Sector or Sub-sector	Access Treatment		Additional Commitments
HORIZONTAL COMMITMENTS	The state of the s		
All Sectors; For a service that Party in mode 1, 2, 3,	supplier of another Party who 4: Unbound	is natural person of that Par	ty but is not national of
All Sectors	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. (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	3) (a) According to the Notification No. 51/2017, Non-Resident Foreigner will be subject to a withholding tax as follows; Class of Non-Income resident foreigner - Interest payment for a loan or indebtedn ess or transacti on of similar nature or Saving - Royalties for the use of licenses, trademark s, patent rights etc	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
	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. (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. Tax Income Tax exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016) based on zoning	-Payment by State Organizatio ns, State Enterprises , Development Committees, co- operative societies, foreign companies, foreign enterprises and organizatio ns, 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		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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.	The services mentioned in above items of this table). According to the 2017 Union Taxation Law, paragraph23, 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: (ii) other income except income under the salary heading of non-resident foreigner. 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	C. B.T.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		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.	
		The income tax can be	
		changed due to the	
		Union Taxation Law	
		enacted on a yearly	
		basis. The Purchase Major	
		Tax	
		According to the	
	975-0895	Sections 3(k) of the	
	NAME OF TAXABLE PARTY.	Income Tax Law, it	
	The state of the s	prescribes the resident	
	of conference year	foreigners as follows:	
	exempted the a best of	(i) In the case of	
	Fig. 1. mag. materies 1 a m	individual, a	
	E DE MARIE DE LA COMPANION DE	foreigner who	
	Turneris on lear or	resides in Myanmar	
	OL A SOURCE CALCAL	for not less than	
	Premium and the neuron	one hundred and	
	200 2000	eighty-three days	
	THE DISCOUNT OF STATE	during the income	
	AGENT OF COMMENT FIRST CT	year;	
	Asses guerrann en	(ii) in the case of a	
	THE SHORT OF STREET	company, a company	
		formed under the	25
		Myanmar Companies	/2/
		Act or any other	E

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		existing law wholly or partly with foreigner share-holders;	E SMILE
		(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.	
		- 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. (b) A foreign lawyer	
Substitution Street		may perform service to client in Myanmar but are not	, in

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		allowed to practice in Myanmar courts of law.	
		(c) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.	
		(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.	CERTIF!
Security Company	The second secon		PPUTYSES

Sector or Sub-sector	Limitations on Market	Limitations on National	7 1 1 1 2 1 1
	Access	Treatment	Additional Commitments
	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. (b) All foreign enterprises and foreign workers shall abide by Business Visa Period for 70 days Permission of Visa	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. - 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	Total Control of the

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Period for Permission of Stay Extension - up to 3 months** - over 3 months - up to one year** (**with recommendation of Ministry concerned,	- 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.	o Inc
	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 Labour, Immigration and Population has been obligating)	- 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.	
	(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	- Regarding the recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents, volume,	
CENTRAL GIA TRANSPORT	Myanmar Investment Commission.	time frame. Myanmar needs syllabus,	die Tit

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		contents, volume, time frame in English of respective countries.	Tescaurten bir ne ent gedeac routentages youdricato colo is soconteato colo ac



	Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
SE	CTOR SPECIFIC COMMITMENTS				11 Od Chieff	
1.	BUSINESS SERVICES			7		
A.	Professional Services					
b)	Accounting, auditing and bookkeeping services	1)	None None	1)	None None	
	(CPC 862)	- '	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.	3)	As indicated in market access ·	
		4)	None	4)	As indicated in market access	4) - Foreign practising accountant holds an Accountancy Certificate or Degree conferred by
			The state of the s		Light (Year) at the Constitution of the Consti	any foreign country and recognized by the Myanmar Accountancy Council-MAC

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Mage 4) Unbound	41 (27)395; EQ	 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	1) None 2) None	
	3) None 4) Unbound	3) None 4) Unbound	
e) Engineering services (CPC 8672)	1) None 2) None	1) None 2) None	
	None As indicated in the Horizontal Commitments	None As indicated in the Horizontal Commitments	
			(RT





	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f)	Integrated engineering services	1) None	1) None	
	(CPC 8673)	2) None	2) None	
		3) None	3) None	
		4) Unbound	4) Unbound	
g)	Urban planning services (CPC 86741)	1) None	1) None	
	(CFC 00/41)	2) None	2) None	
		3) None	3) None	
		4) Unbound	4) Unbound	
g)	Landscape architectural services	1) None	1) None	
	(CPC 86742)	2) None	2) None	
		3) None	3) None	and Approxima Service
		4) Unbound	4) Unbound	- Dec Automotics consents
				en Subject to Marine Trestaing meaningset
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3.	Computer and Related Ser	vices		(3)
a)	Consultancy services related to the installation of computer hardware (CPC 841)	 None None As indicated in the Horizontal Commitments As indicated in the Horizontal Commitments 	 None None As indicated in the Horizontal Commitments As indicated in the Horizontal Commitments 	PRAILIE0
b)	Software implementation services (CPC 842) (i) System software consulting services (CPC 8421) (ii) System analysis services (CPC 8422)	 None None As indicated in the Horizontal Commitments As indicated in the Horizontal Commitments 	 None None As indicated in the Horizontal Commitments As indicated in the Horizontal Commitments 	
	(iii) System design services (CPC 8423)(iv) Programming services (CPC 8424)(v) System maintenance services	STANSE STANSON OF THE	The section of the se	

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c)	Data processing services	1) None	1) None	
	(CPC 843)	2) None	2) None	
	<pre>(i) Input processing services (CPC 8431)</pre>	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
	(ii) Data-processing and tabulation services (CPC 8432)	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
	(iii) Time-sharing services (CPC 8433)	An Experience (Constitution of A) By the laggest in the Horizonts Constitution of the Horizonts (Constitution of the Horizonts)	4, As littlefted to the first sent	
	(iv) Other data processing services (CPC 8439)	II BE TUTIONERS TO SHE	The second secon	
d)	Data base services	1) None	1) None	
	(CPC 844)	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	GERTIFIED
	Countries of Congress ear	The second secon		Deputy ses

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e)	Other (CPC 845-849)	1) None	1) None	
		2) None	2) None	
	<pre>(i) Maintenance and repair services of office machinery (CPC 845)</pre>	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
	(ii) Other computer services (CPC 849)	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
	- Data-processing services (CPC 8491)	Ti yere	4.1 Police 2.3 Noble	
	- Other computer services (CPC 8499) - System	a) (90)///mi	a) Avapano	
	integration services - Software	SY Notes	S some	
	development services	5) 2014		
Ξ.	Rental/Leasing Services	without Operators	y k Thappostar	
1)	Rental and leasing of studio recording	1) None	1) None	
	equipment (CPC 83109)	2) None	2) None	
	VOAS LOS MANAGES	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
	Second Top Second	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	Cit?

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F.	Other Business Services			
a)	Advertising services (CPC 871)	1) None	1) None	
		2) None	2) None	
		3) Unbound	3) Unbound	
	Kultur To. Editaci	4) Unbound	4) Unbound	
r)	Printing and publishing (CPC 88442)	1) None	1) None	
	(020 00112)	2) None	2) None	
	0.00	3) Unbound	3) Unbound	
		4) Unbound	4) Unbound	
t)	Translation and interpretation services	1) None	1) None	
	(CPC 87905)	2) None	2) None	
		3) Unbound	3) Unbound	
		4) Unbound	4) Unbound	
		St. As indicated in the	3) Wellington few on the	
		2) 13000		
	China	1 Mode	L. 1000	SECTION OF THE PROPERTY OF THE
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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES		Treatment	<u> </u>
C. Telecommunication Serv	ices		
d) Telex services (CPC 7523**)	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	
e) Telegraph services (CPC 7522)	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	
f) Paging services (CPC 75291)	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	
		200000000000000000000000000000000000000	Marine Committee of the

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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	1) Unbound	
		NoneAs indicated in the Horizontal Commitments	None As indicated in the Horizontal Commitments	
		4) 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	1) Unbound	
		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	
				(it

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
k)	Electronic data interchange (EDI) services (CPC 7523**)	1) Subject to comply with the provisions of existing rules and regulations. Subject to	1) Unbound	
		Utilization of the National Gateway only	F) AN Endamed in the Mostance all Commitments	
		2) None	2) None	
		3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
	Name (FREA)	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
i)	On-line information and data base retrieval (CPC 7523**)	Subject to comply with the provisions of existing rules and	1) Unbound	
		regulations. Subject to Utilization of the National Gateway only	Horagonia, comest entr	
		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	
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	COGE AND CONTROLS	() SAGREGE NO GOVERN NOTE OF	F) Garenus	
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	Sector or Sub-sector	Limitations on Market Access	Limitations 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	1) Unbound	
		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	
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	1) Unbound	
		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	
		THE PERMITS OF THE COLUMN TO SERVICE TO SERV	i) encoura	OFFUTY SESS

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o) Telecommunication equipment maintenance services	1) None	1) None	
(CPC 75450)	2) None 3) As indicated in the	2) None3) As indicated in the	
	Horizontal Commitments 4) As indicated in the	Horizontal Commitments 4) As indicated in the	
	Horizontal Commitments	Horizontal Commitments	
D. Audiovisual Services			
a) Motion picture and video tape production	1) None	1) None	
and distribution services	2) None	2) None	
(CPC 9611)	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	
PORCEO CENTRAL	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
o) Motion picture projection services	1) None	1) None	
(CPC 9612)	2) None	2) None	
	3) Unbound	3) Unbound	
	4) Unbound	4) Unbound	
	1) Note 1	TY W-06	(aril
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f)	Cinema theatre services (CPC 9615)	1) None	1) None	
		2) None	2) None	
		3) Unbound	3) Unbound	
		4) Unbound	4) Unbound	
3.	CONSTRUCTION AND RELATED	ENGINEERING SERVICES	La Contraction of the Contractio	
Α.	Construction Work for Buildings	1) None	1) None	
	(CPC 512)	2) None	2) None	
		3) None	3) None	
		4) Unbound	4) Unbound	
В.	Construction Work for Civil Engineering	1) None	1) None	
	(CPC 513)	2) None	2) None	
		3) None	3) None	
		4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	
		RECTROMOS COMPTERSURES	3) Asturdace to a calculation of the control of the	
		(5) 900s	Z1 Bone	
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c.	Assembly and Erection of Prefabricated	1) None	1) None	TO TELEBOOK
	Construction (CPC 514)	2) None	2) None	Bolises and Acherman
		3) None	3) None	Enagation as as as Misistry as Somet Wear
	CEPE Expusits	4) Unbound	4) Unbound	Redulated at the last of
c.	Installation Work (CPC 516)	1) None	1) None	satisfies = 10.4
		2) None	2) None	
		3) None	3) None	District ton Erica
		4) Unbound	4) Unbound	
D.	Building Completion and	1) None	1) None	
	Finishing Work (CPC 517)	2) None	2) None	
		3) None	3) None	
		4) Unbound	4) Unbound	
E.	Pre-erection Work at	1) None	1) None	
	Construction Site (CPC 511)	2) None	2) None	
		3) None	3) None	
	1000 283 ST 60 -	4) Unbound	4) Unbound	ERTIFIED CO
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E.	Special Trade Construction	1) None	1) None	Sin
	(CPC 515)	2) None	2) None	
		3) None	3) None	
	Courage Carm down at	4) Unbound	4) Unbound	
Ξ.	Renting Services	1) None	1) None	
	Related to Equipment for Construction or Demolition of Building	2) None	2) None	
	or Civil Engineering Work with Operator	3) None	3) None	
	(CPC 518)	4) Unbound	4) Unbound	
E.	EDUCATIONAL SERVICES			
A .	Primary education services	1) None	1) None	Due to existing Regulations of education, Primary
	(CPC 921)	2) None	2) None	Education services are to be regulated by Ministry of
	- Preschool education services	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	Education.
	(CPC 9211) - Other primary	4) Unbound	4) Unbound	Pre-school Education services are to be regulated by Ministry of
	education services (CPC 9219)	37 E016	91, 1946	Education as well as Ministry of Social Welfare
		x) None	5) 9046-	Relief and Resettlement.
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
В.	Secondary education services (CPC 922)	1) None 2) None	1) None 2) None	Due to existing Regulations of education, General Secondary Education
	 General secondary education services (CPC 9221) Technical & vocational 	As indicated in the Horizontal Commitments Unbound	As indicated in the Horizontal Commitments Unbound	Services and Technical and Vocational Secondary Education Services are to be regulated by Ministry of Education. Other secondary Education
	secondary education services (CPC 9223)	H granter	4) e superior	Services are to be regulated by Ministry of Social Welfare Relief and Resettlement
	vocational secondary school type education services for handicapped students (CPC 9224)	S) prome	2) This. 2) As more used in the little same.	English to select the
c.	Higher education services (CPC 923)	1) None 2) None	1) None 2) None	Due to existing Regulations of education, Higher Education Services are to
	- Post-secondary education services (CPC 9231/92310)	3) As indicated in the Horizontal Commitments	3) As indicated in the Horizontal Commitments	be regulated by Ministry of Education as well as other 4 Concerned Ministries.
	- Other higher education services (CPC 9239/92390)	4) Unbound	4) Unbound	Second secondary was not a
	production according		and the state of t	CERTIFI

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D.	Adult education services (CPC 924) 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	 None None As indicated in the Horizontal Commitments Unbound 	Due to existing Regulations of education, Language courses and training are to be regulated by Ministry of Education. Business courses are to be regulated by concerned Ministries.
Е.	Other education services (CPC 929/9290/92900) - Skills training services covering the provision of	1) None 2) None 3) As indicated in the Horizontal Commitments	 None None As indicated in the Horizontal Commitments 	Due to existing Regulations of education, other education services are to be regulated by Ministry of Education as well as other Concerned Ministries.
	<pre>training for technical, supervisory & production related functional levels in new and emerging</pre>	4) Unbound	4) Unbound	Service to the service of the servic
	technologies as follows: (1) automated manufacturing	As indicates at the thirt things Haritania, committents Indicates	(a) Applied takes in the special strains a special result of the special speci	Consolorat Genoriaer Editation September 1981 Le regalise de la financia
	technology; (2) advanced materials technology; (3) biotechnology; (4) electronic; (5) Other services	5) Wolfe	5) vone	CERTIFIED OF THE PROPERTY OF T

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
information technology; (6) avionics			
7. FINANCIAL SERVICES			
A. All insurance and insur	cance-related services		
d) Average and loss adjustment services (CPC 81403)	1) None 2) None	1) None 2) None	
	3) None	3) None	
PRINCES INTERPOLIT	4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Business Regulatory Board.	4) None	
Actuarial Services	1) None	1) According to the existing laws & regulations and subject to the permission of Insurance Business Regulatory Board.	
	2) None	2) None	
	3) None	3) According to the existing laws & regulations and subject to the permission of Insurance Business	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) None	Regulatory Board. 4) According to existing laws & regulations and subject to the permission of Insurance Business Regulatory Board.	
B. Banking and other finar	ncial services	de gergie seguire tou i	
Foreign Bank's Representative Offices Services	1) Subject to CBM's approval	1) Subject to CBM's approval	
(CPC 811) Foreign Bank's Branches Services (CPC811)	2) Subject to CBM's approval3) Foreign Banks are	Subject to CBM's approval 3) Foreign Banks are	
GELVICES (GLEGII)	allowed to open their representative offices and branch in Myanmar 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	4) Subject to CBM's approval	
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	N 49-141) 91: 30 parayssa		
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	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e)	Guarantee and Commitments	1) Unbound	1) Unbound	BITEI
	(CPC 81199)	2) Approval from the Central Bank of Myanmar is required and subject to existing domestic laws.	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.	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.	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.	
		Comparing or in Assemble 2) Statistical and in the	describing the of status:	
		THE ASSET BY MOMENTER	To secure of any of a secure o	
		ST MENDARY TO LOSS	In adianna st henrows from the	
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	Sector or Sub-sector		Limitations on Market Access		Limitations on National Treatment	Additional Commitments
k)	Provision of financial information, and	1)	Unbound	1)	Unbound	
	financial data processing and related software by suppliers of other financial services (CPC 8131)	2)	Approval from the Central Bank of Myanmar is required and subject to existing domestic laws.	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.	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.	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 RELAT	ED S	ERVICES		Cedesa Tank of North	
١.	Hotel and Other Lodging Services	1)	None	1)	None	
	(CPC 6411/64110)	2)	None	2)	None	
		3)	None	3)	None	
	NAMES AND ASSOCIATION OF THE PROPERTY OF THE P	4)	None	4)	Unbound	CERTIFIE
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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	1) None 2) None 3) None	OF BUILTON
	4) None	4) Unbound	
A. Meal serving services in self-service facilities (CPC 6422)	1) None 2) None 3) None	1) None 2) None 3) Unbound	
THE LEVISORY STRANGES	4) None	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	
	A CONTRACTOR OF THE PROPERTY O	TO SELECT THE SECOND SE	ALL STATE OF THE S

	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Α.	Beverage serving services with	1) None	1) None	
	entertainment (CPC 64320)	2) None	2) None	
		3) None	3) None	
	1990 C. S. C.	4) None	4) Unbound	
в.	Travel Agencies and Tour Operators Services	1) None	1) None	
	(CPC 7471)	2) None	2) None	
		3) None	3) Unbound	
	Cara ar actions	4) Unbound	4) Unbound	
11	. TRANSPORT SERVICES			
Α.	Maritime Transport Servi	ces		No.
a)	International Passenger Transport Services	1) None	1) None	
	(Excluding Cabotage) (CPC 7211)	2) None	2) None	
		3) None	3) None	
		4) Unbound	4) Unbound	
b)	International Freight Transport Services	1) None	1) None	
	(Excluding Cabotage) (CPC 7212)	2) None	2) None	
		3) None	3) None	CERTIFIE
	THE PART OF SHIP SHIP SHIP	4) Unbound	4) Unbound	Trough W

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<pre>d) Maintenance and Repair of Vessels (CPC 8868**)</pre>	1) None 2) None	1) None 2) None	Com
	3) None	3) None	
na — indicatae a tempe	4) Unbound	4) Unbound	
Classification Societies	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound	4) Unbound	
C. Air Transport Services	Wanted Stranger		
d) Aircraft Repair and Maintenance Services	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound	4) Unbound	
e) Selling and Marketing of Air Transport	1) None	1) None	
Services	2) None	2) None	
	3) None	3) None	
	4) Unbound	4) Unbound	SERTIFIED!

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Computer Reservation System Services	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound	4) Unbound	
H. Services Auxiliary to al	1 Modes of Transport		
a) Cargo Handling Services (CPC 741)	1) None	1) None	
- Maritime Cargo	2) None	2) None	
Handling Services	3) Joint Venture with a Myanmar Citizen or enterprise up to 70%	3) None	
	equity is permitted	(4) ristlemen	
	4) Unbound	4) Unbound	
Storage and Warehousing Services	1) None	1) None	
(CPC 742)	2) None	2) None	
- Maritime Storage and Warehousing Services	3) Joint Venture with a Myanmar Citizen or enterprise up to 70% equity is permitted	3) None	
	4) Unbound	4) Unbound	
			o cel

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Freight Transport Agency Services	1) None	1) None	
(CPC 7480)	2) None	2) None	
- Maritime Freight Forwarding Services	3) Joint Venture with a Myanmar Citizen or enterprise up to 80% equity is permitted	3) None	
	4) Unbound	4) Unbound	

