labour law

- Employment and secondment contracts, employment policies
- Registration of employment contracts with Myanmar labour authorities
- Corporate restructuring, redundancy and compensation plans

Immigration law

- Visa, long-term stay permits and foreigner registration cards
- Labour Cards
- Form C (Occupation of Residential Premises)

Contract law

- Negotiation and drafting of commercial agreements
- Registration of deeds and contracts with the authorities
- Advice and assistance on stamp duty payments

International trade and distribution law

- Registration of foreign trading companies
- Review of general terms and conditions
- Supply and procurement agreements
- Distributorship and sales agency agreements

Intellectual property law

- Development and implementation of IP protection strategies
- Registration of trademarks, designs and patents
- License agreements, research and development agreements

Tax advisory and business process outsourcing services

Our tax advisors, company secretaries and accountants support clients with a complete range of BPO services, including:

Corporate secretarial services

- Provision of personnel to assume statutory positions
 - Company secretary
 - Nominee director/officer
- General statutory compliance services
 - Advice on best practice, corporate governance and compliance with Myanmar law
 - Setting up, custody and maintenance of statutory books and registers
 - Filings 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
 - Provision of registered office address
- Managing changes:
 - Change of name
 - Change in constitutional documents
 - Change in capital structure (transfer of shares, issuance of shares)
 - Change of shareholders, directors, representatives, auditors and company secretaries
 - Change of registered office address
- Cessation of a business
 - Liquidation of companies
 - De-registration of Overseas Corporations (Branch/Representative office)

Tax advice and tax structuring

- International tax (inbound and outbound)
- Direct and indirect taxes
- Tax structuring of M&A transactions
- Transfer pricing

Tax compliance

- Commercial tax and special goods tax
- Corporate income tax and withholding tax
- Personal income tax
- Applications for relief under Double Tax Agreements
- Liaison with the Internal Revenue Department
- Payment of stamp duty

Accounting and financial reporting

- Bookkeeping
 - Setting up the chart of accounts
 - Recording of all payments and funds received
 - Preparation of monthly bank reconciliation statements
 - Recording of all sales, purchase and trade debtors
 - Recording of prepayments and accruals
 - Recording of assets and related depreciation
 - Recording of all commercial tax (CT) on taxable purchases/supplies
 - Extraction of monthly trial balances and general ledger
- 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
 - Budget preparation, comparison and analysis of key components of financial performance
 - Statutory accounting
 - Preparation of financial statements and notes to the financial statements

Human resources and payroll administration

- Processing and payment of employee expense claims
- Computation of salaries, social security contributions and personal income taxes
- Provision of payroll reports and 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

Payment administration

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

G. Luther in 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 creation of international holding structures and ensuring tax-efficient 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 professionals and tax consultants offering all the services one would necessarily associate with a “one-stop shop” concept, from outsourced administration to accounting, payroll and tax compliance. Additionally, we provide corporate secretarial services, especially in Asian “common law” countries.

Collectively, our lawyers, tax consultants and professionals combine the competence and experience necessary to comprehensively 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 accounting and payroll functions a business must undertake, allowing our clients to concentrate on growing their business.

Singapore

Singapore is a leading international trade and financial hub. As such, it serves as Asian headquarters 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 26 lawyers from Singapore, Germany, France and other jurisdictions cover the full 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 authorised 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.

Region

Our two principal Asian offices in Singapore and Shanghai are complemented by offices and teams in Yangon (Myanmar), Bangkok (Thailand), Delhi-Gurugram (India), Ho Chi Minh City (Vietnam), 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 in Australia, Hong Kong, Japan, New Zealand, the Philippines and South Korea.

Hits the mark. Luther.

Luther Rechtsanwalts-gesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2021" and also "European Law Firm of the Year 2021" by The Lawyer, one of the most well-known legal magazines worldwide.

Luther Myanmar is ranked in the Asia Pacific Guides 2022 of Chambers and Legal 500.

<p>Lawyers and tax advisors</p> <p>420</p>	<p>Locations</p> <p>21</p>	<p>Long-standing connections to commercial law firms worldwide</p> 	<p>Offices in international financial centres and investment locations</p> 
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About unyer.

unyer, founded by Luther and Fidal in 2021, is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

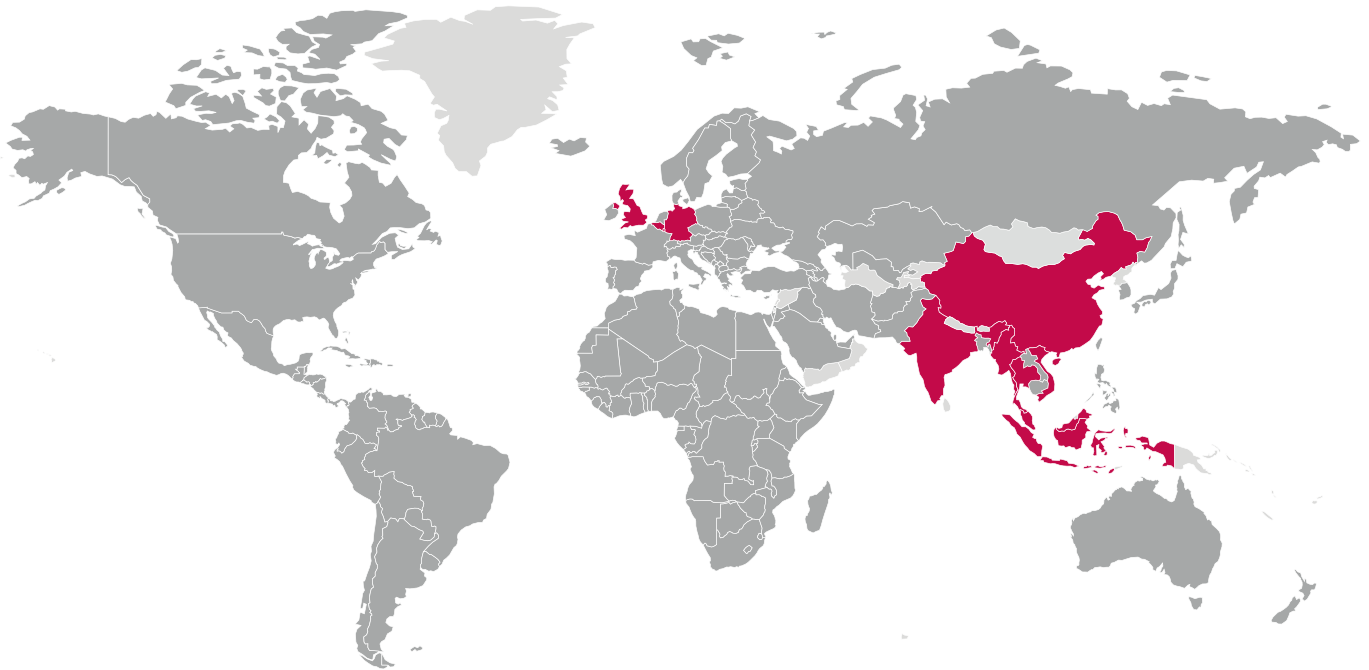
unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia. In September 2021, Pirola Pennuto Zei & Associati joined the international organisation. In the spring of 2023, the Austrian law firm KWR joined the group. www.unyer.com



Our locations

We have a global outlook, with international offices in 11 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer (www.unyer.com), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

Our partner firms are based in Africa, Australia and New Zealand, Europe, Israel, Japan and Korea, the Middle East, Russia and the CIS, South and Central America, the US and Canada.



- Luther locations
- Best friends

Our locations

Bangkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon
Ho Chi Minh City	

Our awards



JUVE

In the 2022/2023 JUVE Guide to Commercial Law Firms, 52 lawyers from Luther were recommended, and 10 of these were also listed as “leading advisors”. The legal publisher JUVE ranked Luther in 31 areas of law. In 2022, Luther was nominated for the JUVE award “Employment Law” as well as “Real Estate” and was named “Law Firm of the Year” by JUVE in 2019. In the past, Luther already won the JUVE award “Law Firm of the Year 2017 for Environmental and Regulatory Law”.



The Legal 500

The Legal 500 Germany 2023 recommends Luther in 30 areas of law, with “Top Tier” rankings in two of these areas. 72 lawyers are being recommended, 12 of whom have been specially recognised as “Leading Individual” or “Next Generation Partner”. Luther has also been included for Germany in the first edition of **The Legal 500 Green Guide EMEA 2022**. This guide provides an overview of law firms’ engagement with sustainability, including both work for clients as well as firms’ own best practices and initiatives.



Chambers

In 2023, Luther was recognised by Chambers Europe for 13 practice areas in Germany as well as in two practice areas in Luxembourg. Moreover, 15 partners were included in the Individual Ranking. Additionally, in 2023, Luther was recognised by Chambers Global in three advisory areas in Germany and Myanmar, while five partners were also included in the Individual Ranking.



The Lawyer European Awards

Luther has been named “Law Firm of the Year: Germany 2021” and also “European Law Firm of the Year 2021” by The Lawyer, one of the most well-known legal magazines worldwide.



Kanzleimonitor

Kanzleimonitor 2022/2023 recommends Luther in 25 areas of law and has also included 16 Luther lawyers among the recommended lawyers mentioned by name.

Best Lawyers

„Best Lawyers in Germany 2024“

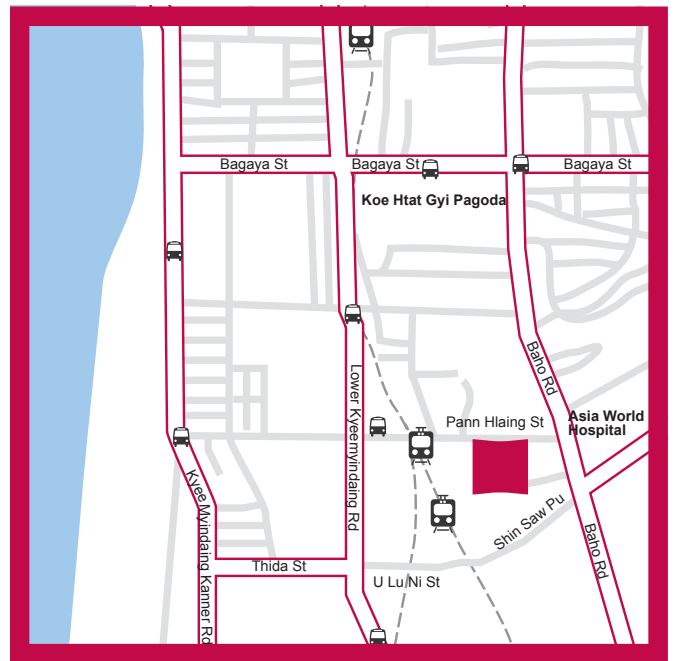
For the year 2024, 99 lawyers have been recommended by Luther as “Best Lawyers in Germany 2024”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including one partner as “Lawyer of the Year” for his area of law, and 19 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.



WHO'S WHO LEGAL

WHO'S WHO LEGAL listed 21 lawyers in December 2022, four of whom were recognised as Thought Leaders, which is the highest award, and three of whom were named Future Leaders.

Contact



Description in detail

Our office in Myanmar

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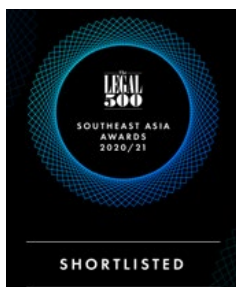
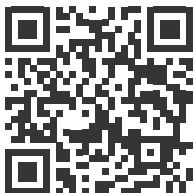
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