

**ANNEX II**  
**SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES**

**MYANMAR**

**EXPLANATORY NOTES**

1. The classification of services in this Schedule is based on the Services Sectoral Classification list of World Trade Organization Notification No. MTN.GNS/W/120 dated on 10 July 1991 and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified.
2. For greater certainty, in accordance with paragraph 4 of Article 8.3 (Scheduling of Commitments), Myanmar is not making commitments under Article 8.6 (Most-Favoured-Nation Treatment), and Article 8.10 (Transparency List). In accordance with paragraph 5 of Article 8.7 (Schedules of Specific Commitments), Myanmar is not making commitments under paragraph 3 of Article 8.7 (Schedules of Specific Commitments).
3. Unbound\* means unbound due to lack of technical feasibility.

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**MYANMAR**

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>										
<b>I. HORIZONTAL COMMITMENTS</b>													
All Sectors: For a service supplier of another Party who is a natural person of that Party but is not a national of that Party in mode 4: unbound.													
All Sectors	<p>(1)(2)(3)(4) (a) Commercial presence of foreign service suppliers or providers are permitted in accordance with <i>Myanmar Companies Law 2017</i>, with effect from 1 August 2018, <i>Partnership Act 1932</i>, <i>the Special Companies Act 1950</i>, <i>the Myanmar Investment Law 2016</i>, <i>the Myanmar Investment Rules 2017</i>, and existing <i>Notifications of Myanmar Investment Commission</i>.</p> <p>As stipulated in the <i>Myanmar Investment Law 2016</i>, the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with 100 percent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant</p>	<p><b>Tax</b></p> <p>(1)(2)(3)(4) (a) According to <i>the notification No.47/2018</i><sup>1</sup>, non-resident foreigner will be subject to with-holding tax as follows;</p> <table border="1"> <thead> <tr> <th><b>Types of Payment</b></th> <th><b>Non-resident foreigners</b></th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td>15 per cent</td> </tr> <tr> <td>Royalties for the use of licences, trademarks, patent rights etc.</td> <td>15 per cent</td> </tr> <tr> <td>Payments by Union organisations, Union Ministries, Nay Pyi Taw Council, State and regional governments, state-owned enterprises, Development Committees for purchase of goods, work performed, or supply of services within the state under a tender, an auction, perfect competition, contract, agreement, or other modes</td> <td>2.5 per cent</td> </tr> <tr> <td>Payment by public private partnership, joint venture, local companies, body of persons,</td> <td>2.5 per cent</td> </tr> </tbody> </table>	<b>Types of Payment</b>	<b>Non-resident foreigners</b>	Interest	15 per cent	Royalties for the use of licences, trademarks, patent rights etc.	15 per cent	Payments by Union organisations, Union Ministries, Nay Pyi Taw Council, State and regional governments, state-owned enterprises, Development Committees for purchase of goods, work performed, or supply of services within the state under a tender, an auction, perfect competition, contract, agreement, or other modes	2.5 per cent	Payment by public private partnership, joint venture, local companies, body of persons,	2.5 per cent	
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<sup>1</sup> Union Taxation Law is yearly enacted.

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	<p>Government department and organisation;</p> <p>(iii) carrying out by any system contained in the contract which is approved by both parties.</p>	<p>partnership firms registered and established under an existing law, foreign companies, foreign enterprises for purchase of goods, work performed, or supply of services under contract, agreement, or other modes</p>	
	<p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under <i>the Myanmar Companies Law 2017</i>, with effect from 1 August 2018.</p> <p>(c) Services activities are restricted under section 3 of the <i>State-owned Economic Enterprises Law 1989</i>. However, these activities may be permitted by cabinet notification in accordance with section 4 of the <i>State-owned Economic Enterprises Law 1989</i>.</p> <p>The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions. Informing the form of investment in Myanmar, it shall be formed as a company in accordance with existing law.</p>	<p>In accordance with subparagraph 23 (a) of section 7 of <i>the Union Taxation Law 2019</i><sup>2</sup>, in respect of the following kind of tax payer, before the relief under section 6 of <i>the Income Tax Law 1974</i> shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income:</p> <p>(i) Other income except income under the salary heading of non-resident foreigner</p> <p>And under paragraph 24 of section 7 of <i>the Union Taxation Law 2019</i>, in the case of a non-resident foreigner, the relief under section 6 and 6-a of the <i>Income Tax Law 1974</i> 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 subsection 19 (c) of <i>the Union Taxation Law 2019</i>.</p>	

<sup>2</sup> Union Taxation Law is yearly enacted

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	<p><u>Tax</u></p> <p>(d) Tax exemption or relief may be granted by Myanmar Investment Commission in accordance with the <i>Myanmar Investment Law 2016</i>.</p> <p>(e) All foreign enterprises and foreign workers shall abide by <i>Myanmar Investment Law 2016</i>, <i>Myanmar Immigration (Emergency Provisions) Act 1947</i>, the <i>Myanmar Immigration (Emergency Provisions) Extension Act 1949</i>, the <i>Foreigners Act 1846</i>, the <i>Foreigners Act 1947</i>, the <i>Registration of Foreigners Act 1940</i>, the <i>Registration of Foreigners Act 1949</i>, <i>Law 2013</i>, <i>Myanmar Architect Council Law 2014</i>, the <i>Registration of Foreigners Rules 1948</i> and <i>Immigration Rules, Regulations, and Procedures of Myanmar Individual Services Providers</i> who work with the approval of respective authorities, laws, rules, regulations and procedures of the Ministry of Labour, and existing laws, rules, regulations, and procedures of Myanmar.</p>	<p>Section 3 (k) of the <i>Income Tax Law 1974</i> prescribes the resident foreigners as follows:</p> <p>(i) in the case of individual, a foreigner who resides in Myanmar for not less than 183 days during the income year;</p> <p>(ii) in the case of a company, a company formed under the <i>Myanmar Companies Law 2017</i> or any other existing law wholly or partly with foreign 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 Myanmar.</p> <p>In this regard, foreign workers and staff who work for not less than 183 days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners.</p>	
(1)(2)(3)(4)	Myanmar reserves rights to adopt or maintain any measures to protect its essential security interests to another Party including measures in conformity with this Schedule and	<p>(b) A foreign lawyer may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p> <p>(c) The commercial presence of foreign</p>	

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
	<p>Myanmar's Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).</p> <p>Union Taxation Law of Myanmar is enacted yearly and Foreign Labor Law is currently being drafted.</p>		<p>services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(d) According to the <i>Farm Land Law 2012</i>, the <i>Transfer of Immovable Property Restriction Law 1987</i>, and the <i>Law Amending the Transfer of Immovable Property Restriction Law 2005</i>, foreign organisations 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>(e) Any foreigner who engages in joint venture, representative offices, or other types of judicial person or individual services provider shall receive the approval of the respective authority.</p> <p>(f) Regarding recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents, volume, and time frame. Myanmar needs syllabus, contents, volume, and time frame of respective countries in the English language.</p>		
(1)(3)(4)	Myanmar reserves the full rights to maintain or adopt any measures on Economic Needs Test requirements	(1)(3)(4)	Myanmar reserves rights to adopt or maintain any measures to protect its essential security interests to another Party		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	<p>(ENT) including terms and conditions, limitation, qualification, and other required testing or examination of temporary entry of natural person.</p> <p>(4) For the purposes of this Schedule, natural persons of another Party does not include permanent residents of that other Party. Myanmar reserves the full rights to maintain or adopt any measures with respect to permanent residents of another Party.</p>	<p>including measures in conformity with this Schedule and Myanmar's Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).</p>	
	<p>(1)(2)(3)(4) Commercial presence of foreign service suppliers or providers and cross-border supply of services is permitted in accordance with <i>Electronic Transaction Law 2014</i>, the <i>Law Amending the Electronic Transaction Law 2014</i>, the <i>Telecommunication Law 2013</i>, the <i>law amending the Telecommunication Law 2017</i>, the <i>Law Amending the Evidence Act 2015</i>, the <i>Law Protecting the Privacy and Security of Citizens 2017</i>, the <i>Computer Science Development Law 1996</i>.</p>	<p>(1)(2)(3)(4) Union Taxation Law of Myanmar is enacted yearly and Foreign Labor Law is currently being drafted.</p> <p>(1)(3)(4) Myanmar reserves the full rights to maintain or adopt any measures on Economic Needs Test requirements (ENT) including terms and conditions, limitation, qualification, and other required testing or examination of temporary entry of natural person.</p>	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
		(4) For the purposes of this Schedule, natural persons of another Party does not include permanent residents of that other Party. Myanmar reserves the full rights to maintain or adopt any measures with respect to permanent residents of another Party.	

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons		
Sector or Subsector	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>						
b) Accounting, auditing and bookkeeping services (CPC 862)	<p>(1) None</p> <p>(2) None</p> <p>(3) Joint venture or partnership with Myanmar locally registered public accountants is encouraged after fulfilling the requirements prescribed by <i>Myanmar Investment Law 2016</i>, provided that the foreign counterpart must be qualified and duly registered as a practicing public accountant in his or her country. Up to 70 per cent foreign equity participation is permitted.</p> <p>(4) - Foreign practicing accountant holds an accountancy certificate or degree conferred by any foreign country and recognised by the Myanmar Accountancy Council-MAC.  - He or she is registered in the list of practicing accountants managed by his or her country.  - Subject to MAC's licensing</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in the Market Access column.</p> <p>(4) None</p>	-			

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	<p>requirement.</p> <ul style="list-style-type: none"> <li>- Not allowed to engage in CPC 8621 Accounting and Auditing Services.</li> </ul> <p>ENT will be applied to all categories of natural persons, if necessary.</p>		

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
d) Architectural services (CPC 8671)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
e) Engineering services (CPC 8672)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
f) Integrated engineering services (CPC 8673)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
g) Urban planning and landscape architectural services a. Urban planning services (CPC 86741) b. Landscape Architectural Services (CPC 86742)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
h) Medical and dental services a. General medical services (CPC 93121) b. Dental services (CPC 93123)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted and to be in accordance with the <i>Law relating to Private Health Care Services 2007</i> . (4) Unbound	(1) None (2) None (3) None (4) Unbound	
i) Veterinary services (CPC 932)	(1) None (2) None (3) Allowed only in the form of a joint venture with any citizen-owned entity or any Myanmar citizen and according to <i>Myanmar Veterinary Council Law 2015</i> . (4) Unbound	(1) None (2) None (3) Subject to compliance with the provisions of existing rules and regulations. (4) Unbound	
j) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted and to be in accordance with the <i>Law relating to Private Health Care Services 2007</i> . (4) Unbound	(1) None (2) None (3) None (4) Unbound	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>B. Computer and Related Services</b>				
a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None  (2) None  (3) None, subject to compliance with the provisions of existing rules and regulations.  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		
b) Software implementation services (CPC 842) <ul style="list-style-type: none"> <li>a. System and software consulting services (CPC 8421)</li> <li>b. System analysis services (CPC 8422)</li> <li>c. System design services (CPC 8423)</li> <li>d. Programming services (CPC 8424)</li> <li>e. System maintenance services (CPC 8425)</li> </ul>	(1) None  (2) None  (3) Subject to compliance with the provisions of existing rules and regulations.  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	categories of natural persons, if necessary.		

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
c) Data processing services (CPC 843) f. Input preparation services (CPC 8431) g. Data-processing and tabulation services (CPC 8432) h. Time- sharing services (CPC 8433) i. Other data processing services (CPC 8439)	(1) None (2) None (3) Subject to compliance with the provisions of existing rules and regulations. (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	
d) Database services (CPC 844)	(1) None (2) None (3) Subject to compliance with the provisions of existing rules and regulations. (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all	(1) None (2) None (3) None	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	categories of natural persons, if necessary.			
e) Other (CPC 845, 849) (i) Maintenance and repair services of office machinery (CPC 845) (ii) Other computer services (CPC 849) - Data-processing services (CPC 8491) - Other computer services (CPC 8499) - System integration services - Software development services	(1) None (2) None (3) Subject to compliance with the provisions of existing rules and regulations. (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>C. Research and Development (R&amp;D) Services</b>				
a) R&D services on natural sciences (CPC 851) <ul style="list-style-type: none"> <li>- R&amp;D and experimental development services on physical science (CPC 85101)</li> <li>- Research and experimental development services on chemistry and biology (CPC 85102)</li> <li>- Research and experimental development services on engineering and technology (CPC 85103)</li> <li>- Research and experimental development services on agricultural sciences (CPC 85104)</li> </ul>	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound		

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>E. Rental or Leasing Services without Operators</b>					
a) Relating to ships (CPC 83103) - Rental of cargo vessels without crew (Bareboat charter) for international shipping		(1) None  (2) None  (3) For joint venture with a Myanmar citizen or enterprise up to 70 per cent foreign equity participation is permitted.  (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Unbound		
b) Relating to aircraft (CPC 83104) - Aircraft leasing without crew		(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
d) Relating to other machinery and equipment - Rental and leasing of studio recording equipment only (CPC 83109)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
<b>F. Other Business Services</b>				
a) Advertising services (CPC 871)	(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
p) Photographic services (CPC 875)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted. (4) Unbound		(1) None (2) None (3) None (4) Unbound	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
q) Packaging services (CPC 876)	(1) None (2) None (3) Foreign investors may be permitted to invest in the area of packaging services only in the form of joint venture With Myanmar citizens. (4) Unbound		(1) None (2) None (3) Foreign investors may be permitted to invest in the area of packaging services only in the form of joint venture with Myanmar citizens. (4) Unbound	
r) Printing and publishing (CPC 88442)	(1) None (2) None (3) Unbound (4) Unbound		(1) None (2) None (3) Unbound (4) Unbound	
t) Other - Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Unbound (4) Unbound		(1) None (2) None (3) Unbound (4) Unbound	

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons		
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments		
<b>2. COMMUNICATION SERVICES</b>						
<b>B. Courier Services</b>						
Other courier services (CPC 75129) - Courier services and respect of documents & parcels excluding letters and postcards	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound				
<b>C. Telecommunications Services</b>						
a) Voice telephone services - Public telephone services (CPC 7521) - Mobile telephone services (CPC 75213)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of related ministries). (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.				

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
b) Packet-switched data transmission Services (CPC 7523**) - Data and message transmission services (CPC 7523)	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of related ministries).</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>	
c) Circuit-switched data transmission services (CPC 7523**) - Voice telephone services (CPC 7521) - Data and message transmission services (CPC 7523)	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of related ministries).</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.		(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
d) Telex services (CPC 7523**)	(1) None  (2) None  (3) Subject to compliance with the provisions of existing rules and regulations.  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		
e) Telegraph services (CPC 7522)	(1) None  (2) None  (3) Subject to compliance with the provisions of existing rules and regulations.  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
f) Facsimile services (CPC 7521**, 7529**)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of relevant ministries). (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	
g) Private leased circuit service (CPC 7522**, 7523**) - Business network services (CPC 7522)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of relevant ministries).	(1) None (2) None (3) None		

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.		(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
h) Electronic mail (CPC 7523**)	<p>(1) None, subject to compliance with the provisions of existing rules and regulations.</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>	
i) Voice mail services (CPC 7523**)	<p>(1) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p>	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
j) On-line information and database retrieval (CPC 7523**)	<p>(1) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>	
k) Electronic data interchange (EDI) services (CPC 7523**)	<p>(1) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p>	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	
I) Enhanced/ value-added facsimile services incl. store and forward, store and retrieve (CPC 7523**)	(1) None  (2) None  (3) Up to 70 per cent foreign equity participation is permitted (in accordance with the <i>Notification No. 15/2017 of the Myanmar Investment Commission</i> and existing rules and regulations of relevant ministries).  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
m) Code and protocol conversion (CPC 7523**)	<p>(1) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>	
n) Other - Paging services (CPC 75291) - Telecommunication equipment maintenance Services (CPC 75450)	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing rules and regulations.</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>	

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons		
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments	
		ENT will be applied to all categories of natural persons, if necessary.					
<b>D. Audiovisual Services</b>							
a) Motion picture and video tape production and distribution services (CPC 9611)		(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound			
b) Motion picture projection Service (CPC 9612)		(1) None (2) None (3) Unbound (4) Unbound		(1) None (2) None (3) Unbound (4) Unbound			

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
c) Radio and television services (CPC 9613) <ul style="list-style-type: none"> <li>- Radio services only for production of radio programmes (CPC 96131)</li> <li>- Television services only for production of TV programmes (CPC 96132)</li> </ul>	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	
d) Radio and television transmission services (CPC 7524)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
f) Other Cinema theatre services (CPC 9615)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>			
A. General construction work for buildings (CPC 512)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>B. General construction work for civil engineering (CPC 513)</b>	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		
<b>C. Assembly and erection of prefabricated construction (CPC 514)</b> <b>Installation work (CPC 516)</b>	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		
<b>D. Building completion and finishing work (CPC 517)</b>	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		
<b>E. Other</b> - Pre-erection work at construction site (CPC 511) - Special trade construction (CPC 515) - Renting services related to equipment for construction or demolition of building or civil engineering work with operator (CPC 518)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment		Additional Commitments
<b>5. EDUCATIONAL SERVICES</b>						
<b>A. Primary education services (CPC 921)</b> - Preschool education services (CPC 9211) - Other primary education services (CPC 9219)		(1) None (2) None (3) Subject to compliance with the provisions of rules and regulations of the Ministry of Education. (4) Unbound		(1) None (2) None (3) None (4) Unbound		
<b>B. Secondary education services</b> - General secondary education services (CPC 9221) - Technical and vocational secondary education services (CPC 9223) - Technical and vocational secondary school type education services for handicapped students (CPC 9224)						
<b>C. Higher education services (CPC 923)</b> - Post-secondary education services (CPC 9231, 92310) - Other higher education services (CPC 9239, 92390)		(1) None (2) None (3) Subject to compliance with the provisions of rules and regulations of the Ministry of Education. (4) Unbound		(1) None (2) None (3) None (4) Unbound		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>D. Adult education services (CPC 924)</b>  Professional or short courses education services - Language courses and training - Business courses	(1) None  (2) None  (3) Subject to compliance with the provisions of rules and regulations of the Ministry of Education.  (4) Unbound	(1) None  (2) None  (3) None  (4) Unbound	
<b>E. Other education services (CPC 929, 9290, 92900)</b>  - Skills training services covering the provision of training for technical, supervisory and production related functional levels in new and emerging technologies as follows: (1) automated manufacturing technology; (2) advanced materials technology; (3) biotechnology; (4) electronic; (5) Other services information technology; (6) avionics	(1) None  (2) None  (3) Subject to compliance with the provisions of rules and regulations of the Ministry of Education.  (4) Unbound	(1) None  (2) None  (3) None  (4) Unbound	

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>6. ENVIRONMENTAL SERVICES</b>					
<b>A. Sewage services (CPC 9401)</b>		(1) None  (2) None  (3) Subject to compliance with the provisions of existing Environmental Conservation Law, Environmental Conservation Rules, and Environmental Impact Assessment Procedure.  (4) Unbound only for operators and labours. Managers and specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.	(1) None  (2) None  (3) None  (4) Unbound only for operators and labours. Managers and specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.		
<b>B. Refuse disposal services (CPC 9402)</b>		(1) None  (2) None  (3) Subject to compliance with the provisions of existing Environmental Conservation Law, Environmental Conservation Rules, and Environmental Impact Assessment Procedure.	(1) None  (2) None  (3) None		

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
	(4)	Unbound only for operators and labours. Managers and specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.		Unbound only for operators and labours. Managers and specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>C. Sanitation and similar services (CPC 9403)</b>	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing Environmental Conservation Law, Environmental Conservation Rules, and Environmental Impact Assessment Procedure.</p> <p>(4) Unbound only for operators and labours. Managers and specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	
<b>D. Other</b> - Cleaning of exhaust gases (CPC 9404) - Noise abatement services (CPC 9405) - Environmental consultancy (CPC 9401)	<p>(1) None</p> <p>(2) None</p> <p>(3) Subject to compliance with the provisions of existing Environmental Conservation Law, Environmental Conservation Rules and Environmental Impact Assessment Procedure.</p> <p>(4) Unbound only for operators and labours. Managers and</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound only for operators and labours. Managers and</p>	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
	<p>specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.</p>	<p>specialists as defined in Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons), are subject to commitments in that Schedule.</p>	

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons		
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments		
<b>7. FINANCIAL SERVICES</b>							
<b>A. All insurance and insurance-related services</b>							
d) Services auxiliary to insurance (including broking and agency services) (CPC 8140) - 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) Only senior managerial personnel, specialists, and technical assistants with the approval of the Insurance Business Regulatory Board.					
- Actuarial services	(1) None  (2) None  (3) None  (4) ENT will be applied to all categories of natural persons, if necessary.	(1) According to the existing laws and regulations and subject to the permission of Insurance Business Regulatory Board.  (2) Unbound  (3) According to existing laws and regulations and subject to the permission of Insurance Business Regulatory Board.  (4) According to existing laws and regulations and subject to the permission of Insurance Business Regulatory Board.					

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>B. Banking and other Financial services (excl. insurance)</b>				
Foreign bank's representative offices and branches services (CPC 811)	<p>(1) Subject to the approval of the Central Bank of Myanmar (CBM).</p> <p>(2) Subject to CBM's approval.</p> <p>(3) Foreign Banks are allowed to open their representative offices and branches in Myanmar subject to CBM's approval.</p> <p>(4) As indicated in the Horizontal Section and subject to CBM's approval and Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.</p>	<p>(1) Subject to CBM's approval.</p> <p>(2) Subject to CBM's approval.</p> <p>(3) Foreign banks are allowed to open their representative offices and branches in Myanmar subject to CBM's approval.</p> <p>(4) As indicated in the Horizontal Section and subject to CBM's approval and Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.</p>		

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>8. HEALTH RELATED AND SOCIAL SERVICES</b>				
<b>A. Hospital services (CPC 9311)</b>	(1) None  (2) None  (3) Joint venture investment with Myanmar citizen is permitted and to be in accordance with the law relating to Myanmar investment law and private health care services (except ambulance service and establishment of health care centres for the aged).  (4) Unbound	(1) None  (2) None  (3) Commercial presences of health care providers will be permitted according to <i>Myanmar Medical Council Law 2015, Myanmar Dental and Oral Surgery Council Law 2018</i> and <i>Myanmar Nurse Midwifery Council Law 2015</i> . As indicated in the Horizontal Commitments.  (4) Unbound		
<b>B. Other human health services</b> - Ambulance services (CPC 93192) - Laboratory Services - Residential health facilities services other than hospital services (CPC 93193) - Other human health services (CPC 93199)	(1) None  (2) None  (3) Joint venture investment with Myanmar citizen is permitted and to be in accordance with the law relating to Myanmar investment law and private health care services (except ambulance service and establishment of health care centres for the aged).  (4) Unbound	(1) None  (2) None  (3) Commercial presences of health care providers will be permitted according to <i>Myanmar Medical Council Law 2015, Myanmar Dental and Oral Surgery Council Law 2018</i> and <i>Myanmar Nurse Midwifery Council Law 2015</i> . As indicated in the Horizontal Commitments.  (4) Unbound		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>C. Social Services</b>  Social services without accommodation early childhood care and development programme for children (CPC 9332)	(1) None  (2) None  (3) Private and non-governmental organisation from abroad which desires to establish daycare centre or preschools and to carry out community-based or home-based programmes, whether profit or non-profit, have the right to apply for permission or permits for establishment.  (4) Unbound	(1) None  (2) None  (3) None  (4) Unbound	

**9. TOURISM AND TRAVEL RELATED SERVICES**

<b>A. Hotels and Restaurants (incl. catering) (CPC 641-643)</b>			
Hotel and other lodging services (CPC 6411/ 64110)	(1) None  (2) None  (3) None  (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Unbound	
Motel lodging services (CPC 64120)	(1) None  (2) None  (3) None  (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Unbound	

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
Food serving services - Meal serving services with full restaurant services (CPC 6421/ 64210)	(1) None (2) None (3) None (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Unbound	
- Meal serving services in self-services facilities (CPC 6422)	(1) None (2) None (3) None (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) Unbound (4) Unbound	
- Caterer services, providing meals to outside (CPC 6423)	(1) None (2) None (3) None (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Unbound	
Beverage serving services for consumption on the premises (CPC 643) - Beverage serving without entertainment (CPC 64310) - Beverage serving with entertainment (CPC 64320)	(1) None (2) None (3) None (4) ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Unbound	

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>B. Travel agencies and tour operators services (CPC 7471)</b>	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound		
<b>E. Other</b> Tourist transport operation: exclusively operating a tourist business by motor vehicle only.	(1) None (2) None (3) Subject to compliance with <i>Traffic Safety and Motor Vehicles Management Law 2020 (Myanmar language only)</i> and <i>The Road Transport Operations Law 2016</i> . (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound		
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>				
<b>A. Entertainment services (including theatre, live bands and circus services)</b> - Theme amusement parks, parks (CPC 96194)	(1) Unbound* (2) None (3) None (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound		
<b>B. News agency services (CPC 962)</b>	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound		

Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
C. Libraries, archives, museums and other cultural services - Library services (CPC 96311)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		
<b>11. TRANSPORT SERVICES</b>				
<b>A. Maritime Transport Services</b>				
a) International passenger transport services (excluding cabotage) (CPC 7211)	(1) None (2) None (3) For joint venture with a Myanmar citizen or enterprise, up to 70 per cent foreign equity participation is permitted. (4) Unbound	(1) None (2) None (3) None (4) Unbound		
b) International freight transport services (excluding cabotage) (CPC 7212)	(1) None (2) None (3) Joint venture with a Myanmar citizen or enterprise up to 70 per cent foreign equity participation is permitted (4) Unbound	(1) None (2) None (3) None (4) Unbound		
c) Rental of cargo vessels with crew for international shipping	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
d) Maintenance and repair of vessels (CPC 8868**)	(1) None (2) None (3) For joint venture with a Myanmar citizen or enterprise, up to 70 per cent foreign equity participation is permitted. (4) Unbound	(1) None (2) None (3) None (4) Unbound	
e) Supporting services for maritime transport (CPC 745**) - Vessel salvage and refloating services (not applicable in harbor limit) (CPC 7454**) - Ship broking services	(1) None (2) None (3) For joint venture with a Myanmar citizen or enterprise, up to 70 per cent foreign equity participation is permitted. (4) Unbound	(1) None (2) None (3) None (4) Unbound	
- Classification societies	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>C. Air Transport Services</b>					
c) Aircraft leasing with crew		(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		
d) Aircraft repair and maintenance services		(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None  (2) None  (3) None  (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		

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

<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
e) Supporting services for air transport - Selling and marketing of air transport services	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	
- Computer reservation system services	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.	

<b>Modes of Supply:</b>	<b>1) Cross-border Supply</b>	<b>2) Consumption abroad</b>	<b>3) Commercial presence</b>	<b>4) Presence of natural persons</b>
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>		<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
- Aircraft catering services	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations and ENT will be applied to all categories of natural persons, if necessary.	(1) None (2) None (3) None (4) Subject to Myanmar's Schedule in Annex IV (Schedules of Specific Commitments on Temporary Movement of Natural Persons) which complies with the provisions of existing rules and regulations.		
- Air freight forwarding services	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound		

Modes of Supply:		1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
<b>H. Services auxiliary to all modes of transport</b>					
a) Cargo handling services (CPC 741) - Maritime cargo handling services		(1) None (2) None (3) For joint venture with a Myanmar citizen or enterprise, up to 70 per cent foreign equity participation is permitted. (4) Unbound		(1) None (2) None (3) None (4) Unbound	
b) Storage and warehousing services (CPC 742) - Maritime storage and warehousing services		(1) None (2) None (3) None (4) Unbound		(1) None (2) None (3) None (4) Unbound	
c) Freight transport agency services (CPC 7480) - Maritime freight forwarding services		(1) None (2) None (3) Joint venture with a Myanmar citizen or enterprise up to 80 per cent foreign equity participation is permitted (4) Unbound		(1) None (2) None (3) None (4) Unbound	