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
	Myanmar Companies Law (2017), the Special Companies Act (1950), Myanmar Companies Regulations (2018) and the law amending or replacing such laws or any notification issued under that laws. (c) Services activities are restricted under section 3 of the State-owned Economic Enterprises Law (1989). However, these activities may be permitted by Cabinet notification according to the section 4 of the said law. <u>Tax</u> Income Tax exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016) based on zoning system. If it is in	- Payment by State Organizations, State Enterprises, Development Committees, co-operative societies, foreign companies, foreign enterprises and organizations, local companies under an existing law for purchase of goods, work performed or supply of services and hiring within the country under a tender, contract, quotation or other modes (other than 2.5%	

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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
	zone (1), the income tax exemption for a period of 7 consecutive years including the year of commencement of business, in zone (2), the income tax exemption for a period of 5 consecutive years including the year of commencement of business, and in zone (3), the income tax exemption for a period of 3 consecutive years including the year of commencement of business.	The services mentioned in above items of this table). According to the 2017 Union Taxation Law, paragraph23, sub-paragraph (a), in respect of the following kind of taxpayer, before the reliefs under section 6 of the Income Tax Law shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income: (ii) other income except income under the salary heading of non-resident foreigner. And under, paragraph 24, in the case of a non-resident foreigner, the reliefs under section 6 and 6-a of the Income Tax Law shall not be deducted in the case of income under the salary	