

MYANMAR

Schedule of Specific Commitments
(For the First Package of 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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
AIR TRANSPORT SERVICES 1. Aircraft Repair and Maintenance Services	<p>1) None</p> <p>2) None</p> <p>3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988, the Myanmar Companies Act 1914 and existing laws and regulations.</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</p>	<p>1) None</p> <p>2) None</p> <p>3) The Income Tax Law 1974 prescribed that non-resident (foreigners) are subject to a withholding tax as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Class of Income</th> <th style="text-align: center;">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">- Interest</td> <td style="text-align: center;">15%</td> </tr> <tr> <td style="text-align: center;">- Royalties for use of Licenses, trade marks, Patent right etc.</td> <td style="text-align: center;">20%</td> </tr> <tr> <td style="text-align: center;">- Payments to contractors made by government organizations, municipalities and cooperative societies</td> <td style="text-align: center;">3.5%</td> </tr> <tr> <td style="text-align: center;">- Payments for work done to foreign contractors.</td> <td style="text-align: center;">3%</td> </tr> </tbody> </table> <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>	Class of Income	Non-resident foreigners	- Interest	15%	- Royalties for use of Licenses, trade marks, Patent right etc.	20%	- Payments to contractors made by government organizations, municipalities and cooperative 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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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> <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>4)(a) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Law and existing laws and regulations. management, professional and technical experts are allowed to stay up to one year and may be extendable thereon.</p> <p>(b) Only management level is allowed in Myanmar.</p>	<p>4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
		<p>affairs of the country.</p> <p>(d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.</p>											
AIR TRANSPORT SERVICES 2. Selling and Marketing of Air Transport 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 1988 , the Myanmar Companies Act 1914 and existing laws and regulations. (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	1) None 2) None 3) The non-resident (foreigners) are Income Tax Law 1974 prescribed that subject to a withholding tax is as follows: <table> <thead> <tr> <th data-bbox="1102 759 1327 801">Class of Income</th> <th data-bbox="1417 759 1596 801">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1102 843 1237 867">- Interest</td> <td data-bbox="1507 843 1551 867">15%</td> </tr> <tr> <td data-bbox="1102 874 1372 962">- Royalties for use of Licenses, trade marks, Patent right etc.</td> <td data-bbox="1507 874 1551 898">20%</td> </tr> <tr> <td data-bbox="1102 970 1439 1089">- Payments to contractors made by government, organizations, municipalities and co-operative societies</td> <td data-bbox="1507 970 1551 994">3.5%</td> </tr> <tr> <td data-bbox="1102 1097 1417 1152">- Payments for work done to foreign contractors</td> <td data-bbox="1507 1097 1551 1121">3%</td> </tr> </tbody> </table> (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.	Class of Income	Non-resident foreigners	- Interest	15%	- Royalties for use of Licenses, trade marks, Patent right 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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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> <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>4)(a) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulations, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon.</p> <p>(b) Only management level is allowed in Myanmar.</p>	<p>4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p>	

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		<p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.</p>	
AIR TRANSPORT SERVICES 3. Computer Réservation System Services	1) None, except that services providers must use public telecommunication networks under national telecommunication authorities in accordance with prescribed rules and regulations. 2) Subject to commercial arrangements with licensed operator(s) 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 1. Advertising Services (CPC 871)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 2. Printing and Publishing (CPC 89)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	4) Unbound	4) Unbound	
BUSINESS SERVICES 3. Audio Visual Services - Motion Picture and Video Tape Production Services(CPC 96121) ¹	<p>1) None</p> <p>2) None</p> <p>3) Foreign service suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film producing companies, based on equity or contract, with majority domestic ownership will be allowed to establish modern production studios and production parks.</p> <p>- 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 and existing laws and regulations.</p> <p>- Foreign organizations and persons are not allowed to own land in Myanmar. However, land</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>	

¹ The classification of service sectors in this schedule is based on the Central Product Classification (CPC) Version 1.1

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	<p>may be acquired from the government on long may be acquired from the government on long term lease basis.</p> <ul style="list-style-type: none"> - 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>4) Subject to the union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulations, only managers, executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner wishes to stay beyond the initial valid period, he may apply, in accordance with rules and regulations, for an extension of a period not exceeding one year.</p>	<p>4) Subject to domestic rules and regulations for the categories of natural persons persons referred to under market access. Standard rate of income taxes are 30% of net profit for Kyat-income and 2% of net profit for foreign currency-income.</p>	
BUSINESS SERVICES 4. Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 5. Accounting auditing and	1) None 2) None	1) None 2) None	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
bookkeeping services (CPC 862)	<p>3) - Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling requirements prescribed by Foreign Investment Law, provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/ her country.</p> <ul style="list-style-type: none"> - Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Law and existing laws and regulations, management, professional and technical experts are allowed to stay up to permission. - 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>4) Unbound</p>	<p>3) As indicated in the Market Access.</p> <p>4) Unbound</p>	
BUSINESS SERVICES 6. Engineering Services (CPC 8672)	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with</p>	<p>1) None</p> <p>2) None</p> <p>3) As indicated in the Market Access column</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations , under these laws:</p> <p>(i) 100% foreign Investment or</p> <p>(ii) joint venture with a Myanmar citizen or enterprises with a minimum of 35% equity is permitted.</p> <p>b. Foreign organizations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>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>4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws, Immigration Laws and existing laws and regulations, management, professional and technical experts unless mentioned otherwise are allowed to stay up to one year</p>	<p>4) a. As indicated in market access column</p> <p>b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>and extendable there on.</p> <p>b. Preference for entry and temporary stay of skilled workers from traditional source of supply.</p> <p>c. Unskilled labour is not allowed in Myanmar</p>		
OTHER BUSINESS SERVICES 7. Translation and interpretation services (CPC 87905)	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
MARITIME TRANSPORT SERVICES 1. International Passenger Transport (Excluding Cabotage)	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
MARITIME TRANSPORT SERVICES 2. International Freight Transport (Excluding Cabotage)	<p>1) None</p> <p>2) None</p> <p>3.(a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988, the Myanmar Companies Act 1914 and</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>existing laws and regulations. Under this law:</p> <p>(1) 100% Foreign investment, or (2) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is US\$ 300,000 for services, form of incorporation can be 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 services companies and branches is equivalent of K 3,00,000 in USD at current official rate. If the investment involves a state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</p> <p>(c) Foreign 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> <p>(d) Subject to the Union of Myanmar Foreign Investment Law,</p>		

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

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments								
	<p>Myanmar Labour Law, Immigration Laws and existing laws and regulation, management, professional and technical experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</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>4) Subject to the existing laws and regulations, only management level is allowed in Myanmar.</p>	<p>4) Unbound</p>									
<p>MARITIME 3. Maritime cargo handling services</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 1988, the Myanmar Companies Act 1914 and existing laws and regulations. Under these laws:</p> <p>(1) 100% Foreign investment, or</p> <p>(2) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted.</p>	<p>1. Unbound</p> <p>2. None</p> <p>3. The Income Tax Law 1974 prescribed that non-resident (Foreigner) will be subject to a withholding tax as follows:-</p> <table data-bbox="1073 1111 1574 1389"> <thead> <tr> <th data-bbox="1073 1111 1343 1183">Class of Income</th> <th data-bbox="1343 1111 1574 1183">Non - resident Foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1073 1183 1343 1214">- Interest</td> <td data-bbox="1343 1183 1574 1214">15%</td> </tr> <tr> <td data-bbox="1073 1214 1343 1294">- Royalties for use of Licenses, trade marks, Patent right etc.</td> <td data-bbox="1343 1214 1574 1294">20%</td> </tr> <tr> <td data-bbox="1073 1294 1343 1389">- Payments to contractors made by Government Organizations, Municipalities and Co-operative</td> <td data-bbox="1343 1294 1574 1389">3.5%</td> </tr> </tbody> </table>	Class of Income	Non - resident Foreigners	- Interest	15%	- Royalties for use of Licenses, trade marks, Patent right etc.	20%	- Payments to contractors made by Government Organizations, Municipalities and Co-operative	3.5%	
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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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 K 3,00,000 in USD by official conversion rate. If the investment involves a state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914.</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> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulations, management, professional and technical experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p>	<p>Societies</p> <p>- Payments for work done to foreign contractors 3%</p> <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 services to clients in Myanmar but are not allowed to practice in Myanmar courts of law.</p>	

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	(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.		
	4) Subject to existing laws and regulations, management, professional and technical experts are allowed in Myanmar.	4) (a) Any expatriate engage in Joint Venture representative offices or other type of judicial person and or individual services provider shall receive the approval of the respective authority. (b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar. (c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country. (d) Individual service provider who work with approval of respective authority shall register themselves with the Department of Labour.	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
MARITIME TRANSPORT SERVICES 4. Storage and Warehousing Services	<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 1988 , the Myanmar Companies Act 1914 and existing laws and regulations.</p> <p>Under these laws:</p> <p>(1) 100% Foreign investment or, (2) joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation may be sole proprietorship, partnership or limited company.</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 (in cash) requirement for services companies and branches is equivalent of kyat 300,000 in USD at current official rate.</p> <p>If the investment involves a state enterprise, incorporation shall be made under the Special</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) (a)The Income Tax Law 1974 prescribes that non-resident (foreigners) will be subject to a withholding tax is as follows:</p> <table> <thead> <tr> <th data-bbox="1080 600 1327 647">Class of Income</th> <th data-bbox="1327 600 1574 647">Non- resident Foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1080 684 1327 716">- Interest</td> <td data-bbox="1327 684 1574 716">15%</td> </tr> <tr> <td data-bbox="1080 716 1327 811">- Royalties for use of licenses , trade marks, patent rights, etc.</td> <td data-bbox="1327 716 1574 747">20%</td> </tr> <tr> <td data-bbox="1080 811 1327 954">- Payments to contractors made by government organizations, municipalities and cooperative societies</td> <td data-bbox="1327 811 1574 843">3.5%</td> </tr> <tr> <td data-bbox="1080 954 1327 1017">- Payments for work done to foreign contractors.</td> <td data-bbox="1327 954 1574 986">3%</td> </tr> </tbody> </table> <p>Foreigners are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.</p> <p>A juridical person may services to clients in Myanmar but are not allowed to practice in Myanmar court of law.</p>	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 cooperative societies	3.5%	- Payments for work done to foreign contractors.	3%	
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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Companies ACT (1950) and the Myanmar Companies Act (1914).</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 individual circumstances.</p> <p>(d) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulations, management, professional and technical experts unless mentioned otherwise are allowed to stay up to one year and may be extendable thereon.</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>4) Subject to existing laws and regulations, management, Professional and Technical Expert are allowed in Myanmar.</p>	<p>4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective</p>	

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		<p>authority.</p> <p>(b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.</p>	
FINANCIAL SERVICES 1. Average and loss adjustment services (CPC 8143)	1) None 2) None 3) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996, Myanmar labour Law & Immigration Law etc. - 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. -- Services activities under section 3	1) None 2) None 3) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988, the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 , Immigration rules and procedure of Myanmar etc.	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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>4) Subject to existing laws and regulations, only senior managerial personnel specialists and technical assistants are allowed with the approval of the insurance supervisory board.</p>	<p>4) According to the existing laws & regulations such as; Myanmar Foreign Investment Law 1988 ,the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996, Immigration rules and procedure of Myanmar .etc.</p>	
FINANCIAL SERVICES 2. Actuarial services	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 etc</p> <p>2) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 etc</p> <p>3) Unbound</p> <p>4) Unbound</p>	

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
FINANCIAL SERVICES SECTOR (CPC 811) 3. Foreign Bank's Representative Offices services	1) Unbound ² 2) Unbound 3) - Foreign Banks are allowed to open their representative offices in Myanmar ³ - According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Myanmar Insurance Law 1993 Insurance Business Law 1996 Myanmar labour Law & Immigration Law etc - 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. 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

² Due to lack of technical feasibility.

³ Subject to the approval of the Central Bank of Myanmar according to the Central Bank of Myanmar Law and Financial Institutions of Myanmar Law

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
CONSTRUCTION SERVICES Construction Work for Civil Engineering Services (CPC 513)	1) Unbound ⁴ 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 , the Myanmar Companies Act 1914 and existing laws and regulations . 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. However, land may be acquired on long term lease, depending on the individual circumstances. 4) (a) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law , Immigration Laws and existing laws and regulations , management, professional and	1) None 2) None 3) As indicated in the Market Access column. 4) (a) As indicated in the Market Access column.	

⁴ Due to lack of technical feasibility.

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Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>technical experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>(b) Preference for entry and temporary stay of skilled workers from traditional source of supply.</p> <p>(c) Unskilled labour is not allowed in Myanmar.</p>	<p>(b) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.</p> <p>(c) Unskilled labour is not allowed in Myanmar.</p>	
<p>TELECOMMUNICATION SERVICES</p> <p>CPC 7523</p> <ul style="list-style-type: none"> - Electronic mail - Voice mail - Electronic Data Interchange (EDI) - Telex - Telegraph - On-line information and data base retrieval - Code and protocol conversion - On-line information and / or data processing 	<p>1) (a) Subject to comply with the provision of rules and regulation</p> <p>(b) Must use the National Telecommunications Networks</p> <p>2) (a) Subject to comply with the provision of rules and regulation</p>	<p>1) Unbound</p> <p>2) None</p>	<p>Due to existing telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanma Posts and Telecommunications Department. Myanma Posts and Telecommunications which is the sole service provider of the government enterprise.</p>

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

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(b) Must use the National Telecommunications Networks</p>		
	<p>3) -First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme. No exclusive right will be allowed.</p> <p>- 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>4) (a) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can established representative offices after registration in proper way, but these offices will not be allowed to do other business activities.</p> <p>(b) All those services are to be provided and operated by Myanma Posts and Telecommunications.</p> <p>(c) Subject to the provision of the Union of Myanmar Foreign</p>	<p>3) Foreign investors should bring in all kinds of equipment relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.</p> <p>4) (a) As indicated in the Market Access column.</p> <p>(b) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.</p>	

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

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Investment Law, Myanmar Labour Law, Immigration Laws; management and existing laws and regulations, professional and technical experts are allowed to stay up to permission.		