

CAMBODIA - SCHEDULE OF SPECIFIC COMMITMENTS

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
AIR TRANSPORT SERVICES Aircraft leasing without crew	(1) None (2) None (3) None other than that indicated in the horizontal section (4) As indicated in the horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) As indicated in the horizontal section	

MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS

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										
<p>AIR TRANSPORT SERVICES</p> <p>Aircraft repair and maintenance services</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) Commercial presence of foreign service suppliers and/or providers is permitted in accordance with the Union of Myanmar Foreign Investment Law (1988) and the Myanmar Companies Act (1914).</p> <p>(b) 100% foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Class of Income</u></th> <th style="text-align: right;"><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td>- Interest</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>- Royalties for use of licences, trademarks, patent rights, etc.</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>- Payments to contractors made by government organizations, municipalities, and co-operative societies</td> <td style="text-align: right;">3.5%</td> </tr> <tr> <td>- Payments for work done to foreign contractors</td> <td style="text-align: right;">3%</td> </tr> </tbody> </table> <p>(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.</p>	<u>Class of Income</u>	<u>Non-resident Foreigners</u>	- Interest	15%	- Royalties for use of licences, trademarks, patent rights, etc.	20%	- Payments to contractors made by government organizations, municipalities, and co-operative societies	3.5%	- Payments for work done to foreign contractors	3%	
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	<p>(c) Incorporation of an enterprise not involving a State enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash) requirement for services companies and branches is equivalent of Kyat 300,000 in USD at current official rate.</p> <p>(d) If the investment involves a State enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).</p> <p>(4) (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon.</p> <p>(b) Only management level is allowed in Myanmar.</p>	<p>4. (a) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual services provider shall receive the approval of the respective authorities.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigrations rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual service providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</p>	
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Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments										
<p>AIR TRANSPORT SERVICES</p> <p>Selling and marketing of air transport services</p>	<p>(1) None</p> <p>(2) None</p> <p>3. (a) Commercial presence of foreign service suppliers and/or providers is permitted in accordance with the Union of Myanmar Foreign Investment Law (1988) and the Myanmar Companies Act (1914).</p> <p>(b) 100% foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar Foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company.</p> <p>(c) Incorporation of an enterprise not involving a State enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash) requirement for services companies and branches is equivalent of Kyat 300,000 in USD at current official rate.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:</p> <table border="0" data-bbox="1014 646 1530 1076"> <thead> <tr> <th data-bbox="1014 646 1360 678"><u>Class of Income</u></th> <th data-bbox="1360 646 1530 711"><u>Non-resident Foreigners</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="1014 711 1360 760">- Interest</td> <td data-bbox="1360 711 1530 760">15%</td> </tr> <tr> <td data-bbox="1014 760 1360 841">- Royalties for use of licences, trademarks, patent rights, etc.</td> <td data-bbox="1360 760 1530 841">20%</td> </tr> <tr> <td data-bbox="1014 841 1360 987">- Payments to contractors made by government organizations, municipalities, and co-operative societies</td> <td data-bbox="1360 841 1530 987">3.5%</td> </tr> <tr> <td data-bbox="1014 987 1360 1076">- Payments for work done to foreign contractors</td> <td data-bbox="1360 987 1530 1076">3%</td> </tr> </tbody> </table> <p>(b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.</p>	<u>Class of Income</u>	<u>Non-resident Foreigners</u>	- Interest	15%	- Royalties for use of licences, trademarks, patent rights, etc.	20%	- Payments to contractors made by government organizations, municipalities, and co-operative societies	3.5%	- Payments for work done to foreign contractors	3%	
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	<p>(d) If the investment involves a State enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).</p> <p>4. (a) Subject to the provisions of the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon.</p> <p>(b) Only management level is allowed in Myanmar.</p>	<p>4. (a) Any expatriate engaged in joint ventures, representatives offices or other types of judicial persons and/or individual services provider shall receive the approval of the respective authorities.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigrations rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual service providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</p>	
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Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>AIR TRANSPORT SERVICES</p> <p>Computer reservation system services</p>	<p>(1) None, except that service providers must use public telecommunication networks under national telecommunication authorities in accordance with prescribed rules and regulations.</p> <p>(2) Subject to commercial arrangements with licensed operator(s)</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

SINGAPORE - SCHEDULE OF SPECIFIC COMMITMENTS

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
<p>AIR TRANSPORT SERVICES</p> <p>Aircraft leasing without crew</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

THAILAND - SCHEDULE OF SPECIFIC COMMITMENTS

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
AIR TRANSPORT SERVICES			
Aircraft leasing without crew	(1) None (2) None (3) None other than that indicated in the horizontal section (4) As indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound	

VIETNAM - SCHEDULE OF SPECIFIC COMMITMENTS

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
AIR TRANSPORT SERVICES Aircraft repair and maintenance services	(1) None (2) None (3) Joint-ventures (4) As indicated in the horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) As indicated in the horizontal section	

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
AIR TRANSPORT SERVICES Selling and marketing of air transport services	(1) None (2) None (3) None (4) As indicated in the horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) As indicated in the horizontal section	

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
AIR TRANSPORT SERVICES Computer reservation system services (CRS)	(1) None (2) None (3) None (4) As indicated in the horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) As indicated in the horizontal section	

Sector or sub sector	Limitations on market access	Limitations on national treatment	Additional commitments
AIR TRANSPORT SERVICES Aircraft leasing without crew	(1) None (2) None (3) None (4) As indicated in the horizontal section	(1) None (2) None (3) As indicated in the horizontal section (4) As indicated in the horizontal section	