

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments									
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	<p>3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Myanmar Companies Law (2017), Partnership Act 1932, The Special Companies Act 1950 and the laws amending or replacing such acts, the Myanmar Investment Law (2016), its implementing rules and any notification issued under that law.</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Law (2017). If the investment involves a state enterprise, incorporation shall be made under the</p>	<p>3) (a) According to the Notification No. 51/2017, Non-Resident Foreigner will be subject to a withholding tax as follows;</p> <table border="0"> <tr> <td style="padding-right: 20px;">Class of Income</td> <td style="padding-right: 20px;">Non-resident foreigner</td> <td></td> </tr> <tr> <td>- Interest payment for a loan or indebtedness or transaction of similar nature or Saving</td> <td></td> <td style="text-align: right;">15%</td> </tr> <tr> <td>- Royalties for the use of licenses, trademarks, patent rights etc</td> <td></td> <td style="text-align: right;">15%</td> </tr> </table>	Class of Income	Non-resident foreigner		- Interest payment for a loan or indebtedness or transaction of similar nature or Saving		15%	- Royalties for the use of licenses, trademarks, patent rights etc		15%	
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	<p>Myanmar Companies Law (2017), the Special Companies Act (1950), Myanmar Companies Regulations (2018) and the law amending or replacing such laws or any notification issued under that laws.</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 to the section 4 of the said law.</p> <p><u>Tax</u> Income Tax exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016) based on zoning system. If it is in</p>	<p>-Payment by State Organizations, State Enterprises, Development Committees, co-operative societies, foreign companies, foreign enterprises and organizations, local companies under an existing law for purchase of goods, work performed or supply of services and hiring within the country under a tender, contract, quotation or other modes (other than 2.5%</p>	

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	<p>zone (1), the income tax exemption for a period of 7 consecutive years including the year of commencement of business, in zone (2), the income tax exemption for a period of 5 consecutive years including the year of commencement of business, and in zone (3), the income tax exemption for a period of 3 consecutive years including the year of commencement of business.</p>	<p>The services mentioned in above items of this table).</p> <p>According to the 2017 Union Taxation Law, paragraph 23, sub-paragraph (a), in respect of the following kind of taxpayer, before the reliefs under section 6 of the Income Tax Law shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income:</p> <p>(ii) other income except income under the salary heading of non-resident foreigner.</p> <p>And under, paragraph 24, in the case of a non-resident foreigner, the reliefs under section 6 and 6-a of the Income Tax Law shall not be deducted in the case of income under the salary</p>	

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		<p>heading, income tax shall be assessed on the total income at the tax rates under sub-section (c), section 19 of the 2017 Union Taxation Law.</p> <p>The income tax can be changed due to the Union Taxation Law enacted on a yearly basis.</p> <p><u>Tax</u></p> <p>According to the Sections 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</p>	

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		<p>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 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> <p>- 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.</p> <p>(b) A foreign lawyer may perform service to client in Myanmar but are not</p>	

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		<p>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 in accordance with the Myanmar Investment Law 2016.</p>	

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	<p>4) (a) Subject to the Myanmar Investment Law (2016), its implementing rules and any notification issued under that law, 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 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</p> <p><u>Business Visa</u> Period for 70 days Permission of Visa</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 authority.</p> <p>- 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, The Permanent Residence of a Foreigner Rules and Immigration rules, regulations and procedures of Myanmar</p>	

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	<p>Period for Permission of Stay Extension</p> <ul style="list-style-type: none"> - up to 3 months** - over 3 months - up to one year** <p>(**with recommendation of Ministry concerned, Application Form, Passport (original & copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export & Import License)</p> <p>(Remark: In accordance with permission of Visa Confirming Board, Ministry of Labour, Immigration and Population has been obligating)</p> <p>(c) The Department of Labour, under the Ministry of Labour, Immigration and Population performs registration for foreign workers who have been given the permission to stay in work by the Myanmar Investment Commission.</p>	<ul style="list-style-type: none"> - Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour, the Ministry of Labour, Immigration and Population. - The Department of Labour, under the Ministry of Labour, Immigration and Population performs registration for foreign 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 depend on syllabus, contents, volume, time frame. Myanmar needs syllabus, 	

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		contents, volume, time frame in English of respective countries.	

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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 Myanmar Investment Law (2016), provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country. Up to 70% foreign equity participation is permitted. 4) None	1) None 2) None 3) As indicated in market access 4) As indicated in market access	4) - Foreign practising accountant holds an Accountancy Certificate or Degree conferred by any foreign country and recognized by the Myanmar Accountancy Council-MAC

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			<ul style="list-style-type: none"> - He/she is registered in the list of practising accountants managed by his/her country. - Subject to MAC's licensing requirement. - Not allowed to engage in CPC 8621 Accounting and Auditing Services.
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) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	

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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 services (CPC 86741)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
g) Landscape architectural services (CPC 86742)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

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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 software consulting services (CPC 8421) (ii) System 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	

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c) Data processing services (CPC 843) (i) Input processing services (CPC 8431) (ii) Data-processing and tabulation services (CPC 8432) (iii) Time-sharing services (CPC 8433) (iv) Other data processing services (CPC 8439)	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	
d) Data base services (CPC 844)	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	

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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) 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. Rental/Leasing Services without Operators			
d) Rental and leasing of studio recording equipment (CPC 83109)	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	

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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	
r) Printing and publishing (CPC 88442)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
t) Translation and interpretation services (CPC 87905)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

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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	
f) Paging services (CPC 75291)	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	

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h) Electronic 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	
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	

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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	
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	

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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 base 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	

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o) Telecommunication equipment maintenance services (CPC 75450)	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	
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (CPC 9611)	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) Motion picture projection services (CPC 9612)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

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f) Cinema theatre services (CPC 9615)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. Construction Work for Buildings (CPC 512)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
B. Construction Work for Civil Engineering (CPC 513)	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	

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C. Assembly and Erection of Prefabricated Construction (CPC 514)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
C. Installation Work (CPC 516)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
D. Building Completion and Finishing Work (CPC 517)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
E. Pre-erection Work at Construction Site (CPC 511)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

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E. Special Trade Construction (CPC 515)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
E. 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	
E. EDUCATIONAL SERVICES			
A. Primary education services (CPC 921) - Preschool education services (CPC 9211) - Other primary education services (CPC 9219)	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, Primary Education services are to be regulated by Ministry of Education. Pre-school Education services are to be regulated by Ministry of Education as well as Ministry of Social Welfare Relief and Resettlement.

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<p>B. Secondary education services (CPC 922)</p> <ul style="list-style-type: none"> - General secondary education services (CPC 9221) - Technical & vocational secondary education services (CPC 9223) - Technical & vocational secondary school type education services for handicapped students (CPC 9224) 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<p>Due to existing Regulations of education, General Secondary Education Services and Technical and Vocational Secondary Education Services are to be regulated by Ministry of Education.</p> <p>Other secondary Education Services are to be regulated by Ministry of Social Welfare Relief and Resettlement</p>
<p>C. Higher education services (CPC 923)</p> <ul style="list-style-type: none"> - Post-secondary education services (CPC 9231/92310) - Other higher education services (CPC 9239/92390) 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<p>Due to existing Regulations of education, Higher Education Services are to be regulated by Ministry of Education as well as other 4 Concerned Ministries.</p>

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<p>D. Adult education services (CPC 924)</p> <p>Professional and/or short courses education services</p> <ul style="list-style-type: none"> - Language courses and training - Business courses 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<p>Due to existing Regulations of education, Language courses and training are to be regulated by Ministry of Education.</p> <p>Business courses are to be regulated by concerned Ministries.</p>
<p>E. Other education services (CPC 929/9290/92900)</p> <ul style="list-style-type: none"> - 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 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the Horizontal Commitments 4) Unbound 	<p>Due to existing Regulations of education, other education services are to be regulated by Ministry of Education as well as other Concerned Ministries.</p>

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information technology; (6) avionics			
7. FINANCIAL SERVICES			
A. All insurance and insurance-related services			
d) 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) None	
Actuarial Services	1) None 2) None 3) None	1) According to the existing laws & regulations and subject to the permission of Insurance Business Regulatory Board. 2) None 3) According to the existing laws & regulations and subject to the permission of Insurance Business	

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	4) None	Regulatory Board. 4) According to existing laws & regulations and subject to the permission of Insurance Business Regulatory Board.	
B. Banking and other financial services			
Foreign Bank's Representative Offices Services (CPC 811) Foreign Bank's Branches Services (CPC811)	1) Subject to CBM's approval 2) Subject to CBM's approval 3) Foreign Banks are allowed to open their representative offices and branch in Myanmar subject to CBM's approval. 4) Subject to CBM's approval	1) Subject to CBM's approval 2) Subject to CBM's approval 3) Foreign Banks are allowed to open their representative offices and branch in Myanmar subject to CBM's approval. 4) Subject to CBM's approval	

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e) Guarantee and Commitments (CPC 81199)	1) Unbound 2) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 3) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 4) Presence of natural person is allowed temporarily if there is a commercial presence, and subject to the approval from the Central Bank of Myanmar according to existing domestic laws.	1) Unbound 2) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 3) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 4) Presence of natural person is allowed temporarily if there is a commercial presence, and subject to the approval from the Central Bank of Myanmar according to existing domestic laws.	

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k) Provision of financial information, and financial data processing and related software by suppliers of other financial services (CPC 8131)	1) Unbound 2) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 3) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 4) Presence of natural person is allowed temporarily if there is a commercial presence, and subject to the approval from the Central Bank of Myanmar according to existing domestic laws.	1) Unbound 2) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws. 3) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws 4) Presence of natural person is allowed temporarily if there is a commercial presence, and subject to the approval from the Central Bank of Myanmar according to existing domestic laws.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and Other Lodging Services (CPC 6411/64110)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	

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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-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Meal serving services with full restaurant services (CPC 6421/64210)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	
A. Meal serving services in self-service facilities (CPC 6422)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	
A. Caterer services, providing meals to outside (CPC 6423)	1) None 2) None 3) None 4) None	1) None 2) None 3) Unbound 4) Unbound	
A. Beverage serving services without entertainment (CPC 64310)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Beverage serving services with entertainment (CPC 64320)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) Unbound	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a) International Passenger Transport Services (Excluding Cabotage) (CPC 7211)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
b) International Freight Transport Services (Excluding Cabotage) (CPC 7212)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Maintenance and Repair of Vessels (CPC 8868**)	1) None 2) None 3) None 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	
C. Air Transport Services			
d) Aircraft Repair and Maintenance Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
e) Selling and Marketing of Air Transport Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Computer Reservation System Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
H. Services Auxiliary to all Modes of Transport			
a) Cargo Handling Services (CPC 741) - Maritime Cargo Handling Services	1) None 2) None 3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity 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) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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% equity is permitted 4) Unbound	1) None 2) None 3) None 4) Unbound	