

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
BUSINESS SERVICES			
A. Professional Services			
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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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 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<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>b. Preference for entry and temporary stay of skilled workers from traditional source of supply</p> <p>c. Unskilled labour is not allowed in Myanmar</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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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 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<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>b. Preference for entry and temporary stay of skilled workers from traditional source of supply</p> <p>c. Unskilled labour is not allowed in Myanmar</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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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 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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<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>b. Preference for entry and temporary stay of skilled workers from traditional source of supply</p> <p>c. Unskilled labour is not allowed in Myanmar</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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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 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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in market access column</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<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>b. Preference for entry and temporary stay of skilled workers from traditional source of supply</p> <p>c. Unskilled labour is not allowed in Myanmar</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>	
<p>C. Research and Development Services</p> <p>Market research services (CPC 86401)</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) Unbound</p> <p>(4) None</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Rental and leasing of studio recording equipment (CPC 83109)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise 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 organisations 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>(2) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p>	

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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 Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.	
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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<p>F. Other Business Services</p> <p>Translation and interpretation services (CPC 87905)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p> <p>(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.</p>	

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Advertising Services (CPC 871)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p> <p>(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.</p>	

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Printing and Publishing (CPC 88442)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p> <p>(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.</p>	

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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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COMPUTER AND RELATED SERVICES			
a. Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None	(1) None (2) None	
b. Software implementation services (CPC 842) System and software consulting services (CPC 8421) System analysis services (CPC 8422) System design services (CPC 8423) Programming services (CPC 8424) System maintenance services (CPC 8425)	(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 the law- (i) 100% Foreign Investment, or (ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. b. Foreign organisation and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on the individual circumstances. c. 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 one year and may extendable there on	(3) a. Foreign service suppliers and/or providers have to comply with existing Laws, rules and regulations concerning investment, taxation, immigration 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)			

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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	(4) a. Only member of management and related skilled technicians will be allowed to enter to carry out the activities. b. In appointing personnel, preference shall be given to citizens of Myanmar, if necessary allow the appointment of experts and technicians from abroad.	(4) a. Natural persons shall receive the approval of the respective authority and abide by the immigration rules and procedures when entering into Myanmar. b. Natural persons shall abide by the laws, rules and regulations of the Union of Myanmar and they shall not interfere in the internal affairs of the country.	

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COMMUNICATIONS SERVICES			
<p>Courier Services (CPC 7512)</p> <p>a. Multi-modal courier services (CPC 75121)</p> <p>b. Other Courier services (CPC 75129) (Courier services in respect of Documents & parcels excluding letters and postcards)</p>	<p>(1) None</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 the law-</p> <p style="padding-left: 20px;">(i) 100% Foreign Investment, or</p> <p style="padding-left: 20px;">(ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted.</p> <p>b. Foreign organisation and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on the individual circumstances.</p> <p>c. 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 one year and may extendable there on</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and/or providers have to comply with existing Laws, rules and regulations immigration.</p> <p>b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be on long terms lease, depending on the individual circumstances</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(4) a. Only member of management and related skilled technicians will be allowed to enter to carry out the activities.</p> <p>b. 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) a. Natural persons shall receive the approval of the respective authority and abide by the immigration rules and procedures when entering into Myanmar.</p> <p>b. Natural persons shall abide by the laws, rules and regulations of the Union of Myanmar and they shall not interfere in the internal affairs of the country.</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telecommunication Services			
Public telephone services (CPC 7521)	(1) None (2) None (3) The Government may permit joint-venture between the government and any other person or any other economic organisation or under conditions by any person or any economic organisation 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 joint-venture between the government and any other person or any other economic organisation or under conditions by any person or any economic organisation 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
Telex services (CPC 7523**)	<p>(1) None</p> <p>(2) None</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposal by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises(with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements, security risk involved, and compliance with existing conditions.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour</p> <p>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.</p>	Subject to comply with the provisions of existing rules and regulations

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws, only the core Staff including management Staffs, technical experts, and such are permitted to stay up to one year. The allowable duration of stay may be extended upon request, subject to approval from concerned departments. Only core staff including management staffs, technical experts, and such will be allowed to enter to carry out the activities.</p>	<p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations.</p>	
<p>Telegraph services (CPC 7522)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposal by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises(with minimum equity of 35%) require notification and prior approval from the</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour</p> <p>b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land</p>	<p>Subject to comply with the provisions of existing rules and regulations</p>

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	<p>Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements, security risk involved, and compliance with existing conditions.</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws, only the core Staff including management Staffs, technical experts, and such are permitted to stay up to one year. The allowable duration of stay may be extended upon request, subject to approval from concerned departments.</p> <p>Only core staff including management staffs, technical experts, and such will be allowed to enter to carry out the activities.</p>	<p>may be acquired on long term lease, depending on the individual circumstances.</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations.</p>	

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Electronic mail (CPC 7523**)	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>°Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

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Voice mail (CPC 7523**)	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>° Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>On-line information and data base retrieval (CPC7523**)</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>° Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Electronic data interchange (EDI) (CPC 7523**)	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>° Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Code and protocol conversion (CPC 7523**)	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>° Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>On-line information and/or data processing (CPC 843**)</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(3) According to Myanmar's foreign investment policy and other relevant policies, proposals by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements , security risk involved, and compliance with existing conditions. °</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws. °</p>	<p>(1) None °</p> <p>(2) None °</p> <p>(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 and in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances. °</p> <p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations. °</p>	<p>*Subject to utilisation of the National Gateway only</p> <p>° Subject to compliance with the provisions of existing rules and regulations as well as directives of telecom regulatory body</p>

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Paging services (CPC 75291)	<p>(1) None</p> <p>(2) None</p> <p>(3) The Government may permit joint-venture between the government and any other person or any other economic organisation or under conditions by any person or any economic organisation subject to conditions. 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>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Business network services (CPC 7522)	(1) None (2) None (3) The Government may permit joint-venture between the government and any other person or any other economic organisation or under conditions by any person or any economic organisation 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	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Data and message transmission services (CPC 7523)	(1) None (2) None (3) The Government may permit joint-venture between the government and any other person or any other economic organisation or under conditions by any person or any economic organisation 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	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Other: Telecommunication equipment maintenance services (CPC 75450)	(1) None (2) None (3) According to Myanmar's foreign investment policy and other relevant policies, proposal by "foreign entities" to provide Services inside Myanmar either with 100% foreign investment or with JV arrangements between a foreign entity(ies) and Myanmar citizens or enterprises (with minimum equity of 35%) require notification and prior approval from the Government of the Union of Myanmar. The proposed investment may be refused subject to such implications as financial arrangements, security risk involved, and compliance with existing conditions.	(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.	Subject to comply with the provisions of existing rules and regulations

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>(4) Subject to the Union of Myanmar Foreign Investment Law, Labour Laws, Immigration Laws, only the core Staff including management Staffs, technical experts, and such are permitted to stay up to one year. The allowable duration of stay may be extended upon request, subject to approval from concerned departments.</p> <p>Only core staff including management staffs, technical experts, and such will be allowed to enter to carry out the activities.</p>	<p>(4) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations.</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
D. Audio Visual Services			
Audio Visual Services Motion Picture and Video Tape Production and Distribution Services (CPC 9611)	<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 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>(1) None</p> <p>(1) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>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.</p> <p>(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 will be granted stay permit of one year (under domestic law). If the foreigner 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.</p>	<p>(4) Subject to domestic rules and regulations for the categories of natural persons referred to under market access.</p> <p>Standard rate of income taxes are 30% of net profit for kyat-income and 2% of net profit for foreign currency-income.</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>Cinema Theatre Services (CPC 9615)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 . Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914.</p> <p>(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.</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Motion Picture Projection Services (CPC 9612)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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. (4) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Laws, only managers executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner 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.	(1) None (2) None (3) Subject to the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914. (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.	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
CONSTRUCTION AND ENGINEERING RELATED SERVICES			
Pre-erection Work at Construction Site (CPC 511)	(1) Unbound due to technical feasibility	(1) None	
Construction Work for Buildings (CPC 512)	(2) None	(2) None	
Construction Work for Civil Engineering (CPC5 13)	(3) 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:	(3) As indicated in market access column	
Assembly and Erection of Prefabricated Constructions (CPC 514)	100 % foreign Investment or Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % equity is permitted.		
Special Trade Construction (CPC 515)			
Installation Work (CPC 516)	(4) 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.	(4) a. As indicated in market access column b. Unskilled labour is not allowed in Myanmar c. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar	
Building Completion and Finishing Work (CPC 517)			
Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)			

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
DISTRIBUTION SERVICES			
Commission Agent Services (CPC 621)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Wholesale Trade in Services (CPC 622)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Retailing Services (CPC 631)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
ENVIRONMENTAL SERVICES			
Refuse Disposal Service (CPC 9402)	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Commercial presence of foreign service suppliers and/or providers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914. Under the law joint venture with a Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted.</p> <p>b. Foreign service organisation and persons are not allowed to own land in Myanmar. However, land may be used on long term lease, depending on individual circumstances.</p> <p>c. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law and Immigration Law, managers, professionals and technical experts unless mentioned otherwise are allowed to stay one year and may extend thereon.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and/ or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Sewage Services (CPC - 9401)	<p>(1) None</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 the law: (i) 100% Foreign Investment, or (ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted.</p> <p>b. Foreign organisation and persons are not allowed to own land in Myanmar. However, land may be used on long term lease, depending on individual circumstances.</p> <p>c. 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 one year and may extend thereon</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and/or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour</p> <p>b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on individual circumstances</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
HEALTHCARE SERVICES			
Human Health Services A. Medical and Dental Services General medical services (CPC 93121)	(1) None (2) None (3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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. (4) Unbound	(1) None (2) None (3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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. (4) Unbound	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Specialised medical services (CPC93122)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Laboratory Services	(1) None	(1) None	
Veterinary Services (CPC 932/9320)	(2) None (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: Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is US \$ 300,000 for services. Form of incorporation can be partnership or limited company. 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. If the investment involves state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.	(2) None (3) Unbound	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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) Unbound	(4) Unbound	
Dental services (CPC 93123)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers is permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>Deliveries and related services, Nursing Services, physiotherapist and paramedical personnel (CPC 93191)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Hospital services (CPC 9311)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Ambulance services (CPC 93192)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Residential health facilities services other than hospital services (CPC 93193)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Other human health services (CPC 93199)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presences of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 1988, joint venture with Myanmar citizen or enterprise with 51% foreign equity is permitted. 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.</p> <p>(4) Unbound</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
SOCIAL SERVICES			
Social services without accommodation	(1) None	(1) None	
Early childhood care & Development Programme for children (CPC - 9332)	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound	(4) Unbound	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and Restaurant Services	(1) None	(1) None	
Hotel and other lodging services (CPC6411 / 64110)	(2) None (3) None Foreign equity allowed from minimum 35 % to maximum 100 %. Hotel projects with 100 % foreign investment are allowed in BOT system under Foreign Investment Law	(2) None (3) Entitled to enjoy the exemptions under the Foreign Investment Law Chapter X, Article 21	
	(4) None	(4) Unbound	
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	(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) Subject to the union of Myanmar Foreign investment Law, Myanmar Labour laws and Immigration laws	(4) As indicated in the market access column	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
Meal serving services with full restaurant service (CPC6421 / 64210)	(1) None (2) None (3) None (4) None	(1) None (2) None (3) Entitled to enjoy the exemptions under the Foreign Investment Law Chapter X, Article 21 (4) Unbound	
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	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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. Travel Agencies and Tour Operators Services Travel Agencies and Tour Operators Services (CPC 7471)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
RECREATIONAL, CULTURAL AND SPORTING SERVICES			
Theme Parks Amusement Parks (CPC 96194)	(1) Unbound due to lack of technical feasibility (2) None (3) None (4) Unbound	(1) Unbound due to lack of technical feasibility (2) None (3) None (4) None	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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
TRANSPORT SERVICES			
A. Maritime Transport Services	(1) None	(1) None	
International passenger transport (excluding cabotage) (CPC 7211)	(2) None	(2) None	
	(3) a. Commercial presence 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: 100% Foreign investment, or 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. b. Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash)	(3) Unbound	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>requirement for services companies and branches is equivalent of Ks 300,000 in USD at current official rate.</p> <p>If the investment involves state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>c. 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.</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>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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 presence 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: 100% Foreign investment, or 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. b. Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash)	(1) None (2) None (3) Unbound	

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For the 6th 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>requirement for services companies and branches is equivalent of Ks 300,000 in USD at current official rate.</p> <p>If the investment involves state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>c. 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.</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>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>F. Supporting services for maritime transport</p> <p>Vessel salvage and refloating services (CPC 7454) (not applicable in harbour limit)</p>	<p>(1) None</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.</p> <p style="padding-left: 20px;">Under this law: 100% foreign investment, or; 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>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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax as follows: Class of income: Non-resident foreigners (i) Interest (15%); (ii) Royalties for use of licenses, trade marks, patent rights etc. (20%) (iii) Payment to contractors made by government organisations, municipalities and Co-operative societies (3.5%) (iv) Payment for work done to foreign contractors (3%)</p> <p>According to the Notification No. 115/ 2006, income tax shall be paid in foreign currency of non-resident Foreigners' total income at the rate of 35 % (thirty five percent) in such Foreign currency.</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>Branches are 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 organisation 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>Tax- According to the Section 3 (k) of the Income Tax Law, it prescribes the Resident Foreigners as follows:</p> <p>(i) in the case of individual, a foreigner whose resides in Myanmar for not less than one hundred and eighty three days during the income year;</p> <p>(ii) in the case of an company , a company formed under the Myanmar Companies Act or any other existing Law wholly or partly with Foreigner share - holders;</p> <p>(iii) in the case of as association of persons other than a company, an association formed wholly or partly with Foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar .</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>Limitation on National Treatment In this regards, foreign workers and staffs who working at least one year in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15%(fifteen percent) in such foreign currency. However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (B) of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>b. 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 6th 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>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Existing Labour Laws of the Ministry of Labour 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>b. Only management level is allowed in Myanmar</p>	<p>(4) a. Any expatriate engaged 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

For the 6th 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>H. Services Auxiliary to All Modes of Transport</p> <p>Storage and warehouse services (CPC 742)</p>	<p>(1) None</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"> - 100% foreign investment, or; - 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>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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax as follows: Class of income: Non-resident foreigners</p> <ul style="list-style-type: none"> (i) Interest (15%); (ii) Royalties for use of licenses, trade marks, patent rights etc. (20%) (iii) Payment to contractors made by government organisations, municipalities and Co-operative societies (3.5%) (iv) Payment for work done to foreign contractors (3%) <p>According to the Notification No. 115/ 2006, income tax shall be paid in foreign currency of non-resident Foreigners' total income at the rate of 35 % (thirty five percent) in such Foreign currency.</p>	

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For the 6th 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>Branches are 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 organisation 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>Tax- According to the Section 3 (k) of the Income Tax Law, it prescribes the Resident Foreigners as follows:</p> <p>(i) in the case of individual, a foreigner whose resides in Myanmar for not less than one hundred and eighty three days during the income year;</p> <p>(ii) in the case of an company , a company formed under the Myanmar Companies Act or any other existing Law wholly or partly with Foreigner share - holders;</p> <p>(iii) in the case of as association of persons other than a company, an association formed wholly or partly with Foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar .</p>	

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For the 6th Package of Commitments under ASEAN Framework Agreement on Services

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<p>Limitation on National Treatment In this regards, foreign workers and staffs who working at least one year in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15%(fifteen percent) in such foreign currency. However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (B) of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>b. 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 6th 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>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Existing Labour Laws of the Ministry of Labour 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>b. Management, Professional and Technical Experts are allowed in Myanmar.</p>	<p>(4) a. Any expatriate engaged 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

For the 6th 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
Maritime cargo handling services	<p>(1) None</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"> - 100% foreign investment, or; - 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>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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax as follows: Class of income: Non-resident foreigners</p> <ul style="list-style-type: none"> (i) Interest (15%); (ii) Royalties for use of licenses, trade marks, patent rights etc. (20%) (iii) Payment to contractors made by government organisations, municipalities and Co-operative societies (3.5%) (iv) Payment for work done to foreign contractors (3%) <p>According to the Notification No. 115/ 2006, income tax shall be paid in foreign currency of non-resident Foreigners' total income at the rate of 35 % (thirty five percent) in such Foreign currency.</p>	

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For the 6th 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>Branches are 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 organisation 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>Tax- According to the Section 3 (k) of the Income Tax Law, it prescribes the Resident Foreigners as follows:</p> <p>(i) in the case of individual, a foreigner whose resides in Myanmar for not less than one hundred and eighty three days during the income year;</p> <p>(ii) in the case of an company , a company formed under the Myanmar Companies Act or any other existing Law wholly or partly with Foreigner share - holders;</p> <p>(iii) in the case of as association of persons other than a company, an association formed wholly or partly with Foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar .</p> <p>Limitation on National Treatment In this regards, foreign workers and staffs who working at least one year in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notification No. 124/2006 announced by the Ministry of</p>	

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For the 6th Package of Commitments under ASEAN Framework Agreement on Services

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<p>Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15%(fifteen percent) in such foreign currency. However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (B) of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>b. 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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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Existing Labour Laws of the Ministry of Labour 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>b. Management, Professional and Technical Experts are allowed in Myanmar.</p>	<p>(4) a. Any expatriate engaged 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

For the 6th 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
Maritime freight forwarding services (CPC 7480)	<p>(1) None</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: 100% foreign investment, or; 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>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</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. The Income Tax Law 1974 prescribed that non resident (foreigner) will be subject to a withholding tax as follows: Class of income: Non-resident foreigners (i) Interest (15%); (ii) Royalties for use of licenses, trade marks, patent rights etc. (20%) (iii) Payment to contractors made by government organisations, municipalities and Co-operative societies (3.5%) (iv) Payment for work done to foreign contractors (3%)</p> <p>According to the Notification No. 115/ 2006, income tax shall be paid in foreign currency of non-resident Foreigners' total income at the rate of 35 % (thirty five percent) in such Foreign currency.</p>	

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For the 6th 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>Branches are 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 organisation 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>Tax- According to the Section 3 (k) of the Income Tax Law, it prescribes the Resident Foreigners as follows:</p> <p>(i) in the case of individual, a foreigner whose resides in Myanmar for not less than one hundred and eighty three days during the income year;</p> <p>(ii) in the case of an company , a company formed under the Myanmar Companies Act or any other existing Law wholly or partly with Foreigner share-holders;</p> <p>(iii) in the case of as association of persons other than a company, an association formed wholly or partly with Foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar .</p>	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

For the 6th 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>Limitation on National Treatment In this regards, foreign workers and staffs who working at least one year in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15%(fifteen percent) in such foreign currency. However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (B) of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>b. 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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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(4) a. Subject to the Union of Myanmar Foreign Investment Law, Existing Labour Laws of the Ministry of Labour 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>b. Only management level is allowed in Myanmar</p>	<p>(4) a. Any expatriate engaged 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>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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	