Modes of Supply: 1) Cross-borde	er supply 2) Consump	otion abroad 3) C	3) Commercial presence	
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments	
BUSINESS SERVICES A. Professional Services				
Accounting, auditing and bookkeeping services	(1) None	(1) None		
(CPC 862)	(2) None	(2) None		
	(3) Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling the requirements prescribed by Foreign Investment Law, provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country. Up to 70% foreign equity participation is permitted.	(3) As indicated in market access		

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Architectural services CPC 8671)	 (1) None (2) None (3) a. Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the Investment may be carried out in any of the following forms: (i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. b. Foreign organisations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances. 	 (1) None (2) None (3) As indicated in market access column 	

Modes of Supply:1) Cross-border supply		ply 2) Consum	2) Consumption abroad		3) Commercial presence	
Sector or Sub-sector		Limitation on Market Access	Limitation on National Treatment			Additional Commitments
Sector or Sub- Engineering services CPC 8672)	sector (1) (2) (3)		(1) (2) (3)		5	
		persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.				

Modes of Supply: 1) Cross-borde	er supply	2) Consumptio	ption abroad 3) Cor		3) Comr	ommercial presence	
Sector or Sub-sector		imitation on arket Access	Limitation on National Treatment			Additional Commitments	
Sector or Sub-sector	(1) None (2) None (3) a. Comme service are peri the Mya 1914 ar Union o Investm As stipu Investm any of t (i) carr fore fore peri (ii) carr	arket Access(1ercial presence of foreign suppliers and/or providers mitted in accordance with anmar Companies Act nd the Republic of the of Myanmar Foreign nent Law (2012) ulated in the Foreign nent Law (2012), the nent may be carried out in the following forms: rying out and investment by a eigner with one hundred per cent eign capital on the business mitted by the Commission; rying out a joint venture between	2)		· · · · · · · · · · · · · · · · · · ·		
	b. Foreign persons land in may be	breigner and a citizen or the evant Government department d organization; rying out by any system nationed in the contract which broved by both parties. A organisations and s are not allowed to own a Myanmar. However, land acquired on long term depending on the individual stances					

Modes of Supply:	1) Cross-border supp	oly 2) C	Consumption a	broad	3) Commercial presence
Sector or Sub-	sector	Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Urban Planning Service (CPC 86741)		Unbound	(1)	None	Subject to horizontal commitments
	(2)	None	(2)	None	
	(3)	As indicated in the Horizontal Commitments	(3)	As indicated in the Horizonta Commitments	1

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Landscape architectural services (CPC 86742)	(1) None	(1) None	
	 (2) None (3) a. Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the Investment may be carried out in any of the following forms: (i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. b. Foreign organisations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances 	(2) None(3) As indicated in market access column	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
 B. Computer and Related Services a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) System and software consulting services (CPC 8421) 	 None None Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment Law (2012), the Republic of Union of Myanmar. The 	 (1) None (2) None (3) a. Foreign service suppliers and/or providers have to comply with existing Laws, rules and regulations concerning investment, taxation, immigration 	
System analysis services (CPC 8422) System design services (CPC 8423) Programming services (CPC 8424) System maintenance services (CPC 8425)	 investment may be carried out in any of the following forms. i. carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission ii. carrying out a joint venture between a foreign and a citizen 	 and labour b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on the individual circumstances 	
 c. Data processing services (CPC 843) Input preparation services (CPC 8431) Data-processing and tabulation services (CPC 8432) Time-sharing services (CPC 8433) Other data processing services (CPC 8439) 	or the relevant Government department and organization; iii. carrying out by any system contained in the contract which approved by both parties.		

Modes of Supply: 1) Cross-border s	upply 2) Consun	nption abroad 3) Co	ommercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
d. Data base services (CPC 844)			
e. Other (CPC 845 + 849) Maintenance and repair services of office machinery (CPC 845) Other computer services (CPC 849) Data preparation services (CPC 8491) Other computer services (CPC 8499) System integration services Software development services			

Modes of Supply: 1) Cross-bord	ler supply	2) Consumption	abroad	3) Commercial presence
Sector or Sub-sector	Limitat Market		Limitation on National Treatment	Additional Commitments
C. Research and Development Services	(1) None	(1)	None	
R&D Services on natural sciences	(2) None	(2)	None	
 (CPC 851) R&D and experimental development services on physical sciences (CPC 85101) Research and experimental development services on Chemistry and Biology 	(3) Unbound	(3)	Unbound	
 (CPC 85102) Research and experimental development services on Engineering and technology (CPC 85103) 				
 Research and experimental development services on Agricultural Sciences (CPC 85104) 				

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
D. Real Estate Services	(1) None	(1) None	Subject to Horizontal Commitments
Involving Own or Leased Property	(2) None	(2) None	
Renting or leasing services involving own or leased residential property (CPC 82101)	(3) None	(3) None	
Renting or leasing services involving own or leased non-residential property (CPC 82102)			
On A Fee or Contract Basis	(1) None	(1) None	Subject to Horizontal Commitments
Residential property management services on a fee or contract basis	(2) None	(2) None	
(CPC 82201)	(3) None	(3) None	
Non- residential property management services on a fee or contract basis (CPC 82202)			
Rental of cargo vessels without crew (Bareboat charter) for international	(1) None	(1) None	Subject to Horizontal Commitments
shipping. (CPC 83103)	(2) None	(2) None	
	(3) None	(3) None	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
E. Rental/Leasing Services without Operator	(1) None(2) None	(1) None(2) None	
Rental and leasing of studio recording equipment (CPC 83109)	 (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture 	(2) None(3) As indicated in the Market Access column	
	 (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. 		

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Other Business Services	(1) None	(1) None	
Advertising Services (CPC 871)	(2) None	(2) None	
	 (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in an of the following forms: (i) carrying out an investment by a foreigner with one hundred per ceforeign capital on the business permitted by the Commission; (ii) carrying out a joint venture betwee a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. 	nt	

Modes of Supply: 1) Cross-bord	ler supply	2) Consumption abroad	3) Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatme	Additional nt Commitments
Market research services (CPC 86401)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) None	(3) None	
Marketing management consulting services	(1) None	(1) None	Subject to horizontal commitments
(CPC 86503)	(2) None	(2) None	
	(3) None	(3) None	
Technical and Analysis Services	(1) None	(1) None	Subject to horizontal commitments
Testing and analysis services of integrated mechanical and electrical	(2) None	(2) None	
systems (CPC 86763)	(3) Up to 70% Foreign equity participation is permitted		
Technical inspection services (CPC 86764)			

			Additional	
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments	
Services incidental to energy nanufacturing (including electricity)	(1) None	(1) None		
	(2) None	(2) None		
	 (3) Commercial presence of foreign oil companies are allowed in accordance with the Foreign Investment Law (2012), the Foreign Investment Rules (2013), Myanmar Citizens' Investment Law (2013), Myanmar Company Act(1914), State-owned Economic Enterprises Law (1989), Income Tax Law (1974), Commercial Tax Law(1990) and so on : 	(3) As indicated in market access column		
	 As stipulated in the Foreign Investment Law(2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. 			

Sector or Sub-sector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Building- cleaning services	(1) None		(1)	None	Subject to horizontal commitments
Window cleaning services (87402)	(2) None		(2)	None	
Janitorial services (87403)	(3) None		(3)	None	
Other building cleaning services (87409)					
Photographic Services (CPC 875)	(1) None		(1)	None	Subject to horizontal commitments
	(2) None		(2)	None	
		Foreign equity	(3)	None	
Packaging Services (CPC 876)	(1) None		(1)	None	Subject to horizontal commitments
	(2) None		(2)	None	
	(3) As indicated commitmen		(3)	As indicated in horizontal commitments	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Printing and Publishing (CPC 88442)	Market Access (1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between 	 None (2) None (3) As indicated in the Market Access column 	Commitments
	 (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. 		

Sector or Sub-sector Translation and interpretation services (CPC 87905)	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(1) None(2) None	(1) None(2) None	
	 (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. 	(3) As indicated in the Market Access column	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments				
COMMUNICATIONS SERVICES							
Postal Services (CPC 7511)	(1) None	(1) None	Subject to horizontal commitments				
	(2) None	(2) None					
	(3) None	(3) None					
Courier Services (CPC 7512)	(1) None	(1) None					
 a. Multi-modal courier services (CPC 75121) b. Other Courier services (CPC 75129) (Courier services and respect of Documents & Parcels excluding Letters and Postcards) 	 (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained 	 (2) None (3) a. Foreign service suppliers and/or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour. b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances 					

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telecommunication Services			
I. Facsimile Services (CPC 7521**+7529**)	(1) None	(1) None	Subject to horizontal commitments
II. enhanced/ value-added facsimile services incl, store and forward,	(2) None	(2) None	
store and retrieve (CPC 7523**)	(3) None	(3) None	
 III. Packet-switched data transmission services (CPC 7523**) 			
IV. Circuit-Switched data transmission Services (CPC 7523**)			
V. Private Leased Circuit Services (CPC7522**+7523**)			

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Telex services CPC 7523**)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. 	 (1) None (2) None (3) a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances. 	

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Felegraph services CPC 7522)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii)carrying out by any system contained in the contract which approved by both parties. 	 None None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances. 	

Sector or Sub-sector				Limitation on National Treatment	Additional Commitments
Electronic mail CPC 7523**)	service s are perm Foreign Republic investme of the fol (i) carryi foreig perce busine Comm (ii) carryi betwe the re depar (iii)carryi	 (1) (2) cial Presence of foreign suppliers and/or providers witted in accordance with the nvestment law (2012), the of Union of Myanmar. The ent may be carried out in any lowing forms. ng out an investment by a ner with one hundred nt foreign capital on the ess permitted by the hission; ng out a joint venture en a foreign and a citizen or elevant Government tment and organization; ng out by any system ned in the contract which 	a N	None None None A. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour D. Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances.	

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
/oice mail (CPC 7523**)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in an of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen of the relevant Government department and organization; (iii)carrying out by any system contained in the contract which approved by both parties. 	 b. Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. 	

Modes of Supply: 1) Cross-bor	der supply	2) Consumption	on a	broad 3) Comm	ercial presence
Sector or Sub-sector		Limitation on larket Access	Limitation on National Treatment		Additional Commitments
On-line information and data base retrieval (CPC7523**)	service su are permi Foreign Ir Republic investmer of the follo (i) carryin foreign percen busine Comm (ii) carryin betwee the rel departu (iii)carryin contair	tial Presence of foreign uppliers and/or providers tted in accordance with the ovestment law (2012), the of Union of Myanmar. The nt may be carried out in any bwing forms. Ing out an investment by a er with one hundred t foreign capital on the ss permitted by the	1) 2) 3)	None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour b. Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances.	

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Electronic data interchange (EDI) (CPC 7523**)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii)carrying out by any system contained in the contract which approved by both parties. 	 None None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. 	

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Code and protocol conversion CPC 7523**)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. 	 None None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. 	

Sector or Sub-sector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
On-line information and/or data processing (incl. transaction processing) (CPC 843**)	(1)(2)(3)	None None Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii)carrying out by any system contained in the contract which approved by both parties.	(1)(2)(3)	 None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour b. Foreign organisations and persons are not allowed to own land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. 	
Public telephone services (CPC 7521)	(1)	None	(1) (2)	None	Subject to horizontal commitments
	(3)	None	(3)	None	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Mobile telephone service (CPC 75213)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) None	(3) None	
Paging services(CPC 75291)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	Communication
	(3) None	(3) None	
Private Leased Circuit Services (CPC7521)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	Communents
	(3) None	(3) None	
Packet-switched Data Transmission Services (CPC 7523**)	(1) None	(1) None	Subject to horizontal commitments
(e) Data and message transmission services (CPC 7523)	(2) None	(2) None	
services (CFC 7525)	(3) None	(3) None	
Circuit-switched Data Transmission Services (CPC 7523**)			
(e) Data and message transmission services (CPC 7523)			

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Telecommunication equipment naintenance services (CPC 75450)	 (1) None (2) None (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties. 	 None None a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances. 	

Modes of Supply: 1) Cross-border supply		ply 2) Consum	ption a	broad 3)	Commercial presence
Sactor or Sub-sactor		Limitation on Market Access			Additional Commitments
. Audio Visual Services					
udio Visual Services Iotion Picture and Video Tape	(1)	None	(1)	None	
roduction and Distribution	(2)	None	(1)	None	
CPC 9611)	(3)	Foreign service suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film producing compa- nies, based on equity or contract, with majority domestic ownership will be allowed to established modern production studios and production parks. Commercial Presence of Foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture	(3)	As indicated in the Market Acce	SS

Sector or Sub-sector	Limitation on	Limitation on	Additional	
	Market Access	National Treatment	Commitment	
	citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties Foreign organisations and persons are not allowed to own land in Myanmar, However, land may be acquired from the government on long term lease basis.			

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Motion Picture Projection Services	(1) None	(1) None	
(CPC 9612)	(2) None	(2) None	
	 (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. 	(3) As indicated in the Market Access column	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Radio and television services (CPC-9613)	(1) None	(1) None	Subject to horizontal commitments
- Radio Services only for Production	(2) None	(2) None	
of Radio Programmes (CPC 96131)	(3) As indicated in the Horizontal Commitments	(3) As indicated in the Horizontal Commitments	
 Television Services only for Production of TV Programmes (CPC 96132) 			
Radio and Television transmission services	(1) None	(1) None	
(CPC -7524)	(2) None	(2) None	
	(3) Unbound	(3) Unbound	
Sound Recording	(1) None	(1) None	Subject to horizontal
	(2) None	(2) None	commitments
	(3) None	(3) None	

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply		2) Consumption a	abroad	3) Commercial presence
Sector or Sub-sector	Limitat Market		Limitation on National Treatment	Additional Commitments
Cinema Theatre Services	(1) None	(1)	None	
(CPC 9615)	(2) None	(2)	None	
	accordance with Companies Act of Republic of the L Foreign Investme As stipulated in ti Investment Law investment may of the following for (i) carrying out foreigner wi cent foreign business pe Commission (ii) carrying out between a f citizen or th Governmen organization (iii) carrying ou contained ir approved by Foreign organisa are not allowed t	a are permitted in the Myanmar 1914 and the Jnion of Myanmar ent Law (2012) he Foreign (2012), the be carried out in any orms: an investment by a th one hundred per capital on the ermitted by the n; a joint venture oreigner and a e relevant t department and n; t by any system n the contract which y both parties ations and persons o own land in ver, land may be e government on	As indicated in the Market Act	cess

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-borde	er supply 2) Consum	otion abroad	3) Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
CONSTRUCTION AND ENGINEERING	G RELATED SERVICES		
Pre-erection Work at Construction Site (CPC 511)	(1) None	(1) None	
Construction Work for Buildings (CPC 512)	(2) None(3) Commercial presence of foreign	(2) None(3) As indicated in market according	ess
Construction Work for Civil Engineering (CPC 513)	service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of	column	
Assembly and Erection of Prefabricated Constructions (CPC 514)	Myanmar Foreign Investment Law (2012) As stipulated in the Foreign		
Special Trade Construction (CPC 515)	Investment Law (2012), the Investment may be carried out in any of the following forms:		
Installation Work (CPC 516)	(i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the		
Building Completion and Finishing Work (CPC 517)	business permitted by the Commission;		
Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)	 (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; 		
	(iii) carrying out by any system contained in the contract which approved by both parties.		

DISTRIBUTION SERVICES

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Sector or Sub-sector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Commission Agent Services (CPC 621)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	
Wholesale Trade in Services (CPC 622)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	
Retailing Services (CPC 631)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	(3)	Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914.	

Sector or Sub-sector	Limitation Market Acc		Additional Commitments
EDUCATION SERVICES			
Primary education services (CPC 9211)	(1) None	(1) None	Subject to horizontal commitments
- Preschool education services	(2) None	(2) None	
 CPC 9211) Other primary education 	(3) None	(3) None	Due to existing regulations of education all kinds of education
services (CPC 9219)			services are to be regulated by Ministry of
			education.
Secondary education Services (CPC 922)	(1) None	(1) None	Subject to horizontal commitments
- General secondary education	(2) None	(2) None	Due to existing
services (CPC 9221)	(3) None	(3) None	regulations of education all kinds of education
			services are to be regulated by Ministry of education.
Higher education services (CPC 923)	(1) None	(1) None	Subject to horizontal commitments
 Post-secondary education 	(2) None	(2) None	Due to existing
services (CPC 9231)	(3) None	(3) None	Regulations of educatio all kinds of education
 Other higher education Services (CPC 9239) 			services are to be regulated by Ministry of Education.

Modes of Supply: 1) Cross-borde	er supply	2) Consumption abroad	3) Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation National Trea	
Adult education services (CPC 924/9240)	(1) None	(1) None	Subject to horizontal commitments
- Language courses and training	(2) None	(2) None	Due to existing
- Business courses	(3) None	(3) None	Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
Other education services (CPC 929/9290)	(1) None	(1) None	Subject to horizontal commitments
(01 0 323/3230)	(2) None	(2) None	
 Skills training services covering the provision of training for technical, supervisory and production related functional levels in new and emerging technologies as follows: (1) automated manufacturing technology; (2) advanced materials technology; (3) biotechnology; (4) electronic; (5) information technology; (6) avionics (CPC 97090) 	(3) None	(3) None	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
- High level training services of computer			

Sector or Sub-sector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
ENVIRONMENTAL SERVICES					
Sewage Services CPC - 9401)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012).	(3)	a. Foreign service suppliers and/or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour	
		As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms:		 b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on individual 	
		 carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; 		circumstances	
		 (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; 			
		 (iii) carrying out by any system contained in the contract which approved by both parties. 			

Sector or Sub-sector	Limitation on		Limitation on		Additional
	Market Access		National Treatment		Commitments
Refuse Disposal Service (CPC 9402)	(1) (2) (3)	None None Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012). As stipulated in the Foreign Investment Law (2012), the investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreigner with one hundred per cent foreigner and a citizen or the relevant Government department and organization; (ii) carrying out by any system contained in the contract which approved by both parties.	 (1) (2) (3) 	None a. Foreign service suppliers and/ or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour. b. Foreign service organisation and persons are not allowed in possession of land in Myanmar. However, land may be used on long term lease, depending on individual circumstances.	

Modes of Supply: 1) Cross-border supply		2) Consumption abroad	3) Commercial presence	
Sector or Sub-sector	Limitation Market Acce			
Sanitation and similar services (CPC 9403)	(1) None	(1) None	Subject to horizontal commitments	
` ,	(2) None	(2) None		
	(3) As indicated in the H Commitments	orizontal (3) As indicated in the He Commitments	prizontal	
Others:	(1) None	(1) None	Subject to horizontal	
 Noise abatement services Environmental consultancy 	(2) None	(2) None	commitments	
 Cleaning of exhaust gases 	(3) None	(3) None		

Sector or Sub-sector	Sub-sectorLimitation on Market AccessLimitation on National Treatment		Additional Commitments
HEALTHCARE SERVICES			
Human Health Services A. Medical and Dental Services	(1) None	(1) None	Subject to horizontal commitments
General medical services	(2) None	(2) None	
(CPC 93121)	 (3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating Private Health Care Services, 200 	0	
Specialised medical services (CPC93122)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	 (3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating Private Health Care Services, 200 	0	
Dental services (CPC 93123)	(1) None	(1) None	Subject to horizontal commitments
()	(2) None	(2) None	
	 (3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating Private Health Care Services, 200 	0	

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-borde	er supply	2) Consumptio	on abroad	3) Com	mercial presence
Sector or Sub-sector		nitation on ket Access		Limitation on National Treatment	Additional Commitments
Veterinary Services (CPC 932/9320)	(1) None	(1	,		Subject to horizontal commitments
	(2) None(3) None	(2 (3	,		
Deliveries and related services, Nursing Services, physiotherapist and	(1) None	(1	l) None	9	Subject to horizontal commitments
paramedical personnel (CPC 93191)	(2) None	(2	2) None	e	
	accordance	breign equity (3 is permitted and to be with The Law relating to th Care Services, 2007.	3) None	Э.	
Hospital services (CPC 9311)	(1) None	(1	l) None	9	Subject to horizontal commitments
	(2) None	(2	2) None	9	
	accordance	oreign equity (3 is permitted and to be with The Law relating to th Care Services, 2007.	3) None	9	
Ambulance services (CPC 93192)	(1) None	(1) None	9	Subject to horizontal commitments
()	(2) None	(2	2) None	e	
	accordance	oreign equity (3 is permitted and to be with The Law relating to th Care Services, 2007.	3) None	e	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments	
Laboratory Services	 (1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007 	(1) None(2) None(3) None	Subject to horizontal commitments	
Residential health facilities services other than hospital services (CPC 93193)	(1) None (2) None	(1) None (2) None	Subject to horizontal commitments	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services 2007	(3) None		
Other human health services (CPC 93199)	(1) None	(1) None	Subject to horizontal commitments	
(01 0 33133)	(2) None	(2) None	communents	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services 2007	(3) None		

Modes of Supply: 1) Cross-bo	rder supply	2) Consumption abroad	3) Commercial presence
Sector or Sub-sector	Limitatior Market Ac		tion on Additional Treatment Commitments
SOCIAL SERVICES			
Social services without accommodation	(1) None	(1) None	
Early childhood care & Development	(2) None	(2) None	
Programme for children (CPC - 9332)	(3) None	(3) None	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TOURISM AND TRAVEL RELATED S	SERVICES		
A. Hotel and Restaurant Services	(1) None	(1) None	
Hotel and other lodging services (CPC6411 / 64110)	(2) None	(2) None	
	(3) None	 (3) Entitled to enjoy the exemptions under the Foreign Investment Law (2012) Chapter - XII, Article 27 	
Motel lodging services (CPC 64120)	(1) None	(1) None	
	(2) None	(2) None	
	(3) None	 (3) If it is permitted by the Myanmar Investment Commission, the foreign investors shall be entitled to enjoy the exemptions and relief under the Republic of the Union of Myanmar Foreign Investment Law, Chapter XII Article 27 	
Meal serving services with full restaurant service	(1) None	(1) None	
(CPC6421 / 64210	(2) None	(2) None	
	(3) None	(3) Entitled to enjoy the exemptions under the Foreign Investment Law Chapter XII, Article 27	

Sector or Sub-sector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Beverage serving services without entertainment CPC 64310)	 (1) None (2) None (3) None 	 (1) None (2) None (3) If it is permitted by the Myanmar Investment Commission, foreign experts and technicians shall have the right to pay income tax payable to the State in Foreign Currency at the rates applicable to the citizens residing within the country, according to the Republic of the Union of Myanmar Foreign Investment Law (2012), Chapter XII Article 27 	

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
B. Travel Agencies and Tour Operators Services	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
Travel Agencies and Tour Operators Services (CPC 7471)	(3) None	(3) None	
Tourist transport operation:	(1) None	(1) None	Subject to horizontal
exclusively operating a tourist business by motor vehicle, water craft or both	(2) None	(2) None	commitments
	(3) None	(3) None	

Sector or Sub-sector	Limitation on Market Access		Limitation on National Treatment	Additional Commitments
RECREATIONAL, CULTURAL AND	SPORTING SERVICES			
Theme Parks Amusement Parks (CPC 96194)	(1) Unbound due to lack feasibility	of technical (1)	Unbound due to lack of technical feasibility	
	(2) None	(2)	None	
	(3) None	(3)	None	
News Agency Services (CPC-962)	(1) None	(1)	None	Subject to horizontal commitments
	(2) None	(2)	None	communents
	(3) Unbound	(3)	Unbound	
Library services (CPC 96311)	(1) None	(1)	None	Subject to horizontal commitments
	(2) None	(2)	None	oomininento
	(3) As indicated in the Ho Commitments	orizontal (3)	As indicated in the Horizontal Commitments	
Archive Services (CPC 96312)	(1) None	(1)	None	Subject to horizontal commitments
	(2) None	(2)	None	
	(3) As indicated in the Ho Commitments	orizontal (3)	As indicated in the Horizontal Commitments	

Modes of Supply: 1) Cross-borde	er supply	2) Consumption abroad 3)	Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Museum services (CPC 96321)	(1) None	(1) None	Subject to horizontal commitments
(01 0 90321)	(2) None	(2) None	
	(3) As indicated in the Horizon Commitments	ntal (3) As indicated in the Horizontal Commitments	
Sporting and other recreational	(1) None	(1) None	Subject to horizontal commitments
services Sporting event promotion services	(2) None	(2) None	
(CPC 96411)	(3) None	(3) None	
Sport event organization services (CPC 96412)			

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TRANSPORT SERVICES			
A. Maritime Transport Services	(1) None	(1) None	Subject to Horizontal Commitments
nternational passenger transport	(2) None	(2) None	Communents
(excluding cabotage) (CPC 7211)	(3) None	⁽³⁾ None	
International freight transport (excluding cabotage) (CPC 7212)	(1) None	(1) None	Subject to Horizontal
	(2) None	(2) None	Commitments
	(3) None	(3) None.	

Modes of Supply: 1) Cross-borde	er supply 2) Consu	mption abroad	3) Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Rental of cargo vessels with crew for international shipping (CPC 7213/72130)	(1) None(2) None(3) None	(1) None(2) None(3) None	Subject to Horizontal Commitments
Maintenance and repair of Vessels (CPC 8868**)	 (1) None (2) None (3) None 	(1) None(2) None(3) None	Subject to Horizontal Commitments
Pushing and towing services (CPC 7214)	 (1) None (2) None (3) Joint Venture with a Myanmar Citize or enterprise up to 70% equity is permitted. 	(1) None (2) None n (3) None	Subject to Horizontal Commitments

Modes of Supply: 1) Cross-borde	r supply 2) C	Consumption abroad 3)	Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Supporting services for maritime transport Vessel salvage and refloating services (CPC 7454) (not applicable in harbour limit)	 (1) None (2) None (3) None 	 (1) None (2) None (3) None 	Subject to Horizontal Commitments

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Classification Societies	(1) None	(1) None	Subject to Horizontal Commitments
	(2) None(3) None	(2) None (3) None	
Port and waterway operation services (excl. Cargo Handling) (CPC 7451)	(1) None	(1) None	Subject to Horizontal
	(2) None	(2) None	Commitments
	(3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted.	(3) None	
Navigation aid services (CPC 7453)	(1) None	(1) None	Subject to Horizontal Commitments
	(2) None	(2) None	
	(3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted.	(3) None	

Modes of Supply: 1) Cross-b			Commercial presence
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Road Transport Services	(1) None	(1) None	Subject to Horizontal Commitments
Passenger transportation	(2) None	(2) None	
(excluding Cabotage)	(3) None	(3) None	
Freight transportation	(1) None	(1) None	Subject to Horizontal Commitments
(excluding Cabotage)	(2) None	(2) None	
(excluding Cabolage)	(3) None	(3) None	

Modes of Supply: 1) Cross-border supply	2) Consumption	abroad	3) Commercial presence
Sector or Sub-se	ector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
G. Pipeline Transport Se Transportation of fuels (C 7131)		(1) (2) (3)	None None None	Subject to Horizontal Commitments

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
H. Services Auxiliary to All Modes of Transport	(1) None	(1) None	Subject to Horizontal Commitments
Maritime cargo handling services	(2) None(3) None	(2) None (3) None	
Storage and warehouse services	(1) None	(1) None	Subject to Horizontal Commitments
(CPC 742)	(2) None	(2) None	Communents
	(3) None	(3) None	
Maritime freight forwarding services (CPC 7480)	(1) None	(1) None	Subject to Horizontal Commitments
	(2) None	(2) None	
	(3) Joint venture with a Myanmar citize or enterprise up to 80% equity is permitted.	n (3) None	
Ship broking services	(1) None	(1) None	Subject to Horizontal Commitments
	(2) None	(2) None	
	(3) None	(3) None	