

**ANNEX 4**

**SCHEDULE OF SPECIFIC COMMITMENTS ON  
THE MOVEMENT OF NATURAL PERSONS**

**MYANMAR**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments										
<b>HORIZONTAL SECTION</b>													
All sectors unbound: For a service supplier of another Party who is a natural person of that Party but is not a permanent resident of that Party in Mode 4.													
All Sectors	<p>(4) All foreign enterprises and foreign workers shall abide by</p> <p><b>Type of Visa</b></p> <p><u>Business Visa (Single Entry)</u></p> <ul style="list-style-type: none"> <li>- Duration of Stay: 70 days</li> </ul> <p><u>Business Visa (Multiple Entry)</u></p> <ul style="list-style-type: none"> <li>- Duration of Stay: 3 months</li> <li>- Duration of Stay: 6 months</li> <li>- Duration of Stay: 12 months</li> </ul> <p><u>e-Visa (Business) (Single Entry)</u></p> <ul style="list-style-type: none"> <li>- Duration of Stay 70 days</li> </ul> <p><b>Extension of Stay Permit</b></p> <ul style="list-style-type: none"> <li>- Up to 3 months/6 months/1 year</li> <li>- Up to 3 months/6 months/1</li> </ul>	<p>(4) According to Notification No. 47/2018 Ministry of Planning and Finance, non-resident (foreigner) will be subject to a withholding tax is as follows:</p> <table border="1" data-bbox="1249 775 1680 1345"> <thead> <tr> <th data-bbox="1249 775 1507 847">Class of Income</th> <th data-bbox="1507 775 1680 847">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1249 847 1507 884">Interest</td> <td data-bbox="1507 847 1680 884">15%</td> </tr> <tr> <td data-bbox="1249 884 1507 971">Royalties for use of licenses, trade marks, patent rights etc.</td> <td data-bbox="1507 884 1680 971">15%</td> </tr> <tr> <td data-bbox="1249 971 1507 1305">Payments under contracts made by State organizations, ministries, Nay Pyi Taw Council, state-owned enterprises, Municipalities and local authorities, formed under any existing laws for procurements and services render</td> <td data-bbox="1507 971 1680 1305">2.5 %</td> </tr> <tr> <td data-bbox="1249 1305 1507 1345">Payments for services</td> <td data-bbox="1507 1305 1680 1345">2.5 %</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	Interest	15%	Royalties for use of licenses, trade marks, patent rights etc.	15%	Payments under contracts made by State organizations, ministries, Nay Pyi Taw Council, state-owned enterprises, Municipalities and local authorities, formed under any existing laws for procurements and services render	2.5 %	Payments for services	2.5 %	
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Interest	15%												
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Payments for services	2.5 %												

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>year (Online Application for extension)</p> <p><b>Applying for Re-entry Visa</b></p> <ul style="list-style-type: none"> <li>- Single Re-entry Visa (SRV): Up to 6 months</li> <li>- Multi Journey Special Re-entry Visa (MJSRV): Up to 1 year</li> <li>- Single Re-entry Visa (SRV) (Online): Up to 6 months</li> <li>- Multi Journey Special Re-entry Visa (MJSRV) (Online): Up to 1 year</li> </ul> <p><b>Penalty for Overstay</b></p> <ul style="list-style-type: none"> <li>- From the first day of expiry of Stay Permit up to 90 days: USD 3 per day</li> <li>- For overstay more than 90 days: USD 5 per day (Penalty fees are changeable according to the domestic regulations)</li> </ul>	<p>and procurements provided in Myanmar</p> <p><u>Tax</u></p> <p>According to the Section 3 (k) of the <i>Income Tax Law</i>, it prescribes the Resident foreigners as follows:</p> <ul style="list-style-type: none"> <li>(i) in the case of individual, a foreigner who resides in Myanmar for not less than 183 days during the income year;</li> <li>(ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners shareholders;</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, management and decision making of its affairs is situated and exercised wholly in the Republic of the Union of Myanmar.</li> </ul>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Applying for extension of Stay Permit for foreigners holding Business Visas, it is previously allowed to extend up to 3 months, 6 months and 1 year. But these restrictions are releasing now. At current time, the application of stay extension from concerning company is verified by respective Ministry and then submitted to Ministry of Immigration and Population (MoIP). MoIP also checks the requested period of stay extension and carries out Stay Permit and Re-entry Visa valid no more than 12 months in line with the existing laws, rules, regulations and procedures.</p>	<p>In this regard, workers and staff who work at least one year in Myanmar and enterprises formed in Myanmar may be assumed as the resident foreigners. According to the Section 19 (c) of the <i>Union Taxation Law, 2022</i>, standard rate personal income taxes is 0-25 per cent.</p> <p>According to the Section 23 (a) of the <i>Union Taxation Law 2022</i>, the corporate income tax shall be levied 22 per cent on the total of net profit.</p> <p>According to the Section 30 of the <i>Union Taxation Law 2022</i>, if the income is earned in the foreign currency for other income heading except the heading of capital gains from assets, the income tax shall, in accordance with the provisions in regulation 8 of the income tax regulations, be calculated, on such income and the income tax shall be charged in kyats on citizens and foreigners are residing in the country and shall be charged in the type of currency earned on a foreigners residing abroad.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) Myanmar reserves rights to adopt or maintain any measures to protect its essential security interests to another Party including measures in conformity with this Schedule and Myanmar's Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment). <i>Foreign Labor Law</i> is currently being drafted. Myanmar reserves the full rights to maintain or adopt any measures on Economic Needs Test requirements (ENT) including terms and conditions, limitation, qualification, and other required testing or examination of temporary entry of natural person.</p>	<ul style="list-style-type: none"> <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 licensing by the government authorities concerned.</li> <li>(c) According to the <i>Transfer of Immoveable Property Restriction Law 1987</i>, foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease depending on individual circumstance.</li> </ul>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) For the purposes of this Schedule, natural persons of another Party do not include permanent residents of that other Party. Myanmar reserves the full rights to maintain or adopt any measures with respect to permanent residents of another Party. Commercial presence of foreign service suppliers or providers and cross-border supply of services is permitted in accordance with the <i>Electronic Transaction Law 2004</i>, the <i>Law Amending the Electronic Transaction Law 2014</i>, the <i>Law Amending the Electronic Transaction Law 2021</i>, the <i>Telecommunication Law 2013</i>, the <i>Law Amending the Telecommunication Law 2017</i>, the <i>Law Amending the Evidence Act 2015</i>, the <i>Law Protecting the Privacy and Security of Citizens 2017</i>, the <i>Computer Science Development Law 1996</i>.</p>	<p>– Standard rate of income tax is 22 per cent of net profit, if the income is earned in the foreign currency for other income headings except the heading of capital gains from assets, the income tax shall, in accordance with the provisions in regulation 8 of the <i>Income Tax Regulations</i>, be calculated, on such income and the income tax shall be charged in kyats on citizens and foreigners residing in the country and shall be charged in the type of currency earned on a foreigners residing abroad.</p> <p>In case of the capital gains from selling, exchanging or transferring by any other means, one or more assets in kyats or foreign currency, before deducting reliefs under sections 6 and 6A of the <i>Income Tax Law</i>:</p> <p>(i) if the company operates in Myanmar oil and gas sector, the income tax shall be levied in the type of currency earned according to the tax rates shown against the capital gains specified as follows:</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p><b>Capital gains</b></p> <p><b>Income tax rate to be paid</b></p> <p>(aa) equivalent 40 per cent: up to 100,000 million kyats</p> <p>(bb) equivalent 45 per cent: from 100,000 million kyats to 150,000 million kyats</p> <p>(cc) equivalent 50 per cent: to 150,000 million kyats and above</p> <p>(ii) the income tax shall be levied 10 per cent in kyats or foreign currency on the capital gains of an individual or an association of persons except the companies operating in Myanmar's oil and gas sector. In case of a non-resident foreigner, the tax shall be paid in the type of currency earned.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) The Department of Labour under the Ministry of Labour performs registration for overseas workers who have been given the permission together with the commercial presence registered at the Directorate of Investment and Company Administration of Myanmar according to the laws, rules and regulations of Myanmar. The validation of registration is six months.</p>	<p>(4) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>Any expatriate entering into Myanmar shall abide the <i>Myanmar Immigration (Emergency Provisions) Act 1947</i>, the <i>Foreigners Act 1846</i>, the <i>Registration of Foreigners Act 1940</i>, the <i>Registration of Foreigners Rules 1948</i> and Immigration rules, regulations and procedures of Myanmar.</p> <p>Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour under the Ministry of Labour of Myanmar.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>The Department of Labour under the Ministry of Labour performs registration for overseas workers who have been given the permission together with the commercial presence registered at the Directorate of Investment and Company Administration of Myanmar according to the laws, rules and regulations of Myanmar. The validation of registration is six months.</p> <p>Regarding the recognise the educational certificates and technical standard certificate, Myanmar only determines equivalent factor depend on syllabus, contents, volume, time frame. Myanmar needs syllabus, contents, volume, time frame in English of respective countries.</p>	



Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>SECTOR-SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
A. <u>Professional Services</u>			
b. Accounting, auditing and bookkeeping services	(4) Commercial presence of service supplier for this sector may supply services related to this sector in Myanmar. ASEAN Chartered Professional Accountants (ACPA) can provide non-audit services such as Financial accounting, Bookkeeping, Cost and management accounting, Preparation, compilation or reporting of financial statements, Financial management consultancy, Investment consultancy, Tax consultancy, tax filling, tax calculation, Company registration and secretarial service, Liquidation, insolvency and receivership, Accounting system design, development and implementation, Accounting system review and analysis, Internal audit, Accounting Education establishment, Share valuation advisory,	(4) As indicated in Market Access	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Business valuation advisory and Other accounting related services which shall be determined by Professional Regularity Authority. They have to register at Myanmar Accountancy Council (MAC). Apart from ASEAN countries for commercial presence, the professional accountants from Non-ASEAN countries may perform non-audit services as mentioned above. However, they have to register with the MAC under the Myanmar Accountancy Council law.</p>		

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>d. Architectural services (CPC 8671)</p> <p>e. Engineering service (CPC 8672)</p> <p>f. Integrated engineering services (CPC 8673)</p> <p>g. Urban planning and landscape architectural services:  Landscape architectural services (CPC 86742)</p>	<p>(4) (a) Subject to the Myanmar Investment Law, Myanmar Labour Laws, Immigration Laws and existing laws and regulations, management, professional and technical experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.</p> <p>(b) Preference for entry and temporary stay of skilled workers from traditional source of supply.</p> <p>(c) Unskilled labour is not allowed in Myanmar.</p> <p>(d) According to the <i>Myanmar Engineer Council Law 2013</i> and <i>Law Amending the Myanmar Engineer Council Law 2019</i>, Foreign Engineer and Foreign Professional Engineer, who is in compliance with specifications provided in this law, shall apply registration on Registered Limited Engineer (RLE) and Registered Limited Professional Engineer (RLPE) respectively to the Myanmar Engineer Council.</p>	<p>(4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</p> <p>(e) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.</p>	
<p>B. <u>Computer and Related Services</u></p>			

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>a. Consultancy services related to the installation of computer hardware (CPC 841)</p> <p>b. Software implementation services (CPC 842)</p> <ul style="list-style-type: none"> <li>• System and software consulting services (CPC 8421)</li> <li>• System analysis services (CPC 8422)</li> <li>• System design services (CPC 8423)</li> <li>• Programming services (CPC 8424)</li> <li>• System maintenance services (CPC 8425)</li> </ul>	<p>(4) Subject to the Myanmar Investment Law, Myanmar Labour Laws, Immigration Laws and existing laws and regulations, only core staff including management staffs, technical experts, and such will be allowed to enter to carry out the activities.</p>	<p>(4) Presence of natural persons</p> <p>(a) Natural persons require approval from the related departments and will be subject to the existing laws, rules, and regulations.</p> <p>(b) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>(c) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>c. Data processing services (CPC 843)</p> <ul style="list-style-type: none"> <li>• Input preparation services (CPC 8431)</li> <li>• Data-processing and tabulation services (CPC 8432)</li> <li>• Time-sharing services (CPC 8433)</li> <li>• Other data processing services (CPC 8439)</li> </ul> <p>d. Data base services (CPC 844)</p> <p>e. Other (CPC 845 + 849)</p> <ul style="list-style-type: none"> <li>• Maintenance and repair services of office machinery (CPC 845)</li> <li>• Data preparation services (CPC 8491)</li> <li>• Other computer services (CPC 8499)</li> <li>• System integration services</li> <li>• Software development services</li> </ul>		<p>(d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(e) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</p> <p>(f) Subject to domestic rules and regulations for the categories of natural persons referred to under market access.</p> <p>(g) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Other Business Services</u>			
a. Advertising Services (CPC 871)	(4) Unbound	(4) Unbound	
c. Management Consulting and Regulated Services (CPC 865)	(4) Management consulting and regulated services for market access shall be permitted in accordance with the laws, regulated by the relevant ministries in general and by the Ministry of Education in particular.  Commitment with Limitation	(4) Management consulting and regulated services for national treatment shall be permitted in accordance with the laws, regulated by the relevant ministries in general and by the Ministry of Education in particular.  Unbound	Due to existing regulations of Education, all kinds of education services are to be regulated by Ministry of Education
r. Printing and Publishing (CPC 89)	(4) Unbound	(4) Unbound	
t. Other Translation and Interpretation Services (CPC 87905)	(4) Unbound	(4) Unbound	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>2. COMMUNICATION SERVICES</b>			
D. <u>Audio Visual Services</u>			
Motion Picture and Video Tape Production Services (CPC 96121)	(4) Subject to the <i>Myanmar Investment Law, Myanmar Labour Laws, Immigration Laws</i> and existing laws and regulations only managers, executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner wishes to stay beyond the initial valid period, he may apply, in accordance with rules and regulations, for an extension of a period not exceeding one year.	(4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.  (b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.  (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.  (d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour.  (e) Subject to domestic rules and regulations for the categories of natural persons referred to under market access.  (f) Standard rate of income taxes are 30 per cent of net profit for kyat-income and 2 per cent of net profit for foreign currency-income.	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>2. COMMUNICATION SERVICES</b>			
D. <u>Audio Visual Services</u>			

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	(4) Unbound	(4) Unbound	
Rental and Leasing of Studio Recording equipment (CPC 38109)	(4) Unbound	(4) Unbound	



Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>3. CONSTRUCTION SERVICES</b>			
<p>Pre-erection work at construction site (CPC 511)</p> <p>Construction work for buildings (CPC 512)</p> <p>Construction work for civil engineering (CPC 513)</p> <p>Assembling and erection of prefabricated construction (CPC 514)</p> <p>Special trade Construction (CPC 515)</p> <p>Installation work (CPC 516)</p> <p>Building completion and finishing work (CPC 517)</p> <p>Renting services related to equipment for construction or demolition of building or civil engineering works with operator.</p>	<p>(4) Subject to the <i>Myanmar Investment Law, Myanmar Labour Laws, Immigration Laws</i> and existing laws and regulations, management, professional and technical experts are allowed to stay up to one year and may be extendable there on.</p>	<p>(4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.</p> <p>(b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of Labour.</p> <p>(e) Subject to domestic rules and regulations for the categories of natural persons referred to under market access.</p> <p>(f) Standard rate of income taxes are 30 per cent of net profit for kyat- income and 2per cent of net profit for foreign currency-income.</p> <p>(g) Unskilled labour is not allowed</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>in Myanmar.</p> <p>(h) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>5. EDUCATION SERVICES</b>			
Education Services (CPC 922, 923 and 929)	(4) Market Access shall be permitted in accordance with the laws pursued by the Ministry of Education.	(4) National Treatment shall be followed in accordance with the rules, regulations and laws of the relevant ministries in general and Ministry of Education in particular.	Due to existing regulations of Education, all kinds of education services are to be regulated by Ministry of Education
<p><b>Higher Education Services (CPC 923)</b></p> <p>Post-secondary education services (CPC 9231,92310)</p> <p>Other higher education services (CPC 9239, 92390)</p>	(4) Market Access shall be accounted in accordance with the domestic laws, rules and regulations of the related ministries including Ministry of Education.	(4) National Treatment shall be maintained in accordance with the domestic laws, rules and regulations of the related ministries including Ministry of Education.	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>11. TRANSPORT SERVICES</b>			
A. <u>Maritime Transport Services</u>			
International Passenger Transport Services (Excluding Cabotage) (CPC 7211)	(4) (a) Management level is allowed to stay up to one year and may extendable there on subject to the approval of concerned agencies.  (b) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective authority according to the domestic laws, rules and regulations of Myanmar.  (c) The immigration rules and procedures shall abide by any expatriate when entering in to Myanmar.  (d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and that they shall not interfere in the internal affairs of the country.  (e) Individual services provider who works with the approval of respective authorities shall register themselves with the Ministry of Labour of Myanmar	(4) Unbound	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>International Freight Transport Services (Excluding Cabotage) (CPC 7212)</p>	<p>(4) (a) Management level is allowed to stay up to one year and may extendable there on subject to the approval of concerned agencies.</p> <p>(b) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective authority according to the domestic laws, rules and regulations of Myanmar.</p> <p>(c) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(e) Individual services provider who works with the approval of respective authorities shall register themselves with the Ministry of Labour of Myanmar</p>	<p>(4) Unbound</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Cargo Handling Services (CPC 741)	<p>(4) (a) Management level is allowed to stay up to one year and may extendable there on subject to the approval of concerned agencies.</p> <p>(b) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective authority according to the domestic laws, rules and regulations of Myanmar.</p> <p>(c) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(e) Individual services provider who works with the approval of respective authorities shall register themselves with the Ministry of Labour of Myanmar.</p>	<p>(4) (a) Any expatriate engaged in Joint Venture, representative offices or other type of juridical person and individual services providers shall receive the approval of the respective authority.</p> <p>(b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services provider who work with approval of respective authority shall register themselves with the Department of Labour.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Storage and Warehouse Services (CPC 742)	<p>(4) (a) Management level is allowed to stay up to one year and may extendable there on subject to the approval of concerned agencies.</p> <p>(b) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective authority according to the domestic laws, rules and regulations of Myanmar.</p> <p>(c) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(e) Individual services provider who works with the approval of respective authorities shall register themselves with the Ministry of Labour of Myanmar</p>	<p>(4) (a) Any expatriate engaged in Joint Venture, representative offices or other type of juridical person and individual services providers shall receive the approval of the respective authority.</p> <p>(b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(d) Individual services provider who work with approval of respective authority shall register themselves with the Department of Labour.</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Freight Forwarding Services (CPC 7480)	<p>(4) (a) Management level is allowed to stay up to one year and may extendable there on subject to the approval of concerned agencies.</p> <p>(b) Any expatriate engaged in joint venture, representative offices or other types of judicial person and/ or individual services provider shall receive the approval of the respective authority according to the domestic laws, rules and regulations of Myanmar.</p> <p>(c) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar.</p> <p>(d) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and that they shall not interfere in the internal affairs of the country.</p> <p>(e) Individual services provider who works with the approval of respective authorities shall register themselves with the Ministry of Labour of Myanmar.</p>	(4) Unbound	



Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			
Aircraft Repair and Maintenance Services	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Selling and Marketing of Air Transport Services	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Aircraft leasing with crew	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Supporting services for air transport – Computer reservation system services	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Aircraft catering services	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Air Freight Forwarding Services	(4) Unbound	(4) Unbound	
Aircraft Leasing without Crew	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	