
MYANMAR

Schedule of Specific Commitments

(For the First Package of Commitments)

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
AIR TRANSPORT SERVICES			
Aircraft Repair and Maintenance	1) None	1) None	
Services			
	2) None	2) None	
	3) (a) Commercial presence of	3) (a) The Income Tax Law (1974)	
	foreign service suppliers and/or	prescribes that non-residents	
	providers is permitted in accordance	(foreigners) are subject to a	
	with the Union of Myanmar Foreign	withholding tax as follows:	
	Investment Law (1988) and the	Class of Income Non-resident	
	Myanmar Companies Act (1914).	<u>Foreigners</u>	
	(b) 100% foreign investment or joint	450/	
	venture with a Myanmar citizen or	-Interest 15%	
	enterprise with a minimum of 35%	Develope for one of	
	equity is permitted under the Union of	-Royalties for use of 20%	
	Myanmar Foreign Investment Law	licences, trademarks,	
	(1988). Minimum foreign capital is	patent rights, etc.	
	USD 300,000 for services. Form of	Downanta ta contractora 2.5%	
	incorporation may be sole	-Payments to contractors 3.5%	
	proprietorship, partnership or limited	made by government organizations, municipalities,	
	company. (c) Incorporation of an enterprise not	and co-operative	
	involving a state enterprise is to be	societies	
	made under the Myanmar	Societies	
	Companies Act (1914). Minimum	-Payments for work 3%	
	share capital (in cash) requirement	done to foreign contractors	
	for services companies and branches	done to foreign contractors	
	is equivalent of Kyat 300,000 in USD	(b) Foreign organizations and	
	at current official rate.	persons are not allowed to own land	
	(d) If the investment involves a state	in Myanmar. However, land may be	
	enterprise, incorporation shall be	acquired on long term lease,	
	made under the Special Companies	depending on individual	
	Act (1950) and the Myanmar	circumstances.	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Companies Act (1914).		
	(4) (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon. (b) Only management level is allowed in Myanmar.	 (4) (a) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual services provider shall receive the approval of the respective authorities. (b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar. 	
		(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.	
		(d) Individual service providers who work with approval of respective authorities shall register themselves with the Department of Labour.	
R TRANSPORT SERVICES	·		
lling and Marketing of Air ansport Services	2) None 2) None 3) (a) Commercial presence of foreign service suppliers and/or providers is permitted in accordance with the Union of Myanmar Foreign Investment Law (1988) and the Myanmar Companies Act (1914).	1) None 2) None 3) (a) Thee Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows: Class of Income Non-resident	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitment
	venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company. (c) Incorporation of an enterprise not involving a state enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash) requirement for services companies and branches is equivalent of Kyat 300,000 in USD at current official rate. (d) If the investment involves a state enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).	-Interest 15% -Royalties for use of 20% licences, trademarks, patent rights, etc. -Payments to contractors 3.5% made by government organizations, municipalities, and co-operative societies -Payments for work 3% done to foreign contractors (b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.	
	(4) (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon. (b) Only management level is allowed in Myanmar.	(4) (a) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual services provider shall receive the approval of the respective authorities. (b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.	

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 (5) Unbound (6) Unbound (7) Unbound (8) Unbound (9) Unboun	Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
AIR TRANSPORT SERVICES 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 (4) Unbound (5) None (6) None (7) None (8) Unbound (9) None (1) Unbound (1) Unbound (2) None (3) Unbound (4) Unbound (4) Unbound (5) None (6) None (6) None (7) None (8) Unbound (9) Unbound (1) Unbound (1) Unbound (2) None (3) Unbound (4) Unbound (4) Unbound (5) None (6) None (7) None (7) None (8) Unbound (9) Unbound (9) Unbound (9) Unbound (1) Unbound (1) Unbound (1) Unbound (2) None (6) None (7) None (7) None (8) Unbound (9) Unbound (9) Unbound (9) Unbound (1) Unbound (2) None			abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.	
AIR TRANSPORT SERVICES 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 BUSINESS 1) Unbound (4) Unbound 1) Unbound BUSINESS 1) Unbound (4) Unbound (5) None 2) None (CPC 871) 3) Unbound 4) Unbound 4) Unbound 4) Unbound 4) Unbound (CPC 89) 2) None 2) None (OPC 89) 2) None 2) None			work with approval of respective	
AIR TRANSPORT SERVICES 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 (4) Unbound (5) Unbound (6) Unbound (7) Unbound (8) Unbound (9) Unbo				
Services providers must use public telecommunication networks under national telecommunication authorities in accordance with prescribed rules and regulations. (2) Subject to commercial arrangements with licensed operator(s) (3) Unbound (4) Unbound (4) Unbound (4) Unbound Dubound (4) Unbound (5) Unbound (6) Unbound (6) Unbound (7) Unbound	AIR TRANSPORT SERVICES			
- Advertising Services 2) None 2) None 3) Unbound 3) Unbound 4) Unbound 4) Unbound - Printing and Publishing 1) Unbound 1) Unbound (CPC 89) 2) None 2) None	Services	providers must use public telecommunication networks under national telecommunication authorities in accordance with prescribed rules and regulations. (2) Subject to commercial arrangements with licensed operator(s) (3) Unbound	(2) None (3) Unbound	
(CPC 871) 3) Unbound 3) Unbound 4) Unbound 4) Unbound - Printing and Publishing (CPC 89) 1) Unbound 1) Unbound 2) None 2) None	BUSINESS	1) Unbound	1) Unbound	
4) Unbound 4) Unbound - Printing and Publishing (CPC 89) 1) Unbound 1) Unbound (CPC 89) 2) None 2) None			-	
- Printing and Publishing 1) Unbound 1) Unbound (CPC 89) 2) None 2) None	(CPC 871)			
(CPC 89) 2) None 2) None	B: # 18.18.1		-	
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	(CPC 89)			
3) Unbound 3) Unbound 4) Unbound				

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
COMMUNICATION Audio Visual Services - Motion Picture and Video Tape Production Services (CPC 96121)	1) Unbound 2) None 3) - Foreign service suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film production companies, based on equity or contract, with majority domestic ownership will be allowed to establish modern production studios and production parks Commercial Presence of Foreign service suppliers and producers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this Law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914 Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the	1) Unbound 2) None 3) Unbound	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	government on long term lease basis. 4) Subject to the Union of Myanmar Foreign investment law, Myanmar Lab- our Law and Immigration Laws, only managers, executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner wishes to stay beyond the initial valid period, he may apply, in accordance with rules and regulations, for an extension of a period not exceeding one year.	4) - Subject to domestic rules and regulations for the categories of natural persons referred to under market access. - Standard rate of income taxs are 30% of net profit for kyat-income and 2% of net profit for foreign currency-income.	
- Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Actuarial Services	1) None	1) According to the existing laws & regulations such as: Myanma Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Myanma Insurance Law 1993 Insurance Business Law 1996 etc.	
	2) None	2) According to the existing laws & regulations such as :	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Myanma Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Myanma insurance Law 1993 Insurance Business Law 1996 etc.	
	3) Unbound	3) Unbound	
	4) Unbound	4) Unbound	
MARITIME International passenger Transport (Excluding Cabotage)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
International Freight Transport (Excluding Cabotage)	1) None 2) None 3) (a) Commercial presence of foreign service suppliers and/ or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914. Under this law:- (i) 100% Foreign investment, or (ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign	1) None 2) None 3) Unbound	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	300,000 for		
	services. Form of	f	
	incorporation can		
	be partnership of	f	
	limited company.		
	(b) Incorporation of an		
	enterprise not involving		
	state enterprise is to be		
	made under the		
	Myammar Companies		
	Act 1914. Minimum		
	share capital (in cash)		
	requirement for services		
	companies and branches		
	is equivalent of K		
	300,000 in USD at current official rate.		
	If the investment		
	involves a state		
	enterprise. Incorporation		
	shall be made under the		
	Special Companies Act		
	1950 and Myanmai		
	Companies Act 1914.		
	(c) Foreign organization and		
	persons are not allowed		
	to own and in Myanmar.		
	However land may be		
	acquired on long term		
	lease, depending on the		
	individual circumstances.		
	(d) Subject to the Union of		
	Myamar Foreign		
	Investment Law		

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
MARITIME	Myanmar Lab our Law and Immigration Laws, Management. Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon. 4) Only management level is allowed in Myanmar	4) Unbound	
Maritime cargo handling services	Unbound due to lack of technical	1. Unbound	
namme carge namamig control	feasibility		
	2. None	2. None	
	3. (a) Commercial presence of	3. The Income Tax Law 1974	
	foreign service suppliers	prescribed that non-resident	
	and/ or providers are	(Foreigner) will be subject to a	
	permitted in accordance	withholding tax is as follows:-	
	with the Union of	Class of Income Non-resident Foreigners	
	Myanmar Foreign	<u>i oreigners</u>	
	Investment Law 1988 and	-Interest 15%	
	the Myanmar Companies Act 1914 Under this law:-	-Royalties for use of 20%	
	(i) 100% Foreign investment or	licences, trademarks, patent rights, etc.	
	(ii) Joint Venture with a	-Payments to contractors 3.5%	
	Mynmar citizen or enterprise with a	made by government organizations, municipalities, and co-operative	

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	minimum of 35%	societies	
	equity is permitted. Form of	-Payments for work 3% done to foreign contractors	
	incorporation can	done to loreign contractors	
	be sole	Foreigners are not allowed to	
	proprietorship.	own land in Myanmar. However	
	Partnership or	land may be acquired on long	
	limited company.	term lease depending on the	
		individual circumstances.	
	(b) Incorporation of an	A Judicial person may perform	
	enterprise not involving	services to clients in Myanmar	
	state enterprise is to be	but are not allowed to practice in	
	made under the	Myanmar courts of law.	
	Myanmar Companies		
	Act 1914. Minimum		
	share capital (in cash)		
	requirement for		
	companies and		
	branches is equivalent		
	of K 300,000 in USD by		
	official conversion rate.		
	If the investment		
	involves a state		
	enterprise,		
	incorporation shall be		
	made under the Special		
	Company Act 1950 and		

Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Myanmar Companies		
	Act 1914.		
	(c)Foreign organizations and		
	persons are not allowed to		
	own land in Myanmar.		
	However, land may be		
	acquired on long term lease,		
	depending on the individual		
	circumstances.		
	(d)Subject to the Union of		
	Myanmar Foreign		
	Investment Law. Myanmar		
	Lab our Law and		
	Immigration Laws.		
	Management. Professional		
	and Technical Experts.		
	Unless mentioned other		
	wise are allowed to stay up		
	to one year and may		
	extendable thereon.		
	4. Management, Professional and	4(a) Any expatriate engage in	
	Technical Experts are allowed in	Joint Venture representative	
	Myanmar.	offices or other type of	
	-	judicial person and or	

Modes of Supply: 1) Cross-border supply 2)Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		individual services provider	
		shall receive the approval of	
		the respective authority.	
		(b) The immigration rules and	
		procedures shall abide by	
		any expatriate when entering	
		into Myanmar.	
		(c) Any expatriate in Myanmar	
		shall abide by the laws,	
		rules, and regulations of the	
		Union of Myanmar and that	
		they shall not interfere in the	
		internal affairs of the country.	
		(d) Individual service provider	
		who work with approval of	
		respective authority shall	
		register themselves with the	
		Department of Labour.	