

# Luther.

# Luther in Asia

# Our firm

## One-stop solution for legal advice and corporate services

Legal advice – especially in Asia – is more than explaining the legal system to you. We are here to do more. We make a true effort to understand your business. We devise and help you implement legal and tax structures that work and let you focus on being successful in the world’s most dynamic economic region.

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

From our two principal offices located in the two major Asian hubs, Singapore and Shanghai, and our other Asian offices in Kuala Lumpur (Malaysia), Yangon (Myanmar) and Delhi-Gurugram (India) and with our Australian, Indonesian, Thai and Vietnamese teams, we regularly act for and provide cost-effective practical advice to a multitude of diverse business entities who require sound legal guidance and professional support.

This support is further strengthened by the long-established business relationships Luther has successfully developed over the years, with both our local and regional partners throughout Asia, in particular with the Singapore firm I.N.C Law LLC and its subsidiaries in the region. Over the years, we have, through our own offices and together with our “best friends” in Australia, China, Hong Kong, India, Indonesia, Japan, Malaysia, Myanmar, New Zealand, the Philippines, South Korea, Thailand and Vietnam, completed many significant matters to the satisfaction of our clients.

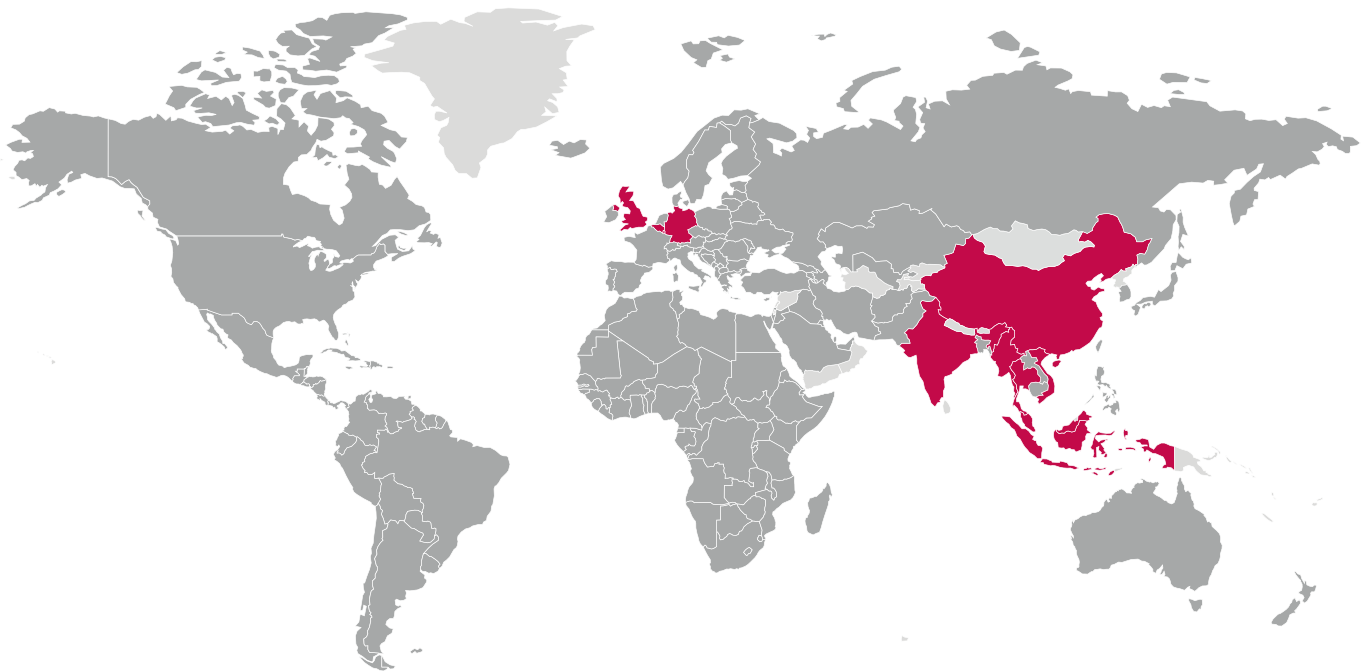
Luther is also a founding member of unyer, a global organisation of leading international professional services firms. unyer is open not only to law firms, but also to other related professional services, especially from the legal tech sector. The unyer members have many years of experience in cross-border projects and are in constant exchange about new market trends and legal developments.

Our approach is interdisciplinary. Legal and tax issues are 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.

# 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](http://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 corporate services include



**Accounting &  
Financial Reporting**

**Bookkeeping**

**Cash Fund & Payment  
Administration**

**Corporate Secretarial  
Services**

**Dissolution /  
Deregistration**

**Establishment of a  
Company**

**General Services to  
Ensure Statutory  
Compliance**

**Human Resources &  
Payroll Administration**

**Individual and  
Corporate Tax  
Compliance**

**Management Reports**

**Provision of Personnel  
to Assume Statutory  
Positions**

**Statutory Accounting**

# Our practice areas

Antitrust Law

Capital Markets &  
Banking

Commercial &  
Distribution Law,  
Product Liability/  
Product Compliance

Complex Disputes

Compliance &  
Internal Investigations

Corporate/M&A

Data Protection Law

Employment Law

Energy Law

Environment &  
Planning Law  
Regulatory

Financial Services  
Investment Funds &  
Alternative Investments

Insurance Law

International  
Trade Law

IP & Copyright Law

IT Law

Media & Entertainment

Notarial Services

Public Procurement  
Law

Public Subsidies/  
State Aid Law

Real Estate

Restructuring &  
Insolvency

Start-ups & Venture  
Capital

State, Administration,  
Public Undertakings

Tax Law

Telecommunications  
Law

White-Collar Crime &  
Tax Offences

# Our industries

We focus on advising transactions with respect to targets in five industries.

## Energy



Conventional or renewable energies: We work efficiently and sustainably.

## Health Care & Life Science



With our expertise, we have our finger on the pulse of time.

## Information Tech & Telecommunications



We connect today with tomorrow.

## Mobility & Logistics



We understand what gets you moving and can set you on the right course.

## Real Estate & Infrastructure



We lay the foundation for you to build on.



# Singapore



In Singapore we operate via Luther LLP, a foreign registered law firm and via Luther Corporate Services Pte Ltd.

Together with our local legal partners, we cover the entire spectrum of law in Singapore, ASEAN and beyond. We support foreign investors in assessing location and investment criteria, 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. For some of our clients we also enjoy the role of an “outsourced in-house counsel” who works at the client’s office and handles its day-to-day legal matters.

We are by far the largest continental European based law firm in Singapore. Lawyers from Germany, France, Spain, Switzerland and Austria cover the whole range of corporate and commercial legal work as well as the structuring of investments within South and Southeast Asia.

Together with accountants, tax practitioners and consultants, HR specialists, corporate secretarial specialists and the general administration support staff of our Corporate Services arm, we have a total of about 90 staff in Singapore.

For Singapore legal advice, our international lawyer team is supported by I.N.C. Law LLC, a local law firm in Singapore, with whom we have closely worked together for many years.

## ✉ Luther LLP

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Singapore 049908, Singapore  
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## ✉ Luther Corporate Services Pte Ltd

25 International Business Park, #02-78/79  
German Centre, Singapore 609916, Singapore  
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# Malaysia



Luther's core team in Malaysia consists of counsels trained in Germany, France, Poland, Malaysia and England and Wales, supported by a network of local partner law firms. This unique combination of European insight, international corporate expertise and deep knowledge of the Malaysian legal environment is the basis of Luther's trademark tailored and practical solutions for our local and international clients' every business need.

Together with our further 30 staff members, consisting of company secretaries, accountants as well as payroll and HR specialists, we also provide comprehensive support on

navigating regulatory compliance, tax and human resources obstacles. We can assist in the incorporation and dissolution of companies and, *inter alia*, offer corporate secretarial, nominee director, accounting, immigration, payroll, SST and treasury services.

✉ **Luther Corporate Services Sdn. Bhd.**

Unit No. L25-1, Level 25, TSLAW Tower, No. 39  
Jalan Kamuning, 55100 Kuala Lumpur, Malaysia  
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# Indonesia

Luther has a long-standing cooperation with Maqdir Ismail & Partners in Jakarta, Indonesia. Our foreign lawyers in Jakarta speak Bahasa Indonesia and are able to fully support our clients in all Indonesian legal matters - for example, in the areas of compliance, corporate and M&A, employment and commercial. The Maqdir Ismail & Partners team, which is exclusively responsible for serving Luther's clients, consists of both foreign and Indonesian lawyers specialising in the corporate, regulatory and commercial matters most relevant to foreign investors. The head of the Indonesian team advised international clients at a Magic Circle law firm for eight years and then worked as in-house counsel at one of Indonesia's leading conglomerates before joining Luther.

Maqdir Ismail & Partners is one of the most renowned law firms in Indonesia. The firm has a long history of advising on corporate, compliance and M&A matters and representing Indonesian and international corporate clients in their business activities in Indonesia. As both M&A transactions and JV structures require a variety of regulatory approvals, its expertise in handling related compliance issues has proven to be very valuable in the past.

✉ **Maqdir Ismail & Partners**  
(in collaboration with Luther LLP)

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Menteng, Jakarta Pusat 10310, Indonesia  
[philipp.kersting@luther-services.com](mailto:philipp.kersting@luther-services.com)



# Myanmar



With a team of more than 50 European and Myanmar lawyers, corporate secretaries, accountants, HR specialists and tax advisors in our office in Yangon, Luther Law Firm Limited and Luther Corporate Services Limited have the competencies and expertise necessary to comprehensively assist and advise our clients on all aspects of corporate and commercial law as well as regulatory compliance, including:

- Legal advice
- Tax advice
- Incorporation services
- Immigration services
- Corporate secretarial services
- Bookkeeping and Accounting
- Corporate and individual tax compliance
- HR administration and payroll
- Payment administration

Our clients in Myanmar comprise of international and multinational investors, SMEs and MNCs, Myanmar businesses and conglomerates as well as embassies, state-owned enterprises, international development organisations and NGOs.

We are advising various government bodies and stakeholders on ongoing legal reforms and are active as founders and board members of numerous international organisations and chambers.

✉ **Luther Law Firm Limited |  
Luther Corporate Services Limited**

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11111 Yangon, Myanmar  
myanmar@luther-lawfirm.com



# India

Luther Corporate Services Pvt Ltd located in Delhi-Gurugram, together with India focused legal desks in our offices in Singapore and Germany, provides comprehensive advice on a wide range of Indian matters, drawing on the support of local partners for specialised areas of law where necessary. To tailor such advice to the specific needs of our international clients, our office in India is headed by German/French/European and Indian professionals.

Indian-qualified Company Secretaries and Chartered Accountants ensure the seamless implementation of legal advice for company secretarial, accounting and tax purposes. Our team enables our clients to focus on the business by outsourcing service functions to us.

## In particular, we are able to offer:

- Corporate and Tax advice
- Incorporation services
- Immigration and work permit matters
- Corporate secretarial services
- Bookkeeping and Accounting
- Tax Compliance
- HR administration and payroll
- Cash, fund and payment administration

### ✉ Luther Corporate Services Pvt. Ltd.

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# Vietnam

Thanks to its strong economic growth since its economic reforms that started with the so called “Doi Moi” policy in 1986, modern Vietnam has become an aspirational emerging market. Vietnam comprises the region’s fastest growing middle class and customer segment, an ambitious work force, plenty of business opportunities and favorable conditions for market entry and continuous growth.

Our team in Vietnam consists of international legal professionals and fully qualified Vietnamese lawyers, corporate secretaries, accountants and tax advisors.

Paired with our international network overseas and across Asia, we are excited to extend our renowned services and expertise to a promising market, taking on our clients’ challenges and utilising our know-how to their benefit.

Vietnam has proven itself as resilient, innovative and agile business location. It maintained economic growth of 2.6% throughout a global pandemic and strives to return to 7% in 2022 and beyond. Its proximity to strategic markets (Cambodia, Laos, Thailand, Malaysia, Myanmar) and its public policy to position on eye-level with China as production site make it

a fruitful up-and-coming candidate for those seeking diversification and expansion. Now is the time to establish strategic partnerships across the ASEAN that provide the framework for a sound economic outlook.

- General Corporate, M&A Transactions
- International Trade & Commercial Law
- Market Entry & Foreign Direct Investment Law
- Tax Law, Accounting & Payroll
- Business Administration Outsourcing
- Employment Law, Work Permits, Immigration
- IT and Data Protection Law
- Intellectual Property Law
- Start-ups & Venture Capital
- Real Estate Law

✉ **INC Legal Vietnam Law Company Limited –  
a partner firm of Luther**

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Ben Nghe Ward, District 1, Ho Chi Minh City  
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# Thailand



With our partner firm INC Corporate Services (Thailand) Co., Ltd, we are offering legal and tax advice as well as business process outsourcing (BPO) services. Our team of international professionals is supported by qualified Thai attorneys, accountants and tax advisors.

With foreign investment still being restricted in many areas under the Thai Foreign Business Act, our focus is to advise clients on how to properly structure their Thai business operations, including but not limited to obtaining incentives from the Thai Board of Investment and foreign business licenses to conduct business as a wholly foreign-owned enterprise.

## Luther's primary activities in Thailand include:

- Legal advice
- Tax advice
- Incorporation services
- Immigration and work permit matters
- Company secretarial services
- Accounting
- Tax compliance
- HR administration and payroll
- Cash, fund and payment administration

✉ Luther Law Firm (Thailand) Co., Ltd.

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# Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft 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.



## 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 10 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](http://www.unyer.com)



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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with. Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has editorial reasons and does not imply any valuation.

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# Luther.

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

You can find further information at:

[www.luther-lawfirm.com](http://www.luther-lawfirm.com)

[www.luther-services.com](http://www.luther-services.com)

