

**ANNEX 2**

**SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES**

**MYANMAR**

**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>HORIZONTAL SECTION</b>			
All Sectors: For a service supplier of another party who is natural person of that party in mode 1) 2) 3) unbound.			
All Sectors	<p>(1)(2)(3) Foreign enterprises are permitted in the form of joint ventures, 100 per cent foreign-invested enterprises, or other form of cooperation under the contracts unless otherwise specified in each sector or subsector of this Schedule and the relevant laws of Myanmar.</p> <p>An overseas corporation or any other body corporation must not carry on business in Myanmar unless it is registered under the <i>Myanmar Companies Law</i>. A company registered under the <i>Myanmar Companies Law</i> must have at least one director who must be ordinarily resident in Myanmar. If the company is a public company, it must have at least three directors, at least one of them must be a Myanmar citizen who is ordinarily resident in Myanmar.</p>	<p>(1)(2)(3) According to Notification No. 47/2018 Ministry of Planning and Finance, non-resident (foreigner) will be subject to a withholding tax is as follows:</p>	

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	<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>(1)(2)(3) 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 Myanmar's Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment). <i>Union Taxation Law of Myanmar</i> is enacted yearly and <i>Foreign Labor Law</i> is currently being drafted.</p> <p>(1)(3) 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>	<table border="1"> <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>Interest</td> <td>15%</td> </tr> <tr> <td>Royalties for use of licenses, trade marks, patent rights etc.</td> <td>15%</td> </tr> <tr> <td>Payments under contracts made by State organizations, ministries, Nay Pyi Taw Council, state-owned enterprises, Municipalities and local authorities, formed under any existing laws for procurements and services render</td> <td>2.5 %</td> </tr> <tr> <td>Payments for services and procurements provided in Myanmar</td> <td>2.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc.	15%	Payments under contracts made by State organizations, ministries, Nay Pyi Taw Council, state-owned enterprises, Municipalities and local authorities, formed under any existing laws for procurements and services render	2.5 %	Payments for services and procurements provided in Myanmar	2.5 %	
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	<p>For the purposes of this Schedule, natural persons of another Party do 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>(1)(2)(3) Commercial presence of foreign service suppliers or providers and cross-border supply of services is permitted in accordance with <i>Electronic Transaction Law 2004</i>, the <i>Law Amending the Electronic Transaction Law 2014</i>, the <i>Law Amending the Electronic Transaction Law 2021</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><u>Tax</u> According to the Section 3 (k) of the <i>Income Tax Law</i>, it prescribes the Resident foreigners as follows:</p> <ul style="list-style-type: none"> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than 183 days during the income year;</li> <li>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners shareholders;</li> <li>(iii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Republic of the Union of Myanmar.</li> </ul> <p>In this regard, workers and staff who work at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. According to the Section 19 (c) of the <i>Union Taxation Law 2022</i>, standard rate personal income taxes is 0-25 per cent.</p>	

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	<p>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>	<ul style="list-style-type: none"> <li>- According to the Section 23 (a) of the <i>Union Taxation Law 2022</i>, the corporate income tax shall be levied 22 per cent on the total of net profit.</li> <li>- According to the Section 30 of the <i>Union Taxation Law 2022</i>, if the income is earned in the foreign currency for other income heading except the heading of capital gains from assets, the income tax shall, in accordance with the provisions in regulation 8 of the income tax regulations, be calculated, on such income and the income tax shall be charged in kyats on citizens and foreigners are residing in the country and shall be charged in the type of currency earned on a foreigners residing abroad.</li> <li>- A judicial person may perform service to client in Myanmar but is not allowed to practice in Myanmar courts of law.</li> </ul>	

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		<p>(b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(c) According to the <i>Transfer of Immoveable Property Restriction Law 1987</i>, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease depending on individual circumstance.</p>	

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<b>SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
A. <u>Professional Services</u>			
b. Accounting, auditing and bookkeeping services	(1) None (2) None (3) Commercial presence of service supplier for this sector may supply services related to this sector in Myanmar. ASEAN Chartered Professional Accountants (ACPA) can provide non-audit services such as Financial accounting, Bookkeeping, Cost and management accounting, Preparation, compilation or reporting of financial statements, Financial management consultancy, Investment consultancy, Tax consultancy, tax filling, tax calculation, Company registration and secretarial service, Liquidation, insolvency and receivership, Accounting system design, development and implementation,	(1) None (2) None (3) As indicated in Market Access.	

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	<p>Accounting system review and analysis, Internal audit, Accounting Education establishment, Share valuation advisory, Business valuation advisory and Other accounting related services which shall be determined by Professional Regularity Authority. They have to register at Myanmar Accountancy Council (MAC). Apart from ASEAN countries for commercial presence, the professional accountants from Non-ASEAN countries may perform non-audit services as mentioned above. However, they have to register with the MAC under MAC law.</p>		

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d. Architectural services (CPC 8671)	(1) Unbound due to lack of technical feasibility (2) None	(1) None (2) None	
e. Engineering service (CPC 8672)	(3) As indicated in horizontal section with the condition of Joint Venture with a Myanmar citizen or enterprise with a minimum of 35 per cent equity is permitted.	(3) As indicated in horizontal section	
f. Integrated engineering services (CPC 8673)			
g. Urban planning and landscape architectural services:  Landscape architectural services (CPC 86742)			



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<b>B. <u>Computer and Related Services</u></b>			
<p>a. Consultancy services related to the installation of computer hardware (CPC 841)</p> <p>b. Software implementation services (CPC 842)</p> <ul style="list-style-type: none"> <li>• System and software consulting services (CPC 8421)</li> <li>• System analysis services (CPC 8422)</li> <li>• System design services (CPC 8423)</li> <li>• Programming services (CPC 8424)</li> <li>• System maintenance services (CPC 8425)</li> </ul>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in horizontal section with the condition of Joint Venture with a Myanmar citizen or enterprise with a minimum of 35 per cent equity is permitted.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in horizontal section</p>	<p>Subject to comply with the provisions of existing rules and regulations</p>

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c. Data processing services (CPC 843) <ul style="list-style-type: none"> <li>• Input preparation services (CPC 8431)</li> <li>• Data-processing and tabulation services (CPC 8432)</li> <li>• Time-sharing services (CPC 8433)</li> <li>• Other data processing services (CPC 8439)</li> </ul>			
d. Data base services (CPC 844)			
e. Other (CPC 845 + 849) <ul style="list-style-type: none"> <li>• Maintenance and repair services of office machinery (CPC 845)</li> <li>• Data preparation services (CPC 8491)</li> <li>• Other computer services (CPC 8499)</li> <li>• System integration services</li> <li>• Software development services</li> </ul>			

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F. <u>Other Business Services</u>			
a. Advertising Services (CPC 871)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
c. Management Consulting and Regulated Services (CPC 865)	(1) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education. (2) None (3) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.	(1) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education. (2) None (3) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.	
r. Printing and Publishing (CPC 89)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
t. Translation and Interpretation Services (CPC 87905)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	

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<b>2. COMMUNICATION SERVICES</b>			
D. <u>Audio Visual Services</u>			
Motion Picture and Video Tape Production Services (CPC 96121)	(1) None (2) None (3) Foreign services 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. The commercial presence of other parties shall abide by the laws, regulations and any other measures of the relevant government authorities as indicated in horizontal section	(1) None (2) None (3) Unbound	
Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
Rental and Leasing of Studio Recording equipment (CPC 38109)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	

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<b>3. CONSTRUCTION SERVICES</b>			
Pre-erection work at construction site (CPC 511)	(1) Unbound (due to lack of technical feasibility)	(1) None	
Construction work for buildings (CPC 512)	(2) None (3) As indicated in horizontal section	(2) None (3) As indicated in horizontal section	
Construction work for civil engineering (CPC 513)			
Assembling and erection of prefabricated construction (CPC 514)			
Special trade Construction (CPC 515)			
Installation work (CPC 516)			
Building completion and finishing work (CPC 517)			
Renting services related to equipment for construction or demolition of building or civil engineering works with operator. (CPC 518)			

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<b>4. DISTRIBUTION SERVICES</b>			
Wholesale Trade in Services (CPC 622)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Notification No (25/2018) of the Ministry of Commerce, in which retail and wholesale services of the foreign companies and joint venture companies are allowed to do the said sub-sector.	(1) None (2) None (3) As mentioned in Market Access	
Retailing Services (CPC 631)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Notification No (25/2018) of the Ministry of Commerce, in which retail and wholesale services of the foreign companies and joint venture companies are allowed to do the said sub-sector.	(1) None (2) None (3) As mentioned in Market Access according to the Notification No. (15/2017) of the Myanmar Investment Commission, foreign investors are restricted from opening a mini-market, convenience store with a floor area of less than (100 ft x 100 ft) or 10,000 square feet or 929 square metres)	

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<b>5. EDUCATION SERVICES</b>			
<p><b>B. <u>Secondary education services</u></b></p> <ul style="list-style-type: none"> <li>- General secondary education services (CPC 9221)</li> </ul>	<p>(1) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	
<p><b>C. <u>Higher education services (CPC 923)</u></b></p> <ul style="list-style-type: none"> <li>- Post-secondary education services (CPC 9231, 92310)</li> <li>- Other higher education services (CPC 9239, 92390)</li> </ul>	<p>(1) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	
<p><b>D. <u>Adult education services (CPC 924)</u></b></p> <ul style="list-style-type: none"> <li>- Professional or short courses education services</li> <li>- Language courses and training</li> <li>- Business courses</li> </ul>	<p>(1) None</p> <p>(2) None</p> <p>(3) Adult education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Adult education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	

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<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
A. <u>Hotels and Restaurants (incl. catering) (CPC 641-643)</u>			
Hotel and other lodging services (CPC 6411/ 64110)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Motel lodging services (CPC 64120)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Food serving services – Meal serving services with full restaurant services (CPC 6421/ 64210)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Meal serving services in self-services facilities (CPC 6422)	(1) None (2) None (3) None	(1) None (2) None (3) Unbound	
Caterer services, providing meals to outside (CPC 6423)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Beverage serving services for consumption on the premises (CPC 643)  Beverage serving services without entertainment (CPC 64310)  Beverage serving Services with entertainment (CPC 64320)	(1) None (2) None (3) None	(1) None (2) None (3) None	



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Travel agencies and tour operators services (CPC 7471)	(1) None (2) None (3) None	(1) None (2) None (3) Unbound	
Other  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</i> and <i>The Road Transport Operations Law 2016</i> .	(1) None (2) None (3) None	
<b>11. TRANSPORT SERVICES</b>			
A. <u>Maritime Transport Services</u>			
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.	(1) None (2) None (3) None	
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.	(1) None (2) None (3) None	

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Maritime Cargo Handling Services (CPC 741)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	
Storage and Warehouse Services (CPC 742)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Maritime Freight Forwarding Services (CPC 7480)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	
<b>C. <u>Air Transport Services</u></b>			
Aircraft leasing with crew	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Supporting services for air transport – Computer reservation system services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	

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Aircraft catering services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	

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Air Freight Forwarding Services	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
Aircraft Leasing without Crew	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Aircraft Repair and Maintenance Services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Selling and Marketing of Air Transport Services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	