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
		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. <u>Tax</u> According to the Sections 3(k) of the Income Tax Law, it prescribes the resident foreigners as follows: (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	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		existing law wholly or partly with foreigner share-holders; (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 may perform service to client in Myanmar but are not	