

MYANMAR

Schedule of Specific Commitments

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
I. HORIZONTAL COMMITMENTS													
All Sectors; For a service supplier of another Party who is natural person of that Party but is not national of that Party in mode 1,2,3,4:Unbound													
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914 , Partnership Act 1932, The Special Companies Act 1950, the Foreign Investment Law (2012), the foreign Investment Rules (2013), Notification No. 1/2013 of Myanmar Citizens' Investment Law (2013).</p> <p>As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with one hundred per cent 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 Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both</p>	<p>(3) (a) According to the Notification No. 167/ 2011, Non-Resident Foreigner will be subject to a withholding tax as follows:</p> <table border="0" data-bbox="1276 574 1680 1340"> <thead> <tr> <th align="left">Class of Income</th> <th align="right">Non-resident foreigner</th> </tr> </thead> <tbody> <tr> <td>- Interest</td> <td align="right">15%</td> </tr> <tr> <td>- Royalties paid for the use of licenses, trademarks, patent rights etc.</td> <td align="right">20%</td> </tr> <tr> <td>- Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.</td> <td align="right">3.5 %</td> </tr> <tr> <td>- Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entities and foreign companies.</td> <td align="right">3.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigner	- Interest	15%	- Royalties paid for the use of licenses, trademarks, patent rights etc.	20%	- Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.	3.5 %	- Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entities and foreign companies.	3.5 %	
Class of Income	Non-resident foreigner												
- Interest	15%												
- Royalties paid for the use of licenses, trademarks, patent rights etc.	20%												
- Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.	3.5 %												
- Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entities and foreign companies.	3.5 %												

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>parties.</p> <p>The proposed investment may be refused subject to such implications as financial arrangements, security risk involved and compliance with existing conditions.</p> <p>In forming the form of investment in Myanmar, it shall be formed as company in accordance with existing law.</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914.</p> <p>If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Special Companies Act 1950, Myanmar Companies Act (Amendment) 1955, and Myanmar Companies Regulations 1957</p> <p>(c) Services activities are restricted under section 3 of the State-owned Economic Enterprises Law (1989). However, these activities may be permitted by Cabinet notification according</p>	<p>According to the Notification No. 111/2012, section (5) 'Income tax 35 percent shall be assessed upon non-resident foreigner's total income before deduction of allowance prescribed by Income Tax Law Section 6. If the income is in foreign currency, the income tax must be paid with that foreign currency.'</p> <p>Tax</p> <p>According to the Section 3 (k) of the Income Tax Law, it prescribes the resident foreigners as follows:</p> <p>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty-three days during the income year;</p> <p>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders;</p> <p>(iii) in the case of an association of persons other than a company, an association formed wholly or partly with</p>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p align="center">to the section 4 of the said law.</p> <p>Tax</p> <p>Under the section 27 of Foreign Investment Law promulgated on 2nd November 2012, the Myanmar Investment Commission shall, for the purpose of promoting foreign investments within the State, grant the investor the income tax exemption for a period of 5 consecutive years, inclusive of the year of commencement of production of goods or services. In addition, one or more than one or all of the remaining tax exemptions or tax reliefs may be granted if it is applied.</p>	<p>foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Republic of the Union of Myanmar.</p> <ul style="list-style-type: none"> - In this regards, foreign workers and staff who work at least six months (183 days) in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The Income Tax for Resident Foreigners earn income under the head salaries shall be payable at rates shown in the table prescribed by Notification No. 107/ 2012 and Income Tax shall be assessed upon the total income of a basic co-operative society, co-operative syndicate or central co-operative syndicate formed under the co-operative law, the tax shall be payable at rates shown in the table prescribed by Notification No. 108/ 2012. - However, the income of the resident foreigner who 	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(4) (a) Subject to the Foreign Investment Law (2012) and Foreign Investment Rules (2013), Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864,</p>	<p>operating economic enterprises such as companies formed in Myanmar the Income Tax is 25%.</p> <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 services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(d) According to the Farm-Land Law 2012 and the Transfer of Immoveable Property Restriction Law 1987, the Law Amending the Transfer of Immoveable Property Restriction Law (2005), foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstance.</p> <p>(4) - Any expatriate engage in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective</p>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules and regulations, management level is allowed to stay up to one year and may be extendable there on subject to the approval of concerned agencies.</p> <p>(b) All foreign enterprises and foreign workers shall abide by Business Visa*</p> <p>Period for Permission of Visa: 70 days Period for Permission of stay Extension - up to 3 months**36US\$ - Over 3 months-up to one year**90 US\$ [**with recommendation of Ministry concerned, Application Form, Passport (original & copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export & Import License] (Remark: In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating)</p> <p>(c) The Department of Labour, under the Ministry of Labour,</p>	<p>authority.</p> <ul style="list-style-type: none"> - Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules , regulations and procedures of Myanmar - Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour, the Ministry of Labour, Employment and Social Security. - The Department of Labour, under the Ministry of Labour, Employment and Social Security performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission. - Regarding the recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depending on 	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Employment and Social Security performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission.	syllabus, contents, volume, time frame. Myanmar needs syllabus, contents, volume, time frame in English of respective countries.	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
---------------------	-----------------------------	----------------------------------	------------------------

***Types of Visa and Regulations for stay extension**

Sr. No.	Type of Visa	Period for Permission of Visa	Period for Permission of Stay Extension	Fees of stay extension	Documents to be Needed	Ministry/board for stay extension permitted	Remark
1.	Tourist Visa	28 days	-	20 US\$	-	-	-
2.	Business Visa	70 days	- Up to 3 months - Over 3 months - Up to one year	36 US\$ 90 US\$	- Recommendation of Ministry concerned - Application Form - Passport (original & copy) - Stay Form - (2) Recent Photos - FRC - Company Registration Card - Export & Import License	Visa Confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating
3.	Transit Visa	24 hours	-	18 US\$	-	-	-
4.	Social Visa	28 days	- Up to 3 months - Over 3 months - Up to one year	36 US\$ 90 US\$	- National Registration Card (original & copy) - Household list (original & copy) -Recommendation of Township Immigration Officer concerned - Passport (original & copy) - Stay Form - (2) recent Photos	Visa Confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector		Limitation on Market Access			Limitation on National Treatment		Additional Commitments
Sr. No.	Type of Visa	Period for Permission of Visa	Period for Permission of Stay Extension	Fees of stay extension	Documents to be Needed	Ministry/board for stay extension permitted	Remark
					- FRC		
5.	GOC/DGOC Visa	Duration of assignment	Duration of assignment	Gratis	- Recommendation of Foreign Ministry - Copy of Application Form from Embassy - Passport (original & copy) - Stay Form - (2) Recent Photos	Visa Confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating
6.	SRV	-	- (6 months) within stay permit period for SRV	54 US\$	- Recommendation for Foreign Affair Ministry or Ministry concerned - Copy of Application from organization concerned	Visa Confirming Board	In accordance with permission of Visa Confirming Board, Ministry of Immigration and Population has been obligating
	MJEV/MJSRV	-	- (1 year) stay permit period for MJEV/MJSRV	180 US\$	- Passport (original & copy) - Stay Form - (2) Recent Photos		

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
b) Accounting, Auditing and Bookkeeping Services (CPC 862)	(1) None (2) None (3) Joint venture or partnership with Myanmar locally registered public accountants is encouraged after fulfilling the requirements prescribed by Foreign Investment Law, provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in market access (4) As indicated in market access	(4) Foreign practicing accountant holds an Accountancy Certificate or degree conferred by any foreign country and recognized by the Myanmar Accountancy Council. He/she is registered in the list of practicing accountants managed by his/her country. Subject to MAC's licensing requirements.
Engineering Services (CPC 8672)	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

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

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

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

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

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

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
E. Rental/Leasing Services without Operators			
c) Relating to other machinery and equipment	(1) None	(1) None	
	(2) None	(2) None	
Rental and Leasing of Studio Recording Equipment (CPC 83109)	(3) Unbound	(3) Unbound	
	(4) Unbound	(4) Unbound	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Other Business Services			
a) Advertising Services (CPC 871)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
o) Printing and Publishing (CPC 89)	(1) Unbound (2) None (3) Unbound (4) Unbound	(1) Unbound (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	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES C. Telecommunication Services			
(d) Telex Services (CPC 7523**)	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	
(e) Telegraph Services (CPC 7522)	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(h) Electronic Mail Services	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	
(i) Voice Mail Services (CPC 7523**)	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(j) On Line information and data base retrieval (CPC 7523**)	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	
(k) Electronic Data Interchange (EDI) Services (CPC 7523**)	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(m) Code and protocol conversion (CPC 7523**)	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	
(n) On Line information and / or data processing (CPC 843**)	(1) Subject to comply with the provisions of existing rules and regulations. Subject to utilization of the National Gateway only. (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
D. Audiovisual Services			
Motion Picture and Video Tape Production Services (CPC 96121)	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) Unbound (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Construction Work for Civil Engineering Services (CPC 513)	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
5. EDUCATION SERVICES			
A. Primary education services (CPC 921)	(1) None	(1) None	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
- Preschool education services (CPC 9211)	(2) None	(2) None	
- Other primary education services (CPC 9219)	(3) As indicated in the Horizontal Commitments	(3) As indicated in the Horizontal Commitments	
	(4) Unbound	(4) Unbound	
B. Secondary education services (CPC 922)	(1) None	(1) None	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
- General secondary education services CPC 9221)	(2) None	(2) None	
- Higher secondary education (CPC 9222)	(3) As indicated in the Horizontal Commitments	(3) As indicated in the Horizontal Commitments	
- Technical & vocational secondary education services (CPC 9223)	(4) Unbound	(4) Unbound	
- Technical & vocational secondary school type education services for handicapped students (CPC 9224)			

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
C. Higher education services (CPC 923) - Post-secondary education services (CPC 9231/92310) - Other higher education Services (CPC 9239/92390)	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
D. Adult education services (CPC 924/ 9240) Professional and/ or short courses education services - Language courses and training - Business courses	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.
Other education services (CPC 929/9290/92900) - Skills training services covering the provision of training for technical, supervisory & 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 (CPC 97090)	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) Unbound	Due to existing Regulations of education, all kinds of education services are to be regulated by Ministry of Education.

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
- High level training services of computer			
8. HEALTH RELATED AND SOCIAL SERVICES			
Dental Services (CPC 93123)	(1) None (2) None (3) Commitment with limitation Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 2012 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 2012, joint venture with Myanmar citizen or enterprises with 51% foreign equity is permitted. Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. (4) Unbound	(1) None (2) None (3) Commitment with limitation Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 2012 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 2012, joint venture with Myanmar citizen or enterprises with 51% foreign equity is permitted. Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis. (4) Unbound	
Deliveries and related services, Nursing services, physiotherapist and paramedical personnel (CPC 93191)	(1) None (2) None	(1) None (2) None	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(3) Commitment with limitation Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 2012 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 2012, joint venture with Myanmar citizen or enterprises with 51% foreign equity is permitted. Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis.</p> <p>(4) Unbound</p>	<p>(3) Commitment with limitation Commercial presence of foreign service suppliers are permitted in accordance with the Union of Myanmar Foreign Investment Law 2012 and The Law relating to Private Health Care Services, 2007. Under the Union of Myanmar Foreign Investment Law 2012, joint venture with Myanmar citizen or enterprises with 51% foreign equity is permitted. Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long term lease basis.</p> <p>(4) Unbound</p>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
a) Hotel and Restaurants (including catering)	(1) None	(1) None	
Hotel and Other Lodging Services (CPC 64110)	(2) None	(2) None	
	(3) None, As indicated in the Horizontal Commitment	(3) None, As indicated in the Horizontal Commitments	
	(4) Unbound	(4) Unbound	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)			
A. Entertainment services (including theatre, live bands & circus services) Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	(1) Unbound	(1) Unbound	
	(2) None	(2) None	
	(3) Unbound	(3) Unbound	
	(4) Unbound	(4) Unbound	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International Passenger Transport Services (Excluding Cabotage)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
International Freight Transport Services (Excluding Cabotage)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Maritime cargo Handling Services	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	4) Management, Professional and technical experts are allowed in Myanmar.
Storage and Warehousing Services	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) Unbound (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	4) Management, Professional and technical experts are allowed in Myanmar.

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
C. Air Transport Services			
Aircraft Repair and Maintenance Services	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	4) Only management level is allowed in Myanmar.
Selling and Marketing of Air Transport Services	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments (4) As indicated in the Horizontal Commitments	4) Only management level is allowed in Myanmar.

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 1st Package of Commitments under ASEAN – India Agreement on Trade in Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services	(1) None, except that service 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	