

23. Replace Annex 2 (Product Specific Rules) with:

ANNEX 2

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

CAMBODIA

EXPLANATORY NOTES

1. This Schedule sets out Cambodia's commitments in accordance with Article 11 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services).
2. The classification of services in this Schedule is based on the Services Sectoral Classification list (MTN.GNS/W/120 dated 10 July 1991) and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified.
3. The use of (**) against individual CPC codes indicates that the specific commitments for that code shall not extend to total range of services covered under that code.
4. Notwithstanding Article 2.3(e)(iv) to (vi) (Scope) of Chapter 8 (Trade in Services), Cambodia reserves the right to adopt or maintain any measure relating to specialty air services, ground handling services and airport operation services.
5. In accordance with Article 9.6 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services), Cambodia is not obliged to make commitments under this Article.
6. In accordance with Article 11.5 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services), Cambodia is not obliged to make commitments under the Article 11.3 and 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services).
7. Unbound* means unbound due to lack of technical feasibility.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
APPLICABLE TO SECTORS LISTED IN THIS SCHEDULE			
Subsidies		(3), (4), Unbound for subsidies, including for research and development.	
Tax Measures		(1), (2), (3), None with respect to taxes.	
Land		(3) Non-Cambodian natural and juridical persons may lease but not own land.	
Acquired rights	The conditions of ownership, management, operation, juridical form, and scope of activities as set out in a licence or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier, will not be made more restrictive than those in existence as of the date of Cambodia's accession to the WTO.		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Investment incentives	(3) Investors, seeking incentives under the provisions of the <i>Law on Investment</i> , shall have the obligation to provide adequate and consistent training to Cambodian staff, including for promotion to senior positions.	(3) None	
Presence of Natural Persons	(4) Unbound except for measures concerning the temporary entry and temporary stay of a natural person who falls in one of the categories referred to in Cambodia's Schedule in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons). (1), (2), (3), (4) Cambodia remains unbound to all measures with respect to permanent residents.	(4) Unbound except for measures affecting the categories of natural persons referred to in the market access column. (1), (2), (3), (4) Cambodia remains unbound to all measures with respect to permanent residents.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal Services (CPC 861)	(1) None (2) None (3) In commercial association with Cambodian Law Firms ¹ , and may not directly represent clients in courts. (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
Foreign legal consultancy on law of jurisdiction where service supplier is qualified as a lawyer (including home country law, third country law and international law)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
b) Accounting, auditing, bookkeeping (CPC 86211, 86212, 86220)	(1) None, except must have commercial presence in Cambodia for auditing services. (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

¹ If legal services provided in foreign law (including home country and third country law) and international law, the commercial association with Cambodian law firms is not required. Commercial association is understood to include any commercial arrangement and does not imply a specific juridical form.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Taxation services (CPC 8630)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
d) Architectural services (consulting, planning or design services) (CPC 8671)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
e) Engineering services (CPC 8672)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
f) Integrated engineering services (CPC 8673)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
h) Specialized medical services (CPC 93122) Dental services (CPC 93123**) These services are limited only to orthodontic services, oral surgery and other specialized dental services	(1) Unbound (2) None (3) Provision of services is permitted through a joint venture with Cambodian juridical persons. (4) Unbound except as indicated in the horizontal commitments.	(1) Unbound (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
B. Computer and Related Services			
a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) None	(1) None (2) None (3) None	
b) Software implementation services (CPC 842)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
c) Data processing services (CPC 843)			
d) Data base services (CPC 844)			
e) Other (CPC 845+849)			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Research and Development Services			
a) Research and Experimental Development Services on Agricultural Sciences (CPC 85104)	(1) None (2) None (3) None	(1) None (2) None (3) None	
b) Research and Experimental Development Services on Economics (CPC 85202)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
E. Rental/Leasing Services Without Operators			
d) Renting and leasing of studio recording equipment (CPC 83109**))	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
F. Other Business Services			
a) Advertising services (CPC 871)	(1) None	(1) None	
b) Market research services (CPC 86401)	(2) None	(2) None	
c) Management consulting services (CPC 865)	(3) None	(3) None	
d) Services related to management Consulting (CPC 866)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
e) Technical testing and analysis services (CPC 8676)			

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h) Services incidental to mining (CPC 883**)	(1) None	(1) None		
	(2) None	(2) None		
j) Services incidental to energy distribution (887**):	(3) None	(3) None		
Exclusively covers only consultancy services related to the transmission and distribution on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.		
k) Placement and supply services of Personnel (CPC 872)	(1) None	(1) None		
	(2) None	(2) None		
m) Engineering related scientific and technical consulting services (CPC 8675)	(3) None	(3) None		
	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.		
q) Packaging services (CPC 876)				

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier services (CPC 7512)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
C. Telecommunication Services			
Commitments are taken consistent with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3).			
a) Voice telephone services (CPC 7521) b) Packet-switched data transmission services (CPC 7523**) c) Circuit-switched data transmission services (CPC 7523**) d) Telex services (CPC 7523**) e) Telegraph services (CPC 7522) f) Facsimile services (CPC 7521**+ 7529**) g) Private leased circuit services (CPC 7522**+7523**)	(1) None (2) None (3) None, except subject to requirement for local shareholding of up to 49 per cent. (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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h) Electronic mail (CPC 7523**)	(1) None	(1) None	
i) Voice mail (CPC 7523**)	(2) None	(2) None	
j) On-line information and data base-retrieval (CPC 7523**)	(3) None	(3) None	
k) Electronic Data Interchange (CPC 7523**)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
l) Enhanced or value added facsimile services, including store and forward, store and retrieve (7523**)			
m) Code and protocol conversion			
n) On-line information or data processing (including transaction processing) (CPC 843**)			
o) Other services:	(1) None	(1) None	Cambodia commits to permit licensed suppliers of mobile telecommunications services choice of technology used in the supply of such services.
– Mobile services	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512)	(1) Unbound* (2) None (3) None	(1) Unbound* (2) None (3) None	
B. General Construction Work for Civil Engineering (CPC 513)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
C. Installation and Assembly Work (CPC 514 + 516)			
D. Building Completion and Finishing Work (CPC 517)			
E. Other (CPC 511+515+518)			
4. DISTRIBUTION SERVICES			
A. Commission agents' services (CPC 621)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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<p>B. Wholesale trade services (CPC 622):</p> <ul style="list-style-type: none"> - Wholesale trade services of motor vehicles (CPC 61111); - Sales of parts of motor vehicles (CPC 6113); - Sales of motorcycles and related parts (CPC 6121); - Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes (CPC 62244). 	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>	

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<p>C. Retailing services (CPC 631+632;6111+6113+6121):</p> <ul style="list-style-type: none"> - Retail sales of motor vehicles (CPC 61112); - Sales of parts of motor vehicles (CPC 6113); - Sales of motorcycles and related parts (CPC 6121). <p>For supermarkets and large department stores only²:</p> <ul style="list-style-type: none"> - Food and non-food retailing services (CPC631+632), excluding sales of pharmaceutical goods, medical and orthopedic goods (CPC 63211) - Retailing services of radio and television equipment, music instruments, music scores, and audio and video records and tapes (CPC 63234) 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments. 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments. 	

² Large supermarket and department stores are those of floor space no less than 2000 square metres.

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D. Franchising services (CPC 8929)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
E. Other: - Retail sales of motor fuel (CPC 613)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
5. EDUCATIONAL SERVICES			
C. Higher education services (CPC 923)	(1) None (2) None	(1) None (2) None	Cambodia will seek to establish an independent national accrediting process for market purposes in education and professional services which is in keeping with global practice.
D. Adult education (CPC 924)	(3) None	(3) None	
E. Other education services (CPC 929)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	

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6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401)	(1) None (2) None	(1) None (2) None	
B. Refuse disposal services (CPC 9402)	(3) None	(3) None	
C. Sanitation and similar services (CPC 9403)	(4) Unbound except as indicated in the horizontal commitments.	(4) Unbound except as indicated in the horizontal commitments.	
D. Other services: <ul style="list-style-type: none"> - Cleaning of exhaust gases (CPC 9404); - Noise abatement services (CPC 9405); - Nature and landscape protection services (CPC 9406); - Other environmental services not included elsewhere (CPC 9409). 			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
A. All insurance and insurance-related services			
a) Life insurance services (CPC 81211)	(1) Natural or juridical person can enter into contract only with the insurance companies licensed to carry out insurance business in the Kingdom of Cambodia. (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
b) Non-life insurance services (CPC 8129)	(1) None for marine, aviation and transport insurance. Marine, aviation and transport insurance services may be supplied by insurance companies licensed to carry out insurance business in the Kingdom of Cambodia. For all other non-life insurance services, natural or juridical persons can enter into contract only with the insurance companies licensed to carry out insurance business in the Kingdom of Cambodia. (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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c) Reinsurance and retrocession (CPC 81299*)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.		
d) Services auxiliary to insurance (including broking and agency services) (CPC 8140)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.		
B. Banking and other financial services				
The commitments for subsectors (a), (b) and (d) refer to commercial banking only. a) Acceptance of deposits and other repayable funds from the public (CPC 81115 – 81119) b) Lending of all types, including, inter alia, consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113) d) All payment and money transmission service, including credit, charge and debit cards, traveller cheques and bankers drafts (CPC 81339**)³	(1) None, except deposits from the public must be reinvested in Cambodia. (2) None (3) Only permitted through authorized financial institutions as banks. (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.		

³ According to services sectoral classification list, this refers to only part of the total range of activities covered by the CPC concordance.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<p>The commitments for subsectors (c) and (e) refer to commercial banking only.</p> <p>c) Financial leasing (CPC 8112)</p> <p>e) Guarantees and commitments (CPC 81199**)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound until related laws and regulations are established.</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>		
<p>f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> – money market instruments (including cheques, bills, certificates of deposits) (CPC 81339**); – foreign exchange (CPC 81333); – derivative products including, but not limited to, futures and options (CPC 81339**); – exchange rate and interest rate instruments, including products such as swaps, forward rate agreements (CPC 81339**); 	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound for subsectors (f) – (l), until the Government of Cambodia determines what types of entities can conduct these services, the related laws and regulation are established, and such business is authorized by the government or other relevant designated authority.</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the horizontal commitments.</p>		

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<ul style="list-style-type: none"> – transferable securities (CPC 81321*); – other negotiable instruments and financial assets, including bullion (CPC 81339**). <p>g) Participation in issues of all kinds of securities, including underwriting and placement as agency (whether publicly or privately) and provision of services related to such issues (CPC 8132);</p> <p>h) Money broking (CPC 81339**);</p> <p>i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (CPC 8119** + 81323*);</p> <p>j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (CPC 81339** or 81319**);</p>				

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k) Advisory, intermediation and other auxiliary financial services on all the activities listed in Article 2(b)(v) to (xv) (Definition) of Annex 8A (Financial Services), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131 or 8133) l) Provision of financial information, and financial data processing and related including underwriting and software by suppliers of other financial services (CPC 8131)			
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311): – Ownership and management of private hospitals and clinics only	(1) None (2) None (3) At least one director for technical matters must be Cambodian. (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels (CPC 64110)	(1) None (2) None (3) None only for Three-Star Hotel or Higher. ⁴ (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	
Restaurants (CPC 642, 643)	(1) Unbound* (2) None (3) Permit is granted taking into account characteristics of the area ⁵ (4) Unbound	(1) Unbound* (2) None (3) Unbound (4) Unbound	
B. Travel agencies and tour operators services (CPC 7471)	(1) None (2) None (3) None, except foreign equity participation limited to 51 per cent for travel agencies. (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

⁴ Three-star hotel is defined as in the Fifth Draft Hotel Rating Classification of March 2003, which will be implemented in December 2003.

⁵ The main criteria are: the number of and impact on existing restaurants, historical and artistic characteristics of the location, geographic spread, impact on traffic conditions and creation of new employment.

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C. Tourist guides services (CPC 7472)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments. Cambodian nationality is required for Tourist Guides.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments. Cambodian nationality is required for Tourist Guides.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services			
Other entertainment services n.e.c. (CPC 96199): – Cinema theatre services, including cinema projection services	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International transport (Freight and passengers) (CPC 7211 and 7212), excluding cabotage	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	Where not otherwise made available to the international maritime transport suppliers pursuant to Article 1(h)(ii) (Definitions) of Chapter 8 (Trade in Services), no measures shall be applied which deny reasonable and nondiscriminatory access to the following services: <ol style="list-style-type: none"> 1. Towing and tug assistance; 2. Provisioning, fuelling and watering; 3. Garbage collecting and ballast waste disposal; 4. Emergency repair facilities; 5. Lightering and water taxi services; 6. Ship agencies; 7. Custom brokers; 8. Stevedoring and terminal services; 9. Surveying and classification services.
C. Air Transport Services			
<ul style="list-style-type: none"> - Aircraft repair and maintenance services (CPC 8868**) - Selling and marketing of air transport services - Computer Reservation System Services (CRS) 	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Road Transport Services			
a) Passenger transportation (CPC 7121 + 7122)	(1) None (2) None	(1) None (2) None	
b) Freight transportation (CPC 7123)	(3) None (4) Unbound except as indicated in the horizontal commitments.	(3) None (4) Unbound except as indicated in the horizontal commitments.	
c) Rental of commercial vehicles with operator (CPC 7124)			
d) Maintenance and repair of road transport equipment (CPC 6112 + 8867)			
e) Supporting services for road transport services (CPC 744)			
G. Pipeline Transport Services			
a) Transport of fuels (CPC 7131)	(1) Services must be provided through a contract of concession granted by the State on case-by-cases basis.	(1) None	
b) Transport of other goods (CPC 7139)	(2) None (3) Services must be provided through a contract of concession granted by the State on case-by-cases basis. (4) Unbound except as indicated in the horizontal commitments.	(2) None (3) None (4) Unbound except as indicated in the horizontal commitments.	

ANNEX 2

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

LAO PDR

EXPLANATORY NOTES

1. This Schedule sets out Lao PDR's commitments in accordance with Article 11 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services).
2. The classification of services is based on the Services Sectoral Classification list (MTN.GNS/W/120 dated 10 July 1991) and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified.
3. The scheduling of commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L 92, dated 28 March 2001). The guidelines shall not however be construed as being legally binding.
4. The use of (**) against individual CPC codes indicates that the specific commitment for that code shall not extend to the total range of services covered under that code.
5. Unbound* means unbound due to lack of technical feasibility.

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
Land ownership		3),4) Non-Lao PDR natural and juridical persons are not allowed to own land but may own premises and lease land up to 75 years.	
Subsidies and investment incentives		1), 2), 3), 4) Unbound with respect to subsidies, investment incentives and other state support measures, eligibility for which may be limited to particular regions, categories of persons, or enterprises.	
Commercial presence	3) To establish a commercial presence, a services provider must be incorporated in specific legal form in accordance with laws and regulations of Lao PDR.	3) Foreign investors shall provide adequate training opportunities to Lao PDR nationals. 3) Tax measures, generally pertaining to small and medium enterprises may result in a difference of treatment in favour of Lao PDR services and service suppliers.	
Movement of natural persons providing services	4) Unbound, except for measures affecting the temporary entry and stay of natural persons who qualify under one of the following categories referred to in Lao PDR's Annex 4 (Schedule of Specific Commitments on the Movement of Natural Persons).	4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column. Unbound for all measures relating to social insurance schemes including <i>inter alia</i> unemployment and pension benefits.	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services, excluding: - Participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Lao PDR; - Legal documentation and certification services of the laws of Lao PDR (part of CPC 861)	(1) None (2) None (3) Foreign equity participation limited to 49 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Unbound, except as indicated in the horizontal section. (4) Unbound, except as indicated in the horizontal section.	
b) Accounting, auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) A joint venture with a Lao PDR national who is a full member of the Lao Institute of Certified Public Accountant (LICPA) is required. (4) Unbound	(1) None (2) None (3) The majority of directors must be certified accountants who are Lao PDR nationals. (4) Unbound	
c) Taxation consulting services (part of CPC 863)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Architectural services (CPC 8671) e) Engineering services (CPC 8672)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical person established in Lao PDR. (2) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical person established in Lao PDR. (3) None (4) Unbound, except as indicated in the horizontal section.	
f) Integrated engineering services (CPC 8673) g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical entity established in Lao PDR. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
Computer and Related Services (CPC 84)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services			
a) R&D services on natural sciences (CPC 851)	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
b) R&D services on social sciences and humanities (CPC 852)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
c) Inter-disciplinary R&D Services (CPC 853)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rental or Leasing Services without Operators			
d) Leasing or rental services concerning construction machinery and equipment without operator (CPC 83107)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	
F. Other Business Services			
a) Advertising services (CPC 871) Planning, creating and placement services of advertising (CPC 87120)	(1) None (2) None (3) Foreign equity participation limited to 49 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	
b) Market research and public opinion polling services (CPC 864) Market research services (CPC 86401)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
c) Management consulting services (CPC 865)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply:	1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
d) Services related to management consulting (CPC 866)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.		
e) Technical testing and analysis services (CPC 8676)	(1) None (2) None (3) Foreign equity participation limited to 70 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) The majority of directors must be engineers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.		
h) Services incidental to mining (CPC 883+5115) Services incidental to mining (CPC 5115)	(1) Unbound (2) None (3) Foreign equity participation limited to 70 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) The majority of director must be engineers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.		
m) Related scientific and technical consulting services (CPC 8675) (CPC 86751 and 86752 only)	(1) None (2) None (3) Foreign equity participation limited to 70 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) The majority of directors must be engineers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.		

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 – 8866) Repair of energy equipment (part of CPC 88620)	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
q) Packaging services (CPC 876)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	
t) Other (CPC 8790) Specialty design services (CPC 87907)	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier services (CPC 7512) consisting of express delivery services, except for the following services: (a) the collection, transport and delivery of domestic and cross-border addressed mail to Post Office (PO) boxes in the following categories: (i) addressed letters weighing not more than 200 grams; (ii) small items or packages weighing up to 2 kilograms; (b) the collection, transport and delivery to PO boxes of domestic and international postal parcels weighing up to 20 kilograms; (c) the provision of PO boxes; and (d) issuing of postage stamps.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Telecommunication Services			
<p>The following services (a-o) can be supplied only on a facilities basis, and for public use services:</p> <p>Basic telecommunication services</p> <p>b) Packet-switched data transmission services (CPC 7523**)</p> <p>c) Circuit-switched data transmission services (CPC 7523**)</p> <p>d) Telex services (CPC 7523**)</p> <p>g) Private leased circuit services (CPC 7522**+7523**)</p> <p>o) Other: Terrestrial-based mobile phone services</p>	<p>(1) Wire-based services, terrestrial-based mobile services and satellite-based services: services must be offered through commercial arrangements with an entity established in Lao PDR and licensed to provide international telecommunication services.</p> <p>(2) None</p> <p>(3) Commercial presence for new investments will be allowed with foreign equity participation limited to 60 per cent.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) Wire-based services, terrestrial-based mobile services and satellite-based services: services must be offered through commercial arrangements with an entity established in Lao PDR and licensed to provide international telecommunication services.</p> <p>(2) None</p> <p>(3) None as phased-in in the market access column.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	

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Modes of Supply:			
1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) Voice telephone services (CPC 7521) e) Telegraph services (CPC 7522) f) Facsimile services (CPC 7521**+ 7529**)	(1) Wire-based services, terrestrial-based mobile services and satellite-based services: services must be offered through commercial arrangements with an entity established in Lao PDR and licensed to provide international telecommunication services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Wire-based services, terrestrial-based mobile services and satellite-based services: services must be offered through commercial arrangements with an entity established in Lao PDR and licensed to provide international telecommunication services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
Value-added telecommunication services h) Electronic mail (CPC 7523**) i) Voice mail (CPC 7523**) j) Online information and data base retrieval (CPC 7523**) k) Electronic data interchange (EDI) (CPC 7523**) l) Enhanced or value-added facsimile services, including store and forward, store and retrieve (CPC 7523**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
m) Code and protocol conversion n) On-line information or data processing (including transaction processing) (CPC 843**)			
Public pay phone services (CPC 75211) Electronic message and information services (CPC 75232)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) Unbound, except as indicated in the horizontal section. (4) Unbound, except as indicated in the horizontal section.	
Paging services (CPC 75291)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
Data and message transmission services (CPC 7523)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Construction work for buildings (CPC 512)	(1) None (2) None	(1) None (2) None	
Construction work for civil engineering (CPC 513)	(3) None (4) Unbound, except as indicated in the horizontal section.	(3) None (4) Unbound, except as indicated in the horizontal section.	
Assembly and erection of prefabricated construction (CPC 514)			
Installation work (CPC 516)			
Building completion and finishing work (CPC 517)			
Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)			
Other	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
Pre-erection work at construction site (CPC 511)			
Special trade construction (CPC 515)			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
B. Wholesale trade services (CPC 622) (Part of CPC 61111, 6113, 6121)	(1) None (2) None (3) Foreign equity participation limited to 49 per cent. Subject to meeting economic need tests. (4) Unbound, except for executive and managers as per conditions referred to horizontal section.	(1) None (2) None (3) Unbound (4) Unbound, except for executive and managers as per conditions referred to horizontal section.	
C. Retailing services (Part of CPC 61112, 6113, 6121)	(1) Unbound (2) Unbound (3) Foreign equity participation limited to 49 per cent. Subject to meeting economic need tests. (4) Unbound, except for executive and managers as per conditions referred to horizontal section.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except for executive and managers as per conditions referred to horizontal section.	
D. Franchising (CPC 8929) (Part of CPC 8929)	(1) None (2) None (3) Foreign equity participation limited to 49 per cent. Subject to meeting economic need tests. (4) Unbound, except for executive and managers as per conditions referred to in Lao PDR's Annex 4 (Schedule of Specific Commitments on the Movement of Natural Persons).	(1) None (2) None (3) Unbound (4) Unbound, except for executive and managers as per conditions referred to in Lao PDR's Annex 4 (Schedule of Specific Commitments on the Movement of Natural Persons).	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. PRIVATE EDUCATION SERVICES			
A. Primary education services (CPC 921) (Part of CPC 921)	(1) Unbound (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) Directors must be qualified teachers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.	
B. Secondary education services** Technical and Vocational training (part of CPC 922)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Directors must be qualified teachers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.	
C. Higher education services (CPC 923) D. Adult education (CPC 924) E. Other education services (Including foreign language training) (CPC 929):	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) Directors must be qualified teachers who are Lao PDR nationals. (4) Unbound, except as indicated in the horizontal section.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401)	(1) None (2) None	(1) None (2) None	
B. Refuse disposal services (CPC 9402)	(3) None	(3) Unbound, except as indicated in the horizontal section.	
C. Sanitation and similar services (CPC 9403)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Other Nature and Landscape Protection Services (CPC 9406)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(Urban area only) Cleaning of exhaust gases (CPC 9404) Noise abatement services (CPC 9405)	(1) Unbound, except related consulting services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except related consulting services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>7. FINANCIAL SERVICES</p> <p>Access by foreign services suppliers and the provision of new financial services within the scope of the commitments below and that have not yet been provided by the private sector in Lao PDR at the date of accession, may be subject to measures adopted for prudential reasons. Direct branching is not allowed. Financial institutions in Lao PDR must adopt a specific legal form.</p> <p>All the commitments are subject to entry requirements, domestic laws, rules and regulations and the terms and conditions of the Bank of Lao PDR, the Ministry of Finance and/or any other competent authority in Lao PDR, as the case may be, which are consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services of GATS and do not impair the commitments undertaken herewith.</p>			
<p>A. All insurance and insurance-related services (CPC 812**)</p> <p>Insurance companies are restricted from offering both life and non-life insurance services. Excluded from the scope of these commitments are compulsory insurance, including but not limited to motor vehicle insurance, collective accident insurance for workers, depositors' protection fund and social security fund.</p>			
<p>Direct insurance</p> <p>a) Life, accident and health insurance services (CPC 8121)</p> <p>Life insurance</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) Foreign equity participation limited to 51 per cent.</p> <p>(4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None</p> <p>(4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	
<p>b) Non-life insurance services (CPC 8129)</p>	<p>(1) Unbound except for insurance services in international transportation, including of risks relating to:</p> <p>(i) International maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the</p>	<p>(1) Unbound, except for insurance services in international transportation, including of risks relating to:</p> <p>(i) international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>goods and any liability arising there- from; and (ii) goods in international transit.</p> <p>(2) Unbound, except for insurance services in international transportation, including of risks relating to:</p> <p>(i) international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there- from; and (ii) goods in international transit.</p> <p>(3) Foreign equity participation limited to 51 per cent.</p> <p>(4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	<p>any liability arising there- from; and (ii) goods in international transit.</p> <p>(2) Unbound, except for insurance services in international transportation, including of risks relating to:</p> <p>(i) international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there- from; and (ii) goods in international transit.</p> <p>(3) None</p> <p>(4) Unbound, except for executives and managers as per conditions referred to in horizontal section.</p>	

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1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Reinsurance and retrocession (CPC 81299*)	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except for executives and managers as per conditions referred to in horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in horizontal section.	
d) Services auxiliary to insurance (including broking and agency services) (CPC 8140) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except for executives and managers as per conditions referred to in horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in horizontal section.	
B. Banking and other financial services			
a) Acceptance of deposits and other repayable funds from the public (CPC 81115 – 81119)	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions (CPC 8113)	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	
e) Guarantees and commitments (CPC 81199**)	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	
c) Financial leasing (CPC 8112)	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	

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1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>d) All payment and money transmission services (CPC 81339**) All payment and money transmission services including credit, charge and debit cards, travellers cheques, and bankers drafts</p>	<p>(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	<p>(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	
<p>f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - money market instruments (including cheques, bills, certificates of deposits); - foreign exchange; - derivative products, including, but not limited to, futures and options; - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; - transferable securities; - other negotiable instruments and financial assets, including bullion. 	<p>(1) Unbound (2) Unbound (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	<p>(1) Unbound (2) Unbound (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.</p>	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8. PRIVATE HEALTH RELATED AND SOCIAL SERVICES			
Private hospital services (Modern hospital with more than 100 beds in big cities only) (part of CPC 93110)	(1) Unbound (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) Unbound (2) None (3) Unbound (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
Hotel and other lodging services (CPC 64110) Beverage serving services without entertainment (CPC 64310)	(1) None (2) None (3) None, except that: (i) if a joint venture is established the foreign partner or partners must contribute at least 30 per cent of the total equity investment; and (ii) Standard required for a hotel to be developed is 2 or more stars standard. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Meal serving services with full restaurant services (CPC 64210)	(1) None (2) None (3) None, except that if a joint venture is established the foreign partner or partners must contribute at least 30 per cent of the total equity investment. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Unbound, except as indicated in the horizontal section (4) Unbound, except as indicated in the horizontal section	
B. Travel agencies and tour operators services (Part of CPC 7471)	(1) None (2) None (3) Foreign equity participation is limited to 70 per cent. (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) Foreign services supplying enterprises can only do inbound services. (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	
D. Other: Tourism consultancy services	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for executives and managers as per conditions referred to in the horizontal section.	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime transport services			
a) Passenger transportation (CPC 7211)	(1) None (2) None	(1) None (2) None	
b) Freight transportation (CPC 7212)	(3) Unbound (4) Unbound, except as indicated in the horizontal section.	(3) Unbound (4) Unbound, except as indicated in the horizontal section.	
c) Rental of vessels with crew (CPC 7213)			
d) Maintenance and repair of vessels (CPC 8868**)			
e) Pushing and towing services (CPC 7214)			
f) Vessels salvage and re-floating services (not applicable in harbor) (CPC 7454)			
B. Internal waterways transport			
d) Maintenance and repair of vessels (CPC 8868**)	(1) None (2) None (3) None, except to economic need test and approval from authority concerned. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air transport services			
d) Maintenance and repair of aircraft (CPC 8868**) (Part of CPC 8868)	(1) None (2) None (3) Foreign equity participation limited to 51 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
e) Supporting services for air transport (CPC 746) - Selling and marketing of air transport services - Computer reservation system (CRS) services	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
E. Rail Transport Services			
a) Passenger transportation (CPC 7111)	(1) None (2) None	(1) None (2) None	
b) Freight transportation (CPC 7122)	(3) None (4) Unbound, except as indicated in the horizontal section.	(3) None (4) Unbound, except as indicated in the horizontal section.	
c) Pushing and towing services (CPC 7113)			
d) Maintenance and repair of rail transport equipment (CPC 8868**)			

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
LAO PDR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Road transport services			
b) Freight transportation (CPC 7123)	(1) None (2) None (3) Foreign equity participation is 100 per cent for domestic transportation. For cross-border transportation: joint venture with local service provider is required, with foreign equity limited to 49 per cent. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

ANNEX 2

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

MYANMAR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
HORIZONTAL SECTION			
All Sectors: For a service supplier of another party who is natural person of that party in mode 1) 2) 3) unbound.			
All Sectors	<p>(1)(2)(3) Foreign enterprises are permitted in the form of joint ventures, 100 per cent foreign-invested enterprises, or other form of cooperation under the contracts unless otherwise specified in each sector or subsector of this Schedule and the relevant laws of Myanmar.</p> <p>An overseas corporation or any other body corporation must not carry on business in Myanmar unless it is registered under the <i>Myanmar Companies Law</i>. A company registered under the <i>Myanmar Companies Law</i> must have at least one director who must be ordinarily resident in Myanmar. If the company is a public company, it must have at least three directors, at least one of them must be a Myanmar citizen who is ordinarily resident in Myanmar.</p>	<p>(1)(2)(3) 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>	

**ANNEX 2
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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments										
	<p>(c) Services activities are restricted under section 3 of the <i>State-owned Economic Enterprises Law 1989</i>. However, these activities may be permitted by cabinet notification in accordance with section 4 of the <i>State-owned Economic Enterprises Law 1989</i>.</p> <p>(1)(2)(3) 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>Union Taxation Law of Myanmar</i> is enacted yearly and <i>Foreign Labor Law</i> is currently being drafted.</p> <p>(1)(3) 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>	<table border="1"> <thead> <tr> <th data-bbox="1301 352 1592 459">Class of Income</th> <th data-bbox="1592 352 1760 459">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td data-bbox="1301 459 1592 496">Interest</td> <td data-bbox="1592 459 1760 496">15%</td> </tr> <tr> <td data-bbox="1301 496 1592 616">Royalties for use of licenses, trade marks, patent rights etc.</td> <td data-bbox="1592 496 1760 616">15%</td> </tr> <tr> <td data-bbox="1301 616 1592 1050">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="1592 616 1760 1050">2.5 %</td> </tr> <tr> <td data-bbox="1301 1050 1592 1158">Payments for services and procurements provided in Myanmar</td> <td data-bbox="1592 1050 1760 1158">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 and procurements provided in Myanmar	2.5 %	
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 and procurements provided in Myanmar	2.5 %												

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>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.</p> <p>(1)(2)(3) Commercial presence of foreign service suppliers or providers and cross-border supply of services is permitted in accordance with <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><u>Tax</u> 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"> (i) in the case of individual, a foreigner who resides in Myanmar for not less than 183 days during the income year; (ii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners shareholders; (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. <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>	

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MYANMAR**

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>According to the <i>Farm Land Law 2012</i>, the <i>Transfer of Immovable Property Restriction Law 1987</i>, and the <i>Law Amending the Transfer of Immovable Property Restriction Law 2005</i>, foreign organisations and persons are not allowed to own land in Myanmar. However, land may be acquired on long-term lease depending on individual circumstances.</p>	<ul style="list-style-type: none"> - 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. - 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. - A judicial person may perform service to client in Myanmar but is not allowed to practice in Myanmar courts of law. 	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>(b) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</p> <p>(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.</p>	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
b. Accounting, auditing and bookkeeping services	(1) None (2) None (3) 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,	(1) None (2) None (3) As indicated in Market Access.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Accounting system review and analysis, Internal audit, Accounting Education establishment, Share valuation advisory, 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 MAC law.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural services (CPC 8671)	(1) Unbound due to lack of technical feasibility (2) None	(1) None (2) None	
e. Engineering service (CPC 8672)	(3) As indicated in horizontal section with the condition of Joint Venture with a Myanmar citizen or enterprise with a minimum of 35 per cent equity is permitted.	(3) As indicated in horizontal section	
f. Integrated engineering services (CPC 8673)			
g. Urban planning and landscape architectural services: Landscape architectural services (CPC 86742)			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Computer and Related Services</u>			
<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"> • System and software consulting services (CPC 8421) • System analysis services (CPC 8422) • System design services (CPC 8423) • Programming services (CPC 8424) • System maintenance services (CPC 8425) 	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in horizontal section with the condition of Joint Venture with a Myanmar citizen or enterprise with a minimum of 35 per cent equity is permitted.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in horizontal section</p>	<p>Subject to comply with the provisions of existing rules and regulations</p>

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Data processing services (CPC 843) <ul style="list-style-type: none"> • Input preparation services (CPC 8431) • Data-processing and tabulation services (CPC 8432) • Time-sharing services (CPC 8433) • Other data processing services (CPC 8439) 			
d. Data base services (CPC 844)			
e. Other (CPC 845 + 849) <ul style="list-style-type: none"> • Maintenance and repair services of office machinery (CPC 845) • Data preparation services (CPC 8491) • Other computer services (CPC 8499) • System integration services • Software development services 			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Other Business Services</u>			
a. Advertising Services (CPC 871)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
c. Management Consulting and Regulated Services (CPC 865)	(1) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education. (2) None (3) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.	(1) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education. (2) None (3) Management consulting and regulated services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.	
r. Printing and Publishing (CPC 89)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
t. Translation and Interpretation Services (CPC 87905)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
D. <u>Audio Visual Services</u>			
Motion Picture and Video Tape Production Services (CPC 96121)	(1) None (2) None (3) Foreign services suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film producing companies based on equity or contract with majority domestic ownership will be allowed to establish modern production studios and production parks. The commercial presence of other parties shall abide by the laws, regulations and any other measures of the relevant government authorities as indicated in horizontal section	(1) None (2) None (3) Unbound	
Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
Rental and Leasing of Studio Recording equipment (CPC 38109)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION SERVICES			
Pre-erection work at construction site (CPC 511)	(1) Unbound (due to lack of technical feasibility)	(1) None	
Construction work for buildings (CPC 512)	(2) None (3) As indicated in horizontal section	(2) None (3) As indicated in horizontal section	
Construction work for civil engineering (CPC 513)			
Assembling and erection of prefabricated construction (CPC 514)			
Special trade Construction (CPC 515)			
Installation work (CPC 516)			
Building completion and finishing work (CPC 517)			
Renting services related to equipment for construction or demolition of building or civil engineering works with operator. (CPC 518)			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
Wholesale Trade in Services (CPC 622)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Notification No (25/2018) of the Ministry of Commerce, in which retail and wholesale services of the foreign companies and joint venture companies are allowed to do the said sub-sector.	(1) None (2) None (3) As mentioned in Market Access	
Retailing Services (CPC 631)	(1) None (2) None (3) Commercial presence of foreign service suppliers are permitted in accordance with the Notification No (25/2018) of the Ministry of Commerce, in which retail and wholesale services of the foreign companies and joint venture companies are allowed to do the said sub-sector.	(1) None (2) None (3) As mentioned in Market Access according to the Notification No. (15/2017) of the Myanmar Investment Commission, foreign investors are restricted from opening a mini-market, convenience store with a floor area of less than (100 ft x 100 ft) or 10,000 square feet or 929 square metres)	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES			
<p>B. <u>Secondary education services</u></p> <ul style="list-style-type: none"> - General secondary education services (CPC 9221) 	<p>(1) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) General secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	
<p>C. <u>Higher education services (CPC 923)</u></p> <ul style="list-style-type: none"> - Post-secondary education services (CPC 9231, 92310) - Other higher education services (CPC 9239, 92390) 	<p>(1) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p> <p>(2) None</p> <p>(3) Post-secondary education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	
<p>D. <u>Adult education services (CPC 924)</u></p> <ul style="list-style-type: none"> - Professional or short courses education services - Language courses and training - Business courses 	<p>(1) None</p> <p>(2) None</p> <p>(3) Adult education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Adult education services shall be permitted in accordance with the rules, regulations and laws pursued by the Ministry of Education.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants (incl. catering) (CPC 641-643)</u>			
Hotel and other lodging services (CPC 6411/ 64110)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Motel lodging services (CPC 64120)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Food serving services – Meal serving services with full restaurant services (CPC 6421/ 64210)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Meal serving services in self-services facilities (CPC 6422)	(1) None (2) None (3) None	(1) None (2) None (3) Unbound	
Caterer services, providing meals to outside (CPC 6423)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Beverage serving services for consumption on the premises (CPC 643) Beverage serving services without entertainment (CPC 64310) Beverage serving Services with entertainment (CPC 64320)	(1) None (2) None (3) None	(1) None (2) None (3) None	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Travel agencies and tour operators services (CPC 7471)	(1) None (2) None (3) None	(1) None (2) None (3) Unbound	
Other Tourist transport operation: exclusively operating a tourist business by motor vehicle only	(1) None (2) None (3) Subject to compliance with <i>Traffic Safety and Motor Vehicles Management Law 2020</i> and <i>The Road Transport Operations Law 2016</i> .	(1) None (2) None (3) None	
11. TRANSPORT SERVICES			
A. <u>Maritime Transport Services</u>			
International Passenger Transport Services (Excluding Cabotage) (CPC 7211)	(1) None (2) None (3) For Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	
International Freight Transport Services (Excluding Cabotage) (CPC 7212)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Cargo Handling Services (CPC 741)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	
Storage and Warehouse Services (CPC 742)	(1) None (2) None (3) None	(1) None (2) None (3) None	
Maritime Freight Forwarding Services (CPC 7480)	(1) None (2) None (3) Joint Venture with a Myanmar Citizen or enterprise, up to 70 per cent foreign equity participation is permitted.	(1) None (2) None (3) None	
C. <u>Air Transport Services</u>			
Aircraft leasing with crew	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Supporting services for air transport – Computer reservation system services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	

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MYANMAR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Aircraft catering services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
MYANMAR

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Air Freight Forwarding Services	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound	
Aircraft Leasing without Crew	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Aircraft Repair and Maintenance Services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	
Selling and Marketing of Air Transport Services	(1) None (2) None (3) As indicated in the Horizontal section	(1) None (2) None (3) As indicated in the Horizontal section	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

THE PHILIPPINES

EXPLANATORY NOTES

1. The classification of services in this Schedule is based on the Services Sectoral Classification list (MTN.GNS/W/120 dated 10 July 1991) and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified.
2. The use of the following against individual CPC codes indicates that:
 - “**” – the service specified is a component of a more aggregated CPC item specified elsewhere in the Services Sectoral Classification List
 - “***” – the specific commitment for that code does not extend to the total range of services covered under the code.
3. The scheduling of commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L 92, dated 28 March 2001). The guidelines shall not however be construed as being legally binding.
4. With respect to the obligation on further liberalization ('FL') under Article 11.3 and 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services), the Philippines after due consultation with its relevant agencies and stakeholders, and in accordance with this Agreement and the 1987 Philippine Constitution and relevant laws, will identify nine subsectors after a grace period of five years upon the date of entry into force of this Agreement for the Philippines.
5. With respect to the obligation on Most-Favoured-Nation (MFN) Treatment under Article 9.1 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services), the Philippines after due consultation with its relevant agencies and stakeholders, and in accordance with this Agreement and the *1987 Philippine Constitution* and relevant laws, will identify seven subsectors after a grace period of five years upon the date of entry into force of this Agreement for the Philippines.
6. The entry “Unbound” means the Philippines remains free to introduce or maintain measures inconsistent with the obligations under this Agreement.
7. The entry Unbound* means unbound due to lack of technical feasibility.
8. In this Schedule, reference is made to the *1987 Philippine Constitution*, hence, commitments are to be construed in accordance with the *1987 Philippine Constitution*.

9. The Philippines has a State policy and existing laws for the protection of the rights of indigenous peoples and cultural communities, thus, the implementation of these laws and policies shall not be construed as affecting any and all commitments made under this Agreement and this Schedule.

10. All limitations on market access and national treatment in the horizontal commitments shall apply to all sectors and subsectors where specific commitments are made in this Schedule.

11. ACRONYMS USED means:

SEC	- Securities and Exchange Commission
CHED	- Commission on Higher Education
DOLE	- Department of Labor and Employment
HEI	- Higher Education Institution

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
HORIZONTAL SECTION			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3) <u>In Activities Expressly Reserved by Law to Citizens of the Philippines or activities with limited foreign equity:</u></p> <p>The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities.</p> <p>All executive and managing officers must be citizens of the Philippines.</p> <p><u>Acquisition of Land</u></p> <p>All lands of the public domain are owned by the State. Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease.</p> <p>Foreign investors may lease only private-owned lands.</p> <p>Also limits national treatment.</p>	<p>(3) <u>Access to Domestic Credit</u></p> <p>A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are:</p> <p>a. partnerships, more than 40 per cent of whose capital is owned by non-Filipino citizens; and</p> <p>b. corporations, more than 40 per cent of whose total subscribed capital stock is owned by non-Filipino citizens.</p> <p>This requirement does not apply to banks and non-bank financial intermediaries.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) <u>Entry and Temporary Stay of Natural Persons Supplying Services.</u></p> <p>All measures on Temporary Movement of Natural Persons are unbound except for the terms, conditions, limitations or qualifications concerning the temporary entry and temporary stay of natural persons who fall into one of the categories referred to in the Philippines' Schedule in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons).</p> <p>Also limits national treatment.</p> <p>In activities expressly reserved by law to citizens of the Philippines where foreign equity participation is limited to a maximum of 40 per cent, all executives and managers must be citizens of the Philippines.</p> <p>Pursuant to Article 40 of the <i>Labor Code, as amended</i>, and its Implementing Rules and Regulations, non-resident foreign nationals may be admitted to the Philippines after a determination of the non-availability of a person in the Philippines who is competent, able and willing at the time of application, to perform the services for which foreign national is desired.</p>	<p>(4) Pursuant to Section 14, Article XII of the <i>1987 Philippine Constitution</i>, the practice of profession in the Philippines shall be limited to citizens of the Philippines, save in cases prescribed by law. If the activity or undertaking of the natural person constitutes the practice of a regulated profession under Philippine laws, rules and regulations, the natural person must secure a special permit or license to practice the regulated profession from the Professional Regulation Commission (PRC). The natural person shall likewise comply with the requirements relative to practice of profession by a foreign national as provided for in the appropriate professional regulatory law.</p> <p>Pursuant to the <i>1987 Philippine Constitution</i> and other relevant laws, in activities expressly reserved to citizens of the Philippines or corporation or association where foreign equity participation is limited to a maximum of 40 per cent, all executive and managing officers must be citizens of the Philippines. A non-Filipino citizen as officer or assigned to do technical functions shall have two Filipino understudies.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(1)(2)(3)(4) All measures taken by local government units are unbound.	(1)(2)(3)(4) All measures taken by local government units are unbound.	
	(1)(2)(3)(4) All measures governing permanent residents are unbound. The Philippines reserves the right to enact laws on the treatment of permanent residents of foreign countries. Until such time as the Philippines enacts said domestic law the obligations of the Philippines with respect to the permanent residents of the other Parties shall be limited to its obligations under GATS, and the obligations of the other Parties with respect to the permanent residents of the Philippines shall be limited to their obligations under GATS.	(1)(2)(3)(4) All measures governing permanent residents are unbound. The Philippines reserves the right to enact laws on the treatment of permanent residents of foreign countries. Until such time as the Philippines enacts said domestic law the obligations of the Philippines with respect to the permanent residents of the other Parties shall be limited to its obligations under GATS, and the obligations of the other Parties with respect to the permanent residents of the Philippines shall be limited to their obligations under GATS.	
	(1)(2)(3)(4) All measures relating to taxation are unbound.	(1)(2)(3)(4) All measures relating to taxation are unbound.	
	(1)(2)(3)(4) In certain areas of investment or activities, the <i>1987 Philippine Constitution</i> provides that the Philippine Congress shall, upon recommendation of the economic and planning agency, when the national interest dictates, reserve to citizens of the Philippines or to corporations or associations at least sixty <i>per centum</i> of whose		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>capital is owned by such citizens, or such higher percentage.</p> <p>Also limits national treatment.</p>		
	(1)(2)(3)(4) All measures it considers necessary for the protection of its essential security interests is reserved.	(1)(2)(3)(4) All measures it considers necessary for the protection of its essential security interests is reserved.	
	(1)(2)(3)(4) All measures to control, develop, and protect ancestral domain, rights, and Indigenous Knowledge Systems and Practices ¹ of Indigenous Peoples and Communities is reserved.	(1)(2)(3)(4) All measures to control, develop, and protect ancestral domain, rights, and Indigenous Knowledge Systems and Practices of Indigenous Peoples and Communities is reserved.	
	(1)(2)(3)(4) The Philippines may adopt or maintain any measure relating to data, and e-commerce provided that they do not constitute arbitrary or unjustifiable discrimination.	(1)(2)(3)(4) The Philippines may adopt or maintain any measure relating to data, and e-commerce provided that they do not constitute arbitrary or unjustifiable discrimination.	

¹ Refer to systems, institutions, mechanisms, and technologies comprising a unique body of knowledge evolved through time that embody patterns of between and among peoples and between peoples, their lands and resource environment, including such spheres of relationships which may include social, political, cultural, economic, religious spheres, and which are the direct outcome of the indigenous peoples, responses to certain needs consisting of adaptive mechanisms which have allowed indigenous peoples to survive and thrive within their given socio-cultural and biophysical conditions.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
All Subsectors	<p>(1)(2) Service outputs: For professions with specific service outputs (e.g. plans, specifications, audit reports), such outputs shall be recognized by the Philippine government provided it is signed by a registered professional with the Professional Regulation Commission (PRC) or a foreign professional with an issued Special Temporary Permit by the PRC.</p> <p>Also limits national treatment.</p> <p>(4) If the activity or undertaking of the natural person constitutes the practice of a regulated profession under Philippine laws and regulations, the natural person must secure a special permit to practice the regulated profession from the PRC pursuant to Section 7(j) of Republic Act (R.A.) No. 8981 (<i>PRC Modernization Act of 2000</i>).</p> <p>The natural person shall likewise comply with the requirements relative to practice of profession by a foreign national as provided for in the appropriate regulatory law.</p> <p>Also limits national treatment.</p> <p>(1)(2) The practice of regulated professions shall be subject to reciprocity requirements.</p> <p>(3)(4)</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Accounting, auditing, bookkeeping services – Accounting Services (CPC 862)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
– Bookkeeping Services	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
e. Engineering services – Civil Engineering (CPC 8672**)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
– Mechanical Engineering – Metallurgical Engineering (CPC 8672**)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
– Sanitary Engineering (CPC 8672**)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f. Integrated engineering services - Integrated Engineering on Sanitation Work (CPC 8673**)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
g. Urban planning and landscape architectural services - Landscape Architecture (CPC 86742) - Environmental Planning - Architecture	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
h. Medical and dental services - Medical Services (CPC 93122) - Dental Services (CPC 93123)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
- Optometry	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
i. Veterinary Medicine (CPC 932)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
j. Services provided by midwives, nurses, physiotherapists and para-medical personnel - Respiratory Therapy	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
k. Other - Interior Design Services (CPC 87907)	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
- Forestry	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	
- Customs Broker	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
a. Consultancy services related to the installation of computer hardware (CPC 8410)	(1) None (2) None (3) Up to 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
b. Software implementation services (CPC 8420) - Systems and software computing services (CPC 8421) - Systems design services (CPC 8423) - Programming services (CPC 8424)	(1) None (2) None (3) Up to 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Data processing services (CPC 843) including game development	(1) None (2) None (3) Up to 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
d. Database services (CPC 844)	(1) None (2) None (3) Up to 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Other computer related services (CPC 849) including online games except betting or gambling	(1) None (2) None (3) Up to 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound (2) None (3) None (4) Unbound	
C. Research and Development (R&D) Services			
a. R&D Services on Agricultural Sciences	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. R&D services on economics	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
c. R&D Services on Interdisciplinary Research and Experimental Development Services on Information and Communications Technology excluding Cybersecurity (CPC 853**)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal commitments.	
D. Real Estate Services			
a. Involving own or leased property - Renting and leasing services involving own or leased residential property (excluding hotel and lodging services (CPC 82101)) - Renting or leasing services involving own or leased residential property (CPC 82102)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Residential property management services on a fee or contract basis (excluding services of real estate consultants, appraisers, assessors, brokers or salespersons, and developers) (CPC 82201)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	
F. Other Business Services			
a. Advertising services	(1) None (2) None (3) Unbound, except that 30 per cent foreign equity is allowed. (4) Unbound	(1) None (2) None (3) Unbound, except as indicated in the horizontal commitments (4) Unbound	
b. Market research services (CPC 86401) c. Management consulting services - General management consulting services except for legal organization (CPC 865**)) - Other management consulting services (CPC 86509)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Testing and analysis services of physical properties (CPC 86762)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitment shall also apply (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
Services Incidental to Mining (883) - Oil and Gas and Exploration and Development	(1) Unbound* (2) None (3) Up to 100 per cent foreign equity participation is allowed provided there is President's approval. Under the Constitution, the President may enter into agreements with foreign-owned corporations involving either technical or financial assistance for large-scale exploration, development and utilization of minerals, petroleum, and other mineral oils according to the general terms and conditions provided by law. Limitations listed in the horizontal section also apply. (4) Unbound	(1) Unbound* (2) None (3) None Limitations listed in the horizontal section also apply. (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Geothermal Exploration and Development	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	
Coal Exploration and Development	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>i. Services incidental to manufacturing (CPC 884+885 except for CPC 88442)</p> <ul style="list-style-type: none"> - Casting and forging services of metals treatment and coating services of metals; general mechanical engineering services on a fee or contract basis; repair services incidental to metal products, machinery and equipment. 	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 40 per cent foreign equity participation is allowed, subject to compliance with requirements, terms and conditions, for the processing of copper wires; copper bars, sheets and strips; and brass, bronze and other alloys of copper.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 40 per cent foreign equity participation is allowed, subject to compliance with requirements, terms and conditions, for the processing of copper wires; copper bars, sheets and strips; and brass, bronze and other alloys of copper.</p> <p>(4) Unbound</p>	
<p>j. Services related to energy distribution (CPC 887**)</p> <ul style="list-style-type: none"> - Energy distribution networks such as pipelines for transmission, distribution, and supply of natural gas, and power transmission and distribution lines - Distribution of electricity, except by electric cooperatives - Transmission of electricity 	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 40 per cent foreign equity participation is allowed</p> <p>(4) Unbound</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None, except as indicated in the horizontal section.</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>- Services related to Power Generation</p> <p>Construction of Power Plants (as provided for under the Build-Operate-Transfer (BOT) Scheme)</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 100 per cent foreign equity participation may be allowed under the BOT scheme. However, a Special Contractor's License is required to undertake construction activities. Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A Contractor's License (Regular or Special) issued by the Philippine Contractors Accreditation Board (PCAB) is required to undertake construction activities.</p> <p>A. The Regulator Contractor's License is reserved for, and issued only to, Filipino sole proprietorships or partnerships or corporations with at least 60 per cent Filipino equity and duly organized and existing under and by virtue of Philippine laws.</p> <p>B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as BOT.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Operation of power plants (as provided for under the BOT scheme)	(1) Unbound* (2) None (3) None, except that electric cooperative operation is limited to Filipinos. Limitations listed in the horizontal section also apply. (4) Unbound	(1) Unbound* (2) None (3) None, except as indicated in the horizontal section. (4) Unbound	
n. Repair services of electrical household appliances (CPC 63302)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitment shall also apply (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
o. Portrait photography services	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
q. Packaging services (CPC 876)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	
r. Printing, publishing - Bookbinding services (CPC 88442**)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	
t. Other - Translation and interpretation services for private meetings of conferences (from one language to another) (CPC 87905)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
All subsectors	(3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under Philippine laws at least 60 per cent of whose capital is owned by such citizens. (3)(4) Limitations listed in the horizontal commitments shall also apply.		
B. Courier Services	(1) Commercial presence is required (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Telecommunication Services			
<p>The following services are offered only on a facilities basis, for public use, using either wired or wireless technology except cable television (CATV).</p> <p>a) Voice telephone services (CPC 7521)</p> <ul style="list-style-type: none"> - Local services - Toll services - Domestic - International <p>b) Packet-switched data transmission services (CPC 7523**)</p> <p>c) Circuit-switched data transmission services (CPC 7523**)</p> <p>d) Telex services (CPC 7523**)</p> <p>e) Telegraph services (CPC 7522)</p> <p>f) Facsimile services (CPC 7521**+7529**)</p> <p>g) Private leased circuit services (CPC 7522**+7523**)</p> <p>o) Other services</p>	<p>(1) Subject to commercial arrangement with licensed operators</p> <p>(2) None</p> <p>(3) Entry is subject to the following requirements and conditions:</p> <ul style="list-style-type: none"> A. Franchise from Congress of the Philippines B. Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission C. Foreign equity is permitted up to 40 per cent. D. Resale of private leased lines is not allowed.² E. Private leased circuit services shall not be connected to a public network (PSTN). F. Call back, dial back and other similar schemes, which result in the same operation, are not authorized. G. Subject to the availability and efficient utilization of radio frequencies. 	<p>(1) None</p> <p>(2) None</p> <p>(3) Entry is subject to the following requirements and conditions:</p> <ul style="list-style-type: none"> A. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity. B. All executives and managers must be citizens of the Philippines. <p>Limitations listed in the horizontal commitments shall also apply.</p>	

² Enfranchised public telecommunications entities (PTE) may be authorized to sell or resell private leased lines.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Cellular mobile telephone services (CPC 75213) - Satellite services 	<p>H. Only duly enfranchised and certificated telecommunications, broadcast or cable TV entities can access satellite space segment service providers.</p> <p>I. Philippine satellite operators shall be given the preference to provide the space segment capacity requirements of enfranchised entity after all factors are equally considered.</p> <p>J. Satellite space segment service provisioning in the Philippines shall be on the basis of reciprocal arrangements.</p> <p>Limitations as indicated in horizontal section for communication services also apply.</p> <p>(4) Service suppliers must be Filipino citizens.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p>	<p>(4) Service suppliers must be Filipino citizens.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value added services i.e. h) electronic mail (CPC 7523**) i) value added facsimile service (CPC 7523**) m) code and protocol conversion n) n-line information or data processing (CPC 843**)	(1) Unbound ³ (2) None (3) Entry is subject to the following requirements: a) Foreign equity is permitted up to 40 per cent b) Must register with the Philippines regulatory body but is not allowed to build its own network. (4) Service suppliers must be Filipino citizens Limitations listed in the horizontal commitments shall also apply.	(1) None (2) None (3) Entry is subject to the following requirements: a) Foreign equity is permitted up to 40 per cent b) Must register with the Philippines regulatory body but is not allowed to build its own network. (4) Unbound	

³ Shall be reviewed in the future in accordance with the developments of Philippine laws and regulations.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Data and message transmission Services Data network services (CPC 75231)</p> <p>Electronic message and information services (CPC 75232)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Entry is subject to the following requirements and conditions:</p> <p>A. Franchise from Congress of the Philippines</p> <p>B. Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission</p> <p>C. Foreign equity is permitted up to 40 per cent.</p> <p>D. Resale of private leased lines is not allowed.⁴</p> <p>E. Private leased circuit services shall not be connected to a public network (PSTN).</p> <p>F. Call back, dial back and other similar schemes, which result in the same operation, are not authorized.</p> <p>G. Subject to the availability and efficient utilization of radio frequencies.</p> <p>H. Only duly enfranchised and certificated telecommunications,</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Entry is subject to the following requirements and conditions:</p> <p>A. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity.</p> <p>B. All executives and managers must be citizens of the Philippines. Limitations listed in the horizontal commitments also apply.</p>	

⁴ Enfranchised public telecommunications entities (PTE) may be authorized to sell or resell private leased lines.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>broadcast or cable TV entities can access satellite space segment service providers.</p> <p>I. Philippine satellite operators shall be given the preference to provide the space segment capacity requirements of enfranchised entity after all factors are equally considered.</p> <p>J. Satellite space segment service provisioning in the Philippines shall be on the basis of reciprocal arrangements.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Service suppliers must be Filipino citizens. Limitations listed in the horizontal commitments shall also apply.</p>	<p>(4) Service suppliers must be Filipino citizens. Limitations listed in the horizontal commitments shall also apply.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audio Visual Services⁵			
a. Production services of animated cartoons of any kind not for local broadcasting and distribution (CPC 96112**)	(1) None (2) None (3) Up to 70 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound	
c. Radio and Television Services (CPC 9613): - Production services of recorded segment episodes for reality TV shows not for local broadcasting and distribution (CPC 96132**) - Audio visual editing services not for local broadcasting and distribution (CPC 96131) - Color correction and digital restoration services not for local broadcasting and distribution (CPC 96133)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed, provided the services provider exports 51 per cent or more of its output. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound	

⁵ For greater certainty, the *1987 Philippine Constitution* provides that ownership and management of mass media shall be limited to citizens of the Philippines, or to corporations, cooperatives or associations, wholly-owned and managed by such citizens.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Sound recording - Recording of music on records, tapes and compact discs not for local broadcasting and distribution	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
B. General Construction for Civil Engineering			
- For long distance pipelines, communication and power lines (CPC 51340)	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed for private domestic construction contracts. Up to 25 per cent foreign equity participation is allowed for construction and repair of locally funded public works. A Contractor's License issued by PCAB is required to undertake construction activities. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) Unbound (3) Unbound (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>- Construction for Mining and Manufacturing (5136**) Construction for large-scale mining development projects covered by Financial and Technical Assistance Agreements (FTAA)</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 100 per cent foreign equity participation is allowed provided there is President's approval.</p> <p>Under the Constitution, the President may enter into agreements with foreign-owned corporations involving either technical or financial assistance for large-scale exploration, development, and utilization of minerals, petroleum, and other mineral oils according to the general terms and conditions provided by law including Philippine Mining Act (R.A. No. 7942). In addition, a Special Contractor's License is required to undertake construction activities.</p> <p>Limitations listed in the horizontal section also apply.</p> <p>(4) Unbound</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A Contractor's License (Regular or Special) issued by the PCAB is required to undertake construction activities. The Regular Contractor's License is reserved for, and issued only to, Filipino sole proprietors or partnerships/corporations with at least 60 Filipino equity and duly organized and existing under and by virtue of Philippine laws. A Special Contractor's License may be given to foreign companies on a project-to-project basis.</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Installation and Assembly Work			
- Gas fitting construction work (CPC 51630)	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed for private domestic construction contracts. Up to 25 per cent foreign equity participation is allowed for construction and repair of locally funded public works. A Contractor's License issued by PCAB is required to undertake construction activities. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) Unbound (3) Unbound (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Construction for Mining and Manufacturing (5136*)</p> <p>Construction of law</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 100 per cent foreign equity participation is allowed provided there is President's approval.</p> <p>Under the Constitution, the President may enter into agreements with foreign-owned corporations involving either technical or financial assistance for large-scale exploration, development, and utilization of minerals, petroleum, and other mineral oils according to the general terms and conditions provided by law, including the Philippine Mining Act (R.A. No. 7942). A Special Contractor's License is required to undertake construction activities.</p> <p>Limitations listed in the horizontal section also apply.</p> <p>(4) Unbound</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None Limitations listed in the horizontal section also apply.</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Other			
- Demolition work (CPC 51120)	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed for private domestic construction contracts Up to 25 per cent foreign equity participation is allowed for construction and repair of locally funded public works A Contractor's License issued by PCAB is required to undertake construction activities. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) Unbound (3) Unbound (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Site formation and clearance services (CPC 51130) - Other special trade construction work (CPC 51590) - Renting services related to equipment for construction (CPC 5180) 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed for private domestic construction contracts. Up to 25 per cent foreign equity participation is allowed for construction and repair of locally funded public works. A Contractor's License issued by PCAB is required to undertake construction activities. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments 	<ul style="list-style-type: none"> (1) Unbound* (2) Unbound (3) Unbound (4) Unbound 	
4. DISTRIBUTION SERVICES			
<p>A. Commission agents' services</p> <p>Involving high-end or luxury goods except tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordnance and equipment, explosives, pyrotechnics and similar materials</p>	<ul style="list-style-type: none"> (1) Unbound (2) None (3) 100 per cent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with. Otherwise, only up to 40 per cent foreign equity is allowed. 	<ul style="list-style-type: none"> (1) None (2) None (3) Unbound 	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Limitations listed in the horizontal commitments shall also apply (4) Unbound	(4) Unbound	
B. Wholesale trade services Involving high-end or luxury goods except tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordnance and equipment, explosives, pyrotechnics and similar materials. Sale through mobile or rolling stores, use of sales representatives, door-to-door selling and other similar activities is excluded.	(1) 70 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions. (2) None (3) 70 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) None (3) Unbound (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>C. Retailing services</p> <p>Involving high-end or luxury goods except tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordnance and equipment, explosives, pyrotechnics and similar materials. Sale through mobile or rolling stores, use of sales representatives, door-to-door selling and other similar activities is excluded.</p>	<p>(1) 70 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions.</p> <p>(2) None</p> <p>(3) 70 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Petroleum product retail outlets</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 51 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions. Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Prior notification for cessation of operation and for opening and closing of outlets. Provided further that 30 per cent local inventory requirement, public offering requirement under certain conditions and prohibition to engage in certain retailing activities are complied. Every registered foreign retail outlets are to submit to the Department of Trade and Industry (DTI). Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES			
C. Higher Education Services	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Unbound, except: Up to 40 per cent foreign equity participation is allowed provided that the control and administration of educational institutions shall be vested in citizens of the Philippines. The Congress, may however, require increased Filipino equity participation in all education institutions. No educational institution shall be established exclusively for aliens and no group of aliens shall comprise more than one-third of the enrollment in any school. This shall not apply to schools established for foreign diplomatic personnel and their dependents and, unless otherwise provided by law, for other foreign temporary residents. Undergraduate, graduate and post graduate degree programs offered by a Foreign Higher Education Provider (FHEP) under a transnational higher</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Unbound, except: Control and administration of educational institutions shall be vested in the citizens of the Philippines, and shall comply with laws, rules and regulations of the Commission on Higher Education (CHED) on the operation of higher degree programs. Limitations listed in the horizontal commitments shall also apply.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>education arrangement with an authorized and qualified Philippine University or college or through scholarship grants, faculty student exchange, collaborative exchange, short and long-term training, curriculum development and enhancement, library and laboratory enrichment and cultural exchange in the fields of agriculture, industrial, environment and natural resources management, engineering, architecture, science and technology and health-related and graduate programs only meeting the following conditions:</p> <ul style="list-style-type: none"> - Only recognized and accredited Higher Education Institution (HEIs) with at least Level II accreditation status shall be authorized by the Commission on Higher Education (CHED) to conduct and initiate linkages and transnational higher education arrangement with foreign HEIs; - Adherence to international standards of excellence on international programs 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> - The transnational higher education agreement shall be submitted to the CHED for evaluation and approval; - The transnational higher education arrangement between the Philippine HEIs and the Foreign HEIs shall be subject to periodic review, evaluation and validation as part of the quality assurance mechanism to ensure adherence to the international standards of excellence on international programs; <p>Any private school to be established must incorporate as a non-stock educational corporation in accordance with the provision of the <i>Revised Corporation Code of the Philippines</i>.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound</p>	<p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Adult Education Services (CPC 924*)	(1) None (2) Unbound (3) Up to 40 per cent foreign equity participation is allowed provided that the control and administration of educational institutions shall be vested in citizens of the Philippines. The Congress, may however, require increased Filipino equity participation in all education institutions. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	
6. ENVIRONMENTAL SERVICES			
A. Sewerage services (CPC 9401)	(1) Unbound* (2) None (3) For participation in public or private sewerage services, up to 40 per cent foreign equity participation is allowed. For participation in public or private sewerage services in Metro Manila, it is subject to negotiations and agreement with concessionaires and approval or regulation by relevant authorities. If the parties agreed, amendment of	(1) Unbound* (2) None (3) Limitations listed in the horizontal commitments shall also apply.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>the Concession Agreement shall be made. For areas outside Metro Manila, entry into public or private sewerage services is subject to the following:</p> <p>a) Where Local Water Districts (LWDs) exist, participation or entry should be in the form of partnership or corporation which may then enter into a Build-Operate-Transfer (BOT) Scheme or other similar schemes or other forms of contractual agreements with the LWDs.</p> <p>b) In the absence of existing LWDs, entry should still be in the form of partnership or corporation; however, the contractual agreements that may be entered into will be with local government unit or units concerned.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Employment of foreign professionals: Upon recommendation of the concerned Professional Regulatory Board (PRB), the PRC may approve registration of and authorize issuance of</p>	<p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>certificate of registration or license and professional identification card with or without examination to a foreigner who is registered under the laws of his state or country and whose certificate of registration issued therein has not been suspended or revoked: provided, that:</p> <p>a) the requirements for registration or licensing in said foreign state or country are substantially the same as those required and contemplated by Philippine laws and that the laws of such foreign state or country allow citizens of the Philippines to practice the profession on the same basis and grant the same privileges as those enjoyed by subjects or citizens of such foreign country or state;</p> <p>b) the Commission may, upon recommendation of the Board concerned, authorize the issuance of a certification or license or special temporary permit to:</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> - Foreign professionals who desire to practice their professions in the country under reciprocity and other international agreements. - Consultants in foreign funded, joint venture or foreign assisted projects of the government. - Employees of Philippines or foreign private firms or institutions pursuant to law, or health professionals engaged in humanitarian mission for a limited period of time <p>c) agencies, organizations or individuals whether public or private, who secure the services of a foreign professional for reasons aforementioned, shall be responsible for securing a special permit from the PRC.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>B. Refuse disposal services</p> <ul style="list-style-type: none"> - Establishment of recycling center or facility and TSD (treatment, storage and disposal) facility under the BOT scheme (CPC 94020**) 	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 100 per cent foreign equity is allowed under the BOT scheme. However, a Special Contractor's License is required to be secured by foreign companies to undertake construction activities.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	
<p>C. Sanitation and similar services</p> <ul style="list-style-type: none"> - Limited to hail-clearing services (CPC 9403**) 	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 51 per cent foreign equity participation is allowed.</p> <p>Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other – Services to reduce exhaust gases and other emissions for a factory (CPC 9404)	(1) None (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
– Site remediation and clean-up services (CPC 9441) – Sweeping and snow removal services (CPC 9451)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
The commitments in financial services are in accordance with GATS and its Annex on Financial Services			
All subsectors	<p>(3) The appropriate regulatory authority in the Philippines shall determine whether the public interest and economic conditions justify authorization for the establishment of commercial presence or expansion of existing operations in banking and other financial services in the Philippines. For foreign financial institution with internationally recognized standing, such determination shall include a demonstrated capacity to contribute to the attainment of Philippine development objectives particularly in the promotion of trade, investments and appropriate technology transfer; and the country of incorporation has strategic trade and investment relations with the Philippines.</p> <p>In banking, the Monetary Board shall ensure that at all times 60 per cent of the resources or assets of the Philippine banking</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>system is held by domestic banks which are at least majority-owned by Filipinos.</p> <p>(3)(4) Limitations listed in the horizontal commitments shall also apply.</p>		
A. All Insurance and Insurance Related Services	<p>(3)(4) Limitations listed in all-sector horizontal commitments and all financial services section of the Philippines' GATS Schedule of Specific Commitments shall apply.</p> <p>(4) Qualified non-Filipino citizens may be employed for technical positions only within the first five years of operation of the enterprise, their stay not to exceed five years upon entry.</p>	<p>(4) Each employed non-Filipino citizen shall have at least two Filipino understudies.</p>	
<p>a) Life insurance as follows:</p> <ul style="list-style-type: none"> - Ordinary - Group - Industrial - Health and Accident - Annuities 	<p>(1) Risks located in the Philippines shall be insured with companies authorized to transact business in the Philippines.</p> <p>(2) Same as (1) above</p> <p>(3) Commercial presence required subject to:</p> <p>a) Acquisition of up to 100 per cent of the voting stock of an existing domestic insurance company; or</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>b) Investments of up to 100 per cent of the voting stock of a new locally incorporated insurance company; and</p> <p>c) Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(4) Unbound</p>	
<p>b) Non-Life:</p> <ul style="list-style-type: none"> - Fire - Marine - Casualty - Surety 	<p>(1) Except for marine hull and marine cargo insurance, risks located in the Philippines shall be insured with companies authorized to transact business in the Philippines.</p> <p>(2) Same as (1) above</p> <p>(3) Commercial presence required subject to:</p> <p>a) Acquisition of up to 100 per cent of the voting stock of an existing domestic insurance company; or</p> <p>b) Investments of up to 100 per cent of the voting stock of a new locally incorporated insurance company; and</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>c) Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(4) Unbound</p>	
<p>d) Reinsurance, Retrocession</p>	<p>(1) Priority cessions to authorized insurance or reinsurance companies</p> <p>a) Foreign unauthorized reinsurers should be represented by resident agents duly registered with the Insurance Commission</p> <p>b) 10 per cent of the total cessions to foreign unauthorized reinsurers should be offered first to the Philippine National Reinsurance Corporation formerly National Reinsurance Company of the Philippines.</p> <p>(2) Same as (1) above</p> <p>(3) Commercial presence required subject to:</p> <p>a) Acquisition of up to 100 per cent of the voting stock of an existing domestic insurance company; or</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>b) Investments of up to 100 per cent of the voting stock of a new locally incorporated insurance company; and</p> <p>c) Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(4) Unbound</p>	
<p>e) Services Auxiliary to insurance:</p> <p>– Actuaries</p> <p>Average Adjusters</p>	<p>(1) Commercial presence required</p> <p>(2) None</p> <p>(3) Commercial presence required subject to foreign equity limitation of 50 per cent or joint venture.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Investment Houses</p> <ul style="list-style-type: none"> - Purchase and sell, distribute or arrange to distribute on a guaranteed basis securities of other corporations - Exchange offering of securities - Deals in options, rights or warrants relating to securities - Act as financial consultant, investment adviser or broker - Act as portfolio manager or financial agent - Design pension, profit-sharing and other employee benefits plans 	<p>(1) Commercial presence required</p> <p>(2) None</p> <p>(3) Must be organized as a stock corporation. Subject to foreign equity limitation of 55 per cent of the voting stock, subject to reciprocity requirement. Foreign nationals may become members of the Board of Directors to the extent of the foreign participation in the equity of the enterprise. Resident foreign directors or officers of an Investment House, if any, shall register with the Bureau of Immigration. An Investment House which intends to engage in quasi-banking, trust functions, investment management activities, and foreign exchange operations is subject to the licensing requirements and supervision of the Bangko Sentral ng Pilipinas (BSP). Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Securities dealership or brokerage</p> <ul style="list-style-type: none"> - Trading for own account or for account of customers, whether in an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> - Equities and its derivative products such as warrants and options - Transferable securities 	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) Must be performed by an Investment House or Securities Broker or Dealer organized as a stock corporation. For Investment Houses, all other limitations mentioned under mode 3 above for Investment Houses shall apply. For Securities Broker or Dealer – must be a member of the stock exchange in case they intend to participate therein. Underwriting is allowed only on best efforts basis. Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues</p>	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) Must be performed by an Investment House or Securities Broker or Dealer organized as a stock corporation. For Investment Houses, all other limitations mentioned under mode 3 above for Investment Houses shall apply. For Securities Broker or Dealer – must be a member of the stock exchange in case they intend to participate therein. Underwriting is allowed only on best efforts basis. Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Performance of the functions of stock transfer agent such as but not limited to monitoring the issuance and transfer of stock certificates	(1) Commercial presence is required (2) None (3) Must be organized as a stock corporation and have an officer who is a certified public accountant duly licensed in the Philippines. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound	
Transactions of an issuer primarily engaged in the business of investing, reinvesting, or trading in securities	(1) Commercial presence is required (2) None (3) Must be performed by an Investment Company organized as a stock corporation. Up to 100 per cent foreign equity is allowed. All members of the Board of Directors must be citizens of the Philippines. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Factoring	(1) Commercial presence is required (2) None (3) Must be performed by a Financing Company organized as a stock corporation. Foreign nationals are allowed to own up to 100 per cent of the voting stock, subject to reciprocity requirement. Foreign nationals may become members of the Board of Directors to the extent of the foreign participation in the equity of the enterprise. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound	
Financial leasing	(1) Commercial presence is required (2) None (3) Must be performed by a Financing Company organized as a stock corporation. Foreign nationals are allowed to own up to 100 per cent of the voting stock, subject to reciprocity requirement. Foreign nationals may become members of the Board of Directors to the extent of	(1) None (2) None (3) None	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>the foreign participation in the equity of the enterprise.</p> <p>Limitations listed in the horizontal commitments for financial services shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(4) Unbound</p>	
B. Banking and other financial services (excluding insurance)			
<p>Commercial Banking</p> <ul style="list-style-type: none"> - Acceptance of deposits and other repayable funds from the public - Lending of all types, including consumer credit, mortgage credit, and financing of commercial transaction - All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts - Guarantees and commitments - Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: 	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) I. <u>Forms of commercial presence</u> Only established, reputable and financially sound foreign banks that are widely owned and publicly listed may operate in the Philippine banking system through any one of the following modes of entry, subject to relevant licensing and other requirements prior to actual entry. However, this shall not preclude secondary investment in the equity of a locally incorporated bank not exceeding 40 per cent of voting stock.</p> <p>(a) Establishment of foreign bank branches with full banking authority Each foreign bank authorized to do</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Money market instruments (bank's own promissory notes, repurchase agreements, and certificates of assignment or participation with recourse); - Foreign exchange; - Derivative products including, but not limited to, futures and options; - Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; and - Other allowable negotiable instruments and financial assets <p>- Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues</p>	<p>banking business in the Philippines shall be allowed to open up to five sub-branches as may be approved by the Monetary Board.</p> <p>(b) Acquisition of up to 100 per cent of the voting stock of an existing domestic bank.</p> <p>(c) Investing in up to 100 per cent of the voting stock of a new locally incorporated banking subsidiary.</p> <p>For entry under Mode (c) majority of the incorporators must be residents of the Philippines.</p> <p>For Modes (b) and (c) non-Filipino citizens may become members of the Board of Directors of a bank to the extent of the foreign participation in the equity of said bank provided that majority of the members of the Board of Directors must be residents of the Philippines. The Corporate Secretary must be a citizen and resident of the Philippines.</p> <p>For foreign individuals or foreign non-bank corporations, aggregate share in the voting stock of a locally incorporated bank shall be limited to 40 per cent in universal and commercial banks.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services 	<p>For locally incorporated subsidiaries and foreign bank branches, said banks shall comply with the minimum capital and prudential capital ratios applicable to domestic banks of the same category as prescribed by prevailing regulations.</p> <p>However, the capital of a foreign bank branch shall be the sum of (i) permanently assigned capital, (ii) undivided profits, and (iii) accumulated net earnings, which is composed of unremitted profits not yet cleared by the Bangko Sentral ng Pilipinas for outward remittance and losses in operations, less capital adjustments as may be required.</p> <p>Permanently assigned capital shall be inwardly remitted and converted into Philippine currency at the exchange rate prevailing at the time of remittance, while any net due from head office, branches, subsidiaries and other offices outside the Philippines, excluding accumulated net earnings, shall be a deductible adjustment to capital.</p> <p>In computing the risk-based capital adequacy ratios (Common equity Tier 1 (CET 1), Tier 1, and qualifying capital (Tier 1 plus Tier 2 capital)),</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>CET 1 capital shall include permanently assigned capital, undivided profits, accumulated net earnings and other capital components.</p> <p>Any net due from head office, branches, subsidiaries and other offices outside the Philippines, excluding accumulated net earnings shall be deducted from CET 1 capital.</p> <p>II. <u>Scope of operations</u> Prior authorization is required for the following:</p> <ul style="list-style-type: none"> - performance of trust, investment management and other fiduciary functions; - foreign currency deposit unit operations; and derivatives activities. Underwriting (firm and best efforts basis) may be performed only by commercial banks with expanded commercial banking authority. <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Financial advisory services as follows: <ul style="list-style-type: none"> - credit reference and analysis - investment and portfolio research and advice 	(1) None (2) None (3) Required to be organized as a commercial bank, or an investment house, or a non-bank financial intermediary. For commercial banks, all limitations mentioned under mode 3 above for commercial banks shall apply. For investment houses, all limitations mentioned under mode 3 above for investment houses shall apply. An investment house may be owned up to 100 per cent by foreign nationals. There is no foreign equity limit for non-bank financial intermediary. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Money broking and foreign exchange broking	(1) Commercial presence is required (2) None (3) Required to be organized as a commercial bank or a non-bank financial intermediary. For commercial banks, all limitations mentioned under mode 3 above for commercial banks shall apply. There is no foreign equity limit for non-bank financial intermediary (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Credit card services	(1) Commercial presence is required (2) None (3) Required to be organized as a commercial bank or a non-bank financial intermediary. For commercial banks, all limitations mentioned under mode 3 above for commercial banks shall apply. There is no foreign equity limit for non-bank financial intermediary (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) A non-Filipino citizen employed as officer or assigned to do technical	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		functions shall have two Filipino understudies.	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Promotion and provision of information by a representative office about the services or products offered by a foreign bank	(1) Commercial presence is required (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311)	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	
D. Other - Ambulance services ancillary to private hospitals (i.e., operated and owned by private hospitals for the benefit of their patients and not for hire) (CPC 93192**)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (including catering) – Hotel lodging services (CPC 64110)	(1) None (2) None (3) Up to 100 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
– Restaurants (CPC 6421-6431)	(1) Unbound* (2) None (3) Up to 100 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions. Foreign nationals may also establish additional branches provided that the minimum paid in capital per restaurant are maintained. Limitations listed in the horizontal commitments also apply.	(1) Unbound* (2) None (3) Up to 100 per cent foreign equity is allowed subject to compliance with the prequalification, minimum paid-in equity capital, and investment per store requirements and other conditions. Foreign nationals may also establish additional branches provided that the minimum paid in capital per restaurant are maintained. Prior notification for opening and closing of branches or stores. Provided further that 30 per cent local inventory requirement under certain conditions and prohibitions to engage in certain restaurant activities are complied	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>Every registered foreign restaurant are to submit to the Department of Trade and Industry (DTI) the following reports:</p> <ul style="list-style-type: none"> a) A general information sheet in the prescribed form showing, among others, the accredited stores of the enterprise and the status of operations of the entity; b) An audited financial statement and income tax return; c) Certification by responsible officer of the company showing the maintenance of the required minimum capital unless the foreign investor has notified the Securities and Exchange Commission and the DTI of its intention to repatriate its capital and cease operations in the Philippines. 	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) None	<p>Qualified foreign restaurant are not allowed to engage in certain retailing activities outside their accredited branches through the use of mobile or rolling stores or carts, the use of sales representatives, door-to-door selling, and sari-sari stores and such other similar retailing activities.</p> <p>Limitations listed in the horizontal commitments shall apply.</p>	
B. Travel Agencies (CPC 74710)	<p>(1) None</p> <p>(2) None</p> <p>(3) Limitations listed in the horizontal commitments for Professional Services shall also apply.</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other – Professional Congress Organizers	(1) None (2) None (3) 60 per cent foreign equity is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Limitations listed in the horizontal commitments shall also apply.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Other entertainment services – certified ballroom dance instructor or degree licensed dance teacher services (CPC 96195**)	(1) Unbound (2) Unbound (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	
B. News Agency Services – Supply services of news pictures to printed book businesses (CPC 96212**)	(1) None (2) Unbound (3) Up to 51 per cent foreign equity participation is allowed. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) None (2) None (3) None (4) None	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
All Subsectors	<p>(3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under Philippine laws at least 60 per cent of whose capital is owned by such citizens. Limitations listed in the horizontal commitments shall also apply.</p> <p>(4) Only aliens qualified to hold technical positions may be employed within the first five years of operation of the enterprise, their stay not to exceed five years upon entry. Each employed alien should have at least two Filipino understudies. Limitations listed in the horizontal commitment shall also apply.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Maritime Transport Services			
International Transport (passenger and freight), except: a) cabotage transport; and b) government-owned cargoes ⁶	(1) None (2) None (3) None (4) For specialized vessels, aliens may be employed as supernumeraries only for a period of six months	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Leasing or rental of vessels without crew	(1) None (2) None (3) None. Bareboat charter or lease contract subject to approval by the Maritime Industry Authority (MARINA) (4) Unbound	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Maintenance and repair of vessels	(1) Unbound* (2) None (3) Any repairs, conversion or dry docking of Philippine-owned or registered vessels are required to be done at domestic ship repair yards registered	(1) Unbound* (2) None (3) None	

⁶ Subject to the Cargo Reservation Law which requires that cargoes owned by government-owned or controlled corporations shall be shipped on board Philippine flag vessels.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	with the Maritime Industry Authority (MARINA). (4) None	(4) None	
Shipbuilding	(1) Unbound* (2) None (3) Up to 70 per cent foreign equity is allowed. Needs accreditation of the Maritime Industry Authority (MARINA) (4) Unbound, except as indicated in the horizontal commitments.	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments.	
Pushing and Towing Services (CPC 7214)	(1) None (2) None (3) Up to 40 per cent foreign equity is allowed. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) Up to 40 per cent foreign equity is allowed. (4) Unbound, except as indicated in the horizontal commitments	
C. Air Transport Services			
Leasing or rental of aircraft without crew	(1) None (2) None (3) Lease contract subject to approval by the Civil Aeronautics Board (CAB) (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maintenance and repair of aircraft	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THE PHILIPPINES

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
General Sales and Cargo Sales Agency ⁷	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments.	
Off-line carriers	(1) None, except CAB permit is required (2) None (3) None, except a GSA must be approved by CAB and the appointment of a resident agent (4) Unbound	(1) None (2) None (3) None, except as indicated in the horizontal section (4) Unbound	
Ground handling services but only limited to: (1) Passenger handling services (2) Baggage handling services	(1) None (2) None (3) Up to 40 per cent foreign equity participation is allowed (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	

⁷ Selling and marketing services (in the case of the Philippines) are categorized and defined following existing Philippine laws and rules and regulations of its aeronautical authorities as Off-line Carriers, General Sales Agent (GSA) and Cargo Sales Agent (CSA).

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rail Transport Services			
Passenger and freight transport	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Maintenance and repair of rail transport equipment	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Road Transport Services			
Passenger and freight transport	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Provisional authority or certificate of public convenience must be secured from the Land Transportation Franchising and Regulatory Board (LTFRB).</p> <p>New entrants are subject to economic needs test, as follows:</p> <p>a) the need to provide protection to investments of operators in unserved areas or developmental routes; and</p> <p>b) the route measured capacity test for number of vehicles.</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal commitments.</p>	
Relating to other transport equipment (CPC 83101+83102+83105)	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 40 per cent foreign equity participation is allowed</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal commitments</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Rental of commercial vehicles with operator (CPC 6601)	(1) None (2) None (3) Up to 40 per cent foreign equity participation is allowed (4) Unbound, except as indicated in the horizontal commitments.	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Maintenance and repair of road vehicles	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Supporting services for road and transport services (CPC 674)	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) Up to 51 per cent foreign equity participation is allowed (4) Unbound, except as indicated in the horizontal commitments	
G. Pipeline Transport			
Pipeline Transport (CPC 713)	(1) Unbound* (2) None (3) Up to 40 per cent foreign equity participation is allowed (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H. Services Auxiliary to All Modes of Transport			
Cargo handling services	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Freight forwarding services	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Storage and warehouse services within ports (CPC 742)	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	
Container yard and depot services within ports	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal commitments	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Energy Services Related to the supply of energy - Oil Refinery	(1) Unbound* (2) None (3) Initial public offering for 10 per cent of common stock on commencement of refinery operation. Limitations listed in the horizontal commitments shall also apply. (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound	

ANNEX 2

SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES

THAILAND

EXPLANATORY NOTES

1. This Schedule sets out Thailand's commitments in accordance with Article 11 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services).
2. The classification of service sectors in this Schedule is based on the 1991 provisional Central Product Classification (CPC), CPC Version 1.1, and CPC Version 2.1 of the United Nations Statistical Office unless otherwise indicated by the absence of a CPC number. The ordering reflects the services sectoral classification list as used in the GATT document MTN.GNS/W/120 dated 10 July 1991. The scheduling of specific commitments follows the guidelines stated in GATT documents MTN.GNS/W/164 dated 3 September 1993 and MTN.GNS/W/164/Add.1 dated 30 November 1993.
3. The use of "***" against individual CPC codes indicates that the specific commitment for that code shall not extend to the total range of services covered under that code. The entry "Unbound*" means unbound due to lack of technical feasibility.
4. For greater certainty, Article 11.3 and 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services) shall only apply to sectors or subsectors which have "FL" indicated. These paragraphs shall only apply to Mode 3 commitments.
5. Article 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services) shall apply to sectors or subsectors which have "FL" indicated subsequent to the amendment of Thailand's laws such as national legislations, acts, royal decrees, or ministerial regulations but not subsequent to the amendment of cabinet, administrative, and ministerial decisions.
6. In accordance with Article 9.1 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services), Thailand indicates "MFN" against sectors or subsectors subject to Article 9 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services).

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
I. HORIZONTAL COMMITMENTS				
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(1)(2)(3)(4) The obligations of Thailand under this Agreement with respect to permanent residents of other Parties: Unbound</p> <p>Thailand reaffirms its rights and obligations regarding permanent residents as set out in its schedule of specific commitments in GATS. Nevertheless, where Parties exercise such rights, they shall not exercise them through this Agreement.</p> <p>(1) - Any sector committed in Mode 1 shall be subject to Thai laws and regulations. - This limitation shall be amended, as appropriate, after the laws and regulations relating to electronic transactions enter into force to reflect not more than the requirements of those laws and regulations.</p> <p>(3) Only a limited liability company, or a type of legal entity as specified in this Schedule, incorporated and registered in Thailand pursuant to Thai laws and regulations is permitted. Commercial presence must meet one of the following categories as indicated in the sector-specific commitments:</p>	<p>(1)(2)(3)(4) The obligations of Thailand under this Agreement with respect to permanent residents of other Parties: Unbound</p> <p>Thailand reaffirms its rights and obligations regarding permanent residents as set out in its schedule of specific commitments in GATS. Nevertheless, where Parties exercise such rights, they shall not exercise them through this Agreement.</p> <p>(3) For a limited liability company or a type of legal entity as specified in this Schedule, which is owned or controlled by foreigners must meet the requirements as stipulated by Thai laws and regulations regarding foreign investment.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>3.1 Foreign equity participation must not exceed 49 per cent of the registered capital or unless otherwise specified in the sector-specific commitments; and the number of foreign shareholders must be less than half of the total number of shareholders.</p> <p>3.2 Foreign equity participation must not exceed 51 per cent of the registered capital or unless otherwise specified in the sector-specific commitments.</p> <p>3.3 Foreign equity participation must not exceed 70 per cent of the registered capital or unless otherwise specified in the sector-specific commitments.</p> <p>For 3.2 and 3.3, a limited liability company or a type of legal entity as specified in this Schedule, which is owned, or controlled by foreigners must meet the following conditions:</p> <p>a. shall operate through a joint venture with juridical person of Thai nationality;</p> <p>b. prior to obtaining a licence or certificate, a type of legal entity as specified in this Schedule which is owned or controlled by foreigners must meet the criteria required by relevant authorities;</p> <p>c. a minimum capital requirement rate referred to in applicable Thai laws and regulations shall be applied to limited liability companies or a type of legal entity as specified in this Schedule;</p>	<p>For 3.1, a type of legal entity as specified in this Schedule incorporated pursuant to Thai laws and regulations with foreign equity participation not exceeding 49 per cent of the registered capital: None</p> <p>For 3.2 and 3.3, a limited liability company or a type of legal entity as specified in this Schedule must apply for a certificate of business operation as stipulated by the Section XI of <i>the Foreign Business Act B.E. 2542 (1999)</i> and <i>the Ministerial Regulation Prescribing Rules and Procedures Pertaining to the Application for a Foreign Business Certificate B.E. 2546 (2003)</i>.</p> <p>Unbound for the measures pertaining to subsidies or privileges, minimum capital requirements, taxation measure, acquisition and usage of land, and nationality requirement.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>d. a board of directors including administrative and executive position or alike in a limited liability company or the legal entity must be of Thai nationality and have a domicile in Thailand; and</p> <p>e. a person or representative of the limited liability company or the legal entity who applies for a licence must be of Thai nationality.</p> <p>Commercial presence in sectors or subsectors in this Schedule must also meet additional conditions (if any) indicated in the sector-specific commitments.</p> <p>(4) All measures on temporary movement of natural persons are unbound except for the terms, conditions, limitations or qualifications concerning the entry and temporary stay of natural persons who fall into one of the categories referred to in Thailand's Schedule in Annex 4 (Schedule of Specific Commitments on the Movement of Natural Persons).</p>	<p>Other than additionally indicated or otherwise specified in the specific commitments, the criteria and requirements stipulated by Articles XIV and XIV bis of GATS, and Sections V, VII, and VIII of <i>the Foreign Business Act B.E. 2542 (1999)</i>, and as stipulated by any other Thai laws or regulations regarding foreign investment shall be applied.</p> <p>(4) Unbound, except as provided in the market access column</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>(4) Temporary movement of natural persons shall not include any type or category of foreign natural persons prohibited or not allowed by <i>the Foreigners' Working Management Emergency Decree B.E. 2560 (2017)</i>, as amended, or by any other relevant Thai laws or regulations.</p> <p>A natural person shall meet criteria ¹ stipulated by Ministry of Labour and relevant authorities in obtaining a licence or permission in any sector or subsector where it is required by specific Thai laws or regulations.</p> <p>(3)(4) A natural person or juridical person of another Party that acquires or gains ownership of land shall be deemed ineligible to exercise rights and privileges under this Agreement.</p> <p>A natural person or a juridical person who receives other special privileges or incentives from Thai authorities to supply services may not claim benefits under this Agreement.</p>	<p>(3)(4) A natural person or juridical person of another Party is not allowed to purchase or own land in Thailand.</p> <p><i>The Land Code of Thailand</i> shall be applied to acquisition and usage of land of a natural person, a limited liability company, or a type of legal entity as specified in this Schedule.</p>		

¹ Such criteria may include: size of fully paid-up capital, employment creation, extent of foreign investment, export promotion, transfer of technology, special needs of the management, economic needs tests, and labour market needs tests.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
II. SECTOR-SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
a) Legal services	(1) Unbound (2) None	(1) Unbound (2) None		
- (CPC 86111 + 86119 + 86120 + 86130 + 86190)	(3) As indicated in 3.1 of the horizontal section (4) Unbound	(3) None (4) Unbound		
- Legal advisory for drafting of documents concerning only international commercial law, excluding local laws and regulations (part of CPC Version 1.1: 82119)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
b) Accounting, auditing and bookkeeping services	(1) None	(1) Auditing must be authenticated by licensed auditor in Thailand.		
- (CPC 86211 - 86213 + 86219 + 86220)	(2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
- Bookkeeping services, only for tax returns for its own affiliated company (CPC Version 1.1: part of 82220)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
c) Taxation services: - Individual tax preparation and planning services for employees of its own affiliated company (part of CPC Version 1.1: 82330)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
d) Architectural services - (CPC 86711 - 86714 + 86719)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Services must be authenticated by licensed architect in Thailand (2) None (3) None (4) Unbound		
e) Engineering services (CPC 8672)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section; (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Services must be authenticated by licensed engineer in Thailand (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
f) Integrated engineering services - Integrated engineering services for traffic control systems (CPC Version 1.1: 83319)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Services must be authenticated by licensed engineer in Thailand (2) None (3) None (4) Unbound		
g) Urban planning and landscape architectural services - (CPC 86741 - 86742)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Services must be authenticated by licensed architect in Thailand (2) None (3) None (4) Unbound		
- Urban planning services: Development services for programmes concerning land use, site selection, control and utilisation, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development (CPC 1.1: part of 83221)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) Services must be authenticated by licensed architect in Thailand (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
i) Veterinary services: - Veterinary services for livestock (CPC Version 1.1: 93220)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
j) Services provided by midwives, nurses, physiotherapists and paramedical personnel - Nursing department of physiotherapeutic and paramedical services provided in a hospital (CPC Version 1.1: 93191)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
k) Other professional services - Weather forecasting and meteorological services (CPC Version 1.1: 83550)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
- Industrial design services (CPC Version 2.1: 83912)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		FL

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
B. Computer and Related Services				
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		MFN
- Hardware consultancy services (CPC Version 1.1: 83141**)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
(b) Software implementation services (CPC 842)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		MFN
- Software consultancy services (CPC 1.1: 83142**)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
(c) Data processing services - (excluding those provided over public telecommunications network) (CPC 843)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		MFN
- Data processing services (excluding those provided over public telecommunications network) (CPC Version 1.1: 85960)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
(d) Database services - (excluding those provided over public telecommunications network) (CPC 844)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
(e) Other computer services: - Software training services for staff of clients (part of CPC 849)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Maintenance and repair services of office machinery and equipment including computers (CPC 845) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		
C. Research and Development (R&D) Services				
<ul style="list-style-type: none"> a) R&D on natural sciences: <ul style="list-style-type: none"> - Research and experimental development on physical sciences (CPC Version 1.1: 81110) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound 		
<ul style="list-style-type: none"> - Basic research services in engineering and technology (CPC Version 2.1: 8114) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		MFN,FL
<ul style="list-style-type: none"> b) R&D services on social sciences and humanities <ul style="list-style-type: none"> - Research and experimental development services in linguistics and languages (CPC Version 1.1: 81240) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
c) Interdisciplinary R&D Services: - Interdisciplinary research and experimental development services (CPC Version 1.1: 81300)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
D. Real Estate Services				
a) Involving own or leased property: - Renting or leasing services involving own or leased residential property (CPC 82101)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
b) On a fee or contract basis: - Residential property management services on a fee or contract basis (CPC 82201)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
- Residential condominium management services on a fee or contract basis (CPC Version 1.1: part of 72211)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
E. Rental or Leasing Services without Operators				
c) Relating to other transport equipment: - Private car (CPC 73240)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
d) Relating to other machinery and equipment: - Rental and leasing services concerning agricultural machinery, construction machinery, office machinery, other machinery and equipment without operator (CPC 83106 - 83109)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
e) Other - Leasing or rental services concerning pleasure and leisure equipment (CPC 83204)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
F. Other Business Services				
a) Advertising services - (CPC 87110 + 87120 + 87190)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Sales of internet advertising space (except on commission) (CPC Version 1.1: 83633)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
b) Market research and public opinion polling services -(CPC 86401 - 86402)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
c) Management consulting services: - General Management consulting services (CPC 86501)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for legal and auditing consultants	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Operation Management and supply chain management consulting services, exclude other management consulting services (CPC Version 2.1: 83115 + 83116**) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		FL
<ul style="list-style-type: none"> d) Services related to management consulting: <ul style="list-style-type: none"> - Project management services other than for construction (CPC 86601) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound 		
<ul style="list-style-type: none"> e) Technical testing and analysis services <ul style="list-style-type: none"> - (CPC 86761 + 86769) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		
<ul style="list-style-type: none"> - Composition and purify testing and analysis services including product testing to obtain certification services (CPC Version 2.1: 83441) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		FL

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
f) Services incidental to agriculture, hunting and forestry: Consultancy services on agricultural extension: - soil preparation - seed production - plant protection - harvesting - grading - packing - storage	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Soil analysis laboratory	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Soil survey and land use planning	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Cover crop seed multiplication	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
- Forestry consultant services	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
g) Services incidental to fishing (CPC 882): - International trading, exporting products services (broker)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Quality analysis services	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Canning process analysis services	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
Technical services - Consulting - Research marketing - Quality control	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
h) Services incidental to mining at oil and gas fields	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
i) Services incidental to Manufacturing: - Basic and Fabricated metal product, machinery and equipment manufacturing services (CPC Version 2.1: 886 + 887)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		FL
l) Investigation and security: - Alarm monitoring services for manufacturing factory (part of CPC 87303)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
m) Related scientific and technical consulting services: - Scientific consulting services from mathematicians and statisticians	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Technical consulting with respect to International Organization for Standardization (ISO) Certification (CPC 8675**)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		FL
- Oil and gas exploration	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment): - Machinery and equipment, on a fee or contract basis (part of CPC 88620)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Maintenance and repair services of commercial and industrial machinery; exclude agricultural and forestry machinery, machinery for mining, quarrying and construction, machinery for tobacco processing, weapons and weapons systems, agricultural, forestry and garden tractors and lawnmowers (CPC Version 2.1: 87156**) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		FL
<ul style="list-style-type: none"> o) Building-cleaning services: <ul style="list-style-type: none"> - Disinfecting and exterminating services (CPC 87401) 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) None (4) Unbound 		
<ul style="list-style-type: none"> p) Photographic services: <ul style="list-style-type: none"> - Specialty photography services except aerial photography 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		

**ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND**

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
q) Packaging services (CPC 87600)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
r) Publishing and printing services - excluding publishing newspaper (CPC 88442)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
s) Convention services - Convention centre over 2,000 participants (the development of a building that consists of exhibition halls, meeting rooms, a conference hall with more than 2,000 seating capacity, a banquet, and a business centre equipped with state of the art telecommunication and teleconferencing facilities to cater for the needs of the convention industry. The centre will also provide adequate car parks, shops and restaurants or cafes to the exhibitors, participants, and visitors)	(1) Unbound* (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound* (2) None (3) None (4) Unbound		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
t) Other: - Translation and interpretation services (CPC Version 1.1: 83910)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
2. COMMUNICATION SERVICES				
C. Telecommunications Services				
<u>Commitments undertaken in this Schedule are subject to the following general conditions:</u>				
<ul style="list-style-type: none"> - Any juridical person who intends to operate a telecommunication business in Thailand shall obtain a licence from designated national authorities in accordance with section 7 (1) of <i>Telecommunication Business Act B.E. 2544 (2001)</i>. - Licences are granted only to service suppliers duly constituted according to Thai laws and regulations. 				
Public local, domestic long distance and international services: Basic telecommunications services: a) Fixed-line voice telephone services	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	Thailand will introduce into this Schedule with regard to public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions and the allocation and use of scarce resources.	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
d) Telex services (CPC 7523**) e) Telegraph services (CPC 7522) f) Facsimile services (CPC 7521** + 7529**)	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(1) None	Thailand will introduce into this Schedule with regard to public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions and the allocation and use of scarce resources.	
	(2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(2) None		
	(3) As indicated in 3.3 of the horizontal section	(3) None		
	(4) Unbound	(4) Unbound		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
g) Private leased circuit services - Dedicated network services (CPC 75222)	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(1) None	Thailand will introduce into this Schedule with regard to public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions and the allocation and use of scarce resources.	
	(2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(2) None		
	(3) (a) As indicated in 3.3 of the horizontal section (b) Must use networks operated by suppliers duly licensed	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
Value-added services: h) Electronic mail (CPC 7523**) i) Voice mail (CPC 7523**)	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(1) None		
	(2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(2) None		
	(3) As indicated in 3.3 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
j) On-line information and database retrieval (CPC 7523**)	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(1) None	Thailand will introduce into this Schedule with regard to public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions and the allocation and use of scarce resources.	
	(2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends	(2) None		
	(3) (a) As indicated in 3.3 of the horizontal section (b) Must use networks operated by suppliers duly licensed	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
j) Data base access services (part of CPC 7523)	(1) Service providers must use network operated by suppliers duly licensed (2) None (3) Shall be a Thai registered company with foreign equity participation not exceeding 40 percent of the registered capital (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
l) Enhanced or Value Added facsimile services, including store and forward, store and retrieve (CPC 7523**)	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (3) (a) As indicated in 3.2 of the horizontal section (b) Must use networks operated by suppliers duly licensed (4) Unbound	(1) None (2) None (3) None (4) Unbound		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
m) Code and protocol conversion	(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed; - the provision of concerned services shall be agreed by the supplier duly licensed of both ends (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
n) On-line information and/or data processing services provided over public telecommunication s network (part of CPC 843, excluding transaction processing)	<p>(1) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed;</p> <p>- the provision of concerned services shall be agreed by the supplier duly licensed of both ends</p> <p>(2) - traffic shall be routed through gateways in Thailand operated by suppliers duly licensed;</p> <p>- the provision of concerned services shall be agreed by the supplier duly licensed of both ends</p> <p>(3) As indicated in 3.3 of the horizontal section</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	Thailand will introduce into this Schedule with regard to public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions and the allocation and use of scarce resources.	

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
o) Other: - Telecommunications terminal equipment leasing services (CPC 75410)	(1) Subject to commercial arrangement with licensed operators (2) None (3) (a) As indicated in 3.1 of the horizontal section (b) Must use networks operated by suppliers duly licensed (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Telecommunications equipment sales services (part of CPC 75420)	(1) Subject to commercial arrangement with licensed operators (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Telecommunication consulting services (CPC 75440)	(1) Commercial presence is required (2) None (3) As indicated in 3.3 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Videotext - Teleconference 	<ul style="list-style-type: none"> (1) Service providers must use networks operated by suppliers duly licensed (2) None (3) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		
<ul style="list-style-type: none"> - Domestic leased circuits (part of CPC 75299) 	<ul style="list-style-type: none"> (1) Service providers must use networks operated by suppliers duly licensed (2) None (3) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		
D. Audiovisual Services				
<ul style="list-style-type: none"> a) Motion picture and video tape production and distribution services: - Film or video production and distribution services, excluding promotion or advertising services (CPC 96112** + 96113**) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		

ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
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Modes of Supply: **1) Cross-border Supply** **2) Consumption abroad** **3) Commercial presence** **4) Presence of natural persons**

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
- Video tape production services for scientific education (CPC Version 1.1: 96121**)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
b) Motion picture projection services: - Video projection services in private screening rooms, excluding all broadcasting and audiovisual services (part of CPC 96122)	(1) Unbound (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
c) Radio and television services (CPC 9613) - Radio or television services only for production of radio or television programmes (CPC 96131** + 96132**)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
e) Sound recording services - Production of sound recording only (exclude all broadcasting and audiovisual services)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
E. Other				
- Electronic educational game services (CPC Version 2.1: part of 84391)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES				
A. Construction Work for Buildings (CPC 512)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section Unbound for civil engineer	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- General construction services of mines and industrial plant (CPC Version 1.1: 54260)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None only for consultancy (2) None (3) None (4) Unbound		
B. Construction Work for Civil Engineering (CPC 513)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - General construction work of harbours, waterways, dams, irrigation and other water works (CPC Version 1.1: 54230) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None only for consultancy (2) None (3) None (4) Unbound 		
C. Installation and Assembly Work (CPC 514 + 516)	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section 		
<ul style="list-style-type: none"> - Installation and assembly work: Assembly and erection of prefabricated constructions (CPC Version 1.1: 54400) 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None only for consultancy (2) None (3) None (4) Unbound 		
D. Building Completion and Finishing Work	<ul style="list-style-type: none"> (1) None (2) None 	<ul style="list-style-type: none"> (1) None only for consultancy (2) None 		
<ul style="list-style-type: none"> - Glazing services (CPC Version 1.1: 54710) 	<ul style="list-style-type: none"> (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (3) None (4) Unbound 		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
E. Other: - Pre-erection work at construction sites (CPC 511) - Special trade construction work (CPC 515) - Renting services related to equipment for construction or demolition of building or civil engineering work, with operator (CPC 518)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Demolition services: only high-rise dismantling method involving dismantling the inside in an enclosed space, using the existing roof, and being environmentally friendly (part of CPC Version 2.1: 54310)	(1) None (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound	(1) None only for consultancy (2) None (3) None (4) Unbound		
4. DISTRIBUTION SERVICES				
A. Commission Agents' Services - (CPC 62111 - 62118)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Sales, on a fee or contract basis of medical goods (part of CPC Version 1.1: 62117) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound 		
<p>B. Wholesale Trade Services:</p> <ul style="list-style-type: none"> - Wholesale trade services of sports goods (including bicycles) (CPC 62266) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound 		
<ul style="list-style-type: none"> - Chemical and pharmaceutical used in food processing industry (CPC Version 2.1: 6127**) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		FL
<p>C. Retailing Services</p> <ul style="list-style-type: none"> - Retailing services by foreign service supplier established in Thailand of products manufactured in Thailand under its own brand (CPC Version 1.1: part of 622) 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) None (4) Unbound 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
D. Franchising services - Other non-financial intangible assets (CPC 8929)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		
E. Other - Mail order retail trade services of books, newspapers, magazines and stationery (CPC Version 1.1: part of 623)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
5. EDUCATION SERVICES (EXCLUDE PUBLIC EDUCATION SERVICES)				
<u>Commitments undertaken in this Schedule are subject to the following general conditions:</u>				
<ul style="list-style-type: none"> - Specific commitments on Market Access and National Treatment through any mode of supply shall not be construed to apply to the recognition of degrees for the purposes of admission, registration and qualification for a higher education, employment or professional practice in Thailand. - Service suppliers may be subject to notification or registration with the authority concerned. 				
A. Primary Education Services (CPC 921**) - International and national school education services (CPC 9219)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Foreign natural persons may enter Thailand to supply education services provided that: (a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and (b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable. The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Other foreign natural persons: As indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>B. Secondary Education Services (CPC 922**)</p> <ul style="list-style-type: none"> - General secondary education services (CPC 9221) - Higher secondary education services (CPC 9222) - Technical and vocational education services (CPC 9223) - Technical and vocational education services for handicapped students (CPC 9224) 	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in 3.1 of the horizontal section</p> <p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p style="padding-left: 20px;">(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p style="padding-left: 20px;">(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>C. Higher Education Services:</p> <ul style="list-style-type: none"> - Post-secondary technical and vocational education services (CPC 9231) 	<ul style="list-style-type: none"> (1) None (2) None (3) (a) As indicated in 3.1 of the horizontal section <li style="padding-left: 20px;">(b) At least half of its directors, and if applicable its managing director, must be of Thai nationality. (4) Unbound 	<ul style="list-style-type: none"> (1) None (2) None (3) (a) the representative of the juridical person who applies for a licence must be of Thai national. <li style="padding-left: 20px;">(b) the school director and deputy director must be of Thai nationality. <li style="padding-left: 20px;">(c) the school manager or executive manager must be of Thai nationality. (4) Unbound 		
<ul style="list-style-type: none"> - Science technology and innovation faculty (conducted in English language) (part of CPC 9239) 	<ul style="list-style-type: none"> (1) None (2) None (3) Foreign equity participation is allowed up to 100 per cent and must meet the following conditions: <ul style="list-style-type: none"> (1) prior to obtaining a licence or certificate, legal entity which is owned or controlled by foreigners must meet the criteria required by relevant authorities; and (2) a minimum capital requirement rate referred to in applicable Thai laws and regulations shall be applied to limited company or the legal entity. 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) At least half of the members of the University Council must be of Thai nationality and service suppliers in this sector must comply with <i>Private Higher Education Institution Act B.E. 2546 (2003)</i>, and as may be amended 		MFN

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p>(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p>(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>- Engineering and industrial faculty: Robotics and Biotechnology (conducted in English language) (part of CPC 9239)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) (a) As indicated in 3.3 of the horizontal section</p> <p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p style="padding-left: 20px;">(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p style="padding-left: 20px;">(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) At least half of the members of the University Council must be of Thai nationality and services suppliers in this sector must comply <i>with Private Higher Education Institution Act B.E. 2546 (2003)</i>, and as may be amended</p> <p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>- Other higher education services (conducted in English language) (CPC 9239)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) As indicated in 3.2 of the horizontal section</p> <p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p style="margin-left: 20px;">(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p style="margin-left: 20px;">(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) At least half of the members of the University Council must be of Thai nationality and services suppliers in this sector must comply with <i>Private Higher Education Institution Act B.E. 2546 (2003)</i>, and as may be amended</p> <p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>D. Adult Education Services</p> <p>- Professional and/or short courses education services (CPC 92400)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) As indicated in 3.1 of the horizontal section</p> <p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p style="padding-left: 20px;">(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p style="padding-left: 20px;">(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>E. Other Education Services (CPC 92900)</p> <p>- Foreign language tuition services (CPC 92900**)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) (a) As indicated in 3.1 of the horizontal section</p> <p style="padding-left: 20px;">(b) At least half of its directors, and if applicable its managing director, must be of Thai nationality.</p> <p>(4) Foreign natural persons may enter Thailand to supply education services provided that:</p> <p style="padding-left: 20px;">(a) the natural persons are invited or employed by education institutions duly established and registered in Thailand; and</p> <p style="padding-left: 20px;">(b) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable.</p> <p>The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension.</p> <p>Other foreign natural persons: As indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
6. ENVIRONMENTAL SERVICES				
A. Sewage Services	(1) None	(1) None		
	(2) None	(2) None		
	(3) As indicated in 3.1 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		
- Environmental consultancy on sewage system, refuse disposal, hazardous waste management, air pollution and noise management, sanitation and other environmental management services (CPC 9401**)	(1) None	(1) None		
	(2) None	(2) None		
	(3) As indicated in 3.1 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		
- Environmental protection and environmental abatement services (CPC 9401**)	(1) None	(1) None		
	(2) None	(2) None		
	(3) As indicated in 3.1 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		
- Sewage services (including industrial wastewater treatment system) (CPC 9401**)	(1) None	(1) Unbound		
	(2) None	(2) None		
	(3) As indicated in 3.1 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		

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B. Refuse Disposal Services - (including hazardous waste management and incinerator) (CPC 9402)	(1) Unbound (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Hazardous waste treatment and disposal services (CPC Version 1.1: 94222)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
C. Sanitation and Similar Services (CPC 9403)	(1) Unbound (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Beach cleaning services and drain unblocking services (CPC Version 1.1: 94390**)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
D. Other <ul style="list-style-type: none"> - Cleaning services of exhaust gases (including industrial emission abatement) (CPC 9404) - Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental protection services (CPC 9409) 	(1) Unbound (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None only for environmental consultation services (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
7. FINANCIAL SERVICES				
Horizontal Commitments Applicable to Financial Services				
All Sectors and Subsectors included in this Schedule	(1)(2)(3) With regard to the scope of operation and types of financial services that can be provided, each type of financial institution will be permitted to operate the sector or subsector of banking and other financial services only to the extent that their respective governing legislation permit them to do so.	(1)(2)(3) With regard to the scope of operation and types of financial services that can be provided, each type of financial institution will be permitted to operate the sector or subsector of banking and other financial services only to the extent that their respective governing legislation permit them to do so.		
	(3) Except representative offices and branches, commercial presence in financial services in this Schedule is permitted only through a limited liability company or a public limited company which is registered in Thailand. Commercial presence in financial services in this Schedule shall meet the conditions stipulated in the <i>Foreign Business Act</i> and related Thai laws and regulations.	(3) For commercial entity incorporated pursuant to Thai laws and regulations with foreign equity participation not exceeding 49 per cent of the registered capital: None Commercial presence which is owned or controlled by foreigners may be subject to certain requirements as stipulated in related Thai laws and regulations,		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>Unless provided otherwise in the specific commitment, foreign equity participation must not exceed 49 per cent of the registered capital.</p> <p>(4) All measures on temporary movement of natural persons are unbound except for the terms, conditions, limitations or qualifications concerning the entry and temporary stay of natural persons who fall into one of the categories referred to in Thailand's Schedule in Annex 4 (Schedule of Specific Commitments on the Movement of Natural Persons).</p> <p>(3)(4) Acquisition and usage of land: according to <i>the Land Code of Thailand</i>, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings.</p>	<p>including the <i>Foreign Business Act</i>.</p> <p>Others: Unbound, including subsidies</p> <p>(4) Unbound, except as provided in the market access column</p> <p>(3)(4) Acquisition and usage of land: according to <i>the Land Code of Thailand</i>, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
A. Insurance including Reinsurance and Retrocession				
a) Life insurance services (CPC 81211)	(1) None (2) None (3) (a) Foreign equity participation limited to 25 per cent of registered share capital. (b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet. (4) Only senior managerial personnel, specialists, and technical assistants with the approval of the Insurance Commissioner.	(1) None (2) Life insurance premium is tax deductible up to a certain amount for holders of policies issued by local companies (3) None (4) Unbound, except as indicated in the horizontal section		
b) Non-life insurance services (CPC 8129)	(1) Unbound except for international marine, aviation and transit and all classes of reinsurance (2) None (3) (a) Foreign equity participation limited to 25 per cent of registered share capital. (b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet. (4) Only senior managerial personnel, specialists, and technical assistants with the approval of the Insurance Commissioner	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
d) Services auxiliary to insurance (excluding pension funding services) Insurance broking and agency services (CPC 81401) - Brokers shall not induce, advise or do any acts so as to cause any person to enter into insurance contracts with insurers abroad, except for reinsurance contracts	(1) Unbound (2) Unbound (3) Foreign equity participation not to exceed 25 per cent. (4) (a) Only senior managerial personnel, specialists, and technical assistants with the approval of the Insurance Commissioner (b) Unbound for individual broker and agent.	(1) Unbound (2) Unbound (3) No limitation as long as foreign equity participation does not exceed 25 per cent (4) Unbound, except as indicated in the horizontal section		
- Insurance consultancy services (CPC 81402)	(1) None (2) None (3) None (4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner	(1) None (2) None (3) No limitation as long as foreign equity participation does not exceed 49 per cent (4) Unbound, except as indicated in the horizontal section		
- Average and loss adjustment services (CPC 81403)	(1) None (2) None (3) None (4) Only senior managerial personnel, specialists, and technical assistants with the approval of the Insurance Commissioner	(1) None (2) None (3) No limitation as long as foreign equity participation does not exceed 49 per cent (4) Unbound, except as indicated in the horizontal section		

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- Actuarial services (CPC 81404)	(1) None (2) None (3) None (4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner	(1) None (2) None (3) No limitation as long as foreign equity participation does not exceed 49 per cent (4) Unbound, except as indicated in the horizontal section		
B. Banking and Other Financial Services				
a. Acceptance of deposits and other repayable funds from the public b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction c. Financial leasing d. Payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers drafts e. Guarantees and commitments	(1) None for financial advisory and financial data processing. Unbound for all other services (2) None for financial advisory and financial data processing. Unbound for all other services (3) (a) <u>Representative office of banks:</u> None (b) <u>Foreign bank branches:</u> i. None for existing foreign bank branches under present shareholding structure. New establishment is subject to licence approved by the Minister of Finance with the consent of the Cabinet.	(1) None (2) None (3) (a) <u>Representative office of banks:</u> None (b) <u>Foreign bank branches:</u> None		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>f. Trading for own account or for account of customers in the following:</p> <p>(A) Money market instruments</p> <p>(B) Foreign exchange</p> <p>(C) Exchange rate and interest rate instruments</p> <p>(D) Transferable securities</p> <p>g. Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues²</p> <p>i. Asset management as follows:</p> <ul style="list-style-type: none"> - Cash or portfolio management - Collective investment management - Custodian and depository services 	<p>II. Automated Teller Machine (ATM) operations permitted under the following conditions only:</p> <p>i). joining ATM pools operated by Thai banks; or</p> <p>ii). operation within own premises or sharing the facilities with other commercial banks in Thailand.</p> <p>III. Foreign bank branch is allowed to operate up to three service points.</p> <p>IV. None for participation in cheque clearing and settlement system.</p> <p>(c) <u>Locally incorporated banks</u></p> <p>I. Market access limited to the acquisition of shares of existing banks.</p>	<p>(c) <u>Locally incorporated banks:</u> None</p>		

² The commitments for securities companies under this subsector are separately listed below.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>k. Advisory, intermediation, and other auxiliary financial services³</p> <p>l. Provision and transfer of financial information, and financial data processing and related software</p>	<p>ii. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his or her related persons not to exceed five per cent of bank's paid-up registered capital</p> <p>(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his or her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following:</p> <ul style="list-style-type: none"> - the relaxation is deemed necessary to improve the condition or business of the commercial bank; - such equity participation will be authorised for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding. 			

³ The commitments on investment advisory for securities companies under this subsector are separately listed below.

**ANNEX 2
SCHEDULE OF SPECIFIC COMMITMENTS FOR SERVICES
THAILAND**

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>III. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions stated in II (ii) above.</p> <p>(d) <u>Financial leasing services</u> Can only be provided by leasing companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital.</p> <p>(e) <u>Factoring services</u> Can only be provided by factoring companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital.</p>	<p>(d) <u>Financial leasing services:</u> None</p> <p>(e) <u>Factoring services:</u> None</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>(f) <u>Credit, charge, and debit cards</u> Credit, charge, and debit cards can only be provided by companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital or locally incorporated banks and foreign bank branches.</p> <p>The conduct of businesses under (d), (e) and (f) will be subject to licensing and regulations to be announced.</p> <p>(4) Unbound except: Limitations on the number of foreign personnel per foreign bank office:</p> <p>(a) two persons for banks operating as representative office;</p> <p>(b) six persons for each foreign bank branch.</p>	<p>(f) <u>Credit, charge, and debit cards:</u> <u>None</u></p> <p>(4) Unbound, except as indicated in the horizontal section</p>		

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THAILAND**

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>For securities companies:</p> <p style="padding-left: 20px;">- Securities underwriting</p> <p>Participation in issues of all kinds of securities, including underwriting and placement as agents (whether publicly or privately) and provision of services related to such issues</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound except:</p> <p style="padding-left: 20px;">I. For representative offices: none</p> <p style="padding-left: 20px;">II. Market access limited to share acquisition of existing companies only. Unbound for new licences.</p> <p style="padding-left: 20px;">III. For licensed securities company: foreign equity participation can be allowed up to 100 percent of paid-up capital.</p> <p style="padding-left: 20px;">IV. For securities company, which has foreign equity participation not exceeding 50 per cent of paid-up capital, one-half of the directors must be of Thai nationality.</p> <p style="padding-left: 20px;">V. For securities company which has foreign equity participation equal to or more than 50 per cent of paid-up capital, managing directors and executive directors who are foreign nationals have to be present in Thailand for not less than 60 days per year</p> <p>(4) Unbound, except two persons for a representative office.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
For securities companies - Investment advisory	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) I. None for representative offices</p> <p>II. Licence may be granted to financial institutions licensed under Thai laws and regulations, and a limited company or public limited company which is newly established.</p> <p>III. For licensed securities company: foreign equity participation can be allowed up to 100 percent of paid-up capital.</p> <p>IV. For securities company, which has foreign equity participation not exceeding 50 per cent of paid-up capital, one-half of the directors must be of Thai nationality.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>V. For securities company which has foreign equity participation equal to or more than 50 per cent of paid-up capital, managing directors and executive directors who are foreign nationals have to be present in Thailand for not less than 60 days per year</p> <p>(4) Unbound, except two persons for a representative office.</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>		
<p>For asset management companies</p> <p>- Collective investment schemes</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) I. None for representative offices</p> <p>II. Market access limited to share acquisition of existing companies only. Unbound for new licence.</p> <p>III. For asset management company: foreign equity participation can be allowed up to 100 per cent of paid-up capital. However, during the first five years after the licence has been granted, at least 50 per cent of the paid-up capital of the asset management company must be held by financial institutions established under Thai laws and regulations⁵.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>		

⁵ For the purposes of this entry, "financial institutions established under Thai laws and regulations" means securities companies, commercial banks, life insurance companies, and specialised financial institutions established under specific Thai laws and regulations.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
	<p>IV. For asset management company which has foreign equity participation not exceeding 50 per cent of paid-up capital, one-half of directors must be of Thai nationality.</p> <p>V. For asset management company which has foreign equity participation equal to or more than 50 per cent of paid-up capital, managing directors and executive directors who are foreign nationals have to be present in Thailand for not less than 60 days per year.</p> <p>(4) For a representative office, the number of foreign personnel is limited to two persons. For asset management companies: Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
Other Auxiliary Financial Services				
Credit card services (CPC 81133) (Mobilizing funds from the public is prohibited, unless licensed under a financial law)	(1) None (2) None (3) (a) As indicated in (3) (f) (Credit, charge and debit cards) above under Category B. (b) Financial institutions must obtain prior approval from the Bank of Thailand (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) No limitation as long as foreign equity participation does not exceed 49 per cent (4) Unbound, except as indicated in the horizontal section		
Financial consultancy services (CPC 81332)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) No limitation as long as foreign equity participation does not exceed 49 per cent (4) Unbound, except as indicated in the horizontal section		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
8. HEALTH RELATED AND SOCIAL SERVICES				
<p>A. Hospital Services</p> <p>Specialised medical services provided in private hospital (CPC Version 1.1: 93122**)</p> <p>This subclass includes:</p> <ul style="list-style-type: none"> - Consultation services in paediatrics, gynaecology-obstetrics, neurology, and psychiatry - Surgical consultation services - Analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like) <p>This subclass does not include services of medical laboratories, cf. CPC 93199</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in 3.3 of the horizontal section</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>		
<p>B. Other Human Health Services</p> <p>(CPC 1.1: 93199**)</p> <p>Residential health facilities services other than hospital services, excluding non-overnight stay (CPC Version 1.1: 93193**)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in 3.3 of the horizontal section</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	<p>The person who applies for the licence to operate must have a domicile in Thailand. One licence can operate one overnight sanatorium only. This measure applies to both foreign and Thai nationals.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
C. Social Services Day-care services for children with disabilities (CPC Version 1.1: 93321**)	(1) None	(1) None		
	(2) None	(2) None		
	(3) As indicated in 3.3 of the horizontal section	(3) None		
	(4) Unbound	(4) Unbound		
D. Other Diagnostic imaging services without analysis or interpretation e.g. x-ray, ultrasound, and magnetic resonance imaging (MRI)	(1) None	(1) None		
	(2) None	(2) None		
	(3) As indicated in 3.3 of the horizontal section	(3) None		
	(4) Unbound	(4) Unbound		
9. TOURISM AND TRAVEL RELATED SERVICES				
A. Hotels and Restaurants: - Hotel lodging services (CPC 64110) - Camping and caravan site services (CPC 64195) - Restaurant services (CPC 64210) - Catering services (CPC 64230)	(1) Unbound	(1) Unbound		
	(2) None	(2) None		
	(3) As indicated in 3.1 of the horizontal section	(3) None		
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
B. Travel Agency and Tour Operator Services Travel agency and tour operator services (CPC 74710)	(1) Unbound (2) None (3) (a) As indicated in 3.1 of the horizontal section (b) At least half of the board of directors of the company must be of Thai nationality (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		FL
D. Other Hotel management services (CPC Version 1.1: part of 63110)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES				
A. Entertainment Services: Amusement parks (CPC Version 1.1: 96910**)	(1) Unbound* (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
Performing arts and other live entertainment event presentation and promotion services - Performing arts event promotion and organisation services (CPC Version 2.1: 96210) - Performing arts event production and presentation services (CPC Version 2.1: 96220) - Performing arts facility operation service (CPC Version 2.1: 96230) - Other performing arts and live entertainment services (CPC Version 2.1: 96290) - Services of performing artist (CPC Version 2.1: 96310)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
B. News Agency Services: Picture supply services (CPC 96212)	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>C. Libraries, Archives, Museums and Other Cultural Services:</p> <p>Private library services (CPC 96311**)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) As indicated in 3.3 of the horizontal section</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>		
<p>D. Sporting Services</p> <p>(excluding other sporting services specified in CPC 96419) (CPC 96411 + 96412 + 96413)</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) As indicated in 3.1 of the horizontal section</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>		
<p>E. Other Recreational Services (CPC 9649**)</p> <p>Recreation park and beach Services</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) As indicated in 3.1 of the horizontal section</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
11. TRANSPORT SERVICES				
A. Maritime Transport Services				
a) Passenger transportation - (CPC 7211 less cabotage transport: as defined in Reference Paper below - 3.1)	(1) None (2) None (3) (a) Unbound for establishment of juridical person for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in Reference Paper below - 3.2) except branch office: As indicated in 3.1 of the horizontal section. (4) (a) Ships' crew: Unbound (b) Other personnel: Unbound, except as indicated in the horizontal section	(1) None (2) None (3) (a) Unbound (b) None (4) (a) Unbound (b) Unbound, except as indicated in the horizontal section	The following services at the port provided by the government or government enterprise are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage ⁶ 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port captain's service 6. Navigation aids 7. Shore-based operational services essential to ship operations, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services 10. Inland transports services (internal waterways transport services, rail transport services and road transport services)	

⁶ A Thai captain of a Thai ship which sails regularly in certain compulsory pilotage area may be permitted to pilot the ship in the area.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<p>b) Freight transportation (CPC 7212</p> <p>- less cabotage transport: as defined in Reference Paper below - 3.1)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) Unbound for establishment of juridical person for the purpose of operating a fleet under the national flag of Thailand</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined in Reference Paper below - 3.2) except branch office: As indicated in 3.1 of the horizontal section.</p> <p>(4) (a) Ships' crew: Unbound</p> <p>(b) Other personnel: Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) (a) Unbound</p> <p>(b) (i) Shareholders of Thai maritime transport companies with ownership of Thai flag vessels may be granted exemption or reduced rates of income tax leviable on dividends paid by such companies</p> <p>(ii) Exporters or importers of goods shipped from or to Thailand by Thai flag vessels may be entitled to special deduction of not more than 50 per cent of the freight values or other expenses paid in the ordinary course of carriage of such goods from their net income for the purpose of calculation of income tax.</p> <p>(4) (a) Unbound</p> <p>(b) Unbound, except as indicated in the horizontal section</p>	<p>(1) See Reference Paper below</p> <p>(3) (b) See Reference Paper below</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
d) Maintenance and repair of vessels - exceeding 100,000 deadweight tonnage (part of CPC 8868)	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound	(1) Unbound (2) None (3) None (4) Unbound		
e) International towing (CPC 7214)	(1) None (2) None (3) (a) Unbound for establishment of juridical person for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international towing service (as defined in Reference Paper below - 3.2) except branch office: As indicated in 3.1 of the horizontal section (4) (a) Ships' crew: Unbound (b) Other personnel: Unbound, except as indicated in the horizontal section	(1) None (2) None (3) (a) Unbound (b) None (4) (a) Unbound (b) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
f) Supporting services for maritime transport (CPC 745**) <ul style="list-style-type: none"> - Shore reception facilities (collection of waste or oily water from ships) 	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
f) Supporting services for maritime transport (CPC 745**) <ul style="list-style-type: none"> - Port captain's services attached to specific foreign vessels 	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
C. Air Transport Services				
d) Aircraft repair and maintenance services (CPC 8868) <ul style="list-style-type: none"> - 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) 	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound		FL

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
<ul style="list-style-type: none"> - Major aircraft appliance (an engine, a propeller and other appliances of an aircraft designated by the Technical Commission) - 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) 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) As indicated in 3.2 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) Unbound* (2) None (3) None (4) Unbound 		
<ul style="list-style-type: none"> e) Supporting services for air transport (CPC 746**) - Selling and marketing of air transport services 	<ul style="list-style-type: none"> (1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section 	<ul style="list-style-type: none"> (1) Unbound (2) None (3) None (4) Unbound 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
E. Rail Transport Services				
d) Maintenance and repair of rail transport equipment on a fee or contract basis (CPC 8868)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) (a) Unbound, except as indicated in the horizontal section (b) Unbound for civil engineer	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
e) Supporting Services for rail transport services (CPC 743**) <ul style="list-style-type: none"> - Passenger and freight car cleaning services - Security services at railway station 	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
F. Road Transport Services (Other non-scheduled passenger transportation)				
b) Freight transportation <ul style="list-style-type: none"> - only for frozen or refrigerated goods, bulk liquids or gases and containerized freight (CPC 71231 - 71233) 	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section and at least half of the board of directors of the company must be of Thai nationality (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
c) Rental of commercial vehicles with operator - Rental services of passenger cars with operator (CPC 71222)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section and at least half of the board of directors of the company must be of Thai nationality (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Rental services of buses and coaches with operator (CPC 71223)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section and at least half of the board of directors of the company must be of Thai nationality (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
d) Maintenance and repair of road transport equipment: - Automobile emergency road services	(1) None (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound	(1) None (2) None (3) None (4) Unbound		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	MFN/FL
H. Services Auxiliary to All Modes of Transport				
a) Maritime cargo handling services - (as defined in Reference Paper below – 3.6) in private-owned port	(1) None (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
b) Storage and warehousing services (CPC 742)	(1) Unbound (2) None (3) As indicated in 3.1 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		
- Storage and warehousing services of frozen or refrigerated goods (CPC 74210)	(1) Unbound (2) None (3) As indicated in 3.3 of the horizontal section (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section		

REFERENCE PAPER

NOTE TO THE SCHEDULE

1. Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this Schedule, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to and use of these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.
2. **Reasonable and non-discriminatory terms and conditions** means, for the purpose of multimodal transport operations, the ability of multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which enter the port at a later date.
3. For the purposes of this Schedule:
 - 3.1. **cabotage** means the transportation or towage of passengers or goods, between a port or place located in Thai waters and another port or place located in Thai waters.
 - 3.2. **other forms of commercial presence for the supply of international maritime transport services** means the ability for international maritime transport service suppliers of other Parties to undertake locally the following:
 - (a) marketing and sales of maritime transport services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself;
 - (b) the procurement, on their own account of any transport and related services, necessary for the supply of the integrated service;
 - (c) the preparation of documentation concerning transport documents, customer documents, or other document related to the origin and character of the goods transported;
 - (d) setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally with any locally established shipping agency: as indicated in the horizontal section.
 - 3.3. **multimodal transport operator** means the person on whose behalf the bill of lading or multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.
 - 3.4. **freight forwarding services** means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the procurement of transport and related services, preparation of documentation, and provision of business information.

3.5. **customs clearance services** means activities consisting of carrying out on behalf of another Party customs formalities concerning the import, export or through transport of cargoes, whether this service is the main activities of the service supplier or a usual complement of its main activity.

3.6. **maritime cargo handling services** means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

- (a) the loading or discharging of cargo to or from a ship;
- (b) the lashing or unlashings of cargo;
- (c) the reception or delivery and safekeeping of cargoes before shipment or after discharge.

3.7. **maritime agency services** means activities consisting of representing as an agent, the business interests of one or more shipping lines, for the following purposes:

- (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuing of bill of lading of the shipping lines; procurement and resale of the necessary related services, preparation of documentation and provision of business information;
- (b) acting on behalf of the shipping lines organising the call of a ship or taking over cargoes when required.

ANNEX 2

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EXPLANATORY NOTES

1. Letters indicated against individual sectors or subsectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120 dated 10 July 1991).
2. The alphabetical and numerical divisions are only indicative of the description of specific commitments, but shall not be construed as being a part of the specific commitments.
3. The use of “***” against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code. “CPC codes” means the codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
4. For greater certainty, in accordance with Article 8 (Work Programme) of Chapter 8 (Trade in Services), Viet Nam reserves the rights to adopt or maintain any measure affecting the supply of services when making commitments with respect to Article 10 (Local Presence) of Chapter 8 (Trade in Services), Article 5 (Senior Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements) of Chapter 11 (Investment) under the transition process.
5. For greater certainty, consistent with Article 8 (Work Programme) of Chapter 8 (Trade in Services), nothing in this Agreement shall be construed to require Viet Nam to make Most-Favoured-Nation (MFN) commitments on sectors or subsectors other than those marked with “MFN” in this Schedule under the transition process.
6. Viet Nam reserves the right to adopt or maintain any measure with respect to all sectors not identified in this Schedule, including new services.
7. For greater certainty, notwithstanding Article 2.3(e)(iv) to (vi) (Scope) of Chapter 8 (Trade in Services), Viet Nam reserves the right to adopt or maintain any measure relating to specialty air services, ground handling services, and airport operation services.
8. For greater certainty, Viet Nam does not recognize permanent residents as natural persons according to its laws and regulations.
9. For greater certainty, Article 11.3 and 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services), and Article 9.1 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services) shall only apply to sectors or subsectors which have “FL” and “MFN” indicated, respectively.

10. The mode for the supply of a service referred to in Article 1(t)(iv) (Definitions) of Chapter 8 (Trade in Services) shall not be subject to obligations under Article 9 (Most-Favoured-Nation Treatment), Article 11.3 and 11.4 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services).

11. Unbound* means unbound due to lack of technical feasibility.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
Until such time as Viet Nam adopts domestic laws, regulations or policies which enable it to accord substantially the same treatment to the permanent residents of another country as it does to the nationals of that country, the obligations of Viet Nam with respect to the permanent residents of the other Parties shall be limited to its obligations under the GATS, as specified in its Protocol of Accession to the WTO, and the obligations of the other Parties with respect to the permanent residents of Viet Nam, shall be limited to their obligations under the GATS.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3) None, except:</p> <p>Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises¹ are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract², joint venture enterprise, 100% foreign-invested enterprise.</p> <p>Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities³.</p> <p>Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.</p>	<p>(3) None, except:</p> <p>Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitization is not in breach of this commitment.</p> <p>Unbound for subsidies for Research and Development.</p> <p>Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the</p>	

¹ For clarity purpose, the terms of “foreign enterprise”, “foreign capital” and other equivalent terms used in this Schedule shall be interpreted and generally regulated in accordance with laws and regulations on foreign investment of Viet Nam.

² Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

³ Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Agreement.</p> <p>Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities.</p> <p>Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In this case, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital</p>	<p>welfare and employment of ethnic minorities.</p> <p>The commitments in movement of natural persons relating to Mode 3 shall be subject to commitments of Viet Nam in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons) of this Agreement.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>unless otherwise provided by Viet Nam's laws or authorized by Viet Nam's competent authority.</p> <p>The 30% foreign equity limitation for acquisition of Vietnamese enterprises applies for capital contribution in the form of buying shares of joint-stock commercial banks, and for the sectors not committed in this Schedule. For the other sectors and subsectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.</p> <p>The commitments in movement of natural persons relating to Mode 3 shall be subject to commitments of Viet Nam in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons) of this Agreement.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) Unbound, except measures relating to entry and temporary stay of natural persons who fall in one of the following categories:</p> <p>(a) Intra-corporate transferees</p> <p>Managers, executives and specialists, as defined hereunder, of a foreign enterprise which has established a commercial presence in the territory of Viet Nam, temporarily moving as intra-corporate transferees to that commercial presence and who have been previously employed by the foreign enterprise for at least one year, shall be granted entry and a stay permit for an initial period of three years which may be extended subject to the term of operation of those entities in Viet Nam. At least 20% of the total number of managers, executives and specialists shall be Vietnamese nationals. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise.</p>	<p>(4) Unbound, except as indicated in market access column.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Managers and executives are those who primarily direct the management of the foreign enterprises which have established commercial presence in Viet Nam, receiving only general supervision or direction from the board of directors or stockholders of the business or their equivalent, including directing the establishment or a department or subdivision of the establishment, supervising and controlling the work of other supervisory, professional or managerial employees, having the authority personally to hire and fire or recommend hiring, firing or other personnel actions, and who do not directly perform tasks concerning the actual supply of the services of the establishment.</p> <p>Specialists are natural persons working within an organisation who possess knowledge at an advanced level of expertise and with knowledge of the organisation's services, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>the commercial presence, but also of whether the person has a high level of skills or qualification referring to a type of work or trade requiring specific technical knowledge. Specialists may include, but are not limited to, members of licensed professions.</p> <p>(b) Other personnel</p> <p>Managers, executives and specialists, as defined in (a) above, who cannot be substituted by Vietnamese and who are employed outside Viet Nam's territory by a foreign enterprise which has established a commercial presence in the territory of Viet Nam with a view to participating in the foreign enterprise's activities in Viet Nam, shall be granted entry and a stay permit in conformity with the term of the concerned employment contract or for an initial period of three years whichever is shorter, which may be extended subject to the employment contract between them and the commercial presence.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(c) Service salespersons</p> <p>Persons not based in the territory of Viet Nam and receiving no remuneration from a source located within Viet Nam, and who are engaged in activities related to representing a service provider for the purpose of negotiating for the sale of the services of that provider where: (i) such sales are not directly made to the general public; and (ii) the salesperson is not directly engaged in supplying the service. The stay of these salespersons is limited to a 90-day period.</p> <p>(d) Persons responsible for setting up a commercial presence</p> <p>Managers and executives (as defined in (a) above) within a juridical person, who are responsible for the setting up, in Viet Nam, of a commercial presence of a service provider of a Party when (i) these people are not engaged in making direct sales or supplying services; and (ii) the service provider has its</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>principal place of business in the territory of a Party other than Viet Nam and has no other commercial presence in Viet Nam. The stay of these persons is limited to a 90-day period.</p> <p>(e) Contractual service suppliers (CSS)</p> <p>Natural persons who are employees of a foreign enterprise having no commercial presence in Viet Nam may enter and stay in Viet Nam for a period of 90 days or for the duration of the contract, whichever is less provided that the following conditions and requirements shall be applied:</p> <ul style="list-style-type: none"> - The foreign enterprise has obtained a service contract from a Vietnamese enterprise engaged in business operation in Viet Nam. The competent authority of Viet Nam must be able to establish the necessary procedures to guarantee the bona fide character of the contract. - These persons must possess: 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(a) a university degree or a technical qualification document demonstrating knowledge of an equivalent level;</p> <p>(b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws and regulations of Viet Nam; and</p> <p>(c) at least five years of professional experience in the sector.</p> <ul style="list-style-type: none"> - The number of these persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws and regulations and requirement of Viet Nam. - These persons have been employed by the foreign enterprise having no commercial presence in Viet Nam for a period of no less than two years and have met the requirements prescribed for "specialist" above. 		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	The entry of these persons is allowed for computer and related services (CP 841 845, 849) and engineering services (CPC 8672).		
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services (CPC 861, excluding: - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam)	(1) None (2) None (3) Foreign lawyers organisations ⁴ are permitted to establish commercial presence in Viet Nam in the following forms: - Branches of foreign lawyers organisations; - Subsidiaries of foreign lawyers organisations; - Foreign law firms ⁵ - Partnerships between foreign lawyers organisations and Viet Nam's law partnerships.	(1) None (2) None (3) None	

⁴ A "foreign lawyers organisation" is an organisation of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

⁵ Foreign law firm is an organisation established in Viet Nam by one or more foreign lawyers organisations for the purpose of practicing law in Viet Nam.

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Commercial presences of foreign lawyers organisations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.</p> <p>Commercial presences of foreign lawyers organisations are allowed to employ Vietnamese lawyers who meet practicing requirements in accordance with provisions of Vietnamese laws.</p> <p>Foreign lawyers who have lawyer practicing license in Viet Nam, issued by Vietnamese competent authority, are allowed to practice in Vietnamese law firms to make consultations on foreign law and international law.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as indicated in the horizontal section.</p>	
b) Accounting and auditing and bookkeeping services (CPC 862)	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Taxation services (CPC 863)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
d) Architectural services (CPC 8671)	(1) None (2) None (3) None, except: Foreign enterprises have to be juridical persons of another Party. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
e) Engineering services (CPC 8672) f) Integrated engineering services (CPC 8673)	(1) None (2) None (3) None, except: Foreign enterprises have to be juridical persons of another Party. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam ⁶ . (4) Unbound, except as indicated in the horizontal section.	

⁶ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
g) Urban planning and urban landscape architectural services (CPC 8674)	<p>(1) None</p> <p>(2) None</p> <p>(3) None, except: Foreign enterprises have to be juridical persons of another Party.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None, except the service must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organisation which has juridical entity status, and comply with relevant laws and regulations of Viet Nam.</p> <p>(2) None</p> <p>(3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognized by the Government of Viet Nam.</p> <p>In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service⁷.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	

⁷ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Veterinary services (CPC 932) ⁸	(1) None (2) None (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services			
Computer and Related Services (CPC 841-845, CPC 849)	(1) None (2) None (3) None. Branching is allowed (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

⁸ Excluding keeping micro-organism strain for veterinary.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Real Estate Services			
Residential property management services on a fee or contract basis ⁹ (CPC 82201)	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	
Non-Residential property management services on a fee or contract basis ¹⁰ (CPC 82202)	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	
E. Rental/Leasing Services without Operators			
(b) Relating to aircraft (CPC 83104)	(1) None. FL (2) None. FL (3) None. FL (4) Unbound, except as indicated in the horizontal section.	(1) None. FL (2) None. FL (3) None. FL (4) Unbound, except as indicated in the horizontal section.	

⁹ Including activities, whereby an organisation or a person involved in residential property service business is authorised by the owner and/or user of the residential properties (including single dwelling houses, town houses, multi-unit apartment buildings, or multiple use buildings which are primarily residential) through a contract to conduct the maintenance, operation, and exploitation (including sale, renting, leasing or appraising) of residential properties.

¹⁰ Including activities, whereby an organisation or a person involved in non-residential property service business is authorised by the owner and/or user of the non-residential properties (including single dwelling houses, town houses, multi-unit apartment buildings, or multiple use buildings which are primarily non-residential) through a contract, to conduct the maintenance, operation, and exploitation (including sale, renting, leasing or appraising) of non-residential properties. Property management services concerning agricultural, forest, and similar properties on a fee or contract basis are excluded.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Relating to other transport equipment Relating to rail transport equipment (CPC 83105**)	(1) Unbound (2) None (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 70%. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) None (3) As indicated in the "Limitations on Market Access" column. (4) Unbound, except as indicated in the horizontal section.	
(d) Relating to other machinery and equipment (CPC 83109)	(1) Unbound, except for industrial machinery and equipment ¹¹ : None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for industrial machinery and equipment: None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section.	

¹¹ Excluding mining and oil field equipment; commercial radio, television and communication equipment.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None (2) None (3) None, except: Foreign service suppliers are permitted to establish joint venture or business co-operation contract with Vietnamese partners who are legally authorized to do advertising services. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.
(b) Market research services (CPC 864, excluding 86402)	(1) None (2) None (3) None, except: Joint ventures shall be allowed with foreign capital contribution not exceeding 51% of the legal capital of the joint venture. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

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Sector or Subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments		
(c) Management consultant services (CPC 865)	(1) None	FL, MFN	(1) None	FL, MFN			
	(2) None	FL, MFN	(2) None	FL, MFN			
	(3) None.	Branching is allowed. FL, MFN	(3) None, except that the chief of the branch has to be a resident in Viet Nam. FL, MFN	FL, MFN			
	(4) Unbound, except as indicated in the horizontal section.	Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	Unbound, except as indicated in the horizontal section.			
(d) Services related to management consulting – CPC 866, except CPC 86602 – Arbitration and conciliation services for commercial dispute between businesses (CPC 86602**)	(1) None	None	(1) None	None			
	(2) None	None	(2) None	None			
	(3) None, except that:	Branching is allowed. For CPC 866 except CPC 86602: none	(3) None, except that the chief of the branch has to be a resident in Viet Nam.	None			
	(4) Unbound, except as indicated in the horizontal section.	Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	Unbound, except as indicated in the horizontal section.			
Packaging services for food products, household cleaners, hardware (CPC 876**)	(1) None	None	(1) None	None			
	(2) None	None	(2) None	None			
	(3) Unbound, except joint venture with the foreign capital contribution not exceeding 49 per cent shall be permitted and only limited to packaging services for products manufactured from industrial zones.	Unbound, except joint venture with the foreign capital contribution not exceeding 49 per cent shall be permitted and only limited to packaging services for products manufactured from industrial zones.	(3) As indicated in the “Limitations on Market Access” column.	As indicated in the “Limitations on Market Access” column.			
	(4) Unbound, except as indicated in the horizontal section	Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	Unbound, except as indicated in the horizontal section			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership three years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none.</p> <p>Access to certain geographic areas may be restricted for national security reasons.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to agriculture, hunting and forestry (CPC 881) ¹²	(1) None (2) None (3) None, except: Only in the form of joint-venture or business co-operation contract. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None, except: Access to certain geographical areas may be restricted ¹³ (4) Unbound, except as indicated in the horizontal section	

¹² Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

¹³ For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV bis of the GATS.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(h) Services incidental to mining (CPC 883)</p> <p>1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services.</p> <p>2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.</p>			
(h) Services incidental to mining (CPC 883)	<p>(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.</p> <p>(2) None</p> <p>(3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None, except as indicated in market access column.</p> <p>(2) None</p> <p>(3) None, except as indicated in the market access column.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None (2) None (3) None, except: Joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	
(m) Related scientific and technical consulting services ¹⁴ (CPC 86751, 86752 and 86753 only)	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.	(1) None, except as indicated in the market access column. (2) None (3) None, except as indicated in the market access column	

¹⁴ The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None (2) None (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None, except as indicated in the market access column (4) Unbound, except as indicated in the horizontal section	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512**) * Express delivery services ¹⁵ , i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of:	(1) None ¹⁶ FL, MFN (2) None FL, MFN (3) None 100% foreign-invested enterprises shall be permitted, FL, MFN (4) Unbound, except as indicated in the horizontal section	(1) None FL, MFN (2) None FL, MFN (3) None FL, MFN (4) Unbound, except as indicated in the horizontal section	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.

¹⁵ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

¹⁶ The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(a) Written communication¹⁷, on any kind of physical medium, including:</p> <ul style="list-style-type: none"> - Hybrid mail service; - Direct mail. <p>Except for the handling of items of written communication, the price of which is less than:</p> <ul style="list-style-type: none"> - 10 times the tariff for the handling of a standard domestic letter in the first weight level for domestic shipments; - US\$9 for international shipments; provided that the gross weight of these items is less than 2,000 grams. - <p>(b) Parcels¹⁸ and other goods.</p> <p>* Handling of non-addressed items</p>			

¹⁷ Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

¹⁸ Books, catalogues are included hereunder.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Telecommunication Services			
<p>Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities-based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non-facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).</p>			
<u>Basic telecommunication services</u> (a) Voice telephone services (CPC 7521) (b) Packet-switched data transmission services (CPC 7523**) (c) Circuit-switched data transmission services (CPC 7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (CPC 7523**) (f) Facsimile services (CPC 7521** + 7529**) (g) Private leased circuit services (CPC 7522** + 7523**) (o*) Other services - Videoconference services (CPC 75292) - Video Transmission services, excluding broadcasting ¹⁹	(1) None, except: <i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea-based business customers, government institutions, facilities-based service suppliers, radio and television	(1) None	Viet Nam undertakes the obligations in the Reference Paper attached hereto and Annex 8B (Telecommunications). For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam, international VPN and IXP service suppliers licensed in Viet Nam.

¹⁹ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Radio based services includes: <ul style="list-style-type: none"> + Mobile telephone (terrestrial and satellite) + Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet Exchange Service (IXP)²⁰ 	<p>broadcasters, official international organisation representative offices,</p> <p>– diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;</p> <p>- Multinational companies²¹, which are licensed to use satellite-earth stations</p> <p>(2) None</p> <p>(3) None, except: <i>Non-facilities-based services:</i> Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Joint venture with telecommunications service suppliers duly licensed in</p>	<p>(2) None</p> <p>(3) None</p>	

²⁰ Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

²¹ A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other Party; c) has been in operation for at least five years; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. 51% gives management control of the joint venture.</p> <p>In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	
<p><u>Basic telecommunication services:</u> (o*) Other services - Virtual Private Network (VPN)²²</p>	<p>(1) None, except: <i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and</p>	<p>(1) None</p>	<p>Viet Nam undertakes the obligations in the Reference Paper attached hereto and Annex 8B (Telecommunications).</p>

²² Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organisation, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>licensed to provide international telecommunication services.</p> <p><i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p> <ul style="list-style-type: none"> - Off-shore/on sea-based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisation representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies²¹, which are licensed to use satellite-earth stations. <p>(2) None</p>	<p>(2) None</p>	<p>For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam, international VPN and IXP service suppliers licensed in Viet Nam.</p>

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) None, except: <i>Non-facilities-based services:</i> Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures</p>	<p>(3) None</p>	
	<p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p><u>Value-added services</u></p> <p>(h) Electronic mail (CPC 7523 **)</p> <p>(i) Voice mail (CPC 7523 **)</p> <p>(j) On-line information and database retrieval (CPC 7523**)</p> <p>(k) Electronic data interchange (EDI) (CPC 7523**)</p> <p>(l) Enhance/value-added facsimile services, incl store and forward, store and retrieve (CPC 7523**)</p> <p>(m) Code and protocol conversion</p> <p>(n) On-line information and data processing (incl. transaction processing) (CPC 843**)</p>	<p>(1) None, except:</p> <p><i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</p> <p><i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p> <p>- Off-shore/on sea-based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisation representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;</p>	<p>(1) None</p>	<p>Viet Nam undertakes the obligations in the Reference Paper attached hereto and Annex 8B (Telecommunications).</p>

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>- Multinational companies²¹, which are licensed to use satellite-earth</p> <p>(2) None</p> <p>(3) None, except: <i>Non-facilities-based services:</i> Business co-operation contracts or joint ventures will be allowed.</p> <p>Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Business co-operation contracts or joint ventures with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</p> <p>51% gives management control of the joint venture.</p> <p>In the telecommunications sector, foreign investors in BCC</p>	<p>(2) None</p> <p>(3) None</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	(4) Unbound, except as indicated in the horizontal section	
<p>Value added services (o) Other - Internet Access Services IAS²³</p>	<p>(1) <i>Wire-based and mobile terrestrial services:</i> None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</p> <p><i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p> <ul style="list-style-type: none"> - Off-shore/on sea-based business customers, government institutions, facilities-based services suppliers, radio and 	(1) None	Viet Nam undertakes the obligations in the Reference Paper attached hereto and Annex 8B (Telecommunications).

²³ Services providing internet access to the end users.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>television broadcasters, official international organisation representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;</p> <p>- Multinational companies²¹, which are licensed to use satellite-earth stations.</p> <p>(2) None</p> <p>(3) <i>Non-facilities-based services:</i> joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</p> <p><i>Facilities-based services:</i> Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audio-visual Services			
With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.			
(a) Motion picture production (CPC 96112, excl. video tape)	(1) Unbound (2) Unbound (3) Only in the forms of business co-operation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) Unbound (3) None (4) Unbound, except as indicated in the horizontal section	
- Motion picture distribution (CPC 96113, excl. video tape)	(1) Unbound (2) None (3) Only through business co-operation contract or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Motion picture projection service (CPC 96121)	(1) Unbound (2) None (3) Only through business co-operation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of legal capital. Viet Nam's houses of culture, film projection place, public cinema clubs and societies and mobile projection teams are not allowed to engage in business co-operation contract or joint-venture with foreign service suppliers. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(e) Sound recording	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512)	(1) Unbound*	(1) Unbound*	
B. General construction work for civil engineering (CPC 513)	(2) None	(2) None	
C. Installation and assembly work (CPC 514, 516)	(3) None, except: Foreign enterprises have to be juridical persons of another Party.	(3) None, except that the chief of the branch has to be a resident in Viet Nam.	
D. Building completion and finishing work (CPC 517)	Branching is allowed.		
E. Other (CPC 511, 515, 518)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
4. DISTRIBUTION SERVICES			
Measures applicable to all subsectors in Distribution Services: Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs ²⁴ , explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121)	(1) Unbound, except none for: - Distribution of products for personal use;	(1) Unbound, except as indicated in Mode 1, market access column.	
B. Wholesale trade services (CPC 622, 61111, 6113, 6121)	- Distribution of legitimate computer software for personal and commercial use.		
C. Retailing services (CPC 631+ 632, 61112, 6113, 6121) ²⁵	(2) None	(2) None	
	(3) None, except:	(3) None	

²⁴ For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

²⁵ For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents, wholesale and retail business of all legally imported and domestically produced products.</p> <p>The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)²⁶</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	
D. Franchising services (CPC 8929)	<p>(1) None</p> <p>(2) None</p> <p>(3) None. Branching is allowed.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None, except that the chief of the branch has to be a resident in Viet Nam.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

²⁶ Applications to establish more than one outlet shall be subject to pre-established publicly available procedures, and approval shall be based on objective criteria. The main criteria of the ENT include the number of existing service suppliers in a particular geographic area, the stability of market and geographic scale.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES			
<p>Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields.</p> <p>With regard to point (B1), (B2), (C), (D), (E) below, the following additional fields of study are allowed: agriculture, architecture, building, business administration, management, computer science, construction, information systems, dental services, economics, education, engineering, environmental, surveying, health, community services, land and marine resources, animal husbandry, language studies, law, legal studies, life sciences, manufacturing, mathematics, medical science, medicine, multi-field education, nursing, pharmacy, physical sciences, science, services, culinary and hospitality, transport, veterinary science, visual and performing arts.</p> <p>With regard to points (B), (B1), (B2), (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.</p>			
B. Secondary education services (CPC 922), excluding B1, B2	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	
B1. Higher secondary education services (CPC 9222) only for students who have completed nine years of general education as specified by Vietnamese relevant laws and regulations	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Unbound, except foreign teachers who wish to work in foreign-invested schools shall have at least three years of teaching experience, and have their qualifications recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B2. Technical and vocational secondary education services (CPC 9223), only for students who have completed nine years of general education as specified by Vietnamese relevant laws and regulations	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Unbound, except foreign teachers who wish to work in foreign-invested schools shall have at least three years of teaching experience, and have their qualifications recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section	
C. Higher education services (CPC 923)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Foreign teachers who wish to work in foreign-invested schools shall have at least three years of teaching experience, and have their qualifications recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section	After the entry into force of this Agreement, if Viet Nam and all other ASEAN Member States enter into any agreement on trade in services between ASEAN, as a region, and a non-Party and in such future agreement on trade in services Viet Nam accords treatment in Mode 1 in higher education services (CPC 923) to that non-Party which go beyond the level of treatment it has made under this Agreement, Viet Nam shall extend to the services or service suppliers of Australia and New Zealand treatment no less favourable than that Viet Nam accords to like services or service-suppliers of that non-Party.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Adult education (CPC 924)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Foreign teachers who wish to work in foreign-invested schools shall have at least five years of teaching experience, and have their qualifications recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section	
E. Other education services (CPC 929, including foreign language training)	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Foreign language teachers who wish to work in foreign-invested schools shall have at least three years of teaching experience and have their qualifications recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
Access to certain geographic areas may be restricted for national security reasons ²⁷ .			
A. Sewage Services (CPC 9401)	(1) Unbound, except related consulting services. (2) None (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section	(1) Unbound, except related consulting services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).
B. Refuse disposal services (CPC 9402) ²⁸	(1) Unbound, except related consulting services. (2) None (3) None, except: Confirming that services supplied in the exercise of governmental authority as	(1) None (2) None (3) None	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

²⁷ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV bis of the GATS.

²⁸ Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by law.

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.</p> <p>For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	
Sanitation and similar services (CPC 9403)	<p>(1) None</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	
Nature and landscape protection services (CPC 9406)	<p>(1) None</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) Unbound</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other services - Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(1) Unbound, except related consulting services. (2) None (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section	(1) Unbound, except related consulting services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
- Environmental impact assessment services (CPC 94090*)	(1) None FL, MFN (2) None FL, MFN (3) None FL, MFN (4) Unbound, except as indicated in the horizontal section	(1) None FL, MFN (2) None FL, MFN (3) None FL, MFN (4) Unbound, except as indicated in the horizontal section	
7. FINANCIAL SERVICES			
A. Insurance and Insurance-Related Services a. Direct insurance (a) Life insurance, excl. health insurance services (b) Non-life insurance services b. Reinsurance and retrocession	(1) None for: - Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam; - Reinsurance services; - Insurance services in international transportation,	(1) None	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>c. Insurance intermediation (such as brokerage and agency)</p> <p>d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)</p>	<p>including insurance of risks relating to:</p> <p>+ international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and goods in international transit;</p> <p>- Insurance broking and reinsurance broking services;</p> <p>- Consultancy, actuarial, risk assessment and claim settlement services.</p> <p>(2) None</p> <p>(3) None, except: Non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Banking and Other Financial Services			
<p>Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Paragraph 2 (a) of the GATS Annex on Financial Services and Annex 8A (Financial Services).</p> <p>As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.</p>			
<p>(a) Acceptance of deposits and other repayable funds from the public</p> <p>(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p>(c) Financial leasing</p> <p>(d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts</p> <p>(e) Guarantees and commitments</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p>	<p>(1) Unbound, except B(k) and B(l).</p> <p>(2) None</p> <p>(3) None, except:</p> <p style="padding-left: 20px;">(a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms:</p> <p style="padding-left: 40px;">(i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50% of chartered capital, joint venture financial leasing company, 100% foreign-invested financial leasing company, joint venture</p>	<p>(1) Unbound, except B(k) and B(l).</p> <p>(2) None</p> <p>(3) None, except:</p> <p style="padding-left: 20px;">(a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam:</p> <p style="padding-left: 40px;">- The parent bank has total assets of more than US\$20 billion at the end of the year prior to application.</p> <p style="padding-left: 20px;">(b) The conditions for the establishment of a joint venture bank or a 100% foreign-owned bank:</p> <p style="padding-left: 40px;">- The parent bank has total assets of more than US\$10 billion at the end of the year prior to application.</p>	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Money market instrument (including cheques, bills, certificates of deposits); - Foreign exchange; - Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements; - Bullion. <p>(h) Money broking</p> <p>(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services</p> <p>(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments</p> <p>(k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services</p>	<p>finance company and 100% foreign-invested finance company, and 100% foreign-owned banks are permitted.</p> <p>(ii) With respect to foreign finance companies: representative office, joint venture finance company, 100% foreign-invested finance company, joint venture financial leasing company and 100% foreign-invested financial leasing company.</p> <p>(iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company.</p> <p>c) Equity participation:</p> <p>(i) Viet Nam may limit equity participation by foreign credit institutions in equitized</p>	<p>(c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial leasing company or a joint-venture financial leasing company:</p> <p>The foreign credit institution has total assets of more than US\$10 billion at the end of the year prior to application.</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy</p>	<p>Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks.</p> <p>(ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.</p> <p>(d) A branch of foreign commercial bank is not allowed to open other transaction points outside its branch office.</p> <p>(e) Foreign credit institutions are allowed to issue credit cards on a national treatment basis.</p>		

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
<p>C. Securities</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and financial assets, excluding bullion. <p>(g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues</p> <p>(i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services</p>	<p>(1) Unbound, except services C(k) and C(l).</p> <p>(2) None</p> <p>(3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%.</p> <p>Securities service suppliers with 100% foreign-invested capital shall be permitted.</p> <p>For services from C(i) to C(l), Branches of foreign securities services suppliers shall be permitted.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(j) Settlement and clearing services for securities, derivative products, and other securities-related instruments</p> <p>(k) Provision and transfer of financial information, and related software by suppliers of securities services</p> <p>(l) Advisory, intermediation and other auxiliary securities-related excluding (f), including investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (for other services under (l), refer to (l) under banking sector).</p>			

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311)	(1) None	(1) None	
B. Medical and dental services (CPC 9312)	(2) None	(2) None	
	(3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business co-operation contract. The minimum investment capital for a commercial presence in hospital services must be at least US\$20 million for a hospital, US\$2 million for a polyclinic unit and US\$200,000 for a specialty unit.	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
	Nursing services, physiotherapists and para-medical personnel for patients at home (CPC 93191**)	(1) None (2) None (3) Unbound	(1) None (2) None (3) Unbound
Nursing services, physiotherapists and para-medical personnel for maternity care (CPC93191**)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including - Lodging services (CPC 64110)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
- Catering food (CPC 642) and drink services (CPC 643)	(1) None FL, MFN (2) None FL, MFN (3) None FL, MFN (4) Unbound, except as indicated in the horizontal section	(1) None FL, MFN (2) None FL, MFN (3) None FL, MFN (4) Unbound, except as indicated in the horizontal section	
B. Travel agencies and tour operator services (CPC 7471)	(1) None (2) None (3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound services. (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound (2) None (3) Unbound except joint ventures with foreign capital contribution not exceeding 49% are permitted. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
D. Other - Electronic games business (CPC 964**)	(1) Unbound (2) None (3) Only through business co-operation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital contribution shall not exceed 49% of the legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
<p>A. Maritime Transport Services</p> <p>(a) Passenger transportation less cabotage (CPC 7211)</p> <p>(b) Freight transportation less cabotage (CPC 7212)</p>	<p>(1) Unbound, except international freight transportation: None.</p> <p>(2) None</p> <p>(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding one third of total employees of the ships. The Master or first chief executive must be Vietnamese citizen.</p> <p>(b) Other forms of commercial presence for the supply of international maritime</p>	<p>(1) Unbound, except international freight transportation: None.</p> <p>(2) None</p> <p>(3) None</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8. Emergency repair facilities; 9. Anchorage, berth and berthing services; 10. Access to maritime agency services²⁹.

²⁹ With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>transport services³⁰: Foreign shipping companies can establish joint ventures with 51% foreign ownership. Foreign shipping companies can establish 100% foreign-invested enterprises.</p> <p>Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below:</p> <ol style="list-style-type: none"> 1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing; 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport 		

agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

³⁰ "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial element and is supplied by the concerned foreign shipping company.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>documents including customs documents, or other documents related to the origin and character of the goods transported;</p> <p>5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services;</p> <p>6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required;</p> <p>7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	

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Modes of Supply:				1) Cross-border Supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments		
Maritime Auxiliary Services - Container handling services (CPC 7411) ³¹	(1)	Unbound	(1)	Unbound			
	(2)	None	(2)	None			
	(3)	None, except that Joint ventures with foreign capital contribution not exceeding 50% can be established.	(3)	None			
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section			
- Customs Clearance Services ³²	(1)	Unbound*	(1)	Unbound*			
	(2)	None	(2)	None			
	(3)	None, except joint ventures can be established with no foreign ownership limitation.	(3)	None			
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section			
- Container Station and Depot Services ³³	(1)	Unbound* FL	(1)	Unbound* FL			
	(2)	None FL	(2)	None FL			
	(3)	None FL	(3)	None FL			
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section			

³¹ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

³² "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

* A commitment on this mode of delivery is not feasible.

³³ "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>B. Internal Waterways Transport</p> <p>(a) Passenger transport (CPC 7221)</p> <p>(b) Freight transport (CPC 7222)</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	
<p>C. Air Transport Services</p> <p>(a) Sales and marketing air products services</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(c) Maintenance and repair of aircraft (CPC 8868**)	(1) None (2) None (3) Joint-ventures are permitted with the capital contribution of foreign side not exceeding 51%. 100% foreign-invested enterprises shall be allowed. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rail Transport Services (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	(1) Unbound (2) None (3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section	

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Modes of Supply: 1) Cross-border Supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H. Services Auxiliary to all Modes of Transport (a). Container handling services, except services provided at airports (Part of CPC 7411)	(1) Unbound (2) None (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(b). Storage and warehouse services (CPC 742) (c). Freight transport agency services (CPC 748) ³⁵	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) Unbound* (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

³⁵ Including freight forwarding services. These services mean the activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* A commitment on this mode of delivery is not feasible.

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Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d). Other (part of CPC 749) ³⁶	(1) Unbound, except freight brokerage services: none (2) None (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners (4) Unbound, except as indicated in the horizontal section	(1) Unbound, except freight brokerage services: none (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

³⁶ Include the following activities: bill auditing; freight brokerage services; freight inspection, weighing and sampling services; freight receiving and acceptance services; transportation document preparation services. These services are provided on behalf of cargo owners.

REFERENCE PAPER

I. SCOPE

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Party has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

4. Public availability of licensing criteria

Where a license is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license; and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a license will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.