

**ASEAN – HONG KONG, CHINA**

**FREE TRADE AGREEMENT**

**CHAPTER 8 TRADE IN SERVICES**

**ANNEX 8-1**

**SCHEDULES OF SPECIFIC COMMITMENTS**

**SCHEDULE OF MYANMAR**

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments						
<b>I. HORIZONTAL COMMITMENTS</b>									
All Sectors; Except for Hong Kong, China which does not have nationals, for a services supplier of another Party who is natural person of that Party but is not national of that Party in mode 1,2,3,4: unbound									
All Sectors	<p>3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914 , Partnership Act 1932, The Special Companies Act 1950 and the laws amending or replacing such acts, the Myanmar Investment Law (2016), its implementing rules and any notification issued under that law.</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914.</p> <p>If the investment involves a state enterprise, incorporation</p>	<p>3) (a) According to the Notification No. 51/2017, Non-Resident Foreigner will be subject to a withholding tax as follows;</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 60%;">Class of Income</th> <th style="text-align: left; width: 40%;">Non-resident foreigner</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">- Interest payment for a loan or indebtedness or a transaction of similar nature or Saving</td> <td style="vertical-align: top; text-align: right;">15%</td> </tr> <tr> <td style="vertical-align: top;">- Royalties for the use of licenses, trademarks, patent rights, etc.</td> <td style="vertical-align: top; text-align: right;">15%</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigner	- Interest payment for a loan or indebtedness or a transaction of similar nature or Saving	15%	- Royalties for the use of licenses, trademarks, patent rights, etc.	15%	
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	<p>shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Special Companies Act 1950, Myanmar Companies Act (Amendment) 1955, and Myanmar Companies Regulations 1957.</p> <p>(c) Services activities are restricted under section 3 of the State-owned Economic Enterprises Law (1989). However, these activities may be permitted by Cabinet notification according to the section 4 of the said law.</p> <p><u>Tax</u></p> <p>Income Tax exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016) based on zoning system. If it is in zone (1), the income tax exemption</p>	<p>- Payment by State Organizations, State Enterprises, Development Committees, co-operative societies, foreign companies, foreign enterprises and organizations, local companies and under an existing law for purchase of goods, work performed or supply of services and hiring within the country under a tender, contract,</p> <p style="text-align: right;">2.5%</p>	

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	<p>for a period of 7 consecutive years including the year of commencement of business, in zone (2), the income tax exemption for a period of 5 consecutive years including the year of commencement of business, and in zone (3), the income tax exemption for a period of 3 consecutive years including the year of commencement of business.</p>	<p>quotation or other modes (other than the services mentioned in above items of this table).</p> <p>According to the 2017 Union Taxation Law, paragraph 23, sub-paragraph (a), in respect of the following kind of taxpayer, before the reliefs under section 6 of the Income Tax Law shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income:</p> <p>(ii) other income except income under the salary heading of non-resident foreigner.</p> <p>And under, paragraph 24, in the case of a non-resident foreigner, the reliefs under section 6 and 6-a of the Income Tax Law</p>	

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		<p>shall not be deducted in the case of income under the salary heading, income tax shall be assessed on the total income at the tax rates under sub-section (c), section 19 of the 2017 Union Taxation Law.</p> <p>The income tax can be changed due to the Union Taxation Law enacted on a yearly basis.</p> <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 a company, a company formed under the Myanmar Companies Act or any other existing</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>law wholly or partly with foreigner shareholders;</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 Republic of the Union of Myanmar.</p> <p>- In this regards, foreign workers and staff who work at least six months (183 days) in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners.</p> <p>(b) A foreign lawyer may perform service to client in Myanmar but are not</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>allowed to practice in Myanmar courts of law.</p> <p>(c) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(d) According to the Farm-Land Law 2012 and the Transfer of Immoveable Property Restriction Law 1987, the Law Amending the Transfer of Immoveable Property Restriction Law (2005), 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>	
	<p>4) (a) Subject to the Myanmar Investment Law (2016), its implementing rules and any notification issued under that law,</p>	<p>4) - Any expatriate engage in joint venture, representative offices or other types of judicial person and/ or</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of 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>(b) All foreign enterprises and foreign workers shall abide by</p> <p><u>Business Visa*</u></p> <p>Period of Permission of Visa      70 days</p> <p>Period for Permission of stay Extension</p> <p>- up to 3 months      36 US\$</p> <p>- Over 3 months- up to one year**      90 US\$</p>	<p>individual services provider shall receive the approval of the respective authority.</p> <p>- Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948, The Permanent Residence of a Foreigner Rules and Immigration rules , regulations and procedures of Myanmar</p> <p>- Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour, the Ministry of Labour, Immigration and Population.</p>	



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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>[**with recommendation of Ministry concerned, Application Form, Passport (original &amp; copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export &amp; Import License]</p> <p>(Remark: In accordance with permission of Visa Confirming Board, Ministry of Labour, Immigration and Population has been obligating)</p> <p>(c) The Department of Labour, under the Ministry of Labour, Immigration and Population performs registration for foreign workers who have been given the permission to stay in work by the Myanmar Investment Commission.</p>	<ul style="list-style-type: none"> <li>- The Department of Labour, under the Ministry of Labour, Immigration and Population performs registration for foreign workers who have been given the permission to stay in work by the Myanmar Investment Commission.</li> <li>- Regarding the recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents, volume, time frame. Myanmar needs syllabus, contents, volume, time frame in English of respective parties and non-parties.</li> </ul>	

**Remark:** - For negotiation purpose and subject to confirmation.

- Right to modify or withdraw.

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

### \*Types of visa and Regulation for stay extension

No	Type of visa	Period for Permission of visa	Period for Permission of stay Extension	Documents to be Needed	Ministry/board for stay extension permitted	Remark
1	Business Visa	70 days	<ul style="list-style-type: none"> <li>- Up to 3 months</li> <li>- Over 3 months</li> <li>- Up to one year</li> </ul>	<ul style="list-style-type: none"> <li>- Recommendation of Ministry concerned</li> <li>- Permission of Ministry of Labour, Immigration and Population</li> <li>- Validated company registration certificate, application Form</li> <li>- Passport (original &amp; copy)</li> <li>- (2) Recent Photos</li> </ul>	Visa confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Labour, Immigration and Population has been obligating
2	Education Visa	70 days	<ul style="list-style-type: none"> <li>- Up to 3 months</li> <li>- Over 3 months</li> <li>- Up to one year</li> </ul>	<ul style="list-style-type: none"> <li>- Permission of Ministry of Labour, Immigration and Population</li> <li>- Recommendation of Ministry of Education</li> <li>- Application form to extend stay permit of related school (or) university</li> <li>- Passport (original &amp; copy)</li> </ul>	Visa confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Labour, Immigration and Population has been obligating

**MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS**

No	Type of visa	Period for Permission of visa	Period for Permission of stay Extension	Documents to be Needed	Ministry/board for stay extension permitted	Remark
				<ul style="list-style-type: none"> <li>- (2) Recent Photos</li> </ul>		
3	Crew Visa	28 days	<ul style="list-style-type: none"> <li>- Up to 3 months</li> <li>- Over 3 months</li> <li>- Up to one year</li> </ul>	<ul style="list-style-type: none"> <li>- Permission of Ministry of Labour, Immigration and Population</li> <li>- Recommendation of relevant Ministries</li> <li>- Application form to extend stay permit of current company (or) airline</li> <li>- Passport (original &amp; copy)</li> <li>- (2) Recent Photos</li> </ul>	Visa confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. 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 Myanmar Investment Law (2016), provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her home jurisdiction. Up to 70% foreign equity participation is permitted. 4) None	1) None 2) None 3) As indicated in market access 4) As indicated in market access	<ul style="list-style-type: none"> <li>- Foreign practising accountant holds an Accountancy Certificate or Degree confer by any foreign country and recognized by the Myanmar Accountancy Council - MAC.</li> <li>- He/she is registered in the list of practising accountants managed by his/her home jurisdiction.</li> <li>- Subject to MAC's licensing requirement.</li> <li>- Not allowed to engage in CPC 8621 Accounting and Auditing Services.</li> </ul>

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Engineering Services (CPC 8672)	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	
Integrated Engineering Services (CPC 8673)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Landscape Architectural Services (CPC 86742)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>B. Computer and Related Services</b>			
Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	
Software implementation Services (CPC 842)  (i) System and software consulting Services (CPC 8421)  (ii) System analysis services (CPC 8422)  (iii) System design services (CPC 8423)  (iv) Programming services (CPC 8424)  (v) System maintenance services (CPC 8425)	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Data processing services (CPC 843)  (i) Input processing services (CPC 8431)  (ii) Data-processing and tabulation services (CPC 8432)  (iii) Time-sharing services (CPC 8433)  (iv) Other data processing services (CPC 8439)	1) None  2) None  3) As indicated in the Horizontal Commitments  4) As indicated in the Horizontal Commitments	1) None  2) None  3) As indicated in the Horizontal Commitments  4) As indicated in the Horizontal Commitments	
Data base services (CPC 844)	1) None  2) None  3) As indicated in the Horizontal Commitments  4) As indicated in the Horizontal Commitments	1) None  2) None  3) As indicated in the Horizontal Commitments  4) As indicated in the Horizontal Commitments	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other (CPC 845+849)	1) None	1) None	
(i) Maintenance and repair services of office machinery (CPC 845)	2) None	2) None	
(ii) Other computer services (CPC 849)	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
- Data-processing services (CPC 8491)	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
- Other computer services (CPC 8499)			
- System integration services			
- Software development services			



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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>E. Rental/Leasing Services without Operators</b>			
Rental and Leasing of Studio Recording equipment (CPC 83109)	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	
<b>F. Other Business Services</b>			
Advertising Services (CPC 871)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
Printing and Publishing (CPC 88442)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Translation and Interpretation Services (CPC 87905)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
<b>2. COMMUNICATION SERVICES</b>			
<b>C. Telecommunication Services</b>			
Telex Services (CPC 7523**)	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	
Telegraph Services (CPC 7522)	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Electronic Mail services (CPC 7523**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	
Voice Mail Services (CPC 7523**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
On Line information and data base retrieval (CPC 7523**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	
Electronic Data Interchange (EDI) Services (CPC 7523**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Code and protocol conversion (CPC 7523**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	
On Line information and /or data base processing (CPC 843**)	<ol style="list-style-type: none"> <li>1) Subject to comply with the provisions of existing rules and regulations. Subject to Utilization of National Gateway only</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) As indicated in the Horizontal Commitments</li> <li>4) As indicated in the Horizontal Commitments</li> </ol>	

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>D. Audio Visual Services</b>			
Motion Picture Projection Services (CPC 9612)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
Cinema Theatre Services	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>			
Construction Work for Buildings (CPC 512)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Construction Work for Civil Engineering (CPC 513)	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	
Assembly and Erection of Prefabricated Construction (CPC 514)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Installation Work (CPC 516)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Building Completion and Finishing Work (CPC 517)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Pre-erection Work at Construction Site (CPC 511)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Special Trade Construction (CPC 515)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	



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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>7. FINANCIAL SERVICES</b>			
<b>A. All insurance and insurance related services</b>			
Average and loss adjustment services (CPC 81403)	1) None 2) None 3) None 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Business Regulatory Board.	1) None 2) None 3) None 4) None	
Actuarial Services	1) None 2) None 3) None 4) None	1) According to the existing laws & regulations and subject to the permission of Insurance Business Regulatory Board. 2) None 3) According to the existing laws & regulations and subject to the permission of Insurance Business Regulatory Board. 4) According to the existing laws & regulations and subject to the permission of	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Insurance Business Regulatory Board.	
<b>B. Banking and other Financial Services</b>			
Foreign Bank's Representative Offices and Branches Services (CPC 811)	1) Subject to Central Bank of Myanmar's (CBM's) approval  2) Subject to CBM's approval  3) Foreign Banks are allowed to open their representative offices and branches in Myanmar subject to CBM's approval.  4) Subject to CBM's approval	1) Subject to CBM's approval  2) Subject to CBM's approval  3) Foreign Banks are allowed to open their representative offices and branches in Myanmar subject to CBM's approval.  4) Subject to CBM's approval	
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
Hotel and Other Lodging Services (CPC 6411/ 64110)	1) None  2) None  3) None  4) None	1) None  2) None  3) None  4) Unbound	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Motel lodging services (CPC 64120)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	
Other lodging services (CPC 6419)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	
Meal serving services with full restaurant services (CPC 6421/64210)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Meal serving services in self-services facilities (CPC 6422)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	
Caterer services, providing meals to outside (CPC 6423)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	
Other Food serving services (CPC 6429)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Beverage serving services without entertainment (CPC 64310)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	
Beverage serving services with entertainment (CPC 64320)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	
Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>11. TRANSPORT SERVICES</b>			
<b>A. Maritime Transport Services</b>			
International Passenger Transport Services (excluding Cabotage) (CPC 7211)	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	
International Freight Transport Services (excluding Cabotage) (CPC 7212)	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) Unbound	

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Cargo Handling Services	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	
Maritime Storage and Warehousing Services	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	

## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Freight Forwarding Services	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	
<b>C. Air Transport Services</b>			
Aircraft Repair and Maintenance Services	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	



## MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	
Computer Reservation System Services	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	1) None 2) None 3) As indicated in the Horizontal Commitments 4) As indicated in the Horizontal Commitments	

**Remark:** - For negotiation purpose and subject to confirmation.  
 - Right to modify or withdraw.