

LEGAL AND TAX DIGEST

BANGLADESH

LAOS

MYANMAR

Legislative developments – January 2026



BANGLADESH



Regulatory

*Ordinance No. 01/ 2026 dated 1 January 2026 issued by the Ministry of Law, Justice, and Parliamentary Affairs on "**Commercial Courts Ordinance, 2026**"*

The Commercial Courts Ordinance, 2026, published in the latest government gazette, introduces reforms to the Code of Civil Procedure, 1908, focusing on modernizing case management and reducing litigation delays. It emphasizes pre-suit mediation, clearer rules on jurisdiction (both original and territorial), and stricter guidelines for suit filing and dismissal under Orders VII and IX. It also recognizes evolving commercial practices such as franchise agreements, subscription contracts, and mercantile usage, while reinforcing safeguards against mala fide litigation. Additionally, it mandates the use of authentic English texts to avoid ambiguity and provides practice directions for consistent judicial application. Overall, the ordinance balances efficiency, fairness, and transparency in civil proceedings, aligning traditional legal principles with contemporary needs.

*S.R.O. No. 07-Law/2026 dated 7 January 2026 issued by the Ministry of Industries on "**Bangladesh Industrial Designs Act, 2023**"*

This act introduces new provisions relating to industrial designs by repealing the Patents and Designs Act, 1911, and establishing a modern framework for protecting industrial designs. It formally recognizes the Department of Patents, Industrial Designs, and Trademarks with specialized units, defines key terms, and sets out criteria for registrable designs requiring novelty, distinctiveness, and utility while excluding purely technical or immoral designs. The act details the application, examination, and registration process, provides for objections, and grants proprietors exclusive rights with limitations for personal, educational, or temporary use. Protection lasts 10 years and is renewable up to 25 years, with provisions for cancellation, transfer, licensing, and remedies against infringement, including damages, injunctions, and confiscation. Appeals may be made to the Government and the High Court, and international treaty obligations are recognized. Transitional clauses preserve prior actions under the old law, and in case of conflict, the Bangla text prevails.

*S.R.O. No. 04-Act/2026/Customs dated 7 January 2026 issued by the Ministry of Finance on “**Customs Clearing and Forwarding (C&F) Agent Licensing Rules, 2026**”*

These rules introduce important compliance and administrative reforms by defining new identifiers such as the unified agents identification number, the agents identification number (“AIN”), and the proof of submission of return. In addition, mandatory verification through the document verification system ensures greater authenticity of submitted documents. Furthermore, increased automation in customs and VAT administration is achieved through platforms such as ASYCUDA World, the Integrated VAT Administration System, and the Bangladesh Single Window. At the same time, stricter compliance obligations are imposed on agents and taxpayers, including penalties for misleading submissions, and suspension of the AIN in cases of violation. Moreover, customs and trade procedures are aligned with the Foreign Exchange Regulation Act, 1947, supported by annexed forms for registration and filing. Overall, the notification emphasizes digital integration, accountability, and fraud prevention in tax and customs administration.

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LAOS



Regulatory

*Decree No. 817 dated 17 December 2025 issued by the Government of the Lao PDR on “**Health Impact Assessments**”*

This decree, which entered into effect on 15 February 2026, provides regulations and guidelines for the management of health impact assessments (“**HIA**”) to prevent, control, and counteract health risks affecting workers and communities in or surrounding project sites and other areas impacted by investment projects or business activities. The decree further elaborates and supplements the HIA regime set out under the Law on Hygiene and Health Promotion No. 73 dated 22 November 2019 and the Decree on Environmental Impact Assessments No. 21 dated 31 January 2019.

Some of the highlights are outlined below.

HIA screening (Section 2)

Project/business owners whose projects are subject to a full environmental impact assessment must provide the Ministry of Health (“**MOH**”), through its official form, with details on the project location, operations, scale, and level of impacts, affected populations, and vulnerable or at-risk groups, for the purpose of determining whether an HIA is required.

The MOH will review the completed form within 30 days of receipt and notify the project/business owner of its decision within five days thereafter. If an HIA is not required, the MOH will provide instructions on health impact prevention and reduction measures.

Assessment process (Section 3)

The HIA must be conducted in accordance with the following process:

- **Determine the scope of the study and work**

Prepare a scoping report for the MOH’s approval to define the scope of the assessment, including the issues to be examined, the geographic area, the target population, the data collection period, and the potential health impacts, as well as the scope of work to determine whether the assessment will be conducted using a qualitative, quantitative, or mixed-method approach.

- **Conduct the assessment**

The HIA evaluates both the positive and negative health impacts in line with the scoping report to identify potential risks and appropriate mitigation measures. This assessment involves:

- a. Analysis of demographic, environmental, and health data from the relevant sectors;
- b. Stakeholder interviews and consultations;
- c. Collection and monitoring of physical, biological, social, and environmental data;
- d. Preparation of plans based on geographic information; and
- e. Review of the relevant scientific evidence.

- **Assess and consider alternatives**

The HIA must identify and assess not fewer than three alternatives for project development or business operations, including a no-development or no-operation alternative, in order to compare the potential benefits and adverse impacts of each alternative.

- **Prepare the HIA report and the health management and monitoring plan**

The HIA report must include the following information:

- a. Objectives of the project/business operation
- b. Alternatives
- c. Conditions of the project area, including physical, social, and environmental characteristics
- d. Key determinants of health relevant to the project
- e. Critical and priority factors affecting health
- f. Potential adverse health impacts
- g. Community and population analysis, including vulnerable and at-risk groups
- h. Cumulative impact assessment
- i. Health risk assessment
- j. Documentation review and reassessment
- k. Proposed methods and measures for preventing, avoiding, mitigating, and remedying foreseeable health impacts

The HIA report must be prepared in the Lao language and undertaken in parallel with the environmental impact assessment. The project/business owner is required to obtain the necessary approvals from the local health authorities and government authorities for data collection and stakeholder participation.

The HIA report must also include a separate health management and monitoring plan to track the implementation measures, associated costs, and timeframes for conducting the HIA, as well as assessments of cumulative impacts, cross-border impacts, and health impacts.

Review and approval of the HIA report (Section 3)

The project/business owner must submit the HIA report to the MOH for approval together with supporting documents, including: (i) minutes of negotiations and consultation meetings;

(ii) a feasibility study report; (iii) a copy of the HIA business operation license for the entity or individual that conducted the HIA; and (iv) the curriculum vitae of the personnel responsible for conducting the HIA.

- After receiving a complete application, the MOH will review the HIA report. The decree specifies that this will normally be done within 30 days (however, there seems to be a mismatch of the time stated in the decree since further details (see the next bullet point) specify a timeframe of 35 days for the initial review). Where additional time is required, the MOH will notify the project/business owner of the extended review period. The MOH may also establish a review committee where necessary.
- The MOH will conduct the initial review by collecting opinions from the relevant sectors, including local health authorities. According to the decree, this initial review will be completed within 35 days. Based on the comments and recommendations received during this stage, the project/business owner will revise and resubmit the HIA report and the health management and monitoring plan. Upon receipt of the final revised HIA report and the health management and monitoring plan, the MOH will proceed with the final review process, which will be completed within 60 days.

Review committee and public participation (Sections 4 and 5)

Where the HIA is complex, involves multiple sectors, or is likely to result in significant health impacts, the MOH may establish a review committee. The committee may comprise experts from the government or private entities, whether local or international, acting in their individual or organizational capacities. All costs associated with operation of the review committee will be borne by the project/business owner.

The health authority and the project/business owner are responsible for ensuring public participation throughout the HIA process, including consultation, information disclosure, and the collection of public opinions during the preparation and planning, construction, operation, and closure of the project or business.

Approval of the HIA (Section 6)

The MOH approves the HIA by issuing an HIA approval certificate to the project/business owner. The validity of the certificate will correspond to the approved term of the project or business. The health management and monitoring plan must be reviewed and updated every two to five years, depending on the nature of the project or business.

The HIA approval certificate will expire if the project or business does not commence within two years of its issue date.

The HIA business operation license (Section 9)

Any person or entity intending to conduct HIA services must meet the following conditions:

- Be duly established as a legal entity;
- Obtain an HIA business operation license with the MOH;

- Employ personnel with adequate health-related qualifications, including at least two certified or qualified HIA experts; and
- Comply with any additional conditions or requirements as may be prescribed by the MOH.

An HIA business operation license is valid for a period of two years and is renewable.

Intellectual Property

Decision No. 3256 issued by the Ministry of Industry and Commerce (“MOIC”) on 31 December 2025 on “Establishment of a Collective Copyright Management Organization”

This decision, which entered into effect on 14 February 2026, provides regulations and guidelines on the establishment and operation of a collective copyright management organization (“CCMO”).

Some of the key highlights are outlined below.

- **Description and purpose of the CCMO (Article 2):** A CCMO is an organization that manages copyrights and related rights that is established by the mutual agreement of copyright holders for the purpose of protecting and managing their copyrights, and carrying out related activities, including negotiating and granting licenses, collecting and distributing royalties, and acting as a representative of individual copyright holders in dispute mediation and litigation.
- **CCMO establishment criteria (Article 5):**
CCMOs must:
 - Be established by individual or entity copyright holders based in the Lao PDR;
 - Be a non-profit organization;
 - Have multiple members who are copyright holders based in the Lao PDR;
 - Have bylaws and an organizational structure consisting of a management board, audit committee, director, members, legal counsel, and other positions as required;
 - Maintain an accounting system audited by an external auditor; and
 - Establish internal dispute resolution procedures.
- **Types of CCMOs (Article 6):** A CCMO may be established only on a one-per-copyright-type basis, meaning that only one organization is permitted for each of the following copyright categories:
 - Song, lyrics, melody, and music
 - Recording
 - Literature
 - Performance

- Film, documentary, and visual recording
 - Fine art and photography
 - **Consideration period and license validity (Articles 12 and 13):** The Department of Intellectual Property of the MOIC (“DIP”) will issue a CCMO certificate to an applicant within 15 days from the date of receipt of a complete application if all is in order. The certificate is valid for five years and is renewable.
 - **Suspension of CCMO certificate (Articles 16):** A CCMO certificate may be suspended if the CCMO fails to address violations of intellectual property laws and regulations committed by its management board or members; uses falsified documents; no longer satisfies the prescribed CCMO requirements; breaches agreements entered into with its members; or submits inaccurate financial reports to its members or to the DIP.
- After receiving a suspension notice from the DIP, the CCMO is required to remedy such violations within 30 days. The suspension period cannot exceed six months.
- **Revocation of CCMO certificate (Article 18):** A CCMO certificate may be revoked if the suspension period exceeds six months and the CCMO fails to remedy its violations, or if it engages in actions that are deemed to cause substantial harm to society or its members.

After receiving a notice of revocation from the DIP, the CCMO may submit clarification to the DIP within six months for reconsideration.

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Food Safety

*Order No. 01/2026 dated 5 January 2026 issued by the Myanmar Food and Drug Board of Authority on “**New Microbiological Reference Criteria for Pre-packaged Food**”*

This order establishes microbiological reference criteria for pre-packaged food to be applied to the food chain, from manufacturing to final consumption, to ensure food safety.

These criteria set limits for the acceptability of a product or a food lot, based on the absence or presence, or number of, microorganisms, including parasites, and/or quantity of their toxins/metabolites, per unit(s) of mass, volume, area, or lot.

The microbiological reference limits for pre-packaged food are set based on the type of pathogen found in the following 16 food categories:

- (1) Dairy products
- (2) Fats and oils
- (3) Edible ices, including sherbet and sorbet
- (4) Fruit (fresh and processed)
- (5) Vegetables (fresh and processed)
- (6) Confectioneries
- (7) Cereals and cereal products
- (8) Bakery products
- (9) Meat and meat products, including poultry and game
- (10) Fish and fish products
- (11) Eggs and egg products
- (12) Sweeteners, including honey
- (13) Salts, spices, soups, sauces, salads, and protein products
- (14) Food supplements
- (15) Ready-to-eat savories
- (16) Prepared foods

The transition period for compliance with these reference limits is three months from the date of the notification. Legal action may be taken in respect of any non-compliant food products under the National Food Law.

Therefore, manufacturers, importers, exporters, distributors, retailers, and wholesalers of pre-packaged food should ensure compliance with these criteria.

Banking and Finance

Notification No. 2/2026 dated 7 January 2026 issued by the Central Bank of Myanmar (“CBM”) on “Further Relaxation of the Mandatory Conversion Requirement on Export Earnings”

With effect from 1 January 2026, the CBM has relaxed the mandatory conversion requirement on export earnings from 25% to 15%. As such, exporters are now required to convert only 15% of their export earnings in foreign currency into Myanmar Kyat.

This mandatory conversion requirement was first imposed under Notification 12/2022 issued by the CBM on 3 April 2022, which required that all foreign currency coming into Myanmar be converted into Myanmar Kyat within one business day.

Since then, the CBM has been gradually easing the conversion requirement on export earnings by issuing the following notifications:

No.	NOTIFICATION	MMK CONVERSION REQUIREMENT
1.	Notification 36/2022 dated 5 August 2022	65%
2.	Notification 15/2023 dated 13 July 2023	50%
3.	Notification 26/2023 dated 6 December 2023	35%
4.	Notification 37/2024 dated 7 August 2024	25%
5.	Notification 2/2026 dated 7 January 2026	15%

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