

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Up to 80% foreign equity 4) Up to 80% foreign workers	1) None 2) None 3) Unbound 4) None	

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Up to 80% foreign equity 4) Up to 80% foreign workers	1) None 2) None 3) Unbound 4) None	

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) Up to 80% foreign equity 4) Up to 80% foreign workers	1) None 2) None 3) Unbound 4) None	

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Up to 80% foreign equity 4) Up to 80% foreign workers	1) None 2) None 3) Unbound 4) None	

BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight Forwarding Services	1) None 2) None 3) Up to 51% foreign equity 4) Up to 51% foreign workers	1) None 2) None 3) Unbound 4) None	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound 4) Unbound (except for director and technical expert)	1) None 2) None 3) Unbound 4) Unbound	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Unbound 4) Unbound (except for director and technical expert)	1) None 2) None 3) Unbound 4) Unbound	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	<ul style="list-style-type: none"> 1) None 2) None 3) None, other than that indicated in the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) None, other than that indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None other than that indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	<ul style="list-style-type: none"> 1) None 2) None 3) None other than that indicated in the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	

INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49% 4) Unbound except as indicated in horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) Unbound except as indicated in horizontal section	

INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49% 4) Unbound except as indicated in horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) Unbound except as indicated in horizontal section	

INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49% 4) Unbound except as indicated in horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) Unbound except as indicated in horizontal section	

INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Commercial presence of foreign service supplier and/or providers is permitted up to 49% 4) As indicated in the horizontal section	1) None 2) None 3) None 4) As indicated in the horizontal section	

INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	<ul style="list-style-type: none"> 1) None 2) None 3) Should be in form of limited liability enterprise with maximum foreign equity 49% 4) Unbound, except as indicated in horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in horizontal section 4) Unbound, as indicated in the horizontal section 	

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Can be in the following forms: <ul style="list-style-type: none"> • A joint venture with one or more domestic Lao investors; • A wholly foreign-owned enterprise (100% foreign invested companies) • A branch or representative office a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee b) Foreign equity not less than 30% (for joint venture)	1) None 2) None 3) As indicated in the horizontal section	
	4) Unbound	4) As indicated in the horizontal section	

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1. None 2. None 3. Can be in the following forms: <ul style="list-style-type: none"> • A joint venture with one or more domestic Lao investors; • A wholly foreign-owned enterprise (100% foreign invested companies) • A branch or representative office a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee b) Foreign equity not less than 30% (for joint venture)	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight forwarding services (CPC 74800)	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Line Maintenance	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	<ul style="list-style-type: none"> 1) None 2) None 3) Unbound, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) Unbound, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
<p>Aircraft Repair and Maintenance Services (CPC8868)</p>	<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).</p> <p>(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.</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><u>Class of Income</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td>- Interest</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>- Royalties for use of licences, trademarks, patent rights, etc.</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>- Payments to contractors made by government organizations, municipalities, and cooperative societies</td> <td style="text-align: right;">3.5%</td> </tr> <tr> <td>- Payments for work done to foreign contractors</td> <td style="text-align: right;">3%</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 cooperative societies	3.5%	- Payments for work done to foreign contractors	3%	
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- Payments for work done to foreign contractors	3%												

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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>4) (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and</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) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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>services provider shall receive the approval of the respective authorities.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigrations 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 the approval of respective authorities shall register themselves with the Department of Labour.</p>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
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).</p> <p>(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.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><u>Class of Income</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td>- Interest</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>- Royalties for use of licences, trademarks, patent rights, etc.</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>- Payments to contractors made by government organizations, municipalities, and cooperative societies</td> <td style="text-align: right;">3.5%</td> </tr> <tr> <td>- Payments for work done to foreign contractors</td> <td style="text-align: right;">3%</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 cooperative societies	3.5%	- Payments for work done to foreign contractors	3%	
<u>Class of Income</u>	<u>Non-resident Foreigners</u>												
- Interest	15%												
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Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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>4) (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and</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) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual services</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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>provider shall receive the approval of the respective authorities.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigrations 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 the approval of respective authorities shall register themselves with the Department of Labour.</p>	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments								
<p>Computer Reservation System Services (CPC 7523)</p>	<p>1) None</p> <p>2) None</p> <p>3) a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914, Partnership Act 1932, Special Company Act (1950), Union of Myanmar Foreign Investment Law (1988), Myanmar Citizens Investment Law (1994) and “State-owned Economic Enterprises Law (1989), section 4”. Under these laws: (i) 100% Foreign investment, or</p>	<p>1) None</p> <p>2) None</p> <p>3) a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows;</p> <table style="margin-left: 20px;"> <tr> <td style="text-align: left;">Class of Income</td> <td style="text-align: left;">Non resident foreigners</td> </tr> <tr> <td style="text-align: left;">. Interests</td> <td style="text-align: right;">15%</td> </tr> <tr> <td style="text-align: left;">. Royalties paid for the use of licenses, trademarks, patent rights, etc.</td> <td style="text-align: right;">20%</td> </tr> <tr> <td style="text-align: left;">. Payments made by the State Organizations, Development</td> <td style="text-align: right;">3.5%</td> </tr> </table>	Class of Income	Non resident foreigners	. Interests	15%	. Royalties paid for the use of licenses, trademarks, patent rights, etc.	20%	. Payments made by the State Organizations, Development	3.5%	
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. Payments made by the State Organizations, Development	3.5%										

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be limited company or branch / representative office under the Myanmar Companies Act (1914). The proposed investment may be rejected subject to such implications as financial arrangements security risk involved and compliance with existing conditions</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share Capital requirements for companies and branches</p>	<p>Committees, Cooperative Societies, Partnership Firms, Companies, Organizations formed and registered under any existing law, for purchasing of goods and receiving services under a contract or an agreement or any consent</p> <p>. Payments made by foreign entrepreneur or foreign company for receiving services and purchasing of goods locally under a contract or an agreement or any consent 3.5%</p> <p>According to the Notification No 115/2006 issued by the Ministry of Finance and Revenue, income tax shall be imposed in foreign currency on non-resident Foreigners'</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>are as follows,</p> <ul style="list-style-type: none"> - Service Company-equivalent of K 300,000 in USD. - Industrial Company-equivalent of K 1000,000 in USD. <p>Under this Law; If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Myanmar Company Rules 1940, Special Company Act (1950), Special Company Act (Amendment) Act, 1955, 1959.</p> <p>(c) According to the Land Nationalization Act 1953 and the Transfer of Immoveable Property Restriction Law (1987), foreign organizations and persons are not allowed to own land in Myanmar.</p>	<p>total income at the rate of 35% (thirty five percent) in such foreign currency.</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> <ul style="list-style-type: none"> (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, (ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders, and (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, 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>State is the sole owner of all land. Land may be acquired on long term lease, depending on the type of business and the investment amount.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreign 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>(e) Services activities are restricted under section 3 of the State Economic</p>	<p>management and decision making of its affairs is situated and exercised wholly in the Union of Myanmar.</p> <p>- In this regards, foreign workers and staffs who working at least one hundred and eighty three days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under each of the following kinds of income –</p> <p>(i) income from Salaries, (ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>(f) All foreign enterprises and foreign workers shall abide by <u>Business Visa*</u> Period for Permission of Visa 70 days Period for Permission of stay Extension</p> <ul style="list-style-type: none"> - up to 3 months ** 36 US\$ - Over 3 months-up to one year** 90 US\$ {**with recommendation of Ministry concerned, Application Form, Passport (original & copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export & Import License} 	<p>imposed at the rate of 15% (fifteen percent) in such foreign currency.</p> <ul style="list-style-type: none"> - However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent). - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned. c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(Remark: In accordance with permission of Visa Confirming Board, Ministry of Immigration has been obligating)</p> <p><u>Tax</u> Under The Myanmar Foreign Investment Law, the Commission shall, for the purpose of promoting foreign investments within the States, grant the investor exemption or relief from taxes.</p> <p>4) The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission. The duration of registration is six months and the registration fee is 5 FEC for one person.</p>	<p>are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount.</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. - Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1846, The Registration of</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<p>Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules, regulations and procedures of Myanmar.</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. - The Department of Labour, under the Ministry of Labour performs registration for overseas 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, contents, volume, time frame in English of 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		respective countries.	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments												
Aircraft Leasing with Crew	1) None 2) None 3) a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914, Partnership Act 1932, Special Comp- any Act (1950) , Union of Myanmar Foreign Investment Law (1988), My- anmar Citizens Investm-ent Law (1994) and “State-owned Economic Enterprises Law (1989), section 4”. Under these laws: (i) 100% Foreign	1) None 2) None 3) a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows; <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;">Class of Income</td> <td style="padding-right: 20px;">Non resident foreigners</td> <td></td> </tr> <tr> <td>. Interests</td> <td></td> <td style="text-align: right;">15%</td> </tr> <tr> <td>. Royalties paid for the use of licenses, trade- marks, patent rights, etc.</td> <td></td> <td style="text-align: right;">20%</td> </tr> <tr> <td>. Payments made</td> <td></td> <td style="text-align: right;">3.5%</td> </tr> </table>	Class of Income	Non resident foreigners		. Interests		15%	. Royalties paid for the use of licenses, trade- marks, patent rights, etc.		20%	. Payments made		3.5%	
Class of Income	Non resident foreigners														
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Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(ii) investment, or Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be limited company or branch / representative office under the Myanmar Companies Act (1914). The proposed investment may be rejected subject to such implications as financial arrangements security risk involved and compliance with existing conditions</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies</p>	<p>by the State Organizations, Development Committees, Cooperative Societies, Partnership Firms, Companies, Organizations formed and registered under any existing law, for purchasing of goods and receiving services under a contract or an agreement or any consent</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Act 1914. Minimum share Capital requirements for companies and branches are as follows,</p> <ul style="list-style-type: none"> - Service Company- equivalent of K 300,000 in USD. - Industrial Company- equivalent of K 1000,000 in USD. <p>Under this Law; If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Myanmar Company Rules 1940, Special Company Act (1950), Special Company Act (Amendment) Act, 1955, 1959.</p> <p>(c) According to the Land Nationalization Act 1953 and the Transfer of</p>	<p>. Payments made by foreign entrepreneur or foreign company for receiving services and purchasing of goods locally under a contract or an agreement or any consent 3.5%</p> <p>According to the Notification No 115/2006 issued by the Ministry of Finance and Revenue, income tax shall be imposed in foreign currency on non-resident Foreigners' total income at the rate of 35% (thirty five percent) in such foreign currency.</p> <p><u>Tax</u> According to the Sections 3(k) of the Income Tax Law, it</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Immoveable Property Restriction Law (1987), foreign organizations and persons are not allowed to own land in Myanmar. State is the sole owner of all land. Land may be acquired on long term lease, depending on the type of business and the investment amount.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreign 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</p>	<p>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 existing law wholly or partly with foreigner share-holders, and</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 Union of Myanmar.</p> <p>- In this regards, foreign workers and staffs who</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>extendable there on subject to the approval of concerned agencies.</p> <p>(e) Services activities are restricted under section 3 of the State Economic Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>(f) All foreign enterprises and foreign workers shall abide by <u>Business Visa*</u> Period for Permission of Visa 70 days Period for Permission of stay Extension - up to 3 months ** 36 US\$ - Over 3 months-up to one year** 90 US\$ {**with recommendation of Ministry concerned, Application Form, Passport (original &</p>	<p>working at least one hundred and eighty three days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under each of the following kinds of income –</p> <p>(i) income from Salaries, (ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</p> <p>- However, the income of the resident foreigner who operating economic enterprises such as companies formed in</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>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 Immigration has been obligating)</p> <p><u>Tax</u></p> <p>Under The Myanmar Foreign Investment Law, the Commission shall, for the purpose of promoting foreign investments within the States, grant the investor exemption or relief from taxes.</p>	<p>Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</p> <ul style="list-style-type: none"> - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned. c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount. 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>4) The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission. The duration of registration is six months and the registration fee is 5 FEC for one person.</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 1846, The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules, regulations and procedures of Myanmar.</p> <p>- Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour, the Ministry of labour.</p> <p>- The Department of Labour, under the Ministry of Labour performs registration for</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<p>overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission.</p> <ul style="list-style-type: none"> - 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, contents, volume, time frame in English of respective countries. 	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments									
Aircraft Leasing without Crew (CPC 83104)	3) None 4) None 3) a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914, Partnership Act 1932, Special Comp- any Act (1950) , Union of Myanmar Foreign Investment Law (1988), Myanmar Citizens Investment Law (1994) and “State-owned Economic Enterprises Law (1989), section 4”. Under these laws: (i) 100% Foreign investment, or	3) None 4) None 3) a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows; <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">Class of Income</td> <td style="padding-right: 10px;">Non resident foreigners</td> <td></td> </tr> <tr> <td>. Interests</td> <td></td> <td style="text-align: right;">15%</td> </tr> <tr> <td>. Royalties paid for the use of licenses, trademarks, patent rights, etc.</td> <td></td> <td style="text-align: right;">20%</td> </tr> </table>	Class of Income	Non resident foreigners		. Interests		15%	. Royalties paid for the use of licenses, trademarks, patent rights, etc.		20%	
Class of Income	Non resident foreigners											
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Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be limited company or branch / representative office under the Myanmar Companies Act (1914). The proposed investment may be rejected subject to such implications as financial arrangements security risk involved and compliance with existing conditions</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share</p>	<p>. Payments made by the State Organizations, Development Committees, Cooperative Societies, Partnership Firms, Companies, Organizations formed and registered under any existing law, for purchasing of goods and receiving services under a contract or an agreement or any consent 3.5%</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Capital requirements for companies and branches are as follows,</p> <ul style="list-style-type: none"> - Service Company-equivalent of K 300,000 in USD. - Industrial Company-equivalent of K 1000,000 in USD. <p>Under this Law; If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Myanmar Company Rules 1940, Special Company Act (1950), Special Company Act (Amendment) Act, 1955, 1959.</p> <p>(c) According to the Land Nationalization Act 1953 and the Transfer of Immoveable Property Restriction Law (1987), foreign organizations and</p>	<p>. Payments made by foreign entrepreneur or foreign company for receiving services and purchasing of goods locally under a contract or an agreement or any consent 3.5%</p> <p>According to the Notification No 115/2006 issued by the Ministry of Finance and Revenue, income tax shall be imposed in foreign currency on non-resident Foreigners' total income at the rate of 35% (thirty five percent) in such foreign currency.</p> <p><u>Tax</u> According to the Sections 3(k) of the Income Tax Law, it</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>persons are not allowed to own land in Myanmar. State is the sole owner of all land. Land may be acquired on long term lease, depending on the type of business and the investment amount.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreign 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>(e) Services activities are</p>	<p>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 existing law wholly or partly with foreigner share-holders, and</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 Union of Myanmar.</p> <p>- In this regards, foreign workers and staffs who</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>restricted under section 3 of the State Economic Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>(f) All foreign enterprises and foreign workers shall abide by <u>Business Visa*</u> Period for Permission of Visa 70 days Period for Permission of stay Extension - up to 3 months ** 36 US\$ - Over 3 months-up to one year** 90 US\$ {**with recommendation of Ministry concerned, Application Form, Passport (original & copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export & Import</p>	<p>working at least one hundred and eighty three days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under each of the following kinds of income –</p> <p>(i) income from Salaries, (ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</p> <p>- However, the income of the resident foreigner who operating economic enterprises such as companies formed in</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>License} (Remark: In accordance with permission of Visa Confirming Board, Ministry of Immigration has been obligating)</p> <p><u>Tax</u> Under The Myanmar Foreign Investment Law, the Commission shall, for the purpose of promoting foreign investments within the States, grant the investor exemption or relief from taxes.</p>	<p>Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</p> <ul style="list-style-type: none"> - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned. c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount. 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>4) The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission. The duration of registration is six months and the registration fee is 5 FEC for one person.</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> <ul style="list-style-type: none"> - Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1846, The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules, regulations and procedures of Myanmar. - Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour, the Ministry of labour. - The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal commitments 4) As indicated in the horizontal commitments 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal commitments 4) As indicated in the horizontal commitments 	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments						
Aircraft Catering Services	<p>5) None</p> <p>6) None</p> <p>3) a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914, Partnership Act 1932, Special Comp- any Act (1950) , Union of Myanmar Foreign Investment Law (1988), Myanmar Citizens Investment Law (1994) and “State-owned Economic Enterprises Law (1989), section 4”. Under these laws: (i) 100% Foreign investment, or</p>	<p>1) None</p> <p>2) None</p> <p>3) a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows;</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;">Class of Income</td> <td style="text-align: right;">Non resident foreigners</td> </tr> <tr> <td style="padding-right: 20px;">. Interests</td> <td style="text-align: right;">15%</td> </tr> <tr> <td style="padding-right: 20px;">. Royalties paid for the use of licenses, trade-marks, patent rights, etc.</td> <td style="text-align: right;">20%</td> </tr> </table>	Class of Income	Non resident foreigners	. Interests	15%	. Royalties paid for the use of licenses, trade-marks, patent rights, etc.	20%	
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Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(ii) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be limited company or branch/representative office under the Myanmar Companies Act (1914).</p> <p>The proposed investment may be rejected subject to such implications as financial arrangements security risk involved and compliance with existing conditions</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share Capital requirements for</p>	<p>. Payments made by the State Organizations, Development Committees, Cooperative Societies, Partnership Firms, Companies, Organizations formed and registered under any existing law, for purchasing of goods and receiving services under a contract or an agreement or any consent 3.5%</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>companies and branches are as follows,</p> <ul style="list-style-type: none"> - Service Company-equivalent of K 300,000 in USD. - Industrial Company-equivalent of K 1000,000 in USD. <p>Under this Law; If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Myanmar Company Rules 1940, Special Company Act (1950), Special Company Act (Amendment) Act, 1955, 1959.</p> <p>(c) According to the Land Nationalization Act 1953 and the Transfer of Immoveable Property Restriction Law (1987), foreign organizations and persons are not allowed</p>	<p>. Payments made by foreign entrepreneur or foreign company for receiving services and purchasing of goods locally under a contract or an agreement or any consent 3.5%</p> <p>According to the Notification No 115/2006 issued by the Ministry of Finance and Revenue, income tax shall be imposed in foreign currency on non-resident Foreigners' total income at the rate of 35% (thirty five percent) in such foreign currency.</p> <p><u>Tax</u> According to the Sections 3(k) of the Income Tax Law, it prescribes the Resident</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>to own land in Myanmar. State is the sole owner of all land. Land may be acquired on long term lease, depending on the type of business and the investment amount.</p> <p>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreign 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>(e) Services activities are restricted under section 3 of the State Economic</p>	<p>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 existing law wholly or partly with foreigner share-holders, and</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 Union of Myanmar.</p> <p>- In this regards, foreign workers and staffs who working at least one hundred</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</p> <p>(f) All foreign enterprises and foreign workers shall abide by <u>Business Visa*</u> Period for Permission of Visa 70 days Period for Permission of stay Extension - up to 3 months ** 36 US\$ - Over 3 months-up to one year** 90 US\$ {**with recommendation of Ministry concerned, Application Form, Passport (original & copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export & Import License} (Remark: In accordance</p>	<p>and eighty three days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners. The Notification No. 124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under each of the following kinds of income –</p> <p>(i) income from Salaries, (ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</p> <p>- However, the income of the resident foreigner who operating economic enterprises such as companies formed in</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>with permission of Visa Confirming Board, Ministry of Immigration has been obligating)</p> <p><u>Tax</u> Under The Myanmar Foreign Investment Law, the Commission shall, for the purpose of promoting foreign investments within the States, grant the investor exemption or relief from taxes.</p>	<p>Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</p> <ul style="list-style-type: none"> - A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned. c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount. 	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>4) The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission. The duration of registration is six months and the registration fee is 5 FEC for one person.</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 1846, The Registration of Foreigners Act 1940, The Registration of Foreigners Rules 1948 and Immigration rules, regulations and procedures of Myanmar.</p> <p>- Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour, the Ministry of labour.</p> <p>- The Department of Labour, under the Ministry of Labour</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<p>performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission.</p> <ul style="list-style-type: none"> - 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, contents, volume, time frame in English of respective countries. 	

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance	1) Unbound * 2) None 3) None 4) None	1) Unbound * 2) None 3) None 4) None	

*Due to technical feasibility

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None, except for on-line carriers and its agents subject to: <ul style="list-style-type: none"> a. Minimum capital requirements b. Maximum 40% equity ownership; and c. Surety bond requirement 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None (Lease agreement subject to approval of the aeronautical authority) 2) None (Lease agreement subject to approval of the aeronautical authority) 3) None 4) Unbound	1) None (Lease agreement subject to approval of the aeronautical authority) 2) None (Lease agreement subject to approval of the aeronautical authority) 3) None 4) Unbound	

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight forwarding services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

SINGAPORE – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services	1) None 2) None 3) Unbound Foreign equity participation of up to 51%. 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound Foreign equity participation of up to 51%. 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

SINGAPORE – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

SINGAPORE – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Leasing With Crew	1) None 2) None 3) Unbound Foreign equity participation of up to 51% 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

SINGAPORE – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Aircraft Repair and Maintenance Services (CPC8868)</p> <p>- <i>Aircraft</i> (includes all machines that drive support in the atmosphere from the reaction of the except for objects which are exempted under the Ministerial Regulations)</p> <p>- <i>Major Aircraft Appliance</i> (an Engine, a Propeller and other appliances of an Aircraft designated by the Technical Commission)</p> <p>- <i>Technical Standard Order Article (TSO Article)</i> (an instrument, a mechanism, a part, an equipment and a</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Aircraft maintenance: as indicated in 3.3 of the horizontal section (b) Major Aircraft Appliance maintenance as well as TSO Article and Aircraft Part maintenance: as indicated in 3.2 of the horizontal section (c) Service providers must perform their services outside the prescribed apron.</p> <p>4) As indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>component used or intended to be used in operating or controlling an Aircraft in flight, whether it is installed on or attached to the Aircraft, inside or outside)</p> <p>- Aircraft Part (an Airframe, part of an Airframe or part of a Major Aircraft Appliance)</p>			

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in 3.3 of the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Computer Reservation System Services (CPC 7523)</p>	<p>1) (a) Services providers must use public telecommunication network under national telecommunication authorities (b) Radio application service is subject to frequency availability</p> <p>2) None</p> <p>3) (a) As indicated in 3.3 of the horizontal section (b) Service providers must use public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's 7th package of</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>	

	commitment on telecommunication services under AFAS		
	4) As indicated in the horizontal section	4) Unbound	

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in 3.3 of the horizontal Section 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in 3.3 of the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in 3.3 of the horizontal section 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Joint-ventures 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) As indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section 	

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section	

VIETNAM – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) As indicated in the horizontal section	