# ANNEX

#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                        | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|------------------------------|-------------------------------------|---------------------------|
| Aircraft Repair and<br>Maintenance Services | 1) None                      | 1) None                             |                           |
| (CPC8868)                                   | 2) None                      | 2) None                             |                           |
|   | 3) Up to 80% foreign equity  | 3) Unbound                          |                           |
|   | 4) Up to 80% foreign workers | 4) None                             |                           |
|   |                              |                                     |                           |
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|   |                              |                                     |                           |

#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                               | Limitation on Market Access |    | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|-----------------------------|----|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None                     | 1) | None                                |                           |
|  | 2) None                     | 2) | None                                |                           |
|  | 3) Unbound                  | 3) | Unbound                             |                           |
|  | 4) Unbound                  | 4) | Unbound                             |                           |
|  |                             |    |                                     |                           |
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#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                                  | Limitation on Market Access   | Limitation on National<br>Treatment                                   | Additional<br>Commitments |
|---|---|---|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | <ol> <li>None</li> <li>None</li> <li>None</li> <li>Up to 80% foreign equity</li> <li>Up to 80% foreign workers</li> </ol> | <ol> <li>None</li> <li>None</li> <li>Unbound</li> <li>None</li> </ol> |                           |
|   | 4) Up to 80% foreign workers  | 4) None   |                           |

#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                 | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|--------------------------------------|------------------------------|-------------------------------------|---------------------------|
| Aircraft Leasing with Crew (CPC 734) | 1) None                      | 1) None                             |                           |
|                                      | 2) None                      | 2) None                             |                           |
|                                      | 3) Up to 80% foreign equity  | 3) Unbound                          |                           |
|                                      | 4) Up to 80% foreign workers | 4) None                             |                           |
|                                      |                              |                                     |                           |
|                                      |                              |                                     |                           |
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|                                      |                              |                                     |                           |
|                                      |                              |                                     |                           |

#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector | Limitation on Market Access   |                      | Limitation on National<br>Treatment | Additional<br>Commitments |
|----------------------|---|----------------------|-------------------------------------|---------------------------|
| Crew<br>(CPC 83104)  | <ol> <li>None</li> <li>None</li> <li>Up to 80% foreign equity</li> <li>Up to 80% foreign workers</li> </ol> | 1)<br>2)<br>3)<br>4) | None<br>None<br>Unbound<br>None     | Communerity               |

#### **BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector              | Limitation on Market Access  |    | Limitation on National<br>Treatment | Additional<br>Commitments |
|-----------------------------------|------------------------------|----|-------------------------------------|---------------------------|
| Airfreight Forwarding<br>Services | 1) None                      | 1) | None                                |                           |
|                                   | 2) None                      | 2) | None                                |                           |
|                                   | 3) Up to 51% foreign equity  | 3) | Unbound                             |                           |
|                                   | 4) Up to 51% foreign workers | 4) | None                                |                           |
|                                   |                              |    |                                     |                           |
|                                   |                              |    |                                     |                           |
|                                   |                              |    |                                     |                           |
|                                   |                              |    |                                     |                           |
|                                   |                              |    |                                     |                           |

| Sector or Sub-Sector                                     | Limitation on Market Access                                    | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|--|--|--|---------------------------|
| Aircraft Repair and<br>Maintenance Services<br>(CPC8868) | 1) None<br>2) None   | 1) None<br>2) None   |                           |
| (CFC0000)  | <ul><li>3) As indicated in the horizontal section</li></ul>    | <ul><li>3) As indicated in the horizontal section</li></ul>    |                           |
|  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
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|  |  |  |                           |

| Sector or Sub-Sector                               | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|--|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | <ol> <li>None</li> <li>None</li> </ol>                                     | 1) None<br>2) None                  |                           |
|  | 3) Unbound   | 3) Unbound                          |                           |
|  | <ol> <li>Unbound (except for director<br/>and technical expert)</li> </ol> | 4) Unbound                          |                           |
|  |  |                                     |                           |

| Sector or Sub-Sector         Limitation on Market Access         Limitation on National         Treatment         C   | Additional<br>Commitments |
|---|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523)1) None1) None1) None2) None2) None2) None3) Unbound3) Unbound3) Unbound4) Unbound (except for director<br>and technical expert)4) Unbound | Commitments               |

| Sector or Sub-Sector                 | Limitation on Market Access   | Limitation on National Addit<br>Treatment Commi                |  |
|--------------------------------------|---|--|--|
| Aircraft Leasing with Crew (CPC 734) | 1) None   | 1) None  |  |
|                                      | 2) None   | 2) None  |  |
|                                      | <ol> <li>None, other than that<br/>indicated in the horizontal<br/>section</li> </ol> | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |  |
|                                      | <ol> <li>As indicated in the horizontal section</li> </ol>                            | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |  |
|                                      |   |  |  |
|                                      |   |  |  |

#### CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector             | Limitation on Market Access   | Limitation on National<br>Treatment                        | Additional<br>Commitments |
|----------------------------------|---|--|---------------------------|
| Aircraft Leasing without<br>Crew | 1) None   | 1) None  |                           |
| (CPC 83104)                      | 2) None   | 2) None  |                           |
|                                  | <ol> <li>None, other than that<br/>indicated in the horizontal<br/>section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                                  | 4) As indicated in the horizontal section   | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                                  |   |  |                           |
|                                  |   |  |                           |

| Sector or Sub-Sector               | Limitation on Market Access  | Limitation on National<br>Treatment                        | Additional<br>Commitments |
|------------------------------------|--|--|---------------------------|
| Air Freight Forwarding<br>Services | 1) None  | 1) None  |                           |
|                                    | 2) None  | 2) None  |                           |
|                                    | <ol> <li>None other than that indicated<br/>in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                                    | <ol> <li>As indicated in the horizontal section</li> </ol>                       | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                                    |  |  |                           |

| Sector or Sub-Sector       | Limitation on Market Access                                    | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|----------------------------|--|--|---------------------------|
| Aircraft Catering Services | 1) None  | 1) None  |                           |
|                            | 2) None  | 2) None  |                           |
|                            | 3) None other than that indicated in the horizontal section    | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|                            | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|                            |  |  |                           |
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|                            |  |  |                           |

#### **INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                        | Limitation on Market Access  | Limitation on National<br>Treatment                   | Additional<br>Commitments |
|---|--|---|---------------------------|
| Aircraft Repair and<br>Maintenance Services | 1) None  | (1) None  |                           |
| (CPC8868)                                   | 2) None  | (2) None  |                           |
|   | 3) Should be in the form of limited liability enterprise with maximum foreign equity 49% |   |                           |
|   | 4) Unbound except as indicated in horizontal section                                     | (4) Unbound except as indicated in horizontal section |                           |

### INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                               | Limitation on Market Access   | Limitation on National Additional<br>Treatment Commitments                |
|--|---|---|
| Selling and Marketing of<br>Air Transport Services | 1) None   | 1) None   |
|  | 2) None   | 2) None   |
|  | <ol> <li>Should be in the form of<br/>limited liability enterprise with<br/>maximum foreign equity 49%</li> </ol> |   |
|  | 4) Unbound except as indicated in horizontal section  | <ol> <li>Unbound except as indicated<br/>in horizontal section</li> </ol> |
|  |   |   |

## INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                                  | Limitation on Market Access   |    | Limitation on National<br>Treatment               | Additional<br>Commitments |
|---|---|----|---|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | 1) None   | 1) | None  |                           |
|   | 2) None   | 2) | None  |                           |
|   | <ol> <li>Should be in the form of<br/>limited liability enterprise with<br/>maximum foreign equity 49%</li> </ol> |    | As indicated in the horizontal section            |                           |
|   | 4) Unbound except as indicated in horizontal section  | 4) | Unbound except as indicated in horizontal section |                           |
|   |   |    |   |                           |

## **INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector             | Limitation on Market Access   | Limitation on National<br>Treatment       | Additional<br>Commitments |
|----------------------------------|---|---|---------------------------|
| Aircraft Leasing without<br>Crew | 1) None   | 1) None                                   |                           |
| (CPC 83104)                      | 2) None   | 2) None                                   |                           |
|                                  | <ol> <li>Commercial presence of<br/>foreign service supplier and/or<br/>providers is permitted up to<br/>49%</li> </ol> | 3) None                                   |                           |
|                                  | 4) As indicated in the horizontal section   | 4) As indicated in the horizontal section |                           |

## **INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector               | Limitation on Market Access   | Limitation on National<br>Treatment                                     | Additional<br>Commitments |
|------------------------------------|---|---|---------------------------|
| Air Freight Forwarding<br>Services | 1) None   | 1) None   |                           |
|                                    | 2) None   | 2) None   |                           |
|                                    | <ol> <li>Should be in form of limited<br/>liability enterprise with<br/>maximum foreign equity 49%</li> </ol> | <ol> <li>As indicated in horizontal<br/>section</li> </ol>              |                           |
|                                    | <ol> <li>Unbound, except as indicated<br/>in horizontal section</li> </ol>                                    | <ol> <li>Unbound, as indicated in the<br/>horizontal section</li> </ol> |                           |

## LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                                     | Limitation on Market Access                                 | Limitation on National Additional<br>Treatment Commitments  |
|--|---|---|
| Aircraft Repair and<br>Maintenance Services<br>(CPC8868) | 1) None<br>2) None  | 1) None<br>2) None  |
|  | <ul><li>3) As indicated in the horizontal section</li></ul> | <ul><li>3) As indicated in the horizontal section</li></ul> |
|  | 4) As indicated in the horizontal section                   | 4) As indicated in the horizontal section                   |
|  |   |   |
|  |   |   |
|  |   |   |

# LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                               | Limitation on Market Access   |    | Limitation on National<br>Treatment    | Additional<br>Commitments |
|--|---|----|--|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None   | 1) | None                                   |                           |
|  | 2) None   | 2) | None                                   |                           |
|  | <ul> <li>3) Can be in the following forms:</li> <li>A joint venture with one or more domestic Lao investors;</li> <li>A whooly foreign-owned enterprise (100% foreign invested companies)</li> <li>A branch or representative office</li> </ul> | 3) | As indicated in the horizontal section |                           |
|  | <ul> <li>a) to be approved by<br/>Government competent<br/>authority prior to licensing<br/>by Foreign Investment<br/>Management Committee</li> <li>b) Foreign equity not less than<br/>30% (for joint venture)</li> </ul>                      |    |  |                           |
|  | 4) Unbound  | 4) | As indicated in the horizontal section |                           |

# LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                    | Limitation on Market Access  | Limitation on National Additional<br>Treatment Commitments  |
|---|--|---|
| Computer Reservation<br>System Services | 1. None  | 1) None   |
| (CPC 7523)                              | <ol> <li>None</li> <li>Can be in the following forms:         <ul> <li>A joint venture with one or more domestic Lao investors;</li> <li>A whooly foreign-owned enterprise (100% foreign invested companies)</li> <li>A branch or representative office</li> <li>to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee</li> <li>Foreign equity not less than 30% (for joint venture)</li> </ul> </li> </ol> | <ul> <li>2) None</li> <li>3) As indicated in the horizontal section</li> <li>4) As indicated in the horizontal section</li> </ul> |

# LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                    | Limitation on Market Access                                | Limitation on National<br>Treatment                        | Additional<br>Commitments |
|---|--|--|---------------------------|
| Aircraft Leasing with Crew<br>(CPC 734) | 1) None  | 1) None  |                           |
|   | 2) None  | 2) None  |                           |
|   | <ol> <li>As indicated in the horizontal section</li> </ol> | 3) As indicated in the horizontal section                  |                           |
|   | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|   |  |  |                           |
|   |  |  |                           |

# LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                            | Limitation on Market Access               | Limitation on National<br>Treatment       | Additional<br>Commitments |
|---|---|---|---------------------------|
| Aircraft Leasing without<br>Crew<br>(CPC 83104) | 1) None                                   | 1) None                                   |                           |
|   | 2) None                                   | 2) None                                   |                           |
|   | 3) As indicated in the horizontal section | 3) As indicated in the horizontal section |                           |
|   | 4) As indicated in the horizontal section | 4) As indicated in the horizontal section |                           |
|   |   |   |                           |

# LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector    | Limitation on Market Access                                 | Limitation on National<br>Treatment                         | Additional<br>Commitments |
|-------------------------|---|---|---------------------------|
| Airfreight forwarding   | 1) None<br>2) None  | <ol> <li>None</li> <li>None</li> </ol>                      |                           |
| services<br>(CPC 74800) | <ul><li>3) As indicated in the horizontal section</li></ul> | <ul><li>3) As indicated in the horizontal section</li></ul> |                           |
|                         | <ol> <li>As indicated in the horizontal section</li> </ol>  | <ol> <li>As indicated in the horizontal section</li> </ol>  |                           |
|                         |   |   |                           |
|                         |   |   |                           |

# LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector       | Limitation on Market Access                                | Limitation on National<br>Treatment                        | Additional<br>Commitments |
|----------------------------|--|--|---------------------------|
| Aircraft Catering Services | 1) None  | 1) None  |                           |
|                            | 2) None  | 2) None  |                           |
|                            | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                            | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |
|                            |  |  |                           |
|                            |  |  |                           |

# LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector      | Limitation on Market Access               | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|---------------------------|---|--|---------------------------|
| Aircraft Line Maintenance | 1) None                                   | 1) None  |                           |
|                           | 2) None                                   | 2) None  |                           |
|                           | 3) As indicated in the horizontal section | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|                           | 4) As indicated in the horizontal section | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|                           |   |  |                           |
|                           |   |  |                           |

#### MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                        | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|-----------------------------|-------------------------------------|---------------------------|
| Aircraft Repair and<br>Maintenance Services | 1) None                     | 1) None                             |                           |
| (CPC8868)                                   | 2) None                     | 2) None                             |                           |
|   | 3) Unbound                  | 3) Unbound                          |                           |
|   | 4) Unbound                  | 4) Unbound                          |                           |
|   |                             |                                     |                           |
|   |                             |                                     |                           |
|   |                             |                                     |                           |

| Sector or Sub-Sector                               | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|-----------------------------|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None                     | 1) None                             |                           |
|  | 2) None                     | 2) None                             |                           |
|  | 3) None                     | 3) None                             |                           |
|  | 4) Unbound                  | 4) Unbound                          |                           |
|  |                             |                                     |                           |
|  |                             |                                     |                           |
|  |                             |                                     |                           |
|  |                             |                                     |                           |
|  |                             |                                     |                           |

| Sector or Sub-Sector                                  | Limitation on Market Access            | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|--|-------------------------------------|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | <ol> <li>None</li> <li>None</li> </ol> | 1) None<br>2) None                  |                           |
|   | 3) None                                | 3) None                             |                           |
|   | 4) Unbound                             | 4) Unbound                          |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |

| Sector or Sub-Sector                    | Limitation on Market Access  | Limitation on National<br>Treatment  | Additional<br>Commitments |
|---|--|--|---------------------------|
| Aircraft Leasing with Crew<br>(CPC 734) | <ol> <li>None</li> <li>None</li> <li>Unbound, except as indicated in the horizontal section</li> <li>Unbound, except as indicated in the horizontal section</li> </ol> | <ol> <li>1) None</li> <li>2) None</li> <li>3) Unbound, except as indicated in the horizontal section</li> <li>4) Unbound, except as indicated in the horizontal section</li> </ol> | Commitments               |
|   |  |  |                           |

| Sector or Sub-Sector                            | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|-----------------------------|-------------------------------------|---------------------------|
| Aircraft Leasing without<br>Crew<br>(CPC 83104) | 1) None                     | 1) None                             |                           |
| (CPC 63104)                                     | 2) None                     | 2) None                             |                           |
|   |                             | 3) Unbound                          |                           |
|   | 3) Unbound                  | 4) Unbound                          |                           |
|   | 4) Unbound                  |                                     |                           |
|   |                             |                                     |                           |
|   |                             |                                     |                           |

# **MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                                     | Limitation on Market Access   | Limitation on National<br>Treatment  | Additional<br>Commitments |
|--|---|--|---------------------------|
| Aircraft Repair and<br>Maintenance Services<br>(CPC8868) | <ol> <li>None</li> <li>None</li> <li>(a) Commercial presence of<br/>foreign service suppliers<br/>and/or providers is permitted<br/>in accordance with the Union<br/>of Myanmar Foreign<br/>Investment Law (1988) and<br/>the Myanmar Companies Act<br/>(1914).</li> <li>(b) 100% foreign investment<br/>or joint venture with a<br/>Myanmar citizen or enterprise<br/>with a minimum of 35% equity<br/>is permitted under the Union<br/>of Myanmar Foreign<br/>Investment Law (1988).</li> </ol> | Treatment         1) None         2) None         3) (a) The Income Tax Law (1974) prescribes that non-residents (foreigners) are subject to a withholding tax as follows:         Class of Income       Non-resident Foreigners         - Interest       15%         - Royalties for use of licences, 20% trademarks, patent rights, etc.         - Payments to contractors       3.5% made by government | Commitments               |
|  | Minimum foreign capital is<br>USD 300,000 for services.<br>Form of incorporation may be<br>sole proprietorship,   | organizations, municipalities,   |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National<br>Treatment  | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | <ul> <li>partnership or limited company.</li> <li>(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.</li> <li>(d) If the investment involves a State enterprise, incorporation shall be made under the Special Companies Act (1950) and the Myanmar Companies Act (1914).</li> <li>4) (a) Subject to the provisions of the Union of Myanmar Foreign Invest-ment Law, Myanmar Labour Laws and Immigration Laws, management, professional and technical experts are allowed to stay up to one year</li> </ul> | and cooperative societies<br>- Payments for work done to 3%<br>foreign contractors<br>(b) Foreign organizations and<br>persons are not allowed to<br>own land in Myanmar.<br>However, land may be<br>acquired on long term lease,<br>depending on individual<br>circumstances. |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National<br>Treatment  | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | and may be extendable<br>thereon.<br>(b) Only management level is<br>allowed in Myanmar. | <ul> <li>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.</li> <li>(b) Any expatriate entering into Myanmar shall abide by the immigrations rules and procedures of Myanmar.</li> <li>(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.</li> <li>(d) Individual service providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</li> </ul> |                           |

# **MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS**

| Sector or Sub-Sector                               | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|--|--|--|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None<br>2) None   | (1) None   |                           |
|  |  | (2) None   |                           |
|  | 3.) (a) Commercial presence of<br>foreign service suppliers<br>and/or providers is permitted<br>in accordance with the Union | <ul> <li>(3) (a) The Income Tax Law (1974)</li> <li>prescribes that non-residents</li> <li>(foreigners) are subject to a</li> <li>withholding tax as follows:</li> </ul> |                           |
|  | of Myanmar Foreign Invest-<br>ment Law (1988) and the  | Class of Income         Non-resident           Foreigners         Foreigners   |                           |
|  | Myanmar Companies Act (1914).  | <ul> <li>Interest 15%</li> <li>Royalties for use of licences, 20% trademarks, patent rights, etc.</li> </ul>   |                           |
|  | (b) 100% foreign investment  | - Payments to contractors 3.5% made by government  |                           |
|  | or joint venture with a Myanmar citizen or enterprise  | organizations, municipalities,   |                           |
|  | with a minimum of 35% equity is permitted under the  | and cooperative societies  |                           |

| Union of Myanmar Foreign<br>Investment Law (1988).<br>Minimum foreign capital is<br>USD 300,000 for services.<br>Form of incorporation may be<br>sole proprietorship,<br>partnership or limited<br>company Payments for work done to<br>3%(b) Foreign organizations and<br>persons are not allowed to own<br>land in Myanmar. However, land<br>may be acquired on long term<br>lease, depending on individual<br>circumstances.(c) Incorporation of an<br>enterprise not involving a<br>State enterprise is to be<br>made under the Myanmar<br>Companies Act (1914).<br>Minimum share capital (in<br>cash) requirement for<br>services companies and<br>branches is equivalent of | Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|---|----------------------|---|--|---------------------------|
| Kyat 300,000 in USD at<br>current official rate.<br>(d) If the investment involves<br>a State enterprise,<br>incorporation shall be made<br>under the Special Companies   |                      | Investment Law (1988).<br>Minimum foreign capital is<br>USD 300,000 for services.<br>Form of incorporation may be<br>sole proprietorship,<br>partnership or limited<br>company.<br>(c) Incorporation of an<br>enterprise not involving a<br>State enterprise is to be<br>made under the Myanmar<br>Companies Act (1914).<br>Minimum share capital (in<br>cash) requirement for<br>services companies and<br>branches is equivalent of<br>Kyat 300,000 in USD at<br>current official rate.<br>(d) If the investment involves<br>a State enterprise,<br>incorporation shall be made | foreign contractors<br>(b) Foreign organizations and<br>persons are not allowed to own<br>land in Myanmar. However, land<br>may be acquired on long term<br>lease, depending on individual |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | Companies Act (1914).<br>4) (a) Subject to the provisions<br>of the Union of Myanmar<br>Foreign Investment Law,<br>Myanmar Labour Laws and<br>Immigration Laws,<br>management, professional<br>and technical experts are<br>allowed to stay up to one<br>year and may be extendable<br>thereon. | <ul> <li>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.</li> <li>(b) Any expatriate entering into Myanmar shall abide by the immigrations rules and</li> </ul>  |                           |
|                      | (b) Only management level is allowed in Myanmar.  | <ul> <li>procedures of Myanmar.</li> <li>(c) Any expatriate in Myanmar<br/>shall abide by the laws, rules and<br/>regulations of Myanmar and they<br/>shall not interfere in the internal<br/>affairs of the country.</li> <li>(d) Individual service providers<br/>who work with the approval of<br/>respective authorities shall<br/>register themselves with the<br/>Department of Labour.</li> </ul> |                           |

### **MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or Sub-Sector                                  | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|---|---|--|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | <ol> <li>None</li> <li>None</li> <li>a) Commercial presence of<br/>foreign service suppliers<br/>and/or providers are<br/>permitted in accordance<br/>with Myanmar Companies<br/>Act 1914, Partnership Act<br/>1932, Special Company<br/>Act (1950), Union of<br/>Myanmar Foreign<br/>Investment Law (1988),<br/>Myanmar Citizens<br/>Investment Law (1984)<br/>and "State-owned<br/>Economic Enterprises Law<br/>(1989), section 4".<br/>Under these laws:</li> <li>100% Foreign<br/>investment, or</li> </ol> | <ol> <li>None</li> <li>None</li> <li>a) According to the Notification<br/>No.41 /2010 issued by the<br/>Ministry of Finance and<br/>Revenue, the Following<br/>kinds of payments to non-<br/>resident foreigners are<br/>subject to a withholding tax<br/>as follows;<br/>Class of Non resident<br/>Income foreigners         <ol> <li>Interests</li> <li>Royalties paid</li> <li>Royalties paid</li> <li>for the use of licenses, trade-<br/>marks, patent rights, etc.</li> <li>Payments made</li> </ol> </li> </ol> |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | <ul> <li>(ii) Joint Venture with a<br/>Myanmar citizen or<br/>enterprise with a<br/>minimum of 35%<br/>equity is permitted.<br/>Form of incorporation<br/>can be limited<br/>company or branch<br/>/ representative office<br/>under the Myanmar<br/>Companies Act<br/>(1914). The proposed<br/>investment may be<br/>rejected subject to<br/>such implications as<br/>financial<br/>arrangements<br/>security risk involved<br/>and compliance with<br/>existing conditions</li> <li>(b) Incorporation of an<br/>enterprise, not involving<br/>a state enterprise is to be<br/>made under the<br/>Myanmar Companies Act</li> </ul> | by the State<br>Organizations,<br>Development<br>Committees,<br>Cooperative Societies,<br>Partnership Firms,<br>Companies,<br>Organizations<br>formed and registered<br>under any existing law,<br>for purchasing of goods<br>and receiving services<br>under a contract or an<br>agreement or any<br>consent<br>Payments made 3.5%<br>by foreign<br>entrepreneur<br>or foreign<br>company for<br>receiving services<br>and purchasing<br>of goods locally<br>under a contract<br>or an agreement<br>or any consent<br>According to the Notification No<br>115/2006 issued by the |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | <ul> <li>1914. Minimum share<br/>Capital requirements for<br/>companies and branches<br/>are as follows,</li> <li>Service Company-<br/>equivalent of K<br/>300,000 in USD.</li> <li>Industrial Company-</li> </ul> | Ministry of Finance and<br>Revenue, income tax shall be<br>imposed in foreign currency on<br>non-resident Foreigners'<br>total income at the rate of<br>35% (thirty five percent) in<br>such foreign currency. |                           |
|                      | equivalent of K<br>1000,000 in USD.<br>Under this Law;   | According to the Sections 3(k)<br>of the Income Tax Law, it<br>prescribes the Resident<br>foreigners as follows;   |                           |
|                      | If the investment involves<br>a state enterprise,<br>incorporation shall be<br>made under the<br>Myanmar Companies Act<br>1914, Partnership Act<br>1932, Myanmar   | <ul> <li>(i) in the case of individual, a<br/>foreigner who resides in<br/>Myanmar for not less than<br/>one hundred and eighty<br/>three days during the<br/>income year,</li> </ul>                          |                           |
|                      | Company Rules 1940,<br>Special Company Act<br>(1950), Special Company  | <ul><li>(ii) in the case of a company,</li><li>a company formed under</li><li>the Myanmar Companies</li></ul>  |                           |

| Sector or Sub-Sector | Limitation on Market Access | Limitation on National Treatment | Additional<br>Commitments |
|----------------------|-----------------------------|----------------------------------|---------------------------|
|                      | Act (Amendment) Act,        | Act or any other existing        |                           |
|                      | 1955, 1959.                 | law wholly or partly with        |                           |
|                      |                             | foreigner share-holders,         |                           |
|                      | (c) According to the Land   | and                              |                           |
|                      | Nationalization Act 1953    |                                  |                           |
|                      | and the Transfer of         | (iii) in the case of an          |                           |
|                      | Immoveable Property         | association of persons           |                           |
|                      | Restriction Law (1987),     | other than a company, an         |                           |
|                      | foreign organizations and   | association formed wholly        |                           |
|                      | persons are not allowed     | or partly with foreigners        |                           |
|                      | to own land in Myanmar.     | and where the control,           |                           |
|                      | State is the sole owner of  | management and decision          |                           |
|                      | all land. Land may be       | making of its affairs is         |                           |
|                      | acquired on long term       | situated and exercised           |                           |
|                      | lease, depending on the     | wholly in the Union of           |                           |
|                      | type of business and the    | Myanmar.                         |                           |
|                      | investment amount.          | In this regards foreign          |                           |
|                      | (d) Subject to the Union of | - In this regards, foreign       |                           |
|                      | (d) Subject to the Union of | workers and staffs who           |                           |
|                      | Myanmar Foreign             | working at least one hundred     |                           |
|                      | Investment Law,             | and eighty three days in         |                           |
|                      | Myanmar Immigration         | Myanmar and the foreign          |                           |
|                      | (Emergency Provisions)      | enterprises formed in            |                           |
|                      | Act 1947, The               | Myanmar may be assumed           |                           |
|                      | Foreigners Act 1864,        | as the resident foreigners.      |                           |
|                      | The Registration of         | The Notification No.             |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | <ul> <li>Foreign Act 1940,<br/>The Registration of<br/>foreigners Rules 1948<br/>and Immigration rules<br/>and regulations,<br/>management level is<br/>allowed to stay up to one<br/>year and may be<br/>extendable there on<br/>subject to the approval of<br/>concerned agencies.</li> <li>(e) Services activities are<br/>restricted under section 3<br/>of the State Economic<br/>Enterprises Law.<br/>However, these activities<br/>may be permitted by<br/>cabinet notification<br/>according to the section<br/>4 of the said law.</li> <li>(f) All foreign enterprises<br/>and foreign<br/>workers shall abide by</li> </ul> | <ul> <li>124/2006 announced by the Ministry of Finance and Revenue determined that the income tax for the resident foreigners earn income in foreign currency under each of the following kinds of income –</li> <li>(i) income from Salaries,</li> <li>(ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</li> <li>However, the income of the resident foreign currency.</li> <li>However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | <u>Business Visa*</u><br>Period for Permission of<br>Visa 70 days  | Regulation 5-B of the In-<br>come Tax Regulation and<br>paid in foreign currency. The<br>corporate tax rate is 30%   |                           |
|                      | <ul> <li>Period for Permission of stay Extension</li> <li>up to 3 months ** 36 US\$</li> <li>Over 3 months-up to one year** 90 US\$ <ul> <li>{**with recommendation of Ministry concerned, Application Form, Passport (original &amp; copy), Stay Form, (2) Recent Photos, FRC,</li> </ul> </li> </ul> | <ul> <li>(thirty percent).</li> <li>A judicial person may<br/>perform service to client in<br/>Myanmar but are not allowed<br/>to practice in Myanmar<br/>courts of law.</li> <li>b) The commercial presence of<br/>foreign services provider<br/>shall be subject to the<br/>licensing by the government<br/>authorities concerned.</li> <li>c) According to the Transfer of<br/>Immoveable Property<br/>Restriction Law 1987, foreign<br/>organizations and persons</li> </ul> |                           |
|                      | Company Registration<br>Card, Export & Import  | are not allowed to own land<br>in Myanmar. However, land   |                           |
|                      | License}   | may be acquired on long<br>term lease, depending on the  |                           |
|                      | (Remark: In accordance<br>with permission of Visa  | type of business and the investment amount.  |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | ConfirmingBoard,<br>Ministry of Immigration<br>has been obligating)TaxUnderTheMyanmar<br>Foreign Investment Law,<br>  |  |                           |
|                      | 4) The Department of Labour,<br>under the Ministry of Labour<br>performs registration for<br>overseas workers who have<br>been given the permission to<br>stay in work by the Myanmar<br>Investment Commission. The<br>duration of registration is six<br>months and the registration<br>fee is 5 FEC for one person. | <ul> <li>4) - Any expatriate engage in joint venture, representative offices or other types of judicial person and / or individual services provider shall receive the approval of the respective authority.</li> <li>Any expatriate entering into Myanmar shall abide by The</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|-----------------------------|--|---------------------------|
|                      |                             | Myanmar Immigration  |                           |
|                      |                             | (Emergency Provisions) Act   |                           |
|                      |                             | 1947, The Foreigners Act   |                           |
|                      |                             | 1846, The Registration of  |                           |
|                      |                             | Foreigners Act 1940, The   |                           |
|                      |                             | Registration of Foreigners   |                           |
|                      |                             | Rules 1948 and Immigration   |                           |
|                      |                             | rules, regulations and   |                           |
|                      |                             | procedures of Myanmar.   |                           |
|                      |                             | <ul> <li>Individual services providers<br/>who work with the approval of<br/>respective authorities shall<br/>register themselves with the<br/>Department of labour, the<br/>Ministry of labour.</li> <li>The Department of Labour,</li> </ul> |                           |
|                      |                             | under the Ministry of Labour<br>performs registration for  |                           |
|                      |                             | overseas workers who have<br>been given the permission to  |                           |
|                      |                             | stay in work by the Myanmar<br>Investment Commission.  |                           |
|                      |                             |  |                           |
|                      |                             | - Regarding the recognition of   |                           |

| Sector or Sub-Sector | Limitation on Market Access | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|-----------------------------|--|---------------------------|
|                      |                             | the educational certificates<br>and technical standard<br>certificate, Myanmar only<br>determines equivalent factor<br>depend on syllabus,<br>contents, volume, time<br>frame. Myanmar needs<br>syllabus, contents, volume,<br>time frame in English of<br>respective countries. |                           |

### **MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or Sub-Sector       | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------------|--|--|---------------------------|
| Aircraft Leasing with Crew | 1) None  | 1) None  |                           |
|                            | 2) None  | 2) None  |                           |
|                            | <ul> <li>a) Commercial presence of<br/>foreign service suppliers<br/>and/or providers are<br/>permitted in accordance<br/>with Myanmar<br/>Companies Act 1914,<br/>Partnership Act 1932,<br/>Special Comp- any Act<br/>(1950) , Union of<br/>Myanmar Foreign<br/>Investment Law (1988),<br/>Myanmar Citizens<br/>Investment Law (1994)<br/>and "State-owned</li> </ul> | Notification No.41 /2010<br>issued by the Ministry of<br>Finance and Revenue, the<br>Following kinds of<br>payments to non-resident<br>foreigners are subject to a<br>withholding tax as follows;<br>Class of Non resident |                           |

| Sector or Sub-Sector | Limitation on Market Access                        | Limitation on National Treatment | Additional<br>Commitments |
|----------------------|--|----------------------------------|---------------------------|
|                      | Economic Enterprises                               | . Royalties paid 20%             |                           |
|                      | Law (1989), section 4".                            |                                  |                           |
|                      |  | for the use of                   |                           |
|                      | Under these laws:                                  | licenses, trade-                 |                           |
|                      | (i) 100% Foreign<br>investment, or                 | marks, patent rights,<br>etc.    |                           |
|                      | (ii) Joint Venture                                 | . Payments made 3.5%             |                           |
|                      | with a Myanmar                                     | by the State                     |                           |
|                      | citizen or enterprise                              | Organizations,                   |                           |
|                      | with a minim -                                     | Development                      |                           |
|                      | um of 35%  | Committees,                      |                           |
|                      | equity is permitted.                               | Cooperative                      |                           |
|                      | Form of  | Societies,                       |                           |
|                      | incorporation can                                  | Partnership Firms,               |                           |
|                      | be limited company                                 | Companies,                       |                           |
|                      | or branch /  | Organizations                    |                           |
|                      | representative                                     | formed and                       |                           |
|                      | office under the                                   | registered under                 |                           |
|                      | Myanmar  | any existing law,                |                           |
|                      | Companies Act                                      | for purchasing of                |                           |
|                      | (1914).  | goods and receiving              |                           |
|                      |  | services under                   |                           |
|                      | The proposed investment<br>may be rejected subject | a contract or an agreement or    |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|--|---|---------------------------|
|                      | to such implications as<br>financial arrangements<br>security risk involved and<br>compliance with existing<br>conditions<br>(b) Incorporation of an<br>enterprise, not involving<br>a state enterprise is to<br>be made under the<br>Myanmar Companies<br>Act 1914. Minimum<br>share Capital<br>requirements for<br>companies and<br>branches are as follows,<br>- Service Company-<br>equivalent of K<br>300,000 in USD.<br>- Industrial Company-<br>equivalent of K<br>1000,000 in USD. | any consent<br>Payments made 3.5%<br>by foreign<br>entrepreneur<br>or foreign<br>company for<br>receiving services<br>and purchasing<br>of goods locally<br>under a contract<br>or an agreement<br>or any consent<br>According to the Notification<br>No 115/2006 issued by the<br>Ministry of Finance and<br>Revenue, income tax shall be<br>imposed in foreign currency on<br>non-resident Foreigners'<br>total income at the rate of 35%<br>(thirty five percent) in such<br>foreign currency. |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|--|---|---------------------------|
|                      | Under this Law;<br>If the investment<br>involves a state<br>enterprise, incorporation<br>shall be made under the<br>Myanmar Companies<br>Act 1914, Partnership<br>Act 1932, Myanmar<br>Company Rules 1940,<br>Special Company Act<br>(1950), Special<br>Company Act<br>(1950), Special<br>Company Act<br>(Amendment) Act, 1955,<br>1959.<br>(c) According to the Land<br>Nationalization Act 1953<br>and the Transfer of<br>Immoveable Property<br>Restriction Law (1987),<br>foreign organizations<br>and persons are not<br>allowed to own land in<br>Myanmar. State is the<br>sole owner of all land. | <ul> <li><u>Tax</u></li> <li>According to the Sections 3(k) of the Income Tax Law, it prescribes the Resident foreigners as follows;</li> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days during the income year,</li> <li>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders, and</li> <li>(iii) in the case of an association of persons other than a company, an association formed wholly</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access | Limitation on National Treatment | Additional<br>Commitments |
|----------------------|-----------------------------|----------------------------------|---------------------------|
|                      | Land may be acquired        | or partly with foreigners        |                           |
|                      | on long term lease,         | and where the control,           |                           |
|                      | depending on the type of    | management and decision          |                           |
|                      | business and the            | making of its affairs is         |                           |
|                      | investment amount.          | situated and exercised           |                           |
|                      |                             | wholly in the Union of           |                           |
|                      | (d) Subject to the Union of | Myanmar.                         |                           |
|                      | Myanmar Foreign             |                                  |                           |
|                      | Investment Law,             | 5 / 5                            |                           |
|                      | Myanmar Immigration         |                                  |                           |
|                      | (Emergency Provisions)      | -                                |                           |
|                      | Act 1947, The               | 5,                               |                           |
|                      | Foreigners Act 1864,        | , 5                              |                           |
|                      | The Registration of         | I I                              |                           |
|                      | Foreign Act 1940, The       |                                  |                           |
|                      | Registration of             | in the second second             |                           |
|                      | foreigners Rules 1948       | The Notification No.             |                           |
|                      | and Immigration rules       | -                                |                           |
|                      | and regulations,            | Ministry of Finance and          |                           |
|                      | management level            | Revenue determined that the      |                           |
|                      | is allowed to stay up to    | income tax for the resident      |                           |
|                      | one year and may be         | foreigners earn income in        |                           |
|                      | extendable there on         | foreign currency under each      |                           |
|                      | subject to the approval     | of the following kinds of        |                           |
|                      | of concerned agencies.      | income –                         |                           |
|                      |                             |                                  |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | <ul> <li>(e) Services activities are restricted under section 3 of the State Economic Enterprises Law. However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</li> <li>(f) All foreign enterprises and foreign workers shall abide by Business Visa*</li> <li>Period for Permission of Visa 70 days</li> <li>Period for Permission of stay Extension         <ul> <li>up to 3 months ** 36 US\$</li> <li>Over 3 months-up to</li> </ul> </li> </ul> | <ul> <li>(i) income from Salaries,</li> <li>(ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</li> <li>However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</li> <li>A judicial person may perform service to client in</li> </ul> | Commitments               |
|                      | one year** 90 US\$  | Myanmar but are not allowed to practice in Myanmar  |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | <pre>{**with recommendation of Ministry concerned, Application Form, Passport (original &amp; copy), Stay Form, (2) Recent Photos, FRC, Company Registration Card, Export &amp; Import License}  (Remark: In accordance with permission of Visa Confirming Board, Ministry of Immigration has been obligating) <u>Tax</u></pre> | <ul> <li>courts of law.</li> <li>b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</li> <li>c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount.</li> </ul> |                           |
|                      | Under The Myanmar<br>Foreign Investment Law,<br>the Commission shall,<br>for the purpose of<br>promoting foreign<br>investments within the<br>States, grant the investor<br>exemption or relief from  | <ul> <li>4) - Any expatriate engage in<br/>joint venture, representative<br/>offices or other types of<br/>judicial person and / or<br/>individual services provider</li> </ul>  |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
| Sector or Sub-Sector | Limitation on Market Access<br>taxes.  | <ul> <li>shall receive the approval of the respective authority.</li> <li>Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1846, The Registration of Foreigners Act 1947, The Registration of Foreigners Rules 1948 and Immigration rules, regulations and procedures of Myanmar.</li> <li>Individual services providers who work with the approval of</li> </ul> |                           |
|                      | <ul> <li>4) The Department of Labour,<br/>under the Ministry of<br/>Labour performs<br/>registration for overseas</li> </ul> | respective authorities shall<br>register themselves with the<br>Department of labour, the<br>Ministry of labour.   |                           |
|                      | workers who have been<br>given the permission to<br>stay in work by the<br>Myanmar Investment                                | <ul> <li>The Department of Labour,<br/>under the Ministry of Labour<br/>performs registration for<br/>overseas workers who have</li> </ul>   |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | Commission. The duration<br>of registration is six months<br>and the registration fee is 5<br>FEC for one person. | <ul> <li>been given the permission to<br/>stay in work by the Myanmar<br/>Investment Commission.</li> <li>Regarding the recognition of<br/>the educational certificates<br/>and technical standard<br/>certificate, Myanmar only<br/>determines equivalent factor<br/>depend on syllabus, contents,<br/>volume, time frame. Myanmar<br/>needs syllabus, contents,</li> </ul> | Communents                |
|                      |   | volume, time frame in<br>English of respective<br>countries.   |                           |

# **MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or Sub-Sector                            | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|---|---|---|---------------------------|
| Aircraft Leasing without<br>Crew<br>(CPC 83104) | 3) None   | 3) None   |                           |
|   | 4) None   | 4) None   |                           |
|   | 3) a) Commercial presence of<br>foreign service suppliers<br>and/or providers are<br>permitted in accordance<br>with Myanmar Companies<br>Act 1914, Partnership Act<br>1932, Special Comp- any<br>Act (1950) , Union of<br>Myanmar Foreign<br>Investment Law (1988),<br>Myanmar Citizens<br>Investment Law (1994)<br>and "State-owned<br>Economic Enterprises | <ul> <li>a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows;</li> <li>Class of Non resident Income foreigners</li> <li>Interests 15%</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access                     | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|------------------------------------|---------------------------|
|                      | Law (1989), section 4".                         | . Royalties paid 20%               |                           |
|                      | Under these laws:<br>(i) 100% Foreign           | for the use of licenses, trade-    |                           |
|                      | investment, or                                  | marks, patent rights,<br>etc.      |                           |
|                      | (ii) Joint Venture<br>with a Myanmar            | . Payments made 3.5%               |                           |
|                      | citizen or enterprise<br>with a minim -         | by the State<br>Organizations,     |                           |
|                      | um of 35%                                       | Development                        |                           |
|                      | equity is permitted.                            | Committees,                        |                           |
|                      | Form of   | Cooperative                        |                           |
|                      | incorporation can be                            | Societies,                         |                           |
|                      | limited company or                              | Partnership Firms,                 |                           |
|                      | branch /  | Companies,                         |                           |
|                      | representative office                           | Organizations                      |                           |
|                      | under the                                       | formed and                         |                           |
|                      | Myanmar   | registered under                   |                           |
|                      | Companies Act                                   | any existing law,                  |                           |
|                      | (1914).   | for purchasing of                  |                           |
|                      | The proposed investment                         | goods and receiving services under |                           |
|                      | may be rejected subject to such implications as | a contract or an agreement or      |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | financial arrangements<br>security risk involved and<br>compliance with existing<br>conditions<br>(b) Incorporation of an<br>enterprise, not involving a<br>state enterprise is to be<br>made under the<br>Myanmar Companies Act<br>1914. Minimum share<br>Capital requirements for<br>companies and branches<br>are as follows, | any consent<br>Payments made 3.5%<br>by foreign<br>entrepreneur<br>or foreign<br>company for<br>receiving services<br>and purchasing<br>of goods locally<br>under a contract<br>or an agreement<br>or any consent  |                           |
|                      | <ul> <li>Service Company-<br/>equivalent of K<br/>300,000 in USD.</li> <li>Industrial Company-<br/>equivalent of K<br/>1000,000 in USD.</li> <li>Under this Law;</li> </ul>  | According to the Notification<br>No 115/2006 issued by the<br>Ministry of Finance and<br>Revenue, income tax shall be<br>imposed in foreign currency on<br>non-resident Foreigners'<br>total income at the rate of 35%<br>(thirty five percent) in such<br>foreign currency. |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | If the investment involves<br>a state enterprise,<br>incorporation shall be<br>made under the<br>Myanmar Companies Act<br>1914, Partnership Act<br>1932, Myanmar<br>Company Rules 1940,<br>Special Company Act<br>(1950), Special Company<br>Act (Amendment) Act,<br>1955, 1959.   | <ul> <li><u>Tax</u></li> <li>According to the Sections 3(k) of the Income Tax Law, it prescribes the Resident foreigners as follows;</li> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days during the income year,</li> </ul> |                           |
|                      | <ul> <li>(c) According to the Land<br/>Nationalization Act 1953<br/>and the Transfer of<br/>Immoveable Property<br/>Restriction Law (1987),<br/>foreign organizations and<br/>persons are not allowed<br/>to own land in Myanmar.<br/>State is the sole<br/>owner of all land. Land<br/>may be acquired on long<br/>term lease, depending on<br/>the type of business and</li> </ul> | <ul> <li>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders, and</li> <li>(iii) in the case of an association of persons other than a company, an association formed wholly</li> </ul>            |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | <ul> <li>the investment amount.</li> <li>(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act 1864, The Registration of Foreign Act 1940, The Registration of foreigners Rules 1948 and Immigration rules and regulations, management level is allowed to stay up to one year and may be extendable there on subject to the approval of concerned agencies.</li> <li>(e) Services activities are restricted under section 3 of the State Economic</li> </ul> | <ul> <li>or partly with foreigners<br/>and where the control,<br/>management and decision<br/>making of its affairs is<br/>situated and exercised<br/>wholly in the Union of<br/>Myanmar.</li> <li>In this regards, foreign<br/>workers and staffs who<br/>working at least one hundred<br/>and eighty three days in<br/>Myanmar and the foreign<br/>enterprises formed in<br/>Myanmar may be assumed<br/>as the resident foreigners.<br/>The Notification No.<br/>124/2006 announced by the<br/>Ministry of Finance and<br/>Revenue determined that the<br/>income tax for the resident<br/>foreign currency under each<br/>of the following kinds of<br/>income –</li> </ul> |                           |
|                      | Enterprises Law.  |  |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | <ul> <li>However, these activities may be permitted by cabinet notification according to the section 4 of the said law.</li> <li>(f) All foreign enterprises and foreign workers shall abide by</li> <li><u>Business Visa*</u></li> <li>Period for Permission of Visa 70 days</li> <li>Period for Permission of stay Extension</li> <li>up to 3 months ** 36 US\$</li> <li>Over 3 months-up to one year** 90 US\$</li> <li>{**with recommendation of Ministry concerned, Application Form,</li> </ul> | <ul> <li>(i) income from Salaries,</li> <li>(ii) rental income received from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</li> <li>However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</li> <li>A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | Passport (original & copy), Stay Form, (2)         Recent Photos, FRC,         Company Registration         Card, Export & Import         License}         (Remark: In accordance         with permission of Visa         Confirming Board,         Ministry of Immigration         has been obligating)         Tax         Under The Myanmar         Foreign Investment Law,         the Commission shall, for | <ul> <li>courts of law.</li> <li>b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</li> <li>c) According to the Transfer of Immoveable Property Restriction Law 1987, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the type of business and the investment amount.</li> </ul> |                           |
|                      | the purpose of promoting<br>foreign investments<br>within the States, grant<br>the investor exemption or<br>relief from taxes.   | <ul> <li>Any expatriate engage in<br/>joint venture, representative<br/>offices or other types of<br/>judicial person and / or<br/>individual services provider<br/>shall receive the approval of</li> </ul>   |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | <ol> <li>The Department of Labour,<br/>under the Ministry of Labour<br/>performs registration for<br/>overseas workers who have<br/>been given the permission<br/>to stay in work by the</li> </ol> | <ul> <li>the respective authority.</li> <li>Any expatriate entering into<br/>Myanmar shall abide by The<br/>Myanmar Immigration<br/>(Emergency Provisions) Act<br/>1947, The Foreigners Act<br/>1846, The Registration of<br/>Foreigners Act 1940, The<br/>Registration of Foreigners<br/>Rules 1948 and Immigration<br/>rules, regulations and<br/>procedures of Myanmar.</li> <li>Individual services providers<br/>who work with the approval of<br/>respective authorities shall<br/>register themselves with the<br/>Department of labour, the<br/>Ministry of labour.</li> <li>The Department of Labour,<br/>under the Ministry of Labour<br/>performs registration for<br/>overseas workers who have<br/>been given the permission to</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | Myanmar Investment<br>Commission. The duration<br>of registration is six months<br>and the registration fee is 5<br>FEC for one person. | <ul> <li>stay in work by the Myanmar<br/>Investment Commission.</li> <li>Regarding the recognition of<br/>the educational certificates<br/>and technical standard<br/>certificate, Myanmar only<br/>determines equivalent factor<br/>depend on syllabus, contents,<br/>volume, time frame. Myanmar<br/>needs syllabus, contents,<br/>volume, time frame in<br/>English of respective<br/>countries.</li> </ul> |                           |

# **MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS**

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

|             | Sector or S      | ub-Sector  |    | Limitation on Market Access                |    | Limitation on National<br>Treatment        | Additional<br>Commitments |
|-------------|------------------|------------|----|--|----|--|---------------------------|
| Air<br>Serv | Freight<br>vices | Forwarding | 1) | None                                       | 1) | None                                       |                           |
|             |                  |            | 2) | None                                       | 2) | None                                       |                           |
|             |                  |            | 3) | As indicated in the horizontal commitments | 3) | As indicated in the horizontal commitments |                           |
|             |                  |            | 4) | As indicated in the horizontal commitments | 4) | As indicated in the horizontal commitments |                           |
|             |                  |            |    |  |    |  |                           |

## **MYANMAR - SCHEDULE OF SPECIFIC COMMITMENTS**

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

| Sector or Sub-Sector |          | Limitation on Market Access |  | Limitation on National Treatment |   | Additional<br>Commitments |
|----------------------|----------|-----------------------------|--|----------------------------------|---|---------------------------|
| Aircraft<br>Services | Catering | 5)                          | None   | 1)                               | None  |                           |
|                      |          | 6)                          | None   | 2)                               | None  |                           |
|                      |          | 3)                          | a) Commercial presence of<br>foreign service suppliers<br>and/or providers are<br>permitted in accordance<br>with Myanmar Companies<br>Act 1914, Partnership Act<br>1932, Special Comp- any<br>Act (1950) , Union of<br>Myanmar Foreign<br>Investment Law (1988),<br>Myanmar Citizens<br>Investment Law (1994)<br>and "State-owned<br>Economic Enterprises Law |                                  | <ul> <li>a) According to the Notification No.41 /2010 issued by the Ministry of Finance and Revenue, the Following kinds of payments to non-resident foreigners are subject to a withholding tax as follows;</li> <li>Class of Non resident Income foreigners</li> <li>Interests 15%</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access                             | Limitation on National Treatment                                    | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | (1989), section 4".                                     | . Royalties paid 20%  |                           |
|                      | Under these laws:<br>(i) 100% Foreign<br>investment, or | for the use of<br>licenses, trade-<br>marks, patent rights,<br>etc. |                           |
|                      | (ii) Joint Venture<br>with a Myanmar                    | . Payments made 3.5%  |                           |
|                      | citizen or enterp-                                      | by the State  |                           |
|                      | rise with a minim -                                     | Organizations,  |                           |
|                      | um of 35%   | Development   |                           |
|                      | equity is permitted.                                    | Committees,   |                           |
|                      | Form of incorpor-                                       | Cooperative   |                           |
|                      | ation can be limit-                                     | Societies,  |                           |
|                      | ed company or   | Partnership Firms,  |                           |
|                      | branch/representa-                                      | Companies,  |                           |
|                      | tive office under the                                   | Organizations   |                           |
|                      | Myanmar   | formed and  |                           |
|                      | Companies Act   | registered under  |                           |
|                      | (1914).   | any existing law,   |                           |
|                      | The proposed investment may be rejected subject to      | for purchasing of<br>goods and receiving<br>services under          |                           |
|                      | such implications as financial arrangements             | a contract or an agreement or                                       |                           |

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| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|--|---|---------------------------|
|                      | security risk involved and<br>compliance with existing<br>conditions<br>(b) Incorporation of an<br>enterprise, not involving a<br>state enterprise is to be<br>made under the Myanmar<br>Companies Act 1914.<br>Minimum share Capital<br>requirements for<br>companies and branches<br>are as follows, | any consent<br>Payments made 3.5%<br>by foreign<br>entrepreneur<br>or foreign<br>company for<br>receiving services<br>and purchasing<br>of goods locally<br>under a contract<br>or an agreement<br>or any consent   |                           |
|                      | <ul> <li>Service Company-<br/>equivalent of K<br/>300,000 in USD.</li> <li>Industrial Company-<br/>equivalent of K<br/>1000,000 in USD.</li> <li>Under this Law;</li> <li>If the investment involves</li> </ul>  | According to the Notification No<br>115/2006 issued by the Ministry<br>of Finance and Revenue,<br>income tax shall be imposed in<br>foreign currency on non-<br>resident Foreigners' total<br>income at the rate of 35% (thirty<br>five percent) in such foreign<br>currency. |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | a state enterprise,<br>incorporation shall be<br>made under the Myanmar<br>Companies Act 1914,<br>Partnership Act 1932,<br>Myanmar Company Rules<br>1940, Special Company<br>Act (1950), Special<br>Company Act<br>(Amendment) Act, 1955,<br>1959.   | <ul> <li>According to the Sections 3(k) of the Income Tax Law, it prescribes the Resident foreigners as follows;</li> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty three days during the income year,</li> </ul>   |                           |
|                      | (c) According to the Land<br>Nationalization Act 1953<br>and the Transfer of<br>Immoveable Property<br>Restriction Law (1987),<br>foreign organizations and<br>persons are not allowed<br>to own land in Myanmar.<br>State is the sole owner of<br>all land. Land may be<br>acquired on long term<br>lease, depending on the<br>type of business and the<br>investment amount. | <ul> <li>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders, and</li> <li>(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,</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|--|--|---------------------------|
|                      | (d) Subject to the Union of<br>Myanmar Foreign<br>Investment Law,<br>Myanmar Immigration<br>(Emergency Provisions)<br>Act 1947, The<br>Foreigners Act 1864, The<br>Registration of Foreign<br>Act 1940, The<br>Registration of foreigners<br>Rules 1948 and<br>Immigration rules and<br>regulations, management<br>level is allowed to stay up<br>to one year and may be<br>extendable there on<br>subject to the approval<br>of concerned agencies. | <ul> <li>management and decision<br/>making of its affairs is<br/>situated and exercised<br/>wholly in the Union of<br/>Myanmar.</li> <li>In this regards, foreign<br/>workers and staffs who<br/>working at least one hundred<br/>and eighty three days in<br/>Myanmar and the foreign<br/>enterprises formed in<br/>Myanmar may be assumed<br/>as the resident foreigners.<br/>The Notification No.<br/>124/2006 announced by the<br/>Ministry of Finance and<br/>Revenue determined that the<br/>income tax for the resident</li> </ul> |                           |
|                      | <ul> <li>(e) Services activities are restricted under section</li> <li>3 of the State Economic Enterprises Law.</li> <li>However, these activities may be permitted by cabinet notification</li> </ul>   | foreigners earn income in<br>foreign currency under each<br>of the following kinds of<br>income –<br>(i) income from Salaries,<br>(ii) rental income received  |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | according to the section<br>4 of the said law.<br>(f) All foreign enterprises<br>and foreign<br>workers shall abide by<br><u>Business Visa*</u><br>Period for Permission of<br>Visa 70 days<br>Period for Permission of<br>stay Extension<br>- up to 3 months **<br>36 US\$<br>- Over 3 months-up to<br>one year** 90 US\$<br>{**with recommendation<br>of Ministry concerned,<br>Application Form,<br>Passport (original &<br>copy), Stay Form, (2)<br>Recent Photos, FRC, | <ul> <li>from leasing building, apartment, vehicle, machineries and other properties shall be imposed at the rate of 15% (fifteen percent) in such foreign currency.</li> <li>However, the income of the resident foreigner who operating economic enterprises such as companies formed in Myanmar shall be calculated in accordance with Regulation 5-B of the Income Tax Regulation and paid in foreign currency. The corporate tax rate is 30% (thirty percent).</li> <li>A judicial person may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</li> <li>b) The commercial presence of foreign services provider shall be subject to the</li> </ul> |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment   | Additional<br>Commitments |
|----------------------|---|--|---------------------------|
|                      | Company Registration<br>Card, Export & Import<br>License}<br>(Remark: In accordance<br>with permission of Visa<br>Confirming Board,<br>Ministry of Immigration<br>has been obligating)                      | licensing by the government<br>authorities concerned.<br>c) According to the Transfer of<br>Immoveable Property<br>Restriction Law 1987, foreign<br>organizations and persons<br>are not allowed to own land<br>in Myanmar. However, land<br>may be acquired on long<br>term lease, depending on the<br>type of business and the<br>investment amount.           |                           |
|                      | Under The Myanmar<br>Foreign Investment Law,<br>the Commission shall, for<br>the purpose of promoting<br>foreign investments within<br>the States, grant the<br>investor exemption or<br>relief from taxes. | <ul> <li>4) - Any expatriate engage in joint venture, representative offices or other types of judicial person and / or individual services provider shall receive the approval of the respective authority.</li> <li>Any expatriate entering into Myanmar shall abide by The Myanmar Immigration (Emergency Provisions) Act 1947, The Foreigners Act</li> </ul> |                           |

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| Sector or Sub-Sector | Limitation on Market Access  | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|--|---|---------------------------|
|                      |  | <ul> <li>1846, The Registration of<br/>Foreigners Act 1940, The<br/>Registration of Foreigners<br/>Rules 1948 and Immigration<br/>rules, regulations and<br/>procedures of Myanmar.</li> <li>Individual services providers<br/>who work with the approval of<br/>respective authorities shall<br/>register themselves with the<br/>Department of labour, the<br/>Ministry of labour.</li> </ul> |                           |
|                      | <ol> <li>The Department of Labour,<br/>under the Ministry of Labour<br/>performs registration for</li> </ol> | <ul> <li>The Department of Labour, under the Ministry of Labour performs registration for overseas workers who have been given the permission to stay in work by the Myanmar Investment Commission.</li> <li>Regarding the recognition of the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents,</li> </ul>   |                           |

| Sector or Sub-Sector | Limitation on Market Access   | Limitation on National Treatment  | Additional<br>Commitments |
|----------------------|---|---|---------------------------|
|                      | overseas workers who have<br>been given the permission to<br>stay in work by the Myanmar<br>Investment Commission.<br>The duration of registration<br>is six months and the<br>registration fee is 5 FEC for<br>one person. | volume, time frame. Myanmar<br>needs syllabus, contents,<br>volume, time frame in English<br>of respective countries. |                           |

### THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

| Sector or Sub-Sector | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|----------------------|-----------------------------|-------------------------------------|---------------------------|
| Aircraft Repair and  | 1) Unbound *                | 1) Unbound *                        |                           |
| Maintenance          | 2) None                     | 2) None                             |                           |
|                      | 3) None                     | 3) None                             |                           |
|                      | 4) None                     | 4) None                             |                           |
|                      |                             |                                     |                           |
|                      |                             |                                     |                           |

\*Due to technical feasibility

| Sector or Sub-Sector                               | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|--|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | <ol> <li>None, except for on-line<br/>carriers and its agents subject<br/>to:         <ul> <li>Minimum capital<br/>requirements</li> <li>Maximum 40% equity<br/>ownership; and</li> <li>Surety bond requirement</li> </ul> </li> </ol> | 1) None                             |                           |
|  | 2) None  | 2) None                             |                           |
|  | 3) Unbound   | 3) Unbound                          |                           |
|  | 4) Unbound   | 4) Unbound                          |                           |
|  |  |                                     |                           |
|  |  |                                     |                           |

| Sector or Sub-Sector                                  | Limitation on Market Access            | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|--|-------------------------------------|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | <ol> <li>None</li> <li>None</li> </ol> | 1) None<br>2) None                  |                           |
|   | 3) Unbound                             | 3) Unbound                          |                           |
|   | 4) Unbound                             | 4) Unbound                          |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |
|   |  |                                     |                           |

| Sector or Sub-Sector                            | Limitation on Market Access   | Limitation on National<br>Treatment   | Additional<br>Commitments |
|---|---|---|---------------------------|
| Aircraft Leasing without<br>Crew<br>(CPC 83104) | <ol> <li>None (Lease agreement<br/>subject to approval of the<br/>aeronautical authority)</li> <li>None (Lease agreement<br/>subject to approval of the<br/>aeronautical authority)</li> <li>None</li> <li>Unbound</li> </ol> | <ol> <li>None (Lease agreement<br/>subject to approval of the<br/>aeronautical authority)</li> <li>None (Lease agreement<br/>subject to approval of the<br/>aeronautical authority)</li> <li>None</li> <li>Unbound</li> </ol> | Communents                |
|   |   |   |                           |

| Sector or Sub- | Sector    | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|----------------|-----------|-----------------------------|-------------------------------------|---------------------------|
| Airfreight fo  | orwarding | 1) None                     | 1) None                             |                           |
| services       | nwarung   | 2) None                     | 2) None                             |                           |
|                |           | 3) None                     | 3) None                             |                           |
|                |           | 4) None                     | 4) None                             |                           |
|                |           |                             |                                     |                           |
|                |           |                             |                                     |                           |

### SINGAPORE – SCHEDULE OF COMMITMENTS

| Sector or Sub-Sector                        | Limitation on Market Access   | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|---|-------------------------------------|---------------------------|
| Aircraft Repair and<br>Maintenance Services | 1) None   | 1) None                             |                           |
|   | 2) None   | 2) None                             |                           |
|   | <ol> <li>Unbound</li> <li>Foreign equity participation of<br/>up to 51%.</li> </ol> | 3) Unbound                          |                           |
|   | 4) Unbound  | 4) Unbound                          |                           |

### SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                               | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|--|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None  | 1) None                             |                           |
|  | 2) None  | 2) None                             |                           |
|  | <ol> <li>Unbound<br/>Foreign equity participation of<br/>up to 51%.</li> </ol> | 3) Unbound                          |                           |
|  | 4) Unbound   | 4) Unbound                          |                           |
|  |  |                                     |                           |
|  |  |                                     |                           |
|  |  |                                     |                           |

### SINGAPORE – SCHEDULE OF COMMITMENTS

| Sector or Sub-Sector                    | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|-----------------------------|-------------------------------------|---------------------------|
| Computer Reservation<br>System Services | 1) None                     | 1) None                             |                           |
|   | 2) None                     | 2) None                             |                           |
|   | 3) None                     | 3) None                             |                           |
|   | 4) Unbound                  | 4) Unbound                          |                           |
|   |                             |                                     |                           |

# SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector             | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|----------------------------------|-----------------------------|-------------------------------------|---------------------------|
| Aircraft Leasing without<br>Crew | 1) None                     | 1) None                             |                           |
|                                  | 2) None                     | 2) None                             |                           |
|                                  | 3) None                     | 3) None                             |                           |
|                                  | 4) Unbound                  | 4) Unbound                          |                           |
|                                  |                             |                                     |                           |
|                                  |                             |                                     |                           |
|                                  |                             |                                     |                           |

# SINGAPORE – SCHEDULE OF COMMITMENTS

| Sector or Sub-Sector  | Limitation on Market Access  | Limitation on National<br>Treatment | Additional<br>Commitments |
|-----------------------|--|-------------------------------------|---------------------------|
| Air Leasing With Crew | 1) None  | 1) None                             |                           |
|                       | 2) None  | 2) None                             |                           |
|                       | <ol> <li>Unbound</li> <li>Foreign equity participation of<br/>up to 51%</li> </ol> | 3) Unbound                          |                           |
|                       | 4) Unbound   | 4) Unbound                          |                           |

### SINGAPORE – SCHEDULE OF COMMITMENTS

| Sector or Sub-Sector               | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|------------------------------------|-----------------------------|-------------------------------------|---------------------------|
| Air Freight Forwarding<br>Services | 1) None                     | 1) None                             |                           |
|                                    | 2) None                     | 2) None                             |                           |
|                                    | 3) None                     | 3) None                             |                           |
|                                    | 4) Unbound                  | 4) Unbound                          |                           |
|                                    |                             |                                     |                           |
|                                    |                             |                                     |                           |

### THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector   | Limitation on Market Access  | Limitation on National<br>Treatment       | Additional<br>Commitments |
|--|--|---|---------------------------|
| Aircraft Repair and<br>Maintenance Services<br>(CPC8868)   | <ol> <li>None</li> <li>None</li> </ol>   | 1) None<br>2) None                        |                           |
| <ul> <li>Aircraft (includes all machines that drive support in the atmosphere from the reaction of the except for objects which are exempted under the Ministerial Regulations)</li> <li>Major Aircraft Appliance (an Engine, a Propeller and other appliances of an Aircraft designated by the Technical Commission)</li> </ul> | <ul> <li>horizontal section</li> <li>(b) Major Aircraft Appliance<br/>maintenance as well as<br/>TSO Article and Aircraft<br/>Part maintenance: as<br/>indicated in 3.2 of the<br/>horizontal section</li> <li>(c) Service providers must<br/>perform their services<br/>outside the prescribed</li> </ul> | <ul><li>3) None</li><li>4) None</li></ul> |                           |

| Sector or Sub-Sector            | Limitation on Market Access | Limitation on National<br>Treatment | Additional<br>Commitments |
|---------------------------------|-----------------------------|-------------------------------------|---------------------------|
| - Technical Standard Order      |                             |                                     |                           |
| Article (TSO Article) (an       |                             |                                     |                           |
| instrument, a mechanism, a      |                             |                                     |                           |
| part, an equipment and a        |                             |                                     |                           |
| component used or intended      |                             |                                     |                           |
| to be used in operating or      |                             |                                     |                           |
| controlling an Aircraft in      |                             |                                     |                           |
| flight, whether it is installed |                             |                                     |                           |
| on or attached to the Aircraft, |                             |                                     |                           |
| inside or outside)              |                             |                                     |                           |
|                                 |                             |                                     |                           |
| - Aircraft Part (an Airframe,   |                             |                                     |                           |
| part of an Airframe or part of  |                             |                                     |                           |
| a Major Aircraft Appliance)     |                             |                                     |                           |
|                                 |                             |                                     |                           |
|                                 |                             |                                     |                           |
|                                 |                             |                                     |                           |

## THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                               | Limitation on Market Access                                    | Limitation on National<br>Treatment | Additional<br>Commitments |
|--|--|-------------------------------------|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None  | 1) None                             |                           |
|  | 2) None  | 2) None                             |                           |
|  | 3) As indicated in 3.3 of the horizontal section               | 3) None                             |                           |
|  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> | 4) Unbound                          |                           |
|  |  |                                     |                           |
|  |  |                                     |                           |
|  |  |                                     |                           |

# THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                                  | Limitation on Market Access   | Limitation on National<br>Treatment | Additional<br>Commitments |
|---|---|-------------------------------------|---------------------------|
| Computer Reservation<br>System Services<br>(CPC 7523) | <ol> <li>(a) Services providers must<br/>use public<br/>telecommunication network<br/>under national<br/>telecommunication<br/>authorities</li> <li>(b) Radio application service is<br/>subject to frequency<br/>availability</li> </ol>   | 1) None                             |                           |
|   | 2) None   | 2) None                             |                           |
|   | <ul> <li>3) (a) As indicated in 3.3 of the horizontal section</li> <li>(b) Service providers must use public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's 7<sup>th</sup> package of commitment on</li> </ul> | 3) Unbound                          |                           |

| telecommunication services<br>under AFAS                      |            |  |
|---|------------|--|
| <ol> <li>As indicated in the horizonal<br/>section</li> </ol> | 4) Unbound |  |
|   |            |  |

### THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                            | Limitation on Market Access  | Limitation on National<br>Treatment                  | Additional<br>Commitments |
|---|--|--|---------------------------|
| Aircraft Leasing without<br>Crew<br>(CPC 83104) | <ol> <li>None</li> <li>None</li> <li>As indicated in 3.3 of the</li> </ol> | <ol> <li>None</li> <li>None</li> <li>None</li> </ol> |                           |
|   | <ul><li>4) As indicated in the horizontal section</li></ul>                | 4) Unbound   |                           |
|   |  |  |                           |

# THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector               | Limitation on Market Access   | Limitation on National<br>Treatment | Additional<br>Commitments |
|------------------------------------|---|-------------------------------------|---------------------------|
| Air Freight Forwarding<br>Services | 1) None   | 1) None                             |                           |
|                                    | 2) None   | 2) None                             |                           |
|                                    | <ol> <li>As indicated in 3.3 of the<br/>horizontal section</li> </ol> | 3) Unbound                          |                           |
|                                    | <ol> <li>As indicated in the horizontal section</li> </ol>            | 4) Unbound                          |                           |
|                                    |   |                                     |                           |

# THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector           | or Sub-Sec | tor  |    | Limitation on Market Access                   |    | Limitation on National<br>Treatment | Additional<br>Commitments |
|------------------|------------|------|----|---|----|-------------------------------------|---------------------------|
| Aircraft<br>Crew | Leasing    | with | 1) | None  | 1) | None                                |                           |
|                  |            |      | 2) | None  | 2) | None                                |                           |
|                  |            |      | 3) | As indicated in 3.3 of the horizontal section | 3) | Unbound                             |                           |
|                  |            |      | 4) | As indicated in the horizontal section        | 4) | Unbound                             |                           |
|                  |            |      |    |   |    |                                     |                           |

#### VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                                     | Limitation on Market Access  | Limitation on National<br>Treatment  | Additional<br>Commitments |
|--|--|--|---------------------------|
| Aircraft Repair and<br>Maintenance Services<br>(CPC8868) | <ol> <li>None</li> <li>None</li> <li>Joint-ventures</li> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>None</li> <li>None</li> <li>As indicated in the horizontal section</li> <li>As indicated in the horizontal section</li> </ol> |                           |

#### VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                               | Limitation on Market Access                                    | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|--|--|--|---------------------------|
| Selling and Marketing of<br>Air Transport Services | 1) None  | 1) None  |                           |
|  | 2) None  | 2) None  |                           |
|  | 3) None  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|  |  |  |                           |
|  |  |  |                           |
|  |  |  |                           |

### VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                    | Limitation on Market Access                                | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|---|--|--|---------------------------|
| Computer Reservation<br>System Services | 1) None  | 1) None  |                           |
| (CPC 7523)                              | 2) None  | 2) None  |                           |
|   | 3) None  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|   | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|   |  |  |                           |
|   |  |  |                           |
|   |  |  |                           |

### VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector                 | Limitation on Market Access                                    |    | Limitation on National<br>Treatment    | Additional<br>Commitments |
|--------------------------------------|--|----|--|---------------------------|
| Aircraft Leasing with Crew (CPC 734) | 1) None  | 1) | None                                   |                           |
|                                      | 2) None  | 2) | None                                   |                           |
|                                      | 3) None  | 3) | As indicated in the horizontal section |                           |
|                                      | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> | 4) | As indicated in the horizontal section |                           |
|                                      |  |    |  |                           |
|                                      |  |    |  |                           |
|                                      |  |    |  |                           |

#### VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

| Sector or Sub-Sector             | Limitation on Market Access                                | Limitation on National<br>Treatment                            | Additional<br>Commitments |
|----------------------------------|--|--|---------------------------|
| Aircraft Leasing without<br>Crew | 1) None  | 1) None  |                           |
| (CPC 83104)                      | 2) None  | 2) None  |                           |
|                                  | 3) None  | <ol> <li>As indicated in the horizontal<br/>section</li> </ol> |                           |
|                                  | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol>     |                           |
|                                  |  |  |                           |
|                                  |  |  |                           |

#### VIETNAM – SCHEDULE OF COMMITMENTS

| Sector or Sub-Sector               | Limitation on Market Access                                | Limitation on National<br>Treatment                        | Additional<br>Commitments |
|------------------------------------|--|--|---------------------------|
| Air Freight Forwarding<br>Services | 1) None  | 1) None  |                           |
|                                    | 2) None  | 2) None  |                           |
|                                    | 3) None  | 3) None  |                           |
|                                    | <ol> <li>As indicated in the horizontal section</li> </ol> | <ol> <li>As indicated in the horizontal section</li> </ol> |                           |