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
		(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.	

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
II. 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 or her country. Up to 70 per cent foreign equity participation is permitted. (4) - Foreign practicing accountant holds an accountancy certificate or degree conferred by any foreign country and recognised by the Myanmar Accountancy Council-MAC. - He or she is registered in the list of practicing accountants managed by his or her country. - Subject to MAC's licensing	(1) None (2) None (3) As indicated in the Market Access column. (4) None	-