





??

**5????????????????????**

?TCA??

??  
????

??  
75% ???

**6????????????????????**

2019??  
??

**7??2022????????????????**

?2021????????????????2022????????2020????????????????????  
????????????????????????????????2019????????????????????/????????

??  
??

??



To see the archive of our past newsletters and articles please click [here](#).

**AUTHOR**



**Paul Westover**  
Partner&Nbsp;| **Bangkok**  
paul.westover@lawplusltd.com

**Kulkanya Vorawanichar**  
Senior Associate&Nbsp;| **Bangkok**



kulkanya.vorawanichar@lawplusltd.com

LawPlus Ltd.

Unit 1401, 14th Floor, Abdulrahim Place 990

Rama IV Road, Bangkok 10500, Thailand

Tel: +662 636 0662

Fax: +662 636 0663

LawPlus Myanmar Ltd.

Unit No. 520, 5th Floor, Hledan Centre

Corner of Pyay Road and Hledan Road, Kamayut Township,  
Yangon, Myanmar

Tel: +95 (0)92 6111 7006

and +95 (0)92 6098 9752