

MYANMAR - SCHEDULE OF COMMITMENTS

For the 10th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
ENVIRONMENTAL SERVICES			
Sewage Services (CPC - 9401)	<p>(1) None</p> <p>(2) None</p> <p>(3) Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Myanmar Companies Law 2017, with effect from 1 August 2018 and the Republic of the Union of Myanmar Investment Law (2016).</p> <p>As stipulated in the Myanmar Investment Law (2016), the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) a. Foreign service suppliers and/or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour</p> <p>b. Foreign organisations and persons are not allowed to own land in Myanmar. However, land may be on long term lease, depending on individual circumstances</p>	



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Refuse Disposal Service (CPC 9402)	(1) None (2) None (3) Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Myanmar Companies Law 2017, with effect from 1 August 2018 and the Republic of the Union of Myanmar Investment Law (2016). As stipulated in the Myanmar Investment Law (2016), the investment may be carried out in any of the following forms: (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization; (iii) carrying out by any system contained in the contract which approved by both parties.	(1) None (2) None (3) a. Foreign service suppliers and/ or providers have to comply with existing laws, rules and regulations concerning investment, taxation, immigration and labour. b. Foreign service organisation and persons are not allowed in possession of land in Myanmar. However, land may be used on long term lease, depending on individual circumstances.	



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Sanitation and similar services (CPC 9403)	(1) None (2) None (3) As indicated in the Horizontal Commitments	(1) None (2) None (3) As indicated in the Horizontal Commitments	Subject to horizontal commitments
Others: - Noise abatement services - Environmental consultancy - Cleaning of exhaust gases	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to horizontal commitments



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HEALTHCARE SERVICES			
Human Health Services	(1) None	(1) None	Subject to horizontal commitments
A. Medical and Dental Services	(2) None	(2) None	
General medical services (CPC 93121)	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	
Specialised medical services (CPC 93122)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	
Dental services (CPC 93123)	(1) None	(1) None	Subject to horizontal commitments
	(2) None	(2) None	
	(3) Up to 70% foreign equity participation is permitted and to be accordance with the Law relating to Private Health Care Services, 2007.	(3) None	





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Veterinary Services (CPC 932/9320)	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to horizontal commitments
Deliveries and related services, Nursing Services, physiotherapist and paramedical personnel (CPC 93191)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None.	Subject to horizontal commitments
Hospital services (CPC 9311)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None	Subject to horizontal commitments
Ambulance services (CPC 93192)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007.	(1) None (2) None (3) None	Subject to horizontal commitments



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Laboratory Services	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services, 2007	(1) None (2) None (3) None	Subject to horizontal commitments
Residential health facilities services other than hospital services (CPC 93193)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services 2007	(1) None (2) None (3) None	Subject to horizontal commitments
Other human health services (CPC 93199)	(1) None (2) None (3) Up to 70% foreign equity participation is permitted and to be accordance with The Law relating to Private Health Care Services 2007	(1) None (2) None (3) None	Subject to horizontal commitments





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SOCIAL SERVICES			
Social services without accommodation	(1) None	(1) None	
Early childhood care & Development Programme for children (CPC - 9332)	(2) None	(2) None	
	(3) None	(3) None	





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TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and Restaurant Services	(1) None	(1) None	
Hotel and other lodging services (CPC 6411 / 64110)	(2) None (3) None	(2) None (3) Entitled to enjoy the exemptions under the Myanmar Investment Law (2016) Chapter-XVIII	
Motel lodging services (CPC 64120)	(1) None (2) None (3) None	(1) None (2) None (3) If it is permitted by the Myanmar Investment Commission, the foreign investors shall be entitled to enjoy the exemptions and relief under the Republic of the Union of Myanmar Investment Law 2016, Chapter XVIII	
Meal serving services with full restaurant service (CPC 6421 / 64210)	(1) None (2) None (3) None	(1) None (2) None (3) Entitled to enjoy the exemptions under the Myanmar Investment Law 2016 Chapter XVIII	



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Beverage serving services without entertainment (CPC 64310)	(1) None (2) None (3) None	(1) None (2) None (3) If it is permitted by the Myanmar Investment Commission, foreign experts and technicians shall have the right to pay income tax payable to the State in Foreign Currency at the rates applicable to the citizens residing within the country, according to the Republic of the Union of Myanmar Investment Law (2016), Chapter XVIII	



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B. Travel Agencies and Tour Operators Services	(1) None	(1) None	Subject to horizontal commitments
Travel Agencies and Tour Operators Services	(2) None	(2) None	
(CPC 7471)	(3) None	(3) None	
Tourist transport operation; exclusively operating a tourist business by motor vehicle, water craft or both	(1) None (2) None (3) None	(1) None (2) None (3) None	Subject to horizontal commitments

