ANNEX 6

SCHEDULE OF SPECIFIC COMMITMENTS FOR TRADE IN SERVICES (THE REPUBLIC OF SINGAPORE)

| Modes of supply: (| 1) Cross-border s | upply (2) | Consumption abroad | (3) | Commercial presence | (4) Presen | ace of natural persons |
|---|-------------------|---------------|--------------------|-----|-------------------------|------------|-------------------------------|
| Sector or Sub-sect | or | Limitations (| on Market Access | | Limitations on National | Treatment | Additional Commitments |
| I. HORIZONTAL CO | OMMITMENTS | 7 | | 1 | | | |
| ALL SECTORS INCLUDED IN TH SCHEDULE | IIS . | | W | | Pag. | 1 | |

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|----------------------|---|-----------------------------------|----------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitmen |
| | 4) Presence of natural persons unbound, except for intra-corporate transferees (see below) 4) Temporary movement of skilled personnel unbound, except for the temporary movement of intra-corporate transferees at the level of managers, executives, and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provide services within Singapore through a branch, subsidiary, or affiliate established in Singapore and who have been in the prior employ of their firms outside Singapore for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following: | 4) Unbound | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | ce of natural persons |
|----------------------|--|--------------------------------------|-----------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitment |
| | (a) Managers – persons within an organisation who primarily direct the organisation, or a department or subdivision of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service. | | |
| | (b) Executives - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation. | | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | ce of natural persons |
|----------------------|--|--|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | (c) Specialists – persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions). | No. of the last of | |
| | Entry for these intra corporate transferees is limited to a two year period that may be extended for up to three additional years each time for a total term not exceeding eight years. | | |
| | 1:5 | 3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions: | |
| | | - A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.) | |
| | 9 | - At least one director of the company must be locally resident. | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|----------------------|--|--|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | 3 | - All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.) | |
| | 1), 2), 3), 4) Specific commitments in market access in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector | | |
| | 1:1: | 1), 2), 3), 4) Unbound for subsidies or grants or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies are offered exclusively to domestic services, service consumers or service suppliers | |

| Modes of supply: (1) Cr | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons | | | | | |
|--|---|--|------------------------|--|--|--|--|--|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments | | | | | |
| II. SECTOR SPECIFIC COM | II. SECTOR SPECIFIC COMMITMENTS | | | | | | | |
| 1. BUSINESS SERVICES | | 1, 1 | | | | | | |
| A. Professional Services | | 2 | | | | | | |
| Legal advisory services in any home country law, foreign law and/or international law (excluding any direct or indirect practice of Singapore law as the domestic law (host country law)) ¹ | 1) Unbound 2) None 3) Individual law firms of each GCC State which are or have been duly constituted under the laws of their respective home countries will be permitted to register as foreign law firms under the Legal Profession Act (Cap. 161) and the rules made thereunder in order to provide legal advisory services in Singapore in any home country law, foreign law and/or international law in which they are qualified to practise (but excluding any direct or indirect practice of Singapore law as the domestic law (host country law)). | 1) Unbound 2) None 3) Individual law firms of each GCC State which are or have been duly constituted under the laws of their respective home countries will be permitted to register as foreign law firms under the Legal Profession Act (Cap. 161) and the rules made thereunder in order to provide legal advisory services in Singapore in any home country law, foreign law and/or international law in which they are qualified to practise (but excluding any direct or indirect practice of Singapore law as the domestic law (host country law)). | | | | | | |

All the specific commitments herein have been scheduled using the appropriate terminologies as suggested in the Joint Statement on Legal Services dated 24 February 2005 (TN/S/W/37)(S/CSC/W/46) and the UN CPC 861 on Legal Services, and its classes, 8611, 8612, 861 and 8619 as well as all its sub-classes, 86111, 86119, 86120, 86130 and 86190 shall not apply to these specific commitments.

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|----------------------|--|--|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | (a) Pursuant to the Mode 3 commitment above, temporary entry of up to 2 years will be granted to individual lawyers of each GCC State who are duly qualified in their respective home countries for their practice in law firms which are or have been duly constituted under the laws of their respective home countries and are or have been registered as foreign law firms in Singapore upon their registration as foreign lawyers under the Legal Profession Act (Cap. 161) and the rules made thereunder in order to provide legal advisory services in Singapore in any home country law, foreign law and/or international law in which they are qualified to practise (but excluding any direct or indirect practice of Singapore law as the domestic law (host country law)). (b) Every applicant for temporary entry of up to 2 years must meet prevailing work pass requirements in Singapore, as may be amended and specified by the relevant Singapore authority from time to time. (c) The horizontal section in Singapore's Schedule of Commitments on Mode 4 shall not apply to this commitment. | (a) Pursuant to the Mode 3 commitment above, temporary entry of up to 2 years will be granted to individual lawyers of each GCC State who are duly qualified in their respective home countries for their practice in law firms which are or have been duly constituted under the laws of their respective home countries and are or have been registered as foreign law firms in Singapore upon their registration as foreign lawyers under the Legal Profession Act (Cap. 161) and the rules made thereunder in order to provide legal advisory services in Singapore in any home country law, foreign law and/or international law in which they are qualified to practise (but excluding any direct or indirect practice of Singapore law as the domestic law (host country law)). (b) Every applicant for temporary entry of up to 2 years must meet prevailing work pass requirements in Singapore, as may be amended and specified by the relevant Singapore authority from time to time. (c) The horizontal section in Singapore's Schedule of Commitments on Mode 4 shall not apply to this commitment. | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|------------------------------------|------------------------|
| Accounting/Auditing and Book-keeping Services (CPC 8621 and 8622) | None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. None As in mode 1) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Taxation Services | | | |
| Taxation services except for other tax-related services (CPC 863**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Other tax-related services (CPC 86309**) | None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. Only Public Accountants registered with the Public Accountants Board Singapore can practise as tax consultants for local tax laws. None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|-----------------------------------|---|--|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Architectural Services (CPC 8671) | 1) None | 1) None, except that the implementation in Singapore of architecture works which require approval by the authorities has to be carried out by an architect who is physically present in Singapore. | |
| | 2) None | 2) None | |
| | a) at least 51% of its directors shall be registered architects or allied professionals, each of whom shall have in force a valid practising certificate; and b) the business of the corporation, so far as it relates to such architectural services in Singapore, will be under the control and management of a director of the corporation who is a registered architect ordinarily resident in Singapore and who has in force a valid practising certificate. | | |
| | Unlimited corporation a) at least 51% of its directors shall be registered architects or allied professionals, each of whom shall have in force a valid practising certificate; and b) the business of the corporation, so far as it relates to architectural services in Singapore, will be under the control and management of a director of the corporation who is a registered architect ordinarily resident in Singapore and | Lie Comment | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitment |
|----------------------|---|-----------------------------------|-----------------------|
| | Partnership a) The beneficial interest in the capital assets and profits of the partnership must be held by registered architects or allied professionals, each of whom shall have in force a valid practising certificate; and b) the business of the partnership, so far as it relates to architectural services in Singapore, will be under the control and management of a partner who is a registered architect ordinarily resident in Singapore and who has in force a valid practising | | |
| | Limited liability partnership a) at least one of the partners of the limited liability partnership shall be registered as an architect or allied professional and shall have in force a valid practising certificate; and b) the business of the limited liability partnership, so far as it relates to architectural services in Singapore, will be under the control and management of a partner who is a registered architect ordinarily resident in Singapore and who has in force a valid practising certificate. | | |
| | 4) Unbound except as indicated in the horizontal section | 4) Unbound | |
| | | | |

| Modes of supply: (1) Cr | coss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|---|---|--|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Engineering Services (CPC 8672) Integrated Engineering Services (CPC 8673) | 1) None | 1) None, except that the implementation in Singapore of engineering works which require approval by the authorities has to be carried out by a professional engineer who is physically present in Singapore. | |
| | 2) None | 2) None | |
| | a) at least 51% of its directors shall be registered professional engineers or allied professionals each of whom shall have in force a valid practising certificate; and b) the business of the corporation, so far as it relates to such professional engineering work in Singapore, will be under the control and management of a director of the corporation who is a registered professional engineer and who has in force a valid practising certificate. Unlimited corporation a) at least 51% of its directors shall be registered professional engineers or allied professionals, each of whom shall have in force a valid practising certificate; and b) the business of the corporation, so far as it | | |
| | relates to professional engineering work in Singapore, will be under the control and management of a director of the corporation | | |
| | who is a registered professional engineer and who has in force a valid practising certificate. | | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|--|--|--------------------------------------|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | Multi-disciplinary Partnership a) the beneficial interest in the capital assets and profits of the partnership must be held by registered professional engineers and allied professionals, each of whom shall have in force a valid practising certificate; and b) the business of the partnership, so far as it relates to professional engineering work in Singapore, will be under the control and management of a partner who is a registered professional engineer; and has in force a valid practising certificate. Limited liability partnership a) at least one of the partners of the limited liability partnership shall be a registered professional engineer who has in force a valid practising certificate; and b) the business of the limited liability partnership, so far as it relates to professional engineering work in Singapore, will be under the control and management of a partner who is a registered professional engineer who has in force a valid practising certificate. | | |
| | 4) Unbound except as indicated in the horizontal section | 4) Unbound | |
| Landscaping services (CPC 86742 **) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes of supply: (1) Cr | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence of natu | iral persons |
|---|---|--|--------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment Addit | tional Commitments |
| Medical Services, specifically General Medical Services (CPC 93121) and Specialised Medical Services (CPC 93122) | Unbound* None None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Dental Services (CPC 93123) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Veterinary Services (CPC 932) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes | s of supply: (1) Cro | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|---------------------|--|---|--------------------------------------|------------------------|
| S | Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | omputer and Related ervices | (9) | | |
| C | Computer Services | | | |
| re co (0 S | Consultancy services elated to the installation of omputer hardware CPC 841) oftware implementation ervices | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | 1 |
| D | CPC 842) Data processing services CPC 843) | | | |
| D | Oata base services CPC 844) | | <i>y</i> | |
| | esearch and Development ervices | | | |
| sc bi in | &D services on natural ciences, specifically iotechnology services and adustrial research CPC 851**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| sc sp be | &D services on social ciences and humanities, pecifically economic and ehavioural research CPC 852**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes of supply: (1) C | ross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presen | ce of natural persons |
|---|--|---|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| D. Real Estate Services | | | |
| Residential and non- residential property management services on a fee or contract basis (CPC 82201, 82202) | None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. None None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. Unbound except as indicated in the horizontal section | None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. None None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. Unbound | |
| E. Rental/Leasing Services without Operators | 5 6 | | |
| a. Relating to ships (CPC 83103) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|---|-------------------------------|
| b. Relating to aircraft (CPC 83104) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| c. Relating to motor vehicles (CPC 831**) | None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited None None Unbound except as indicated in the horizontal section | None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited None None Unbound | |
| F. Other Business Services | | | |
| a. Advertising Services (CPC 871) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| b. Market Research and public opinion polling services | 6. | | |
| Commercial Market Research (CPC 86401) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

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| Modes of supply: (1) Cr | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | e of natural persons |
|--|---|--|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| c. Management Consulting Services (CPC 865) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| d. Services related to management consulting (CPC 866) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| e. Technical testing and analysis services | | 45 | |
| Technical testing and analysis services of motor vehicles (CPC 8676**) | Unbound* None None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676 **) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes of supply: (1) Cr | coss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | ce of natural persons |
|--|---|--------------------------------------|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishery And Mining, including Oilfield Services (CPC 881**, 882**, 883**, 5115**) | None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Services incidental to manufacturing (CPC 884, 885, except 88442) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| k. Placement and supply services of personnel (CPC 872) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 1. Investigation and security | | | |
| Security consultation services (CPC 87302) | None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Alarm monitoring services (CPC 87303) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Mo | Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons | | | |
|----|---|---|------------------------------------|------------------------|
| | Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| n. | Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 8861-8866 **) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| О. | Building cleaning services (CPC 874) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| p. | Photographic services (CPC 875) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| q. | Packaging services (CPC 876) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| S. | Convention Services (CPC 87909**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| t. | Other | THE RESERVE TO SERVE THE PARTY OF THE PARTY | THE PART OF STREET | |

| Modes of supply: (1) C | ross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | ce of natural persons |
|--|---|--------------------------------------|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Translation/ Interpretation Services (CPC 87905) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Interior Design Services, Excluding Architecture (CPC 87907**) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 2. COMMUNICATION SERVICES | | | |
| B. Courier Services Courier Services in respect of documents and parcels, excluding letters and postcards | Unbound None Unbound Unbound Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| 1. The number of licences may | schedule are subject to the following conditions: be limited due to scarce resources, such as rights of watted under the Broadcasting Act (Cap. 28). | ay and availability of frequency spectrum. | |
| Basic Telecommunication Services (facilities-based): Public Switched Services ² (local and international) Leased Circuit Services (local and international) | Subject to commercial arrangements with licensed operator(s). None A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. Unbound except as indicated in the horizontal commitments. | None None None Unbound except as indicated in the horizontal commitments. | |
| 2. Mobile Services³ (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS) | Subject to commercial arrangements with licensed operator(s). None A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. Unbound, except as indicated in the horizontal commitments. | None None None Unbound, except as indicated in the horizontal commitments. | |

This includes voice, data, and facsimile services.
 Mobile services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia Services.

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| 3. Resale basis: (a) Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network) (b) Leased Circuit Services (local and international) (without connection to the public switched network) (c) Public Cellular Mobile Telephone Services (d) Public Radio Paging Services | None None None Unbound, except as indicated in horizontal commitments. | None None None Unbound, except as indicated in horizontal commitments. | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|------------------------------------|------------------------|
| 4. Value-added Network (VAN) services The services covered are: - electronic-mail - voice-mail - on-line information and data-base retrieval - electronic data interchange - on-line information and/or data processing - store-and-forward (S&F) - store-and-retrieve (S&R) | Provision of VAN services is subjected to licence from the Infocomm Development Authority of Singapore (IDA) None (Same as mode 1) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| D. Audiovisual Services (i) the services covered are production, distribution and public display of - motion pictures - video recordings - sound recordings, except where excluded under (ii) (CPC 9611, CPC 9612) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

| Modes of supply: (1) Cro | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | ee of natural persons |
|---------------------------|--|--------------------------------------|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| (ii) All broadcasting and | AND | | |
| AV services and materials | | | |
| that are broadcasting- | AND THE RESERVE OF THE PARTY OF | | |
| related are excluded, | ACCOUNT TO A COLUMN | | |
| examples | | | |
| being | | | |
| - Free-to-air | | | |
| broadcasting | | | |
| - Cable and pay | | | |
| television | | | |
| - Direct broadcasting by | | | |
| satellite | | | l. |
| - Teletext | | | l. |

| Modes of supply: (1) Cr | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | of natural persons |
|---|---|---|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES | - 1 | - J . | |
| Construction Services consisting of: General Construction for Buildings (CPC 512) General Construction work for civil engineering (CPC 513) Installation and assembly work (CPC 514 + 516) Building Completion and finishing work (CPC 517) Others (CPC 511 + 515 + 518) | None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 4. DISTRIBUTION SERVICES | automatic import licensing shall be excluded from the s Singapore reserves the right and flexibility to modify | any product subject to import prohibition or non- | |

| Mo | odes of supply: (1) C | ross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | of natural persons |
|----|--|---|---|------------------------|
| | Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| A. | Commission Agents' Services Commission agents' services except for: pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117) | None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| B. | Wholesale Trade Services | | | |
| | Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622 **) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| C. | Retailing Services | | | |
| C. | Retailing Services except for (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632**) | Unbound None None Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section | |
| | Retail sales of food, beverages and tobacco (6310) | Unbound None Unbound Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| Modes of supply: (1) Cr | oss-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | of natural persons |
|---|---|--|------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Retail sales of pharmaceutical, medical and orthopaedic goods (63211) | Unbound None None Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| Sales of motor vehicles only: Wholesale trade services of motor vehicles (CPC 61111) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Retail sales of motor vehicles (CPC 61112) Sales of parts and accessories of motor vehicles (CPC 61130) | | | |
| Sales of motorcycles and snowmobiles and related parts and accessories (CPC 61210) | | J. J. | |
| Retail sale of motor fuel (CPC 613) | None None None Unbound except as indicated in the horizontal section | None None None Unbound except as indicated in the horizontal section | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) Presence | of natural persons |
|----------------------|--|--------------------------------------|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| D. Franchising | AND AND ADDRESS | | |
| Franchising services | 1) None | 1) None | |
| (CPC 8929 **) | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |
| | | | ! |



| Modes of supply: (1) Cross | -border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|---|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| 5. EDUCATION SERVICES | Specific commitments on Market Access an supply shall not be construed to apply to t purposes of admission, registration and qualific | he recognition of university degrees for the | |
| B. Secondary and post-secondary technical and vocational education services (92230, 92240, 92310) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| C. Other Higher Education Services (923900) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| D. Adult education services (CPC 924 n.e.c.) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | 7. |
| E. Short term training including language courses (CPC 92900 **) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | 5 |
| 6. ENVIRONMENTAL SERVICE C. Sanitation and similar services (9403) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |

| Modes of supply: (1) Cro | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|---|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Cleaning services of exhaust gases (9404) | Unbound* None None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Noise abatement services (9405) | Unbound* None None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| 7. FINANCIAL SERVICES | | | |

A. <u>Insurance and Insurance-related Services</u>

All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 5.8 and paragraph 2 of the Annex 7.

| (a) Life insurance services including annuity, disability income, accident and health insurance services | 1) 2) | Unbound None | 1) 2) | Unbound None | |
|--|-------|--|-------|---|--|
| | 4) | None except that insurance companies must establish as branches or subsidiaries and except for measures relating to the use, including via investment, of monies from any social security, public retirement or statutory savings scheme. Unbound except as indicated in the horizontal section | 4) | Unbound except as indicated in the horizontal section | |
| (b) Non-life insurance services | 1) | Unbound | 1) | Unbound | |
| including disability income, accident and health | 2) | None except that compulsory insurance of Motor Third Party Liability and | 2) | None | |

| Modes of supply: (1) Cross | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|---|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee | Workmen's Compensation may only be purchased from licensed insurance companies in Singapore. | | |
| | 3) None except that insurance companies must establish as branches or subsidiaries. 4) Unbound except as indicated in the horizontal section | None Unbound except as indicated in the horizontal section | |
| (c) Reinsurance and retrocession | None None None except that reinsurance companies must be established as branches or subsidiaries. Unbound except as indicated in the horizontal section | None None None Unbound except as indicated in the horizontal section | % . |
| (d) Insurance intermediation comprising broking and agency services | Unbound 2) Agents are not allowed to act for unlicensed insurers. The placement of domestic risks outside Singapore by brokers is subject to the approval of MAS, with the exception of reinsurance risks and insurance risks relating to maritime liabilities of ship owners insured by protection & indemnity clubs. | 1) Unbound 2) None | 3 |

| Modes of supply: (1) Cro | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|--|---|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | 3) None except that direct⁴ insurance and reinsurance brokers must be established as locally incorporated subsidiaries. 4) Unbound except as indicated in the horizontal section | 4) Unbound except as indicated in the horizontal section. | |
| (e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services | None None None Unbound except as indicated in the horizontal section | None None None Unbound except as indicated in the horizontal section | |
| | chedule are also subject to entry requirements, dor Singapore, as the case may be, which are consisten | | |
| (a) Acceptance of deposits and other repayable funds from the public | Unbound None Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits. | Unbound None Commercial banks: A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents. | 7 |
| | Where a foreign financial institution is subject to legislation in its home country which requires that institution | Foreign banks can operate from only one office (excluding back-office operations). They cannot establish | |

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Direct insurance broker means an insurance broker who is licensed under the Insurance Act (Cap. 142) in respect of insurance policies relating to general insurance and long term accident and health policies, other than insurance policies relating to reinsurance business.

MAS may permit a bank incorporated in Singapore, which is a wholly owned subsidiary of a bank of a GCC State incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|----------------------|--|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors. MAS may require foreign banks to incorporate under Singapore law. Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under activities B(a) to B(l) and the following limitations: | Location of banks and relocation of banks and sub-branches require prior approval from MAS. Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of \$\$250,000 or more per deposit. | |
| | | Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of \$\$250,000 or more per deposit from non-residents. | |
| | Commercial banks No new full and wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents. | | 7 |
| | Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents. A single/related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares. | | |
| | Merchant banks Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches. | Merchant banks Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks require MAS' prior | |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|----------------------|--|---|------------------------|
| Sector of Sub Sector | Dimitations on trainer recess | approval. | Traditional Commencies |
| | 1 | Merchant banks can, with MAS' authorisation, raise foreign currency funds from residents and non- residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and | |
| | Finance companies No new finance companies. No foreign person shall, acting alone or in concert with other persons, assume control of any finance company. A foreign person is a person that is: (a) in the case of a natural person, not a citizen of Singapore, and (b) in the case of a corporation, not controlled by citizens of Singapore. Approval from the MAS is required before a person (together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5%, 12% and 20%, and before he obtains effective control of the finance company. In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system. A finance company must be set up as a Singapore incorporated company. Location and relocation of finance | finance companies Finance companies Location of finance companies and relocation of sub-branches require MAS' prior approval. Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches. | |

| Modes of supply: (1) | Cross-border | r supply (2) | Consumption abroad | _ | (3) Commercial presence | (4) | Presence of natural persons |
|--|------------------------|--|---|-------|---|-------|-----------------------------|
| Sector or Sub-sector | | | Market Access | I | Limitations on National Treatm | nent | Additional Commitments |
| | c o p a tl | off-premise ATM participate in any allow their account | permitted to establish s, ATM networking, local ATM network or its to be debited onic Funds Transfer at | | | 1 100 | |
| | for S p c c c c n ss | orior approval, elicompanies can als currencies, gold o netals, and acquir tocks, shares or o ecurities. | n only conduct business. With MAS' gible finance o deal in foreign r other precious e foreign currency ebt/convertible as indicated in the | 4) | Unbound except as indicated in horizontal section | the | 3 |
| (b) Lending of all types | , | Unbound | | 1) | None | 150 | |
| including consumer credi mortgage credit, factoring | | None i) Other than in | -house credit cards, | 2) 3) | None Each offshore bank's lending in | | |
| and financing of | | credit and charge | | | Singapore dollars to residents sh | | |

| Modes of supply: (1) | Cross-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|--|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| commercial transaction | issued by card issuers approved by MAS subject to MAS' guidelines. | not exceed S\$500m in aggregate. | |
| | (ii) Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad. | Offshore banks should not use their related merchant banks to circumvent the S\$500m lending limit. Unbound for establishment of offpremise cash dispensing machines for credit and charge cards issuers. | |
| | Financial entities shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation. (iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed. | | 7 |
| | 4) Unbound except as indicated in the horizontal section. | 4) Unbound except as indicated in the horizontal section. | |
| (c) Financial leasing | None None None except as indicated for activity B(b) above. Unbound except as indicated in the horizontal section. | None None None except as indicated for activity B(b) above. Unbound except as indicated in the horizontal section. | |
| (d) Payment and money transmission services, | 1) Unbound 2) None | 1) Unbound 2) None | |

| Modes of supply: (1) Cross | a-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|--|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| including credit, charge and debit cards, travellers cheques and bankers' drafts | 3) Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens. | 3) None | |
| | Bankers' drafts can only be issued by banks. Only the following can issue stored value cards: - a bank in Singapore licensed by MAS; and - a juridical person for the payment only of goods or services or both goods and services provided by that person. The limitations indicated in B.(b) 3) above also apply to the activities listed in B.(d). 4) Unbound except as indicated in the horizontal section | Unbound except as indicated in the horizontal section | |
| (e) Guarantees and commitments | None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee. None None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B.(b) 3)(ii) above. Unbound except as indicated in the horizontal section. | None None None Unbound except as indicated in the horizontal section. | |
| (f) Trading for own account or | Unbound except for trading in products | 1) None | |

| Modes of supply: (1) Cross | -border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|--|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: | listed in B.(f) for own account. Trading in money market instruments, foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only. | 35/2 | |
| money market instruments (including cheques, bills, certificates of deposit) foreign exchange derivative products, including financial futures and options exchange rate and interest rate instruments, including swaps and forward rate agreements | 2) None 3) Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers. Financial futures brokers can establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided: | 2) None 3) None except as indicated for activity B(b) above. | |
| transferable securities other negotiable instruments and financial assets, including bullion | - the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets; | | 3. |
| | - the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch/subsidiary; and | | |
| | - MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management systems to trade in these products. | مور وان ال | |
| | The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in | | |

| Modes of supply: (1) C | oss-border sı | pply (2) | Consumption abroad | 79 | (3) Commer | cial presence | (4) | Presence of natural persons |
|------------------------------------|---------------|----------------|---|----|--------------------|--------------------------------|------|-----------------------------|
| Sector or Sub-sector | L | mitations o | on Market Access | 1 | Limitations on N | l <mark>ational Tre</mark> ati | ment | Additional Commitments |
| | | o) 3)(ii). | THE REAL PROPERTY. | | The same | W 11 35 300 | | |
| | | | s, except where the | - | | | in. | |
| | | | business is conducted | | | | 1935 | |
| | | | erchant banks, are | - | | | | |
| | | | najority owned by | | | | | |
| | | gapore citize | | | | 1000 | ` | 100 |
| | | _ | t as indicated in the | 4) | Unbound except | | the | |
| | hor | zontal section | on. | | horizontal section | n. | | |
| | ,500 | KA PA | | | | | | |
| (g) Participation in issues of all | | | t for participation in | 1) | None | | | |
| kinds of securities, | | | ties for own account, | | | | | 17. |
| including underwriting and | | | ng and placement of | / | | | | 100 |
| placement as agent and | | | gh stockbroking | | | | | |
| provision of service related | cor | ipanies, ban | ks or merchant banks in | | | 70- | 11.1 | |
| to such issues | Sin | gapore. | NAME OF THE OWNER OWNER OF THE OWNER | | | | | (4) |

| Modes of supply: (1) Cro | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | 2) None | 2) None | |
| | 3) Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will be able to trade directly in S\$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S\$500,000. | 3) None except as indicated for activity B(b) above | |
| | Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies. | | |
| | Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd (SGX-DT) must be held through subsidiaries. Unbound for new Primary and Registered dealers of Singapore Government Securities | | 7 |
| | 4) Unbound except as indicated in the horizontal section | Unbound except as indicated in the horizontal section | |
| (h) Money broking | Unbound None Unbound for new money brokers. Unbound except as indicated in the horizontal section | Unbound None None Unbound except as indicated in the horizontal section | |
| (i) Asset management, such as cash or portfolio management, all forms of collective investment | Unbound None Asset management companies, custodial depositories, and trust services | 1) Unbound 2) None 3) None | |

| | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|---|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| management, pension fund management, custodial, depository and trust services | companies can establish as branches, or subsidiaries. Only the Central Depositary Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system. Unbound for activities relating to the use, including via investment, of monies from any social security, public retirement or statutory saving scheme. 4) Unbound except as indicated in the horizontal section | 4) Unbound except as indicated in the horizontal section | |
| (j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments | Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only. None Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively. Only one clearing house established under the Banking Act (Cap. 19) may provide clearing services for Singapore dollar cheques and interbank fund transfer. Unbound except as indicated in the horizontal section | Unbound None Unbound Unbound Unbound Unbound Unbound except as indicated in the horizontal section | |
| (k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on | Commercial presence is required for provision of investment and portfolio research and advice to the public. None Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot | 1) None2) None3) None | |

| Modes of supply: (1) Cross | ss-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|---|---|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| corporate restructuring and strategy | conduct business or act as agents. 4) Unbound except as indicated in the horizontal section | Unbound except as indicated in the horizontal section | |
| (l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services | 1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/information are safeguarded, and MAS is allowed on-site access to the data/information at the place where the data/information is processed. | None for the provision of financial information by providers such as Reuters and Bloomberg. | |
| | Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. | 2) None | % - |
| | 3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers of banks and merchant banks. 4) Unbound except as indicated in the horizontal section | Vinbound except as indicated in the horizontal section | J. |
| 8. HEALTH RELATED AND SOCIAL SERVICES | Statutory supervision services as listed in the at the scope of these commitments | Part Plan in State | |
| A. Hospital services (93110) | Unbound None Unbound | 1) Unbound 2) None 3) Unbound | |

| Modes of supply: (1) Cross | -border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|--|---|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| | Unbound except as indicated in the horizontal section | 4) Unbound | |
| B. Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act (Cap. 248), run on a commercial basis (CPC 93193 **) | Unbound* None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| C. Guidance and counselling services not elsewhere classified related to children (CPC 93322) | Unbound None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore None, except unbound for facilities/service operations run by non-profit service suppliers that are partially or totally state-funded Unbound except as indicated in the horizontal section | 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound | 4 |
| C. Welfare services not delivered through residential institutions (CPC 93323) | Unbound None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded Unbound except as indicated in the horizontal section | Unbound None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore None, except unbound for facilities/service operations run by non-profit service suppliers that are partially or totally state-funded Unbound | |
| 9. TOURISM AND TRAVEL RELATED SERVICES | | 200 | |

| | s-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|--|---|--|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| a. Hotel and Restaurants (including catering) Hotel and other lodging services (CPC 641) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Restaurant and Catering Services (CPC 64210, 64230) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| b. Travel Agent and Tour Operators Services (CPC 7471) | None None, other than travel agencies and tour operators must be private limited companies. Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | نخ ا |
| c. Tourist Guide Services (CPC 7472) | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | 3' |
| 10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES) | | مور وان ال | |
| A. Entertainment Services (including theatre, live bands, and circus services) | 1) None 2) None 3) None | 1) None 2) None 3) None | |

| Modes of supply: (1) Cross | s-border supply (2) Consumption abroad | (3) Commercial presence (4) | Presence of natural persons |
|---------------------------------|---|-----------------------------------|-----------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| (CPC 9619) | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |
| c. Libraries, archives, museums | | | |
| and other cultural services | All sections and the section of the | | |
| Library Services | 1) None | 1) None | |
| (CPC 96311) | 2) None | 2) None | |
| | 3) None | 3) None | |
| | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |
| | | | |
| Parks except for national | 1) None | 1) None | 100 |
| parks, nature reserves and | 2) None | 2) None | |
| public parks as defined | 3) None | 3) None | |
| under the Parks and Trees | 4) Unbound except as indicated in the | 4) Unbound | 99 |
| Act (Cap. 216) (CPC 9633**) | horizontal section | | 2 10 |
| | | | 11 |

| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|---|------------------------------------|---|
| 1. TRANSPORT SERVICES | 7) | | |
| A. Maritime Transport Services | | | |
| Maritime Transport Services The services covered are: - Freight Transportation, CPC 7212 less cabotage | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | When the following services are not otherwise covered by the obligation enshrined in Article XXVIII(c) (ii) of GATS, they will be made available to international maritime transport suppliers on reasonable and non-discriminating terms and conditions: - pilotage; - towing and tug assistance; - provisioning fuelling and waterin garbage collecting and ballast; waste disposal; - port captain's services; - navigation aids emergency; - repair facilities; - anchorage; and - other shore-based operational services essential to ship operation including communications, water and electrical suppliers. |
| Maritime Auxiliary Services: Shipping agency services | None None Unbound except as indicated in the | 1) None 2) None 3) None 4) Unbound | |
| Maritime Auxiliary Services: | horizontal section 1) None 2) None 3) None | 1) None 2) None 3) None | |
| Shipping brokerage Services | Unbound except as indicated in the horizontal section | 4) Unbound | |

| Modes of supply: (1) Cr | coss-border supply (2) Consumption abro | ad (3) Commercial presence (4) | Presence of natural persons |
|--|--|--|-------------------------------|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| Maritime Auxiliary Services: International Towage | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Maritime Auxiliary Services: Classification societies, except for statutory services for Singapore flag ships | None None None Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| C. Air Transport Services | | | |
| Aircraft repair and maintenance services | Unbound* None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | 4. |
| Selling and marketing of air transport services | None None Unbound Unbound except as indicated in the horizontal section | 1) None 2) None 3) Unbound 4) Unbound | 3 1 |
| E. Rail Transport Services | | | |
| Maintenance and repair of urban and suburban rail transport equipment (CPC 8868**) | Unbound* None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |

| Modes of supply: (1) C | ross-border supply (2) Consumption about | road (3) Commercial presence (4) | Presence of natural persons |
|---------------------------------------|---|---------------------------------------|---|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
| F. Road Transport Services | EATO | | |
| Freight transportation | 1) Unbound* | 1) Unbound* | |
| of liquids or gases | 2) None | 2) None | |
| (CPC 71232) | 3) None | 3) None | 100 |
| | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |
| Parking services | 1) None | 1) None | |
| (CPC 74430) | 2) None | 2) None 3) None | |
| | 3) None4) Unbound except as indicated in the | 3) None 4) Unbound | 77). |
| | horizontal section | 4) Chibound | |
| | nonzonal section | | |
| G. Pipeline Transport | 100 | | |
| | | | 16 |
| Pipeline transportation of | 1) Unbound* | 1) Unbound* | |
| fuels (CPC 71310) | 2) None 3) Unbound | 2) None 3) Unbound | |
| | 4) Unbound except as indicated in the | 4) Unbound except as indicated in the | TA . |
| | horizontal section | horizontal section | |
| 11. OTHER SERVICES NOT | 100 A | | |
| INCLUDED | | | 2 July 2 |
| ELSEWHERE | | | |
| W/1.'11 | 1) Unbound* | 1) III 1 * | |
| Washing, cleaning and dyeing services | 1) Unbou <mark>nd*</mark> 2) None | 1) Unbound* 2) None | |
| (CPC 9701) | 3) None | 3) None | |
| (61 6 9 7 0 1) | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |
| Hairdressing and other | 1) Unbound* | 1) Unbound* | 7 |
| beauty services | 2) None | 2) None | |
| (CPC 9702) | 3) None | 3) None | |
| | 4) Unbound except as indicated in the | 4) Unbound | |
| | horizontal section | | |

| Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons | | | | | | |
|--|--|--|------------------------|--|--|--|
| Sector or Sub-sector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments | | | |
| Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**) | Unbound* None None Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | | | | |



APPENDIX

TYPES OF SOCIAL SERVICES EXCLUDED FROM SINGAPORE'S SCHEDULE OF COMMITMENTS

- 1 Statutory Supervision Services With Accommodation for the Following Types of Clients (CPC 9331):
 - a) women and girls detained in a place of safety under Section 160 of the Women's Charter (CPC 93312);
 - b) children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (CPC 93312);
 - c) children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school under Section 44 (1) (g) of the CYP Act (CPC 93319);
 - d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (CPC 93312);
 - e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (CPC 93319).
- 2 Statutory Supervision Services Without Accommodation for the Following Types of Clients (9332):
 - a) children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the CYP Act (CPC 93329);
 - b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (CPC 93329).

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¹ The term 'approved school' used in Section 44(1) (g) of the CYP Act denotes a remand home for young offenders, and not a mainstream educational institution. Young offenders are detained in an 'approved school' for rehabilitation rather than for formal education.