

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
<p>MARITIME</p> <p>Storage and Warehousing Services</p> <p>Maritime Cargo Handling Services</p>	<p>(1) Unbound due to lack of 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> <p>(i) 100% foreign investment, or;</p> <p>(ii) 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</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>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
	<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 is equivalent of K 300,000 in USD at current official 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>Foreigners are not allowed to own land in Myanmar. However, land may be acquired on long lease, depending on the individual circumstances.</p> <p>(4)</p> <p>(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> <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>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TELECOMMUNICATION			
Public Telephone Services (CPC 7521)	(1) Unbound	(1) Unbound	
Mobile Telephone Services (CPC 75213)	(2) Subject to commercial arrangements with licensed operator (s).	(2) None	
Business Network Services (CPC 7522)	(3) The Government may permit to be carried out by joint-venture between the government and any other person or any other economic organization or	(3) Unbound	

<p>Data and Message Trans - mission Services (CPC 7523)</p> <p>Paging Services (CPC 75291)</p>	<p>under conditions by any person or any economic organization subject to conditions.</p> <p>Foreign equity participation is at least 35 percent of the total capital.</p> <p>(4) In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.</p>	<p>(4) Unbound</p>	
--	---	--------------------	--

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
<p>TOURISM</p> <p>Food Serving Services (CPC 64210)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) None</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Entitled to enjoy exemptions under the Foreign Investment Law Chapter X, Article 21</p> <p>(4) Unbound</p>	