

**MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS**

**For the 9<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:      1) Cross-border supply                                      2) Consumption abroad                                      3) Commercial presence

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



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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Engineering services (CPC 8672)	(1) None  (2) None  (3) a. Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the Investment may be carried out in any of the following forms: (i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.  b. Foreign organisations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.	(1) None  (2) None  (3) As indicated in market access column	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Integrated engineering services (CPC 8673)	<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 Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the Investment may be carried out in any of the following forms:</p> <ul style="list-style-type: none"> <li>(i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</li> <li>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</li> <li>(iii) carrying out by any system contained in the contract which approved by both parties.</li> </ul> <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
Urban Planning Services (CPC 86741)	(1) Unbound  (2) None  (3) As indicated in the Horizontal Commitments	(1) None  (2) None  (3) As indicated in the Horizontal Commitments	Subject to horizontal commitments

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

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>B. Computer and Related Services</b>			
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) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment Law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.  i. carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission  ii. carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;  iii. carrying out by any system contained in the contract which approved by both parties.	(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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<p>d. Data base services (CPC 844)</p> <p>e. Other (CPC 845 + 849)</p> <ul style="list-style-type: none"> <li>Maintenance and repair services of office machinery (CPC 845)</li> <li>Other computer services (CPC 849)</li> <li>Data preparation services (CPC 8491)</li> <li>Other computer services (CPC 8499)</li> <li>System integration services</li> <li>Software development services</li> </ul>			



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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p><b>C. Research and Development Services</b></p> <p>R&amp;D Services on natural sciences ( CPC 851)</p> <ul style="list-style-type: none"> <li>- R&amp;D and experimental development services on physical sciences (CPC 85101)</li> <li>- Research and experimental development services on Chemistry and Biology (CPC 85102)</li> <li>- Research and experimental development services on Engineering and technology (CPC 85103)</li> <li>- Research and experimental development services on Agricultural Sciences (CPC 85104)</li> </ul>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p>	



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

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<p><b>F. Other Business Services</b></p> <p>Advertising Services (CPC 871)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms:</p> <ul style="list-style-type: none"> <li>(i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</li> <li>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</li> <li>(iii) carrying out by any system contained in the contract which approved by both parties.</li> </ul> <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) As indicated in the Market Access column</p>	



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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Services incidental to energy manufacturing (including electricity)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign oil companies are allowed in accordance with the Foreign Investment Law (2012), the Foreign Investment Rules (2013), Myanmar Citizens' Investment Law (2013), Myanmar Company Act(1914), State-owned Economic Enterprises Law (1989), Income Tax Law (1974), Commercial Tax Law(1990) and so on :</p> <p>As stipulated in the Foreign Investment Law(2012), the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</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
Printing and Publishing (CPC 88442)	(1) None  (2) None  (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.  Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis.	(1) None  (2) None  (3) As indicated in the Market Access column	







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

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telex services (CPC 7523**)	<ul style="list-style-type: none"><li>(1) None</li><li>(2) None</li><li>(3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.<ul style="list-style-type: none"><li>(i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission;</li><li>(ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;</li><li>(iii) carrying out by any system contained in the contract which approved by both parties.</li></ul></li></ul>	<ul style="list-style-type: none"><li>(1) None</li><li>(2) None</li><li>(3) <ul style="list-style-type: none"><li>a. Foreign service suppliers and / or providers have to comply with existing Laws, rules and regulations concerning investment, taxations, immigration and labour</li><li>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.</li></ul></li></ul>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telegraph services (CPC 7522)	(1) None  (2) None  (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.	(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.	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Electronic mail (CPC 7523**)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.                      (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission;                      (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;                      (iii) carrying out by any system contained in the contract which approved by both parties.</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                      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>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Voice mail (CPC 7523**)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.</p> <p>(i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</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 land in Myanmar. However, Land may be acquired on long term lease, depending on the individual circumstances.</p>	

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<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
On-line information and data base retrieval (CPC7523**)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.</p> <p>(i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</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 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>	





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Code and protocol conversion (CPC 7523**)	(1) None  (2) None  (3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms. (i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.	(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.	

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



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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Telecommunication equipment maintenance services (CPC 75450)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial Presence of foreign service suppliers and/or providers are permitted in accordance with the Foreign Investment law (2012), the Republic of Union of Myanmar. The investment may be carried out in any of the following forms.</p> <ul style="list-style-type: none"> <li>(i) carrying out an investment by a foreigner with one hundred percent foreign capital on the business permitted by the Commission;</li> <li>(ii) carrying out a joint venture between a foreign and a citizen or the relevant Government department and organization;</li> <li>(iii) carrying out by any system contained in the contract which approved by both parties.</li> </ul>	<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>	



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

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



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Radio and television services (CPC-9613)  - Radio Services only for Production of Radio Programmes (CPC 96131)  - Television Services only for Production of TV Programmes (CPC 96132)	(1) None  (2) None  (3) As indicated in the Horizontal Commitments	(1) None  (2) None  (3) As indicated in the Horizontal Commitments	Subject to horizontal commitments
Radio and Television transmission services (CPC -7524)	(1) None  (2) None  (3) Unbound	(1) None  (2) None  (3) Unbound	
Sound Recording	(1) None  (2) None  (3) None	(1) None  (2) None  (3) None	Subject to horizontal commitments

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Cinema Theatre Services (CPC 9615)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012) As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis.	(1) None (2) None (3) As indicated in the Market Access column	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>CONSTRUCTION AND ENGINEERING RELATED SERVICES</b>			
Pre-erection Work at Construction Site (CPC 511)  Construction Work for Buildings (CPC 512)  Construction Work for Civil Engineering (CPC 513)  Assembly and Erection of Prefabricated Constructions (CPC 514)  Special Trade Construction (CPC 515)  Installation Work (CPC 516)  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)	(1) None  (2) None  (3) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012)  As stipulated in the Foreign Investment Law (2012), the Investment may be carried out in any of the following forms: (i) carrying out and investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;  (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;  (iii) carrying out by any system contained in the contract which approved by both parties.	(1) None  (2) None  (3) As indicated in market access column	
<b>DISTRIBUTION SERVICES</b>			



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**For the 9<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply: 1) Cross-border supply                                                          2) Consumption abroad                                                          3) Commercial presence

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



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Modes of Supply:            1) Cross-border supply                                        2) Consumption abroad                                        3) Commercial presence

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>ENVIRONMENTAL SERVICES</b>			
Sewage Services (CPC - 9401)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Act 1914 and the Republic of the Union of Myanmar Foreign Investment Law (2012).</p> <p>As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</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>	

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Modes of Supply:      1) Cross-border supply                                      2) Consumption abroad                                      3) Commercial presence

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



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Modes of Supply:      1) Cross-border supply                                          2) Consumption abroad                                          3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Sanitation and similar services (CPC 9403)	(1) None (2) None (3) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments	Subject to horizontal commitments
Others: - Noise abatement services - Environmental consultancy - Cleaning of exhaust gases	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to horizontal commitments

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Modes of Supply:          1) Cross-border supply                                          2) Consumption abroad                                          3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>HEALTHCARE SERVICES</b>			
<b>Human Health Services</b> <b>A. Medical and Dental Services</b>	(1) None	(1) None	Subject to horizontal commitments
General medical services (CPC 93121)	(2) None	(2) None	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	
Specialised medical services (CPC93122)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	
Dental services (CPC 93123)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	

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Modes of Supply: 1) Cross-border supply                      2) Consumption abroad                      3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Veterinary Services (CPC 932/9320)	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to horizontal commitments
Deliveries and related services, Nursing Services, physiotherapist and paramedical personnel (CPC 93191)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None.	Subject to horizontal commitments
Hospital services (CPC 9311)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None	Subject to horizontal commitments
Ambulance services (CPC 93192)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None	Subject to horizontal commitments



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Modes of Supply:      1) Cross-border supply                                              2) Consumption abroad                                              3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<b>SOCIAL SERVICES</b>			
Social services without accommodation	(1) None	(1) None	
	(2) None	(2) None	
Early childhood care & Development Programme for children (CPC - 9332)	(3) None	(3) None	

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Modes of Supply:      1) Cross-border supply                              2) Consumption abroad                              3) Commercial presence

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

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Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

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

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Modes of Supply:      1) Cross-border supply                                  2) Consumption abroad                                  3) Commercial presence

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



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Modes of Supply:      1) Cross-border supply                                      2) Consumption abroad                                      3) Commercial presence

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

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Modes of Supply:      1) Cross-border supply                                          2) Consumption abroad                                          3) Commercial presence

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
Museum services (CPC 96321)	(1) None  (2) None  (3) As indicated in the Horizontal Commitments	(1) None  (2) None  (3) As indicated in the Horizontal Commitments	Subject to horizontal commitments
<b>Sporting and other recreational services</b>  Sporting event promotion services (CPC 96411)  Sport event organization services (CPC 96412)	(1) None  (2) None  (3) None	(1) None  (2) None  (3) None	Subject to horizontal commitments

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Modes of Supply:      1) Cross-border supply                                  2) Consumption abroad                                  3) Commercial presence

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

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Modes of Supply:          1) Cross-border supply                                  2) Consumption abroad                                  3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Rental of cargo vessels with crew for international shipping (CPC 7213/72130)	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to Horizontal Commitments
Maintenance and repair of Vessels (CPC 8868**)	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to Horizontal Commitments
Pushing and towing services (CPC 7214)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted.	(1) None (2) None (3) None	Subject to Horizontal Commitments

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Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>F. Supporting services for maritime transport</b>  Vessel salvage and refloating services (CPC 7454) (not applicable in harbour limit)	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to Horizontal Commitments



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Modes of Supply:      1) Cross-border supply                                                  2) Consumption abroad                                                  3) Commercial presence

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>F. Road Transport Services</b>	(1) None	(1) None	Subject to Horizontal Commitments
Passenger transportation (excluding Cabotage)	(2) None (3) None	(2) None (3) None	
Freight transportation (excluding Cabotage)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Modes of Supply:     1) Cross-border supply                                     2) Consumption abroad                                     3) Commercial presence

<b>Sector or Sub-sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>G. Pipeline Transport Services</b>	(1) None	(1) None	Subject to Horizontal Commitments
Transportation of fuels (CPC 7131)	(2) None	(2) None	
	(3) None	(3) None	



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Modes of Supply:       1) Cross-border supply                                                       2) Consumption abroad                                                       3) Commercial presence

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