

LEGAL AND TAX DIGEST

BANGLADESH

LAOS

MYANMAR

Legislative developments – March 2025



BANGLADESH



Procurement

*Notification No. 21.00.0000.22.398.142.2024-264 dated 9 March 2025 issued by the Government of the People's Republic of Bangladesh, the Ministry of Planning, the Implementation Monitoring and Evaluation Department of the Bangladesh Public Procurement Authority on the “**Bangladesh e-Government Procurement (e-GP) Guidelines (Revised) 2025**”*

To facilitate the implementation of electronic procurement across the country, the Government of Bangladesh, in accordance with Section 65(2) of the Public Procurement Act, 2006, has formulated the Bangladesh e-Government Procurement (e-GP) Guidelines (Revised) 2025. The official gazette notification for these guidelines was published on 12 March 2025. The overarching objective of the e-GP system is to improve procurement efficiency and ensure greater transparency by deploying a comprehensive, digital procurement solution accessible to all government entities.

The revised guidelines outline the procedures and standards to be followed for the operation of the e-GP system in Bangladesh, and provide comprehensive directives on the technical, administrative, and operational aspects of e-GP, drawing on the experience and insights gained since the system's initial rollout in June 2011. They also align with relevant national legislation as well as international best practices in electronic procurement.

All relevant stakeholders—citizens; bidders such as tenderers, applicants, suppliers, contractors, and consultants; procuring entities; payment service providers; development partners; media representatives; e-GP system administrators; and auditors—will have access to the e-GP system and its information, in accordance with the system's terms and conditions.

Customs Procedures

*SRO No. 77-Act/2025/05/Customs dated 4 March 2025 issued by the Government of the People's Republic of Bangladesh, the Ministry of Finance, Department of Internal Resources, National Board of Revenue (Customs) on “**Customs Risk Management Regulations, 2025**”*

The National Board of Revenue (“**NBR**”) introduced the Customs Risk Management Regulations, 2025 to address various economic threats, including money laundering and the financing of terrorism, as well as proceeds of crime, illegal financial activities, tax and customs evasion, and transnational organized economic crimes.

To implement the regulations, the NBR will establish a dedicated Customs Risk Management Commissionerate (“**CRMC**”) to collect, analyze, and review risk-related data to identify and classify customs-related risks.

The CRMC will develop and manage risk profiles, maintain an online risk register, and categorize consignments into risk lanes—red, yellow, blue, or green—using tools like targeting intelligence, artificial intelligence, and advanced data analytics.

Its responsibilities also include identifying risk trends and patterns by gathering data from both national and international sources. The CRMC will monitor and review factors such as economic and geographical conditions, customs duty rates and exemptions, valuation practices, regional and international agreements, and market conditions. It will also conduct surveys and research to guide policy formulation and recommend necessary corrective actions.

Additionally, the CRMC will set and periodically update selection criteria for consignments across customs stations and bond commissionerates. It will evaluate the effectiveness of risk management strategies based on key performance indicators, report findings to the NBR, and make recommendations for improvement.

The CRMC is authorized to collect information from various sources, including government, semi-government, and autonomous entities, as well as import-export stakeholders, banks, and financial institutions. It may also collaborate with other organizations to analyze data but must maintain the confidentiality of sensitive information.

With prior approval from the NBR, the CRMC may sign agreements or memorandums of understanding relevant to its operations. It will issue risk alerts, identify vulnerable areas, advise relevant departments on mitigation measures, and continuously update risk indicators.

Moreover, the CRMC will collaborate and exchange information with both national and international bodies involved in managing cross-border trade risks. It will prepare and present annual reports to the NBR and carry out additional duties as assigned.

To ensure effective customs control, the CRMC will utilize the Automated Risk Management System (“**ARMS**”) or a comparable automated system to analyze and manage risks related to cargo, passengers, agents, and financial institutions.

Data for risk management will be sourced from the customs computer system. Information obtained from within or outside Bangladesh, including confidential sources, will be verified if necessary and used as risk assessment input.

The CRMC may adopt the World Customs Organization Risk Management Model, international best practices, or any model approved by the NBR. It will maintain a comprehensive risk register and assessment database.

Finally, the CRMC will monitor the performance of the selectivity system through annual evaluation reports generated from ARMS or other systems to assess the effectiveness of risk mitigation efforts.

Social Policy

“Nari O Shishu Nirjatan Daman (Women and Children Repression Prevention) (Amendment) Ordinance, 2025” No. 11 dated 25 March 2025 issued by the Government of the People’s Republic of Bangladesh, the Ministry of Law, Justice and Parliamentary Affairs, Department of Legislative and Parliamentary Affairs

This ordinance is one of a number of special laws that have been passed in response to the alarming number of incidents of violence against women and children. The amendment provides a more detailed definition of sexual harassment, increases the punishment and the damages, and speeds up the appeals process. Previously, the aggrieved party could file an appeal within 60 days—that has now been reduced to 30 days. Additionally, the amended law has a provision for setting up a Tribunal for the Suppression of Offenses Related to Child Rape in every district and metropolitan area.

LAOS



Constitution

Amended Constitution of the Lao PDR No. 77/NA dated 20 March 2025 issued by the National Assembly of the Lao PDR (the “2025 Constitution”)

The 2025 Constitution entered into effect on 22 March 2025 and replaces the Constitution of the Lao PDR No. 63/NA dated 8 December 2015 (the “**2015 Constitution**”).

The 2025 Constitution includes a preamble and 14 chapters, of which there are 122 articles, three more in total than the 2015 Constitution, which had 119 articles.

There are five new articles: Article 11, which stipulates the meaning and importance of the complete territory and national sovereignty; and Articles 103, 104, 105, and 106, which stipulate state supervision.

In addition, 62 articles have been revised and 55 articles have remained the same. Of the 62 revised articles, the main issues are those related to local governance, such as the division of local governance into three levels—provincial, district, and the new sub-district level (known as “Ta Saeng”).

The 2015 Constitution designated the village level as the lowest level of governance, but the 2025 Constitution designates the sub-district level as the lowest level of governance. The village level is now a community organization or organization of people within the village with elections as specified in specific regulations.

Furthermore, the titles used have changed. Capital/provincial governors and district mayors are now referred to as “president of the capital/provincial governing committee” and “president of the district governing committee,” respectively. The head of the sub-district level is referred to as the “president of the sub-district governing committee”. In line with the elimination of the village level as part of the governance structure, the term “village chief” is not referred to in the 2025 Constitution.

Additionally, the 2025 Constitution recognizes individuals of Lao descent residing in or holding foreign citizenship in other nations as members of the Lao national community, thereby allowing them the privilege to return and permanently reside in the Lao PDR.

MYANMAR

Taxation

“2025 Union Tax Law” No. 6/2025 dated 31 March 2025 enacted by the State Administration Council

The Union Tax Law has been enacted for each financial year since the 2014-2015 financial year. It specifies the rate of all taxes imposed by the Internal Revenue Department, namely: (i) income tax; (ii) commercial tax; (iii) capital gains tax; (iv) specific goods tax; and (v) gemstone tax.

The 2025 Union Tax Law (the “**2025 UTL**”) is in effect for the **2025-2026 financial year** (from 1 April 2025 to 31 March 2026). The only change in the 2025 UTL from the previous year’s is an increase in the specific goods tax rates on cigarettes, cheroots, liquor, and wine, as shown in the table below.

Comparison between the 2025 UTL and 2024 UTL in respect of specific goods tax rates

Type of Specific Good	The 2025 UTL		The 2024 UTL	
	Different Tiers ranging from:	Specific Goods Tax Rates	Different Tiers ranging from:	Specific Goods Tax Rates
Cigarettes	Sale price of MMK800 and below – MMK 1,101 and above per pack of 20 cigarettes	MMK14 – MMK 30 per cigarette	Sale price of MMK800 and below – MMK1,101 and above per pack of 20 cigarettes	MMK13 – MMK 29 per cigarette
Cheroots		MMK 2 per cheroot		MMK 1 per cheroot
Liquor	<ul style="list-style-type: none"> ▪ MMK 400 to MMK 28,600 per liter; and ▪ MMK28,601 per liter and above 	<ul style="list-style-type: none"> ▪ MMK 261 to MMK 6,320 per liter; and ▪ 60% of the value per liter 	<ul style="list-style-type: none"> ▪ MMK 400 to MMK 24,000 per liter; and ▪ MMK 24,001 per liter and above 	<ul style="list-style-type: none"> ▪ MMK 237 to MMK 5,745 per liter; and ▪ 60% of the value per liter
Wine	<ul style="list-style-type: none"> ▪ MMK 1 to MMK 28,600 per liter; and ▪ MMK 28,601 per liter and above 	<ul style="list-style-type: none"> ▪ MMK 210 to MMK 5,160 per liter; and ▪ 50% of the value per liter 	<ul style="list-style-type: none"> ▪ MMK 1 to MMK 22,100 per liter; and ▪ MMK 22,101 per liter and above 	<ul style="list-style-type: none"> ▪ MMK 176 to MMK 4,532 per liter; and ▪ 50% of the value per liter

Other tax rates remain unchanged as follows:

Personal Income Tax:

- 0%-25% on the total income exceeding MMK4.8 million earned by resident taxpayers after deducting a personal basic relief of 20% of the income capped at MMK10 million
- 0%-25% on the total salary income earned by non-resident Myanmar citizens after deducting a personal basic relief of 20% or, 2% on the total salary income earned by non-resident Myanmar citizens without deducting a personal basic relief of 20%, whichever is lower
- 10% on the total income, apart from salaries, received by non-resident Myanmar citizens without deducting a personal basic relief of 20%

Corporate Income Tax:

- 22% on the net profit of general economic activities
- 17% on the net profit of public companies listed on the Yangon Stock Exchange
- 25% on the net profit of entities engaged in the Myanmar oil and gas sector

Income Tax on Undisclosed Sources of Income: 3% - 30%

Capital Gains Tax:

- 10% on the gains of entities or individuals
- 40%-50% on the gains of entities engaged in the Myanmar oil and gas sector

Commercial Tax:

- 5% subject to the list of exempt goods and services
- 3% on hotel and tourism services
- 3% on the construction, renovation, and sale of buildings (whether by renting state-owned land or a joint venture with the State or on privately-owned land or by entering into a joint venture with a private landowner)
- 1% on the importation and sale of gold jewelry
- MMK20,000 on the sale of SIM cards and SIM card activation

Specific Goods Tax:

- 60% on tobacco and Virginia tobacco
- 80% on cigars, pipe tobacco, and betel quid preparations
- 5% on timber logs and wood cuttings
- 5% on kerosene, gasoline, diesel, and jet fuel
- 8% on natural gas

Gemstone Tax: 5%-11%

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