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
SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
b) Accounting, auditing and bookkeeping services (CPC 862)	1) None 2) None 3) Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling the requirements prescribed by Myanmar Investment Law (2016), provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country. Up to 70% foreign equity participation is permitted. 4) None	1) None 2) None 3) As indicated in market access 4) As indicated in market access	4)- Foreign practising accountant holds an Accountancy Certificate or Degree conferred by any foreign country and recognized by the Myanmar Accountancy Council-MAC

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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
			- 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.
d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	