

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS-**

**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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<b>BUSINESS SERVICES</b>			
<b>A. Professional Services</b>			
Accounting, auditing and bookkeeping services (CPC 862)	(1) 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 (4) Unbound	(1) None (2) None (3) As indicated in market access (4) Unbound	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Architectural services (CPC 8671)	<p>(1) Unbound due to technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:                      (i) 100 % foreign Investment or                      (ii) Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.</p> <p>b) Foreign organizations 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.</p> <p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p> <p>(4) a. As indicated in market access column</p> <p>b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
	b. Preference for entry and temporary stay of skilled workers from traditional source of supply  c. Unskilled labour is not allowed in Myanmar		

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Engineering services (CPC 8672)	<p>(1) Unbound due to technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:                      (i) 100 % foreign Investment or                      (ii) Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.</p> <p>b. Foreign organizations 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.</p> <p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p> <p>(4) a. As indicated in market access column</p> <p>b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Landscape architectural services (CPC 86742)	<p>(1) Unbound due to technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:                      (i) 100 % foreign Investment or                      (ii) Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.</p> <p>b. Foreign organizations 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</p> <p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p> <p>(4) a. As indicated in market access column</p> <p>b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Integrated engineering services (CPC 8673)	<p>(1) Unbound due to technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:                      (i) 100 % foreign Investment or                      (ii) Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.</p> <p>b. Foreign organizations 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</p> <p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p> <p>(4) a. As indicated in market access column</p> <p>b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	



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	b. Preference for entry and temporary stay of skilled workers from traditional source of supply  c. Unskilled labour is not allowed in Myanmar		
<b>C. Research and Development Services</b>  Market research services (CPC 86401)	(1) None (2) None (3) None (4) None	(1) None (2) None (3) Unbound (4) None	
Rental and leasing of studio recording equipment (CPC 83109)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Marketing management consulting services (CPC 86503)	(1) None (2) None (3) None (4) None	(1) None (2) None (3) Unbound (4) None	

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<b>F. Other Business Services</b>	(1) None	(1) None	
Translation and interpretation services (CPC 87905)	(2) None (3) Unbound (4) Unbound	(2) None (3) Unbound (4) Unbound	
Advertising Services (CPC 871)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Printing and Publishing	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Services incidental to energy manufacturing (including electricity)	(1) None (2) None (3) Commercial presence of foreign oil companies are allowed in accordance with the existing laws & regulations of the Union of Myanmar (4) Unbound except for management, professional and technical experts, unless mentioned otherwise are allowed to stay subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws	(1) None (2) None (3) As indicated in market access column (4) Unbound Local rules and regulation procedures shall be applied if necessary	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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<b>COMMUNICATIONS SERVICES</b>			
<b>Telecommunication Services</b>			
Public telephone services (CPC 7521)	(1) None  (2) None  (3) The Government may permit be carried out by joint-venture between the government and any other person or any other economic organization or under conditions by any person or any economic organization subject to conditions. Foreign equity participation is at least 35 percent of the total capital.  (4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(1) None  (2) None  (3) unbound          (4) unbound	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Mobile telephone service (CPC 75213)	(1) None (2) None (3) The Government may permit be carried out by joint-venture between the government and any other person or any other economic organization or under conditions by any person or any economic organization subject to conditions. Foreign equity participation is at least 35 percent of the total capital. (4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(1) None (2) None (3) unbound (4) unbound	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Telex services (CPC 7523**)</p>	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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<p>Telegraph services (CPC 7523**)</p>	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Electronic mail (CPC 7523**)	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	



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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Voice mail (CPC 7523**)	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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<p>On-line information and data base retrieval (CPC7523**)</p>	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Electronic data interchange (EDI) (CPC 7523**)</p>	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Code and protocol conversion (CPC 7523**)	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>On-line information and/or data processing (CPC 7523**)</p>	<p>(1) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(2) Subject to comply with the provision of rules and regulation Must use the National Telecommunication Networks</p> <p>(3) First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed</p> <p>(4) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities</p> <p>All those services are to be provided and operated by Myanmar Post and Telecommunication</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>(4) As indicated in market access column</p> <p>The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Paging services (CPC 75291)	(1) None (2) None (3) The Government may permit be carried out by joint-venture between the government and any other person or any other economic organization or under conditions by any person or any economic organization subject to conditions. Foreign equity participation is at least 35 percent of the total capital. (4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(1) None (2) None (3) Unbound (4) Unbound	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Business network services (CPC 7522)	(1) None (2) None (3) The Government may permit be carried out by joint-venture between the government and any other person or any other economic organization or under conditions by any person or any economic organization subject to conditions. Foreign equity participation is at least 35 percent of the total capital. (4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(1) None (2) None (3) unbound (4) Unbound	

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Data and message transmission services (CPC 7523)	(1) None (2) None (3) The Government may permit be carried out by joint-venture between the government and any other person or any other economic organization or under conditions by any person or any economic organization subject to conditions. Foreign equity participation is at least 35 percent of the total capital. (4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(1) None (2) None (3) unbound (4) unbound	



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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telecommunication related services:  Communication equipment maintenance services (CPC 75450)	(1) Unbound  (2) Unbound  (3) 100% investment to install equipments for telecommunication equipment maintenance service    (4) Only member of management and related skilled technician from abroad out the activities	(1) Unbound  (2) Unbound  (3) Foreign partners should bring in all kinds of equipment for maintenance service. Maintenance service charges to be negotiated on case by case basis. Foreign service providers in Myanmar shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.  (4) All the person concerned from abroad should possess competent qualification and skill on the assigned service area	Services areas should be as assigned by relevant authorities.

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>D. Audio Visual Services</b>			
Audio Visual Services Motion Picture and Video Tape Production Services (CPC 96121)	<p>(1) None</p> <p>(2) None</p> <p>(3) Foreign service suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film producing companies, based on equity or contract, with majority domestic ownership will be allowed to established modern production studios and production parks.</p> <p>Commercial Presence of Foreign service suppliers and producers are permitted in accordance with the Union of Myanmar Foreign Investment law 1998. Under this law, joint venture with Myanmar citizen or enterprises with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914.</p> <p>Foreign organizations and persons are not allowed to own land in Myanmar, However, land may be acquired from the government on long term lease basis.</p>	<p>(1) None</p> <p>(1) None</p> <p>(3) Unbound</p>	

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS-**

**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Law, only managers, executives, experts and skilled technicians of foreign nationality wishes to stay beyond the initial valid period, he may apply, in accordance with rules and regulations, for an extension of a period not exceeding one year.	(4) Subject to domestic rules and regulations for the categories of natural persons referred to under market access.  Standard rate of income taxes are 30% of net profit for kyat-income and 2% of net profit for foreign currency-income.	
Cinema Theatre Services (CPC 9615)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Motion Picture Projection Services	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS-**

**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                      2) Consumption aboard                      3) Commercial presence                      4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>CONSTRUCTION AND ENGINEERING RELATED SERVICES</b>			
<p>Pre-erection Work at Construction Site (CPC 511)</p> <p>Construction Work for Buildings (CPC 512)</p> <p>Construction Work for Civil Engineering (CPC5 13)</p> <p>Assembly and Erection of Prefabricated Constructions (CPC 514)</p> <p>Special Trade Construction (CPC 515)</p> <p>Installation Work (CPC 516)</p> <p>Building Completion and Finishing Work (CPC 517)</p> <p>Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)</p>	<p>(1) Unbound due to technical feasibility</p> <p>(2) None</p> <p>(3) a. commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:</p> <ul style="list-style-type: none"> <li>▪ 100 % foreign Investment or</li> <li>▪ Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.</li> </ul> <p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a) As indicated in market access column</p> <p>(4) a. As indicated in market access column</p> <p>b. Unskilled labour is not allowed in Myanmar</p> <p>c. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS-**

**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>DISTRIBUTION SERVICES</b>			
Commission Agent Services (CPC 621)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Wholesale Trade in Services (CPC 622)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Retailing Services (CPC 631)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>ENVIRONMENTAL SERVICES</b>			
Refuse Disposal Service	(1) None (2) None (3) Foreign equity participation (4) Unbound	(1) None (2) None (3) Foreign equity participation (4) Unbound	

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS-**

**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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<b>HEALTHCARE SERVICES</b>			
A. Medical and Dental Services General medical services (CPC 93121)	(1) None (2) None (3) Commitments with limitation (4) Unbound	(1) None (2) None (3) Commitments with limitation (4) Unbound	
Specialized medical services (CPC93122)	(1) None (2) None (3) Commitments with limitation (4) Unbound	(1) None (2) None (3) Commitments with limitation (4) Unbound	
Veterinary Services (CPC 932/9320)	(1) Unbound due to lack of technical feasibility (2) None (3) Unbound Local rules and regulation procedures shall be applied if necessary (4) Unbound Local rules and regulation procedures shall be applied if necessary	(1) Unbound due to lack of technical feasibility (2) None (3) Unbound Local rules and regulation procedures shall be applied if necessary (4) Unbound Local rules and regulation procedures shall be applied if necessary	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Dental services (CPC 93123)	(1) None (2) None (3) Commitments with limitation (4) Unbound	(1) None (2) None (3) Commitments with limitation (4) Unbound	
Deliveries and related services, Nursing Services, physiotherapist and paramedical personnel (CPC 93191)	(1) None (2) None (3) Commitments with limitation (4) Unbound	(1) None (2) None (3) Commitments with limitation (4) Unbound	
Hospital services (CPC 9311)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	



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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Ambulance services (CPC 93192)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Residential health facilities services other than hospital services (CPC 93193)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Other human health services (CPC 93199)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Social services without accommodation  Early childhood care & Development Programme for children	(1) None (2) None (3) Unbound due to the foreign investment law (4) Unbound due to the foreign investment law	(1) None (2) None (3) Unbound (4) Unbound	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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<b>TOURISM AND TRAVEL RELATED SERVICES</b>			
<b>A. Hotel and Restaurant Services</b>			
Hotel and other lodging services (CPC6411 / 64110)	(1) None  (2) None  (3) None  foreign equity allowed from minimum 35 percent to maximum 100 per cent  Hotel projects with 100 per cent foreign investment are to be allowed in BOT system under Foreign Investment Law  (4) None	(1) None  (2) None  (3) Entitle to enjoy the exemptions under the Foreign Investment Law Chapter X, Article 21  (4) Unbound	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Motel lodging services (CPC 64120)	(1) None (2) None (3) None, Foreign capital shall be at least 35% of the total capital for joint ventures Motel lodging projects with 100% foreign investment are allowed in BOT Systems under the Union of Myanmar Foreign Investment Law (4) Subject to the union of Myanmar Foreign investment Law, Myanmar Labour laws and Immigration laws	(1) None (2) 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 Union of Myanmar Foreign Investment Law, Chapter X Article 21(f) (4) As indicated in the market access column	
Meal serving services with full restaurant service (CPC6421 / 64210)	(1) None (2) None (3) None (4) None	(1) None (2) None (3) Entitle to enjoy the exemptions under the Foreign Investment Law Chapter X, Article 21 (4) Unbound	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Beverage serving services without entertainment (CPC 64310)	(1) None  (2) None  (3) None          (4) 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 Union of Myanmar Foreign Investment Law, Chapter X Article 21(f)  (4) Unbound	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>B. Travel Agencies and Tour Operators Services</b>  Travel Agencies and Tour Operators Services (CPC 7471)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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<b>RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>			
Theme Parks Amusement Parks (CPC 96194)	(1) Unbound due to lack of technical feasibility	(1) Unbound due to lack of technical feasibility	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound	(4) None	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>TRANSPORT SERVICES</b>			
<b>A. Maritime Transport Services</b>	(1) None	(1) None	
International passenger transport (excluding cabotage) (CPC 7211)	(2) None	(2) None	
	(3) a) Commercial presences of foreign service suppliers and/ or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1998 and the Myanmar Companies Act 1914.  Under this Law: <ul style="list-style-type: none"> <li>▪ 100% Foreign investment, or</li> <li>▪ Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is USD 300,000 for services. Form of incorporation can be partnership or limited company.</li> </ul> b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and branches is equivalent of Ks 300,000 in USD at current official rate.	(3) Unbound	



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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>If the investment involves a state enterprises, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>c) Foreign organizations and persons are not allowed to own land in Myanmar. However land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, Management, Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon</p> <p>(4) Only management level is allowed in Myanmar</p>	<p>(4) Unbound</p>	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                      2) Consumption aboard                      3) Commercial presence                      4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
International freight transport (excluding cabotage) (CPC 7212)	(1) None (2) None (3) a) Commercial presences of foreign service suppliers and/ or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1998 and the Myanmar Companies Act 1914.  Under this Law: <ul style="list-style-type: none"> <li>▪ 100% Foreign investment, or</li> <li>▪ Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is USD 300,000 for services. Form of incorporation can be partnership or limited company.</li> </ul> b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and branches is equivalent of Ks 300,000 in USD at current official rate.	(1) None (2) None (3) Unbound	

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Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>If the investment involves a state enterprises, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>c) Foreign organizations and persons are not allowed to own land in Myanmar. However land may be acquired on long term lease, depending on the individual circumstances.</p> <p>d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, Management, Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>(4) Unbound</p>	<p>(4) Unbound</p>	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>F. Supporting services for maritime transport</b>  Vessel salvage and refloating services (CPC 7454)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

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Modes of Supply:      1) Cross-border supply                      2) Consumption aboard                      3) Commercial presence                      4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p><b>H. Services Auxiliary to All Modes of Transport</b></p> <p>Storage and warehouse services (CPC 742)</p>	<p>(1) Unbound due to lack of technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presences of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914. Under this law:</p> <ul style="list-style-type: none"> <li>▪ 100% foreign investment, or;</li> <li>▪ Joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is UDS 300,000 for services. Form of incorporation can be partnership or limited company</li> </ul> <p>b. Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and Branches are equivalent of K 300,000 in USD at current official</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax is as follows:</p> <p>Class of income None resident foreigners:</p> <p>(i). Interest (15%);</p> <p>(ii).Royalties for use licenses, trade marks, patent rights etc. (20%)</p> <p>(iii). Payment to contractors made by government organizations, municipalities and Co-operative societies (3.5%).</p> <p>(iv). Payment for work done to foreign contractors (3%)</p> <p>Foreigners are not allowed to own land in Myanmar. However, land may be acquired on long lease, depending on the individual circumstances.</p>	

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**For the 5<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>rate. If the investment involves a state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>(c) Foreign organization and persons are not allowed to own land in Myanmar. However land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, Management, Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>(4) Only management level is allowed in Myanmar</p>	<p>(4) a. Any expatriate engage in Joint venture, representative offices or other type of judicial person and individual services providers shall receive the approval of the respective authority.</p> <p>b. The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p>	

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Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
		<p>c. Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>d. Individual service provider who works with approval of respective authority shall register themselves with the Department of Labour.</p>	

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Modes of Supply:      1) Cross-border supply                  2) Consumption aboard                  3) Commercial presence                  4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Maritime cargo handling services	<p>(1) Unbound due to lack of technical feasibility</p> <p>(2) None</p> <p>(3) a. Commercial presences of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914. Under this law:</p> <ul style="list-style-type: none"> <li>▪ 100% foreign investment, or;</li> <li>▪ Joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is UDS 300,000 for services. Form of incorporation can be partnership or limited company</li> </ul> <p>(b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and Branches are equivalent of K 300,000 in USD at current official rate. If the investment involves a</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax is as follows:</p> <p>Class of income None resident foreigners:</p> <p>(i). Interest (15%);</p> <p>(ii). Royalties for use licenses, trade marks, patent rights etc. (20%)</p> <p>(iii). Payment to contractors made by government organizations, municipalities and Co-operative societies (3.5%).</p> <p>(iv). Payment for work done to foreign contractors (3%)</p> <p>Foreigners are not allowed to own land in Myanmar. However, land may be acquired on long lease, depending on the individual circumstances.</p>	



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Modes of Supply:      1) Cross-border supply                      2) Consumption aboard                      3) Commercial presence                      4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>(c) Foreign organization and persons are not allowed to own land in Myanmar. However land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, Management, Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>(4) Only management level is allowed in Myanmar</p>	<p>(4) a. Any expatriate engage in Joint venture, representative offices or other type of judicial person and individual services providers shall receive the approval of the respective authority.</p> <p>b. The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p>	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
		<p>c. Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>d. Individual service provider who works with approval of respective authority shall register themselves with the Department of Labour.</p>	

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Modes of Supply:      1) Cross-border supply              2) Consumption aboard              3) Commercial presence              4) Presence of natural persons

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Maritime freight forwarding services (CPC 7480)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Tourist transport operation: exclusively operating a tourist business by motor vehicle, water craft or both	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Classification Societies	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	