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
	foreign workers who have been given the permission to stay in work by the Myanmar Investment Commission.	determines equivalent factor depend on syllabus, contents, volume, time frame. Myanmar needs syllabus, contents, volume, time frame in English of respective countries.	

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

Sr. No.	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	SPECIFIC COMMITMENTS			
	1. Business Services			
	A. Professional Services			
1	Accounting, auditing and bookkeeping Services (CPC 862)	4) None	4) As indicated in market access	- Foreign practising accountant holds an Accountancy Certificate or Degree conferred by any foreign country and recognized by the Myanmar Accountancy Council-MAC. - 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.
2	Architectural Services (CPC 8671)	4) Unbound	4) Unbound	
3	Engineering Services (CPC 8672)	4) As indicated in the Horizontal Commitments	4) As indicated in the Horizontal Commitments	