Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
AIR TRANPORT			
Air Transport Services Selling	1. None	1. None	
and Marketing	2. None	2. None	
	3. Unbound	3. Unbound	
	4. Unbound	4. Unbound	
Aircraft Repair and Maintenance Services	1. None	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 treatment	Additional commitments
BUSINESS SERVICES			
Accounting, Auditing and Bookkeeping Services	1. None	1. None	
(CPC 862)	2. None	2. None	
	3. Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling the requirements prescribed by Foreign Investment Law, provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country	3. As indicated in market access	
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Architectural Services (CPC 8671)	1. Unbound	1. None	
	2. None	2. None	
Engineering Services (CPC 8672)	3. a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this	3. As indicated in market access column	
Landscape Architectural	law:		
Services (CPC 86742)	(i) 100 % foreign Investment or (ii) Joint venture with a Myanmar citizen o enterprises with a Minimum of 35 % equity is permitted.		
	b. Foreign organisations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.		
	4. a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.	4. a. As indicated in market access column	
	b. Preference for entry and temporary stay of skilled workers from traditional source of supplyc. Unskilled labour is not allowed in Myanmar	b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
CONSTRUCTION			
CPC 511: Pre-erection Work at	1. Unbound	1. None	
Construction Site	2. N	2. N	
CPC 512: Construction Work	2. None	2. None	
for Buildings	3. a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the	3. As indicated in market access column	
CPC 513: Construction Work for Civil Engineering	Union of Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 under this law:		
CPC 514: Assembly and Erection of Prefabricated Constructions	 (iii) 100 % foreign Investment or (iv) Joint venture with a Myanmar citizen or enterprises with a Minimum of 35 % 		
CPC 515: Special Trade	equity is permitted.		
Construction	b. Foreign organisations and persons are not allowed to own a land in Myanmar. However, land may be		
CPC 516: Installation Work	acquired on long term lease, depending on the individual circumstances.		
CPC 517: Building Completion and Finishing Work			

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
	4. a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws and Immigration Laws. Management, Professional and Technical Experts unless mentioned otherwise are allowed to stay up to one year and extendable there on.	4. a. As indicated in market access column	
	b. Preference for entry and temporary stay of skilled workers from traditional source of supplyc. Unskilled labour is not allowed in Myanmar	b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
MARITIME TRANSPORT			
International Passenger Transport (Excluding	1. None	1. None	
Cabotage)	2. None	2. None	
	3. Unbound	3. Unbound	
	4. Unbound	4. Unbound	
International Freight Transport (Excluding Cabotage)	1. None	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 treatment	Additional commitments
TELECOMMUNICATION SERVICES CPC 7523: - Electronic mail - Voice Mail - Electronic data Interchange (EDI) - Telex - Telegraph - On-line/Information and data base retrieval - Code and protocol conversion - On-line information and/or data processing	1. a. Subject to comply with the provision of rules and regulation b. Must use the National Telecommunication Networks 2. a. Subject to comply with the provision of rules and regulation b. Must use the National Telecommunication Networks 3. First to negotiate regarding method of investment to install equipment for the provision of services. According to existing regulation reinvestment programme has to be exercised on repayment scheme No exclusive right will be allowed	1. Unbound 2. None 3. Foreign investor should bring in all kinds of equipments relating to services. They shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour.	Due to existing telecommunication regulations, all kinds of telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanmar Post and Telecommunications Department. Myanmar Post and Telecommunication which is the sole services providers of the government enterprise

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
	4. a. Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can establish representative offices after registration in proper way, but these offices will not be allowed to do other business activities	4. a. As indicated in market access column	
	b. All those services are to be provided and operated by Myanmar Post and Telecommunication	b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM			
Hotel and other Lodging Services	1. None	None	
(CPC 64110)	2. None	None	
	3. None, - foreign equity allowed from minimum 35 percent to maximum 100 per cent - Hotel projects with 100 per cent foreign investment are to be allowed in BOT system under Foreign Investment Law	Entitle to enjoy the exemptions under the Foreign Investment Law Chapter X, Article 21	
	None	Jnbound	
Food Serving Services (CPC 64210)	1. None	1. None	
	2. None	2. None	
Beverage Serving Services for consumption on the	3. None	3. Unbound	
premises (CPC 64310)	4. None	Unbound	