SCHEDULE OF MALAYSIA

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	corporation of at least 30 per cent 4) Unbound, except as indicated in 1 (a) and (b) and 2 (a) and (c) in the horizontal section	 4) Unbound, except for the categories of natural persons referred to under market access	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Skills training services covering the provision of training for technical, supervisory and production related functional levels in new and emerging technologies as follows: 1) automated manufacturing technology; 2) advanced materials technology; 3) biotechnology; 4) electronics; 5) information technology; and 6) avionics/aviation technology (CPC 97090)	1) None 2) None 3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49 per cent; and establishment of local branches requires additional licenses 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

SCHEDULE OF THE REPUBLIC OF THE UNION OF MYANMAR

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
HORIZONTAL COMMITMENTS			
All Sectors; For a service supplier of another Party who is natural person of that Party but is not national of that Party in mode 1, 2, 3, 4: Unbound			
All Sectors	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 be made under the	3) (a) According to the Notification No. 51/2017, Non-Resident Foreigner will be subject to a withholding tax as follows; Class of Income — Non-resident foreigner - Interest payment for a loan or indebtedness or transaction of similar nature or Saving — 15% - Royalties for the use of licenses, trademarks, patent rights etc — 15%	