ANNEX II
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

MYANMAR

EXPLANATORY NOTES

1. The classification of services in this Schedule is based on the Services Sectoral Classification list of World Trade Organization Notification No. MTN.GNS/W/120 dated on 10 July 1991 and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified.

2. For greater certainty, in accordance with paragraph 4 of Article 8.3 (Scheduling of Commitments), Myanmar is not making commitments under Article 8.6 (Most-Favoured-Nation Treatment), and Article 8.10 (Transparency List). In accordance with paragraph 5 of Article 8.7 (Schedules of Specific Commitments), Myanmar is not making commitments under paragraph 3 of Article 8.7 (Schedules of Specific Commitments).

3. Unbound* means unbound due to lack of technical feasibility.

ANNEX II
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
MYANMAR

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

<table>
<tr><th>Sector or Subsector</th><th>Limitations on Market Access</th><th colspan="2">Limitations on National Treatment</th><th>Additional Commitments</th></tr>
<tr><td colspan="5">I. HORIZONTAL COMMITMENTS</td></tr>
<tr><td colspan="5">All Sectors: For a service supplier of another Party who is a natural person of that Party but is not a national of that Party in mode 4: unbound.</td></tr>
<tr><td>All Sectors</td><td>(1)(2)(3)(4) (a) Commercial presence of foreign service suppliers or providers are permitted in accordance with Myanmar Companies Law 2017, with effect from 1 August 2018, Partnership Act 1932, the Special Companies Act 1950, the Myanmar Investment Law 2016, the Myanmar Investment Rules 2017, and existing Notifications of Myanmar Investment Commission.

As stipulated in the Myanmar Investment Law 2016, the investment may be carried out in any of the following forms:

(i) carrying out an investment by a foreigner with 100 percent foreign capital on the business permitted by the Commission;

(ii) carrying out a joint venture between a foreigner and a citizen or the relevant</td><td colspan="2">Tax

(1)(2)(3)(4) (a) According to the notification No.47/2018[1], non-resident foreigner will be subject to with-holding tax as follows;

Types of Payment | Non-resident foreigners
Interest | 15 per cent
Royalties for the use of licences, trademarks, patent rights etc. | 15 per cent
Payments by Union organisations, Union Ministries, Nay Pyi Taw Council, State and regional governments, state-owned enterprises, Development Committees for purchase of goods, work performed, or supply of services within the state under a tender, an auction, perfect competition, contract, agreement, or other modes | 2.5 per cent
Payment by public private partnership, joint venture, local companies, body of persons,</td><td></td></tr>
</table>

[1] Union Taxation Law is yearly enacted.