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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Government department and organisation; (iii) carrying out by any system contained in the contract which is approved by both parties.	partnership firms registered and established under an existing law, foreign companies, foreign enterprises for purchase of goods, work performed, or supply of services under contract, agreement, or other modes	
	(b) Incorporation of an enterprise, not involving a state enterprise is to be made under *the Myanmar Companies Law 2017*, with effect from 1 August 2018. (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 in accordance with section 4 of the *State-owned Economic Enterprises Law 1989*. The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions. Informing the form of investment in Myanmar, it shall be formed as a company in accordance with existing law.	In accordance with subparagraph 23 (a) of section 7 of *the Union Taxation Law 2019*[2], in respect of the following kind of tax payer, before the relief under section 6 of *the Income Tax Law 1974* shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income: (i) Other income except income under the salary heading of non-resident foreigner And under paragraph 24 of section 7 of *the Union Taxation Law 2019*, in the case of a non-resident foreigner, the relief under section 6 and 6-a of the *Income Tax Law 1974* shall not be deducted in the case of income under the salary heading, income tax shall be assessed on the total income at the tax rates under subsection 19 (c) of *the Union Taxation Law 2019*.	

[2] Union Taxation Law is yearly enacted

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<u>Tax</u> (d) Tax exemption or relief may be granted by Myanmar Investment Commission in accordance with the *Myanmar Investment Law 2016.* (e) All foreign enterprises and foreign workers shall abide by *Myanmar Investment Law 2016*, *Myanmar Immigration (Emergency Provisions) Act 1947, the Myanmar Immigration (Emergency Provisions) Extension Act1949, the Foreigners Act 1846, the Foreigners Act 1947, the Registration of Foreigners Act 1940, the Registration of Foreigners Act 1949, Law 2013, Myanmar Architect Council Law 2014, the Registration of Foreigners Rules 1948 and Immigration Rules, Regulations, and Procedures of Myanmar Individual Services Providers* who work with the approval of respective authorities, laws, rules, regulations and procedures of the Ministry of Labour, and existing laws, rules, regulations, and procedures of Myanmar.	Section 3 (k) of the *Income Tax Law 1974* prescribes the resident foreigners as follows: (i) in the case of individual, a foreigner who resides in Myanmar for not less than 183 days during the income year; (ii) in the case of a company, a company formed under the *Myanmar Companies Law 2017* or any other existing law wholly or partly with foreign shareholders; (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 Myanmar. In this regard, foreign workers and staff who work for not less than 183 days in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners.	
	(1)(2)(3)(4) Myanmar reserves rights to adopt or maintain any measures to protect its essential security interests to another Party including measures in conformity with this Schedule and	(b) A foreign lawyer may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law. (c) The commercial presence of foreign	