

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

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
HORIZONTAL SECTION			
All Sectors ; unbound	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		
All Sectors	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). 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.	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;	

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	partnership or limited company. The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions. (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, - Service Company-equivalent of K300,000 in USD . - Industrial Company-equivalent of K 1000,000 in USD. Under this Law; If the investment involves a state enterprise, incorporation	<table><tr><td>Payments for work done to foreign contractors</td><td>3%</td></tr></table> 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. <u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (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; (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;	Payments for work done to foreign contractors	3%			
Payments for work done to foreign contractors	3%						

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	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 . (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. (d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1846, The Registration of	(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. - 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. - However, the income of the resident foreigner who operating economic enterprises such as companies	

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	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. (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. <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 .	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) - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. (b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned. (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.	

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SECTOR-SPECIFIC COMMITMENTS											
BUSINESS SERVICES											
A. Professional Services											
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><tr><th>Class of Income</th><th>Non-resident foreigners</th></tr><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></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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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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Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments				
	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. (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. (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	<table><tr><td>Organizations, Municipalities and Co-operative Societies</td><td></td></tr><tr><td>Payments for work done to foreign contractors</td><td>3%</td></tr></table> <u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (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; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder; (iii) In the case of an association of persons other than a company, an association formed wholly or	Organizations, Municipalities and Co-operative Societies		Payments for work done to foreign contractors	3%		
Organizations, Municipalities and Co-operative Societies								
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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	Practicing Public Accountant in his/ her country.	partly with foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar. - 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. - However the income of the resident foreigner who operating economic enterprises such as companies	

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments		
		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) (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. (c) A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.			
2. Architectural services (CPC 8671) 3. Engineering service (CPC 8672) 4. Integrated engineering services (CPC 8673) 5. Landscape architectural	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	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><tr><th>Class of Income</th><th>Non-resident</th></tr></table>	Class of Income	Non-resident	
Class of Income	Non-resident				

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Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments
services (CPC 86742)	companies Act 1914. Under this Law Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. (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. (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. (d) Services activities under section 3 of the SEEs Law are		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%	
		<u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days		

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	restricted. However, those activities may be permitted by cabinet notification according to the section 4 of the said law.	during the income year; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder; (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. - 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	

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		income in foreign currency under the head "Salaries" shall be paid at the rate of 15% (fifteen percent) in such foreign currency. - However the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (b) of the Income Tax Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent) (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. (c) A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.	

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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) ▪ 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. Data processing services (CPC 843) ▪ Input preparation services (CPC 8431) ▪ Data-processing and	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><tr><th>Class of Income</th><th>Non-resident foreigners</th></tr><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></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
Class of Income	Non-resident foreigners										
Interest	15%										
Royalties for use of licenses, trade marks, patent rights etc	20%										
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- tabulation services(CPC 8432) - Time-sharing services (CPC 8433) - Other data processing services (CPC 8439) 4. Data base services (CPC 844) 5. Other (CPC 845 + 849) - Maintenance and repair services of office machinery (CPC 845) - Data preparation services (CPC 8491) - Other computer services (CPC 8499) - System integration services - Software development services	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. (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	Organizations, Municipalities and Co-operative Societies Payments for work done to foreign contractors	3%	Tax According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (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; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder; iii) In the case of an association of persons other than a company, an association formed wholly or

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	circumstances. (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.	partly with foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar. - 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. - However the income of the resident foreigner who operating economic enterprises such as	

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		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) - In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner. - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. (b) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern.	

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		(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.	
<u>F. Other Business Services</u>			
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	
COMMUNICATION SERVICES			
<u>D. Audio Visual Services</u>			
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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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	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 (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. (c) Foreign organizations and persons are not allowed to		

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	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. (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.		
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	
CONSTRUCTION SERVICES			
1. Pre-erection work at			

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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										
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><tr><th>Class of Income</th><th>Non-resident foreigners</th></tr><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 Organizations, Municipalities and Co-operative Societies</td><td>3.5 %</td></tr><tr><td>Payments for work done to foreign contractors</td><td>3%</td></tr></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%	
Class of Income	Non-resident foreigners												
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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
	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. (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.	<u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (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; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder; (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. - In this regards, workers and staffs who working at least one year in Myanmar and	

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		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. - 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) - In the case of a company, a	

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Sector or Sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
		company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner. - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. (b) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern. (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.	
EDUCATION SERVICES			
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

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	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
TRANSPORT SERVICES			
A. Maritime Transport Services			
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	

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	or (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 of limited company. (b) Incorporation of an enterprise not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and branches is equivalent of K 300,000 in USD at current official rate. If the investment involves a state enterprise. Incorporation shall be made under the Special Companies Act 1950 and Myanmar Companies Act 1914. (c) Foreign organization and		

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	persons are not allowed to own land in Myanmar. However land may be acquired on long term lease, depending on the individual circumstances. (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				
3. Maritime Cargo Handling Services	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 Under this Law: -	1). Unbound 2) None 3) The Income Tax Law 1974 prescribed that non resident (Foreigner) subject to a withholding tax is as follows; <table><tr><td>Class of Income</td><td>Non-resident</td></tr></table>	Class of Income	Non-resident	
Class of Income	Non-resident				

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Sector or Sub sector	Limitations on market access	Limitations on national treatment		Additional commitments
	- 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 of limited company. (b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash) requirement for companies and branches is equivalent of Ks 300,000 in USD by official conversion rate. If the investment involves a State enterprise, incorporation shall be made under the Special Company Act (1950) and the Myanmar Companies Act (1914)		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%	
		Foreigners are not allowed to own land in Myanmar. However land may be acquired on long term lease depending on the individual circumstances .		
A Judicial person may perform				

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
	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. (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. Subject to the Union of	services to clients in Myanmar but are not allowed to practice in Myanmar courts of law.	

MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS

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

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		
	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.				
4 .Storage and Warehouse Services	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	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; <table><tr><td>Class of Income</td><td>Non-resident foreigners</td></tr></table>	Class of Income	Non-resident foreigners	
Class of Income	Non-resident foreigners				

MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS

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

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										
	branches is equivalent of Ks 300,000 in USD at current official rate. (c) If the investment involves a State enterprise, incorporation shall be made under the Special Company Act (1950) and the Myanmar Companies Act (1914) (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	<table><tr><td></td><td></td></tr><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 Organizations, Municipalities and Co-operative Societies</td><td>3.5 %</td></tr><tr><td>Payments for work done to foreign contractors</td><td>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%	<u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days	
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%													

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
	circumstances. 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.	during the income year; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners share-holder; (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. - 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	

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
		foreigners earn income in foreign currency under the head "Salaries" shall be paid at the rate of 15% (fifteen percent) in Such foreign currency. - However the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with clause 5 (b) of the Income Tax Regulations and paid in foreign currency. The corporate tax rate is 30% (thirty percent) - In the case of a company, a company forms under the Myanmar Companies Act or any other existing law wholly or partly with foreigner. - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.	

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) The commercial presence of foreign service provider shall be subject to the licensing by the government authority concern. (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.	
5. Maritime Freight Forwarding Services	1) None 2) None 3) Unbound	1) None 2) None (3) Unbound	
<u>C. Air Transport Services</u>			
1. Aircraft Repair and Maintenance Services	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	1) None 2) None 3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:	

MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS

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

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										
	Law (1988) and the Myanmar Companies Act (1914). (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. (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. (d) If the investment involves a	<table><tr><th>Class of Income</th><th>Non-resident foreigners</th></tr><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 Organizations, Municipalities and Co-operative Societies</td><td>3.5 %</td></tr><tr><td>Payments for work done to foreign contractors</td><td>3%</td></tr></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%	(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on	
Class of Income	Non-resident foreigners													
Interest	15%													
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MYANMAR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS

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

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								
	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	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). (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. (c) Incorporation of an enterprise	1) None 2) None 3) (a) Thee Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows: <table><tr><th>Class of Income</th><th>Non-resident foreigners</th></tr><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 Organizations, Municipalities and Co-operative</td><td>3.5 %</td></tr></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

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						
	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. (d) If the investment involves a state enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).	<table><tr><td>Societies</td><td></td></tr><tr><td>Payments for work done to foreign contractors</td><td>3%</td></tr></table>	Societies		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 individual circumstances.			
Societies										
Payments for work done to foreign contractors	3%									