

**Agreement Establishing the ASEAN–Australia–New Zealand Free Trade Area**

**MYANMAR'S SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments								
<b>HORIZONTAL SECTION</b>											
All Sectors ; For a service supplier of another Party who is natural person of that Party but is not national of that Party in mode 1,2,3 unbound											
All Sectors	<p>1) As specified in each sector                      2) As specified in each sector                      3)(a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914 , Partnership Act 1932, Special Company Act (1950) , Union of Myanmar Foreign Investment Law (1988), Union of Myanmar Citizens' Investment Law (1994).</p> <p>Under these laws: -                      (i) 100% Foreign investment , or                      (ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be sole proprietorship,</p>	<p>1) As specified in each sector                      2) As specified in each sector                      3)(a) The Income Tax Law 1974, prescribed that non- resident (foreigner) will be subject to a withholding tax is as follows;</p> <table border="1" data-bbox="1045 831 1457 1268"> <thead> <tr> <th data-bbox="1045 831 1289 922">Class of Income</th> <th data-bbox="1289 831 1457 922">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1045 922 1289 951">Interest</td> <td data-bbox="1289 922 1457 951">15%</td> </tr> <tr> <td data-bbox="1045 951 1289 1068">Royalties for use of licenses, trade marks, patent rights etc</td> <td data-bbox="1289 951 1457 1068">20%</td> </tr> <tr> <td data-bbox="1045 1068 1289 1268">Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies</td> <td data-bbox="1289 1068 1457 1268">3.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	
Class of Income	Non-resident foreigners										
Interest	15%										
Royalties for use of licenses, trade marks, patent rights etc	20%										
Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %										

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	<p>partnership or limited company.</p> <p>The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions.</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share Capital requirements for companies and branches are as follows,</p> <ul style="list-style-type: none"> <li>- Service Company-equivalent of K300,000 in USD .</li> <li>- Industrial Company-equivalent of K 1000,000 in USD.</li> </ul> <p>Under this Law;</p> <p>If the investment involves a state enterprise, incorporation</p>	<table border="1"> <tr> <td>Payments for work done to foreign contractors</td> <td>3%</td> </tr> </table>	Payments 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> <p><u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows:</p> <ul style="list-style-type: none"> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty-three days during the income year;</li> <li>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders;</li> </ul>	
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	<p>shall be made under the Myanmar Companies Act 1914 , Partnership Act 1932, Myanmar Company Rules 1940, Special Company Act (1950) , Special Company Act (Amendment) Act, 1955, 1959 .</p> <p>(c) According to the Land Nationalization Act 1953 and the Transfer of Immoveable Property Restriction Law (1987), foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. Land may be acquired on long term lease, depending on individual circumstances.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1846, The Registration of</p>	<p>(iii) in the case of an 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>- In this regards, foreign workers and staff who work 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 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.</p> <p>- However, the income of the resident foreigner who operating economic enterprises such as companies</p>	

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	<p>Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules and regulations, management level is allowed to stay up to one year and may be extendable there on subject to the approval of concerned agencies.</p> <p>(e) Services activities are restricted under section 3 of the State Economic Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p><u>Tax</u> Under The Myanmar Foreign Investment Law, the Commission shall, for the purpose of promoting foreign investments within the States, grant the investor exemption or relief from taxes .</p>	<p>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>- A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p> <p>(b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstance.</p>	

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<b>SECTOR-SPECIFIC COMMITMENTS</b>											
<b>BUSINESS SERVICES</b>											
A. <u>Professional Services</u>											
1. Accounting, Auditing and Book-keeping Services	1) None 2) None 3) (a) Commercial Presence of Foreign service suppliers and producers 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.  (b) According to the Land Nationalization Act 1953 and Tenancy Law 1963, foreign organizations and persons are not allowed to own land in	1) None 2) None 3) (a) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows; <table border="1" data-bbox="1054 932 1467 1252"> <thead> <tr> <th align="center">Class of Income</th> <th align="center">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td align="center">15%</td> </tr> <tr> <td>Royalties for use of licenses, trade marks, patent rights etc</td> <td align="center">20%</td> </tr> <tr> <td>Payments to contractors made by Government</td> <td align="center">3.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government	3.5 %	
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	<p>Myanmar. State is the sole owner of all land. But foreign investors have the right to cultivate land/right to utilize land is only managed by the State (Ministry of Agriculture and irrigation for agricultural land). However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(c) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>(d) 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</p>	Organizations, Municipalities and Co-operative Societies		
		Payments for work done to foreign contractors	3%	
		<p><u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows:</p> <p>(i) in the case of individual, a foreigner who 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 association of persons other than a company, an association formed wholly or partly with foreigners share-holder;</p> <p>(iii) In the case of an association of persons other than a company, an association formed wholly or</p>		

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	<p>Practicing Public Accountant in his/ her country.</p>	<p>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>- In this regards, workers and staffs who working at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notifications No. 246/97 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.</p> <p>- However the income of the resident foreigner who operating economic enterprises such as companies</p>	



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		<p>formed in Myanmar shall be calculated in accordance with clause 5 (b) of the Income Tax Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>(b) In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner.</p> <p>(c) A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p>					
<p>2. Architectural services (CPC 8671)</p> <p>3. Engineering service (CPC 8672)</p> <p>4. Integrated engineering services (CPC 8673)</p> <p>5. Landscape architectural</p>	<p>1) Unbound due to lack of technical feasibility.</p> <p>2) None</p> <p>3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1998 and the Myanmar</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows;</p> <table border="1" data-bbox="1056 1198 1470 1258"> <thead> <tr> <th data-bbox="1056 1198 1302 1258">Class of Income</th> <th data-bbox="1302 1198 1470 1258">Non-resident</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>	Class of Income	Non-resident			
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services (CPC 86742)	<p>companies Act 1914. Under this Law Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted.</p> <p>(b) Foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(c) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labor Laws and Immigration Law, Management, Professional and Technical Expert, unless mentioned otherwise are allowed to stay up to one year, and may extendable there on.</p> <p>(d) Services activities under section 3 of the SEEs Law are</p>	<table border="1"> <thead> <tr> <th></th> <th align="center"><b>foreigners</b></th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td align="center">15%</td> </tr> <tr> <td>Royalties for use of licenses, trade marks, patent rights etc</td> <td align="center">20%</td> </tr> <tr> <td>Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies</td> <td align="center">3.5 %</td> </tr> <tr> <td>Payments for work done to foreign contractors</td> <td align="center">3%</td> </tr> </tbody> </table>		<b>foreigners</b>	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	Payments for work done to foreign contractors	3%		
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	<p>restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p>	<p>during the income year;</p> <p>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners shareholder;</p> <p>(iii) In the case of an 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>- In this regards, workers and staffs who working at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notifications No. 246/97 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn</p>	

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		<p>income in foreign currency under the head "Salaries" shall be paid at the rate of 15% (fifteen percent) in such foreign currency.</p> <p>- 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 Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <p>(b) In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner.</p> <p>(c) A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p>	

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B. <u>Computer and Related Services</u>											
1. Consultancy services related to the installation of computer hardware (CPC 841) 2. Software implementation services (CPC 842) <ul style="list-style-type: none"> <li>▪ System and software consulting services (CPC 8421)</li> <li>▪ System analysis services (CPC 8422)</li> <li>▪ System design services (CPC 8423)</li> <li>▪ Programming services (CPC 8424)</li> <li>▪ System maintenance services (CPC 8425)</li> </ul> 3. Data processing services (CPC 843) <ul style="list-style-type: none"> <li>▪ Input preparation services (CPC 8431)</li> <li>▪ Data-processing and</li> </ul>	1) None 2) None 3) (a) 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. (b) Subject to the Union of Myanmar Foreign	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) The Income Tax Law 1974 pre-scribed that non resident (Foreigner) subject to a withholding tax is as follows; <table border="1" data-bbox="1058 943 1465 1260" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Class of Income</th> <th style="text-align: left;">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td>15%</td> </tr> <tr> <td>Royalties for use of licenses, trade marks, patent rights etc</td> <td>20%</td> </tr> <tr> <td>Payments to contractors made by Government</td> <td>3.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government	3.5 %	Subject to comply with the provisions of existing rules and regulations
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<ul style="list-style-type: none"> <li>tabulation services(CPC 8432)</li> <li>▪ Time-sharing services (CPC 8433)</li> <li>▪ Other data processing services (CPC 8439)</li> <li>4. Data base services (CPC 844)</li> <li>5. Other (CPC 845 + 849)                             <ul style="list-style-type: none"> <li>▪ Maintenance and repair services of office machinery (CPC 845)</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> </li> </ul>	<p>Investment Law, Labor 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>(c) According to the Land Nationalization Act 1953 and Tenancy Law 1963, foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. But foreign investors have the right to cultivate land/right to utilize land is only managed by the State (Ministry of Agriculture and irrigation for agricultural land). However, land may be acquired on long term lease, depending on the individual</p>	<p>Organizations, Municipalities and Co-operative Societies</p> <hr/> <p>Payments for work done to foreign contractors</p>	<p>3%</p>	<p><b>Tax</b> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows:</p> <ul style="list-style-type: none"> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days during the income year;</li> <li>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder;</li> <li>iii) In the case of an association of persons other than a company, an association formed wholly or</li> </ul>

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	<p>circumstances.</p> <p>(d) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p>	<p>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> <ul style="list-style-type: none"> <li>- In this regards, workers and staffs who working at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notifications No. 246/97 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.</li> <li>- However the income of the resident foreigner who operating economic enterprises such as</li> </ul>	

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		<p>companies formed in Myanmar shall be calculated in accordance with clause 5 (b) of the Income Tax Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</p> <ul style="list-style-type: none"> <li>- In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner.</li> <li>- A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</li> </ul> <p>(b) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern.</p>	



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		(c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.	
<b>F. Other Business Services</b>			
a. Advertising Services (CPC 871)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	
r. Printing and Publishing (CPC 89)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	
t. Translation and Interpretation Services (CPC 87905)	1) None 2) None 3) Unbound	1. None 2. None 3. Unbound	
<b>COMMUNICATION SERVICES</b>			
<b>D. Audio Visual Services</b>			
Motion Picture and Video Tape Production Services (CPC 96121)	1) None 2) None 3) (a) Foreign services suppliers are	1) None 2) None 3) Unbound	

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	<p>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 establish modern production studios and production parks</p> <p>(b) Commercial Presence of Foreign service suppliers and producers 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>(c) Foreign organizations and persons are not allowed to</p>		

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	<p>own land in Myanmar. State is the sole owner of all land. However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p>		
Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	
Rental and Leasing of Studio Recording equipment (CPC 38109)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	
<b>CONSTRUCTION SERVICES</b>			
1. Pre-erection work at			

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1. construction site (CPC 511) 2. Construction work for buildings (CPC 512) 3. Construction work for civil engineering (CPC 513) 4. Assembling and erection of prefabricated construction (CPC 514) 5. Special trade Construction (CPC 515) 6. Installation work (CPC 516) 7. Building completion and finishing work (CPC 517) 8. Renting services related to equipment for construction or demolition of building or civil engineering works with operator. (CPC 518)	1) Unbound (due to lack of technical feasibility.) 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:- (i) 100% Foreign Investment, or (ii) Joint venture with a Myanmar citizen or enterprise with a minimum of 35 % equity is permitted.  (b) According to the Land Nationalization Act 1953 and Tenancy Law 1963, foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. But foreign investors have the right to cultivate land/right to utilize land	1) None 2) None 3) (a) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows; <table border="1" data-bbox="1060 727 1470 1250"> <thead> <tr> <th data-bbox="1060 727 1302 812">Class of Income</th> <th data-bbox="1302 727 1470 812">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1060 812 1302 844">Interest</td> <td data-bbox="1302 812 1470 844">15%</td> </tr> <tr> <td data-bbox="1060 844 1302 958">Royalties for use of licenses, trade marks, patent rights etc</td> <td data-bbox="1302 844 1470 958">20%</td> </tr> <tr> <td data-bbox="1060 958 1302 1161">Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies</td> <td data-bbox="1302 958 1470 1161">3.5 %</td> </tr> <tr> <td data-bbox="1060 1161 1302 1250">Payments for work done to foreign contractors</td> <td data-bbox="1302 1161 1470 1250">3%</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	Payments for work done to foreign contractors	3%	
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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>is only managed by the State (Ministry of Agriculture and irrigation for agricultural land). However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(c) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p>	<p><u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows:</p> <ul style="list-style-type: none"> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days during the income year;</li> <li>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder;</li> <li>(iii) In the case of an 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.</li> </ul> <p>- In this regards, workers and staffs who working at least one year in Myanmar and</p>	

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notifications No. 246/97 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.</p> <ul style="list-style-type: none"> <li>- 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 Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</li> <li>- In the case of a company, a</li> </ul>	

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner.</p> <p>- A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p> <p>(b) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern.</p> <p>(c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.</p>	
<b>EDUCATION SERVICES</b>			
1. Education Services (CPC 922, 923 and 929)	1) None 2) None	1) None 2) None	Due to existing regulations of Education, all kinds of education

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

<b>Sector or Sub sector</b>	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
	3) Unbound	3) Unbound	services are to be regulated by Ministry of Education
2. Management Consulting and Regulated Services (CPC 865)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	Due to existing regulations of Education, all kinds of education services are to be regulated by Ministry of Education
<b>TRANSPORT SERVICES</b>			
A. <u>Maritime Transport Services</u>			
1. International Passenger Transport (Excluding Cabotage)	1) Unbound 2) None 3) Unbound	1) Unbound 2) None 3) Unbound	
2. International Freight Transport (Excluding Cabotage)	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 1988 and the Myanmar Companies Act 1914. Under this law:- (i) 100% Foreign investment,	1) None 2) None 3) Unbound	



**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p align="center">or</p> <p>(ii) 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.</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 branches is equivalent of K 300,000 in USD at current official rate.</p> <p>If the investment involves a state enterprise. Incorporation shall be made under the Special Companies Act 1950 and Myanmar Companies Act 1914.</p> <p>(c) Foreign organization and</p>		

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments		
	<p>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>3. Maritime Cargo Handling Services</p>	<p>1) Unbound due to lack of technical feasibility                  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</p> <p>Under this Law: -</p>	<p>1). Unbound                  2) None                  3) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows;</p> <table border="1" data-bbox="1058 1200 1465 1260"> <tr> <td data-bbox="1058 1200 1304 1260"><b>Class of Income</b></td> <td data-bbox="1304 1200 1465 1260"><b>Non-resident</b></td> </tr> </table>	<b>Class of Income</b>	<b>Non-resident</b>	
<b>Class of Income</b>	<b>Non-resident</b>				

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments										
	<p>- 100% foreign investment, or - Joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be sole proprietorship, 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 companies and branches is equivalent of Ks 300,000 in USD by official conversion rate.</p> <p>If the investment involves a State enterprise, incorporation shall be made under the Special Company Act (1950) and the Myanmar Companies Act (1914)</p>	<table border="1"> <thead> <tr> <th></th> <th align="center"><b>foreigners</b></th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td align="center">15%</td> </tr> <tr> <td>Royalties for use of licenses, trade marks, patent rights etc</td> <td align="center">20%</td> </tr> <tr> <td>Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies</td> <td align="center">3.5 %</td> </tr> <tr> <td>Payments for work done to foreign contractors</td> <td align="center">3%</td> </tr> </tbody> </table>		<b>foreigners</b>	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	Payments for work done to foreign contractors	3%		
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		<p>Foreigners are not allowed to own land in Myanmar. However land may be acquired on long term lease depending on the individual circumstances .</p> <p>A Judicial person may perform</p>												

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>c) According to the Land Nationalization Act 1953 and Tenancy Law 1963, foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. But foreign investors have the right to cultivate land/right to utilize land is only managed by the State (Ministry of Agriculture and irrigation for agricultural land). However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>Subject to the Union of</p>	<p>services to clients in Myanmar but are not allowed to practice in Myanmar courts of law.</p>	

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments		
	<p>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 .Storage and Warehouse Services</p>	<p>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 share capital (in cash) requirement for services companies and</p>	<p>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) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows;</p> <table border="1" data-bbox="1056 1170 1467 1260"> <tr> <td data-bbox="1056 1170 1304 1260"><b>Class of Income</b></td> <td data-bbox="1304 1170 1467 1260"><b>Non-resident foreigners</b></td> </tr> </table>	<b>Class of Income</b>	<b>Non-resident foreigners</b>	
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**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments										
	<p>branches is equivalent of Ks 300,000 in USD at current official rate.</p> <p>(c) If the investment involves a State enterprise, incorporation shall be made under the Special Company Act (1950) and the Myanmar Companies Act (1914)</p> <p>(d) According to the Land Nationalization Act 1953 and Tenancy Law 1963, foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. But foreign investors have the right to cultivate land/right to utilize land is only managed by the State (Ministry of Agriculture and irrigation for agriculture land). However, land may be acquired on long term lease, depending on the individual</p>	<table border="1"> <tr> <td data-bbox="1056 495 1299 524"></td> <td data-bbox="1299 495 1470 524"></td> </tr> <tr> <td data-bbox="1056 524 1299 553">Interest</td> <td data-bbox="1299 524 1470 553">15%</td> </tr> <tr> <td data-bbox="1056 553 1299 670">Royalties for use of licenses, trade marks, patent rights etc</td> <td data-bbox="1299 553 1470 670">20%</td> </tr> <tr> <td data-bbox="1056 670 1299 872">Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies</td> <td data-bbox="1299 670 1470 872">3.5 %</td> </tr> <tr> <td data-bbox="1056 872 1299 989">Payments for work done to foreign contractors</td> <td data-bbox="1299 872 1470 989">3%</td> </tr> </table>			Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	Payments for work done to foreign contractors	3%		
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		<p><u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows:</p> <p>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days</p>												

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>circumstances.</p> <p>e) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.</p>	<p>during the income year;</p> <p>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder;</p> <p>(iii) In the case of an 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>- In this regards, workers and staffs who working at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. The existing Notifications No. 246/97 announced by the Ministry of Finance and Revenue determined that the income tax for the resident</p>	

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15% (fifteen percent) in Such foreign currency.</p> <ul style="list-style-type: none"> <li>- 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 Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent)</li> <li>- In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner.</li> <li>- A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</li> </ul>	



**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>(b) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern.</p> <p>(c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.</p>	
5. Maritime Freight Forwarding Services	<p>1) None 2) None 3) Unbound</p>	<p>1) None 2) None 3) Unbound</p>	
<u>C. Air Transport Services</u>			
1. Aircraft Repair and Maintenance Services	<p>1) None 2) None 3) (a) Commercial presence of foreign service suppliers and/or providers is permitted in accordance with the Union of Myanmar Foreign Investment</p>	<p>1) None 2) None 3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p>	

**MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

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

Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments
	<p>Law (1988) and the Myanmar Companies Act (1914).</p> <p>(b) 100% foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company.</p> <p>(c) Incorporation of an enterprise not involving a 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 Kyat 300,000 in USD at current official rate.</p> <p>(d) If the investment involves a</p>	<p><b>Class of Income</b></p>	<p><b>Non-resident foreigners</b></p>	
		Interest	15%	
		Royalties for use of licenses, trade marks, patent rights etc	20%	
		Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies	3.5 %	
		Payments for work done to foreign contractors	3%	
		(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on		

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments								
	state enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).	individual circumstances.									
2. Selling and Marketing of Air Transport Services	<p>1) None 2) None 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).</p> <p>(b) 100% foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company.</p> <p>(c) Incorporation of an enterprise</p>	<p>1) None 2) None 3) (a) Thee Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table border="1" data-bbox="1056 834 1467 1268"> <thead> <tr> <th data-bbox="1056 834 1304 951">Class of Income</th> <th data-bbox="1304 834 1467 951">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1056 951 1304 980">Interest</td> <td data-bbox="1304 951 1467 980">15%</td> </tr> <tr> <td data-bbox="1056 980 1304 1097">Royalties for use of licenses, trade marks, patent rights etc</td> <td data-bbox="1304 980 1467 1097">20%</td> </tr> <tr> <td data-bbox="1056 1097 1304 1268">Payments to contractors made by Government Organizations, Municipalities and Co-operative</td> <td data-bbox="1304 1097 1467 1268">3.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc	20%	Payments to contractors made by Government Organizations, Municipalities and Co-operative	3.5 %	
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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments				
	<p>not involving a 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 Kyat 300,000 in USD at current official rate.</p> <p>(d) If the investment involves a state enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).</p>	<table border="1"> <tr> <td data-bbox="1056 495 1299 527">Societies</td> <td data-bbox="1299 495 1470 527"></td> </tr> <tr> <td data-bbox="1056 527 1299 641">Payments for work done to foreign contractors</td> <td data-bbox="1299 527 1470 641">3%</td> </tr> </table>	Societies		Payments for work done to foreign contractors	3%	<p>(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.</p>	
Societies								
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