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# LEGAL AND TAX DIGEST

BANGLADESH  
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Legislative developments – December 2025

# BANGLADESH

## Banking and Finance

*Ordinance No. 74 dated 8 December 2025 issued by the Ministry of Law, Justice, and Parliamentary Affairs enacting the "**Amended National Human Rights Commission Ordinance, 2025**"*

On 8 December 2025, the Government of Bangladesh issued, through the Ministry of Law, Justice, and Parliamentary Affairs, an Extraordinary Gazette, which is used to record significant legal and administrative updates, to enact the Human Rights Commission Ordinance, 2025 (amended). Key highlights of the changes are provided below.

- **Terminology updates:** The gazette revises several institutional references, ensuring consistency in official documents and clarifying terms related to the police, battalions, and other state bodies.
- **Human rights measures:**
  - Bangladesh now formally recognizes the Optional Protocol to the Convention Against Torture (OPCAT).
  - A National Preventive Mechanism Division has been established to monitor detention facilities and prevent torture or inhumane treatment.
- **Gender and equality provisions:** The reforms emphasize inclusivity, embedding gender-sensitive approaches within institutional frameworks.
- **International cooperation:** The gazette highlights Bangladesh's engagement with the UN Subcommittee on the Prevention of Torture, aligning national practices with global standards.
- **Administrative adjustments:** Structural and procedural changes across ministries and divisions have been introduced to support these reforms and ensure effective implementation.

*FE Circular No. 51 dated 29 December 2025 issued by the Foreign Exchange Policy Department of the Bangladesh Bank on "**The Bangladesh Bank Revises Usance Period for Imports of Industrial Raw Materials**"*

The Bangladesh Bank has revised the usance facility for imports of industrial raw materials (including back-to-back imports), agricultural implements, and chemical fertilizers. While earlier directives allowed a usance period of up to 360 days until 31 December 2025,

authorized dealer banks may now permit imports of these items for a maximum usance period of up to 270 days or the importer's cash conversion cycle, whichever is earlier. Before extending such facilities, authorized dealers must ensure that the cash conversion cycle is realistic based on the importer's historical operations; for back-to-back letters of credit, the usance period must align with the statutory export proceeds repatriation timeline. The revised facility does not apply to imports financed under the Export Development Fund.

## Authors and Contacts



**Habibullah Shakil**

Legal Advisor

[habibullah.shakil@vdb-loi.com](mailto:habibullah.shakil@vdb-loi.com)



**Osman Goni**

Partner

[osman.goni@vdb-loi.com](mailto:osman.goni@vdb-loi.com)

# LAOS



## Intellectual Property

*Decision No. 3264 dated 15 December 2025 issued by the Ministry of Industry and Commerce on “Industrial Design”*

This decision, which enters into effect on 2 February 2026, replaces the previous version issued in 2023. It provides further guidelines on the industrial design provisions of the Law on Intellectual Property No. 50/NA dated 30 November 2023. Some of the key changes are outlined below.

- **Industrial designs that are not permitted to be registered (Article 5):** Under the previous decision, a design whose appearance is dictated by the technical features of the object to which the design is applied or in which it is embodied is not eligible for registration. This decision adds further clarification by explaining that such technical features may relate to the materials used, the manufacturing process, or the functioning of the design.
- **Industrial design searches (Article 6):** Under this decision, individuals or entities may now submit a search request for an industrial design to the Department of Intellectual Property of the Ministry of Industry and Commerce (the “DIP”) prior to filing a registration application. The DIP will provide the search result within 10 days from the date of receiving the request. Alternatively, applicants may conduct the search themselves through the DIP’s official gazette. The search results serve solely as reference materials for the preliminary examination of industrial design applications and do not constitute a legal confirmation or evidence under the law.
- **Source information required for certain industrial designs (Articles 7 and 11):** The decision now provides that for industrial designs that originate directly or predominantly from genetic resources, traditional knowledge, or expressions of local culture, applicants are required to disclose or identify the sources and the relevant local communities or tribes in the written description of the industrial design submitted to the DIP for registration of such design.
- **Applicant representative changes (Article 38):** The decision removes the option for licensed lawyers to act independently as the representative of a foreign applicant, specifying instead that only agent companies—including law firms—providing intellectual property registration services and registered with the DIP may act on their behalf.

# Commerce

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*Notice No. 3988 dated 17 December 2025 issued by the Ministry of Industry and Commerce ("MOIC") on "Submission of Applications for E-Commerce Acknowledgments and Business Operation Licenses"*

This notice provides guidelines on submitting notifications for acknowledgement for e-commerce sales and applications for e-commerce business operation licenses. It was issued pursuant to the official instruction of the same name dated 5 April 2023, the Decree on E-Commerce No. 296 dated 12 April 2021 and the Decision on Fines and Other Measures for Violations of Decrees and Regulations on E-Commerce Platforms No. 2828 dated 11 November 2025.

The key highlights are summarized below.

**Application submission channels:** New and renewal applications can be submitted through either of the following channels:

- In-person submission to the Department of Internal Trade ("DIT") under the MOIC, via the Division of E-Commerce Management; or
- Online application through the app "E-Trust Online Registration E-Commerce" an electronic registration platform.

**Measures for non-renewal:** If e-commerce business operators fail to renew their acknowledgement certificates or business licenses upon expiry, or fail to provide a reason for non-renewal to the DIT, they will be subject to fines and other measures as provided under Decision No. 2828.

**Effective date:** The notice enters into effect on 1 February 2026.

## Authors and Contacts



**Khammanh Vathanaphone**

Legal Associate

khammanh.vathanaphone@vdb-loi.com



**Sornpheth Douangdy**

Senior Counsel

sornpheth.douangdy@vdb-loi.com

# MYANMAR

## Commerce

*Notification No. 120/2025 dated 31 December 2025 issued by the Ministry of Commerce on  
“Specification of Model Years for Vehicle Importation in 2026”*

This annual notification specifies the vehicle model years that are allowed to be imported in the next year (in this case, for 2026).

- (a) Non-commercial vehicles (2025-2026 model years)
- (b) Commercial vehicles (trucks and buses) (2022-2026 model years)
- (c) Fire engines and ambulances (2017-2026 model years)
- (d) Road machinery (2017-2026 model years)

The vehicles mentioned in items (a) to (c) must be left-hand drive vehicles. Non-road machinery to be imported must have been manufactured in 2012 and later.

However, please note that despite this annual notification, the existing government policy regarding the importation of vehicles remains unchanged.

## Authors and Contacts



**Nu Htet Htet Lwin**  
Translation Manager  
[nuhtethtet.lwin@vdb-loi.com](mailto:nuhtethtet.lwin@vdb-loi.com)



**Aye Myat Thu**  
Partner  
[ayemyat.thu@vdb-loi.com](mailto:ayemyat.thu@vdb-loi.com)

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