

**MYANMAR**

**Schedule of Specific Commitments**

**(For the First Package of Commitments)**

## MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: 1) Cross-border supply    2) Consumption abroad    3) Commercial presence    4) Presence of natural persons													
Sector or Sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments										
<b>AIR TRANSPORT SERVICES</b> Aircraft Repair and Maintenance Services	1) 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). (b) 100% foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company. (c) Incorporation of an enterprise not involving a state enterprise is to be made under the 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	1) None  2) None 3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows: <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black; padding: 2px;"><u>Class of Income</u></th> <th style="text-align: right; border-bottom: 1px solid black; padding: 2px;"><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">-Interest</td> <td style="text-align: right; padding: 2px;">15%</td> </tr> <tr> <td style="padding: 2px;">-Royalties for use of licences, trademarks, patent rights, etc.</td> <td style="text-align: right; padding: 2px;">20%</td> </tr> <tr> <td style="padding: 2px;">-Payments to contractors made by government organizations, municipalities, and co-operative societies</td> <td style="text-align: right; padding: 2px;">3.5%</td> </tr> <tr> <td style="padding: 2px;">-Payments for work done to foreign contractors</td> <td style="text-align: right; padding: 2px;">3%</td> </tr> </tbody> </table> (b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.	<u>Class of Income</u>	<u>Non-resident Foreigners</u>	-Interest	15%	-Royalties for use of licences, trademarks, patent rights, etc.	20%	-Payments to contractors made by government organizations, municipalities, and co-operative societies	3.5%	-Payments for work done to foreign contractors	3%	
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	<p>Companies Act (1914).</p> <p>(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.</p>	<p>(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.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual service providers who work with approval of respective authorities shall register themselves with the Department of Labour.</p>			
<b>AIR TRANSPORT SERVICES</b>					
Selling and Marketing of Air Transport Services	<p>1) None</p> <p>2) None</p> <p>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). (b) 100% foreign investment or joint</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Thee Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table border="0"> <tr> <td style="text-align: center;"><u>Class of Income</u></td> <td style="text-align: center;"><u>Non-resident Foreigners</u></td> </tr> </table>	<u>Class of Income</u>	<u>Non-resident Foreigners</u>	
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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
	<p>venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company.</p> <p>(c) Incorporation of an enterprise not involving a state enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash ) requirement for services companies and branches is equivalent of Kyat 300,000 in USD at current official rate.</p> <p>(d) If the investment involves a state enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).</p>	<p>-Interest 15%</p> <p>-Royalties for use of licences, trademarks, patent rights, etc. 20%</p> <p>-Payments to contractors made by government organizations, municipalities, and co-operative societies 3.5%</p> <p>-Payments for work done to foreign contractors 3%</p> <p>(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.</p>	
	<p>(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.</p> <p>(b) Only management level is allowed in Myanmar.</p>	<p>(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.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p>	

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		(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.	
<b>AIR TRANSPORT SERVICES</b>			
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	
<b>BUSINESS</b> - Advertising Services (CPC 871)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
- Printing and Publishing (CPC 89)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	

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<b>COMMUNICATION</b> <u>Audio Visual Services</u> - 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	

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	<p>government on long term lease basis.</p> <p>4) Subject to the Union of Myanmar Foreign investment law, Myanmar Labour 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.</p>	<p>4) - Subject to domestic rules and regulations for the categories of natural persons referred to under market access.</p> <p>- Standard rate of income taxes are 30% of net profit for kyat-income and 2% of net profit for foreign currency-income.</p>	
- Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<b>FINANCIAL SERVICES</b>			
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 :	

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			Myanma Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Myanmar insurance Law 1993 Insurance Business Law 1996 etc.	
		3) Unbound	3) Unbound	
		4) Unbound	4) Unbound	
<b>MARITIME</b> 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 capital is USD		1) None 2) None 3) Unbound	



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	300,000 for services. Form of incorporation can be partnership of limited company.		
	<p>(b) Incorporation of an enterprise not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and branches is equivalent of K 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 Myanmar Companies Act 1914.</p> <p>(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.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law,</p>		

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<p><b>MARITIME</b> Maritime cargo handling services</p>	<p>Myanmar Labour Law and Immigration Laws, Management. Professional and Technical Experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>4) Only management level is allowed in Myanmar</p> <p>1. Unbound due to lack of technical feasibility</p> <p>2. None</p> <p>3. (a) Commercial presence of foreign service suppliers and/ or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Under this law:-</p> <p>(i) 100% Foreign investment or</p> <p>(ii) Joint Venture with a Myanmar citizen or enterprise with a</p>	<p>4) Unbound</p> <p>1. Unbound</p> <p>2. None</p> <p>3. The Income Tax Law 1974 prescribed that non-resident (Foreigner) will be subject to a withholding tax is as follows:-</p> <table border="1"> <thead> <tr> <th><u>Class of Income</u></th> <th><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td>-Interest</td> <td>15%</td> </tr> <tr> <td>-Royalties for use of licences, trademarks, patent rights, etc.</td> <td>20%</td> </tr> <tr> <td>-Payments to contractors made by government organizations, municipalities, and co-operative</td> <td>3.5%</td> </tr> </tbody> </table>	<u>Class of Income</u>	<u>Non-resident Foreigners</u>	-Interest	15%	-Royalties for use of licences, trademarks, patent rights, etc.	20%	-Payments to contractors made by government organizations, municipalities, and co-operative	3.5%	
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	<p>minimum of 35% equity is permitted. Form of incorporation can be sole proprietorship. Partnership or limited company.</p> <p>(b) Incorporation of an enterprise not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for companies and branches is equivalent of K 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</p>	<p>societies</p> <p>-Payments for work done to foreign contractors 3%</p> <p>Foreigners are not allowed to own land in Myanmar. However land may be acquired on long term lease depending on the individual circumstances.</p> <p>A Judicial person may perform services to clients in Myanmar but are not allowed to practice in Myanmar courts of law.</p>	

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	<p>Myanmar Companies Act 1914.</p> <p>(c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law. Myanmar Labour Law and Immigration Laws. Management. Professional and Technical Experts. Unless mentioned otherwise are allowed to stay up to one year and may extendable thereon.</p> <p>4. Management, Professional and Technical Experts are allowed in Myanmar.</p>	<p>4(a) Any expatriate engage in Joint Venture representative offices or other type of judicial person and or</p>	

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		<p>individual services provider shall receive the approval of the respective authority.</p> <p>(b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules, and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual service provider who work with approval of respective authority shall register themselves with the Department of Labour.</p>	