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
	Myanmar's Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment). Union Taxation Law of Myanmar is enacted yearly and Foreign Labor Law is currently being drafted.	services provider shall be subject to the licensing by the government authorities concerned. (d) According to the *Farm Land Law 2012*, the *Transfer of Immovable Property Restriction Law 1987*, and *the Law Amending the Transfer of Immovable Property Restriction Law 2005*, foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long-term lease, depending on individual circumstances. (e) Any foreigner who engages in joint venture, representative offices, or other types of judicial person or individual services provider shall receive the approval of the respective authority. (f) Regarding recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents, volume, and time frame. Myanmar needs syllabus, contents, volume, and time frame of respective countries in the English language.	
	(1)(3)(4) Myanmar reserves the full rights to maintain or adopt any measures on Economic Needs Test requirements (ENT) including terms and conditions, limitation, qualification, and other required testing or examination of temporary entry of natural person. (4) For the purposes of this Schedule, natural persons of another Party does not include permanent residents of that other Party. Myanmar reserves the full rights to maintain or adopt any measures with respect to permanent residents of another Party.	(1)(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 Myanmar's Schedule in Annex III (Schedules of Reservations and Non-Conforming Measures for Services and Investment).	
	(1)(2)(3)(4) Commercial presence of foreign service suppliers or providers and cross-border supply of services is permitted in accordance with *Electronic Transaction Law 2014,* the *Law Amending the Electronic Transaction Law 2014*, the *Telecommunication Law 2013*, the *law amending the Telecommunication Law 2017*, the *Law Amending the Evidence Act 2015*, the *Law Protecting the Privacy and Security of Citizens 2017*, the *Computer Science Development Law 1996.*	(1)(2)(3)(4) Union Taxation Law of Myanmar is enacted yearly and Foreign Labor Law is currently being drafted. (1)(3)(4) Myanmar reserves the full rights to maintain or adopt any measures on Economic Needs Test requirements (ENT) including terms and conditions, limitation, qualification, and other required testing or examination of temporary entry of natural person.	

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