

SINGAPORE'S SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. The classification of service sectors in this Schedule is based on the 1991 provisional Central Product Classification (CPC) 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.
2. 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. The entry “Unbound*” means unbound due to lack of technical feasibility.
3. There are two sections to this Schedule of specific commitments:
 - (a) Section I contains the horizontal commitments, which apply to all the specific commitments made by Singapore; and
 - (b) Section II is a list of specific sectoral commitments;prepared according to Article 63.
4. Measures affecting (a) Passenger transport services by air; (b) Freight transport services by air; and (c) Rental/Leasing services of aircraft with crew/operator are not listed in this Schedule, as these are measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights to which this Agreement does not apply. The commitment for Freight Transport Agency services does not include freight forwarding services by air transport services.
5. Cabotage services in the maritime transport sector are not listed in this Schedule, as Chapter 7 does not apply to those services.

| 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 |
| SECTION I. HORIZONTAL COMMITMENTS | | | |
| ALL SECTORS INCLUDED IN THIS SCHEDULE | | | |
| | | <p>1), 2), 3), 4) Unbound for all subsidies or grants:</p> <p>(i) to help develop local entrepreneurs;</p> <p>(ii) to assist juridical persons to expand and upgrade their operations; or</p> <p>(iii) given on the basis of other national policy considerations including those pertaining to social welfare, human resources development, cultural promotion, housing, education, health.</p> <p>3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:</p> <ul style="list-style-type: none"> - 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.) - at least one director of the company must be locally resident. - all branches of foreign companies registered in Singapore must have at least two 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.) | |
| | 4) Presence of natural persons unbound, except as specified in Part A of Annex VI | 4) Unbound | |

| 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 |
| SECTION II. SECTOR-SPECIFIC COMMITMENTS | | | |
| 1. BUSINESS SERVICES | | | |
| A. Professional Services | | | |
| Legal consultancy services for Japanese law (861 **) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Accounting, auditing and bookkeeping services, except for financial auditing services (862 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Financial auditing services (86211) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) and 3) None except that public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore 2) None 4) Unbound | |
| Taxation services except for other tax-related services (863 **) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|--|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Other tax-related services (86309) | 1) and 3) None except that 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 can practise as tax consultants for local tax laws. 2) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Architectural services (8671) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Engineering services and integrated engineering services (8672, 8673) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 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 3) None 4) Unbound | |
| Urban planning services (86741) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| 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 |
| Landscape architectural services (86742) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Medical services (93121, 93122) | 1) Unbound 2) None 3) None except that the number of new foreign doctors registered each year may be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Dental services (93123) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Veterinary services (932) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Services provided by midwives, nurses, physiotherapists and para-medical personnel (93191 **) | 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Other professional services | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| 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 | | | |
| Consultancy services related to the installation of computer hardware (841) Software implementation services (842) Data processing services (843) Database services (844) Other computer services (845, 849) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| C. Research and Development Services | | | |
| Research and development services on natural sciences (851) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Research and development services on social sciences and humanities except legal research (852**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Interdisciplinary research and development services (853) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| D. Real Estate Services | | | |
| Real estate services, including real estate appraisal services of all types of properties (i.e., land and buildings), other than State properties (821**, 822**) | 1) None 2) None 3) None except that unbound for the foreign ownership and development of private landed residential property and residential property in a building of less than six levels 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None except that unbound for the purchase of land for the development of residential housing 4) Unbound | |
| E. Rental/Leasing Services without Operators | | | |
| Leasing or rental services without operators relating to ships (83103) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Leasing or rental services without operators relating to aircraft (83104) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operators (83101, 83102, 83105) | 1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound | |

| 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 |
| Leasing or rental services relating to other machinery and equipment without operators (83106 – 83109) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Leasing or rental services concerning personal and household goods (832) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| F. Other Business Services | | | |
| Advertising services (871) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Market research and public opinion polling services (864) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Management consulting services, including office management and administrative services (865) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Services related to management consulting (866) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Technical testing and analysis services, excluding testing and analysis services of automobiles (8676 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Testing and analysis services of automobiles (86763**) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Services incidental to agriculture, hunting, forestry and fishing, excluding: (a) services of farm labour contractors; (b) firefighting; (c) forest services including forest damage services; and (d) logging related services; but including consultancy services for forest service including forest service and logging related services (881**, 882 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Services incidental to mining (883, 5115) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|---|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Services incidental to manufacturing (884, 885, except 88442) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Transport, distribution, retail and services incidental to the distribution of piped gas | 1) Unbound * 2) None 3) Unbound except for trading and retailing of natural gas 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |
| Retail of electricity | 1) Unbound * 2) None 3) Unbound except for supply of electricity above five MW 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |
| Placement and supply services of personnel (872) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Security consultation services (87302) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Alarm monitoring services (87303) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Unarmed guard services (87305 **) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT All commitments in this sector are subject to the Private Investigation and Security Agencies Act (Cap. 249). The Act stipulates that: <ul style="list-style-type: none"> - Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident. - The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths. - Foreigners are not allowed to work as guards, but can be involved in the administration of the company. 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) 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 |
| Geological, geophysical and other scientific prospecting services (86751) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Surveying services except hydrographic related surface surveying and map making services (86752**, 86753**, 86754**) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None except: LIMITED CORPORATIONS Survey work in Singapore where certification is required and not for the service supplier's exclusive use will be under the control and management of a director of the corporation who (i) is a registered surveyor ordinarily resident in Singapore; (ii) has a valid practising certificate; and (iii) is a registered owner of at least one share of the corporation. UNLIMITED CORPORATIONS The business of the corporation, so far as it relates to the survey work where certification is required and not for the service supplier's exclusive use, will be under the control and management of a director of the corporation who (i) is a registered surveyor ordinarily resident in Singapore; (ii) has in force a practising certificate authorising that director to engage in the practice of surveying; and (iii) is a | |

| 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 |
| | | member, or a registered owner of at least one share of the corporation. PARTNERSHIP The business or the partnership so far as it relates to survey work where certification is required and not for the service supplier's exclusive use will be under the control and management of a partner who (i) is a registered surveyor; (ii) is ordinarily resident in Singapore; and (iii) has a valid practising certificate. 4) Unbound | |
| Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (633, 8861-8866 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Building-cleaning services (874) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Photographic services (875) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Packaging services (876) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|--|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Convention and exhibition management services, and secretarial services (87909**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Telephone answering services (87903) This excludes services licensed and regulated under the Singapore Broadcasting Authority Act (Cap. 297). | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Duplicating services (87904) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Translation and interpretation services (87905) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Mailing list compilation and mailing services (87906) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT All commitments in this sector are subject to the limitations in the postal services sector (7511). 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|---|-------------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Speciality design services (87907) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| 2. COMMUNICATION SERVICES | | | |
| B. Courier Services | | | |
| Courier services delivered via road freight transportation, excluding express letters (*) and postal services provided under exclusive licence by Singapore Post Pte Ltd (7512**) (*) Express letter service means either a local or an international express letter service or both. This service is administered under the Telecommunications (Class Licence for Postal Services) Regulations 1997. Express letters must be delivered and received on the same working day, and charges must be more than S\$1 per item or 3 times Singapore Post's postage for a 20 gram ordinary letter, whichever is higher. An international express letter must be delivered faster than Singapore Post's published delivery standards for airmail letters and must have a price which is at least 3 times higher than Singapore Post's ordinary 20 gram airmail letter rate to the same country of destination. Incoming international express letters must be delivered on the same working day. | 1) None 2) None 3) None 4) 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 of natural persons |
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| C. Telecommunication Services | <ul style="list-style-type: none"> - The number of licences granted will be limited only by physical constraints such as the availability of frequency spectrum¹ and land. - This Schedule excludes services licensed and regulated by the Ministry of Information, Communications and the Arts and the Singapore Broadcasting Authority Act (Cap. 297), but does not exclude services licensed and regulated by the Info-communications Development Authority of Singapore. | | |
| Facilities-Based Operators (FBO)² (a) FBO designated as Public Telecommunication Supplier (PTL) ³ (b) Terrestrial telecommunication networks ⁴ for telecommunication purposes, including: <ul style="list-style-type: none"> - submarine cable (including establishment of frontier stations, backhaul and sale of Indefeasible Rights of Use); - satellite international gateways; and - domestic telecommunication networks (including core backbone and local access networks). (c) Public cellular mobile telephone services (PCMTS) (d) Public radio paging services (PRPS) (e) Public mobile data services (PMDS) (f) Public trunked radio services (PTRS) (g) Terrestrial telecommunication networks for broadcasting purposes only (h) Satellite uplink/downlink for broadcasting purposes | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

¹ In view of spectrum constraints, parties interested in deploying networks based on wireless technology will be licensed via a tender and/or auction process.

| 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 |
| Services-Based Operators (SBO) ⁵ (a) Individually licensed services - international simple resale (ISR) ⁶ - resale of leased circuit services - virtual private network (VPN) services - managed data network services - internet access services - internet exchange services - store and forward (S&F) value-added network services - live audiotex services (b) Class-licensed ⁷ services - callback and/or call re-origination services - internet-based voice and/or data services - international calling card (ICC) services - audiotex services - resale of public switched telecommunication services (PSTS) - store and retrieve (S&R) value-added network services | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

² Facilities-Based Operators are operators that intend to deploy any form of telecommunication networks, systems and facilities to offer telecommunication switching, transmission capacity and services to existing licensed telecommunication operators, businesses and consumers.

³ The Info-communications Development Authority of Singapore (IDA) will consider favourably applications by FBOs to be designated as PTLs if the FBO commits to substantial infrastructure investment and rollout to offer services to a significant proportion of the population within a reasonable time period. In return, a PTL's network installation process and the maintenance and protection of their networks receive special consideration under the Telecommunications Act (Cap. 323).

⁴ These networks can have international, nationwide, local or selected local coverage.

⁵ Services-Based Operators are operators who lease telecommunications network elements (i.e., transmission capacity, switching services, ducts, fibre, etc.) from FBO Suppliers to provide

| 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. Audiovisual Services | | | |
| Motion picture and video tape production and distribution services (9611) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Motion picture projection services (9612) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Production, distribution and public display of sound recordings (This does not include all broadcasting and audiovisual services and materials that are broadcasting-related. Examples of services that are not included are: - Free-to-air broadcasting - Cable and pay television - Direct broadcasting by satellite - Teletext.) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |

telecommunication services to third parties or who resell the telecommunications services of FBOs.

⁶ This includes both voice and data traffic.

⁷ Under the class licensing scheme, the licence terms and conditions are gazetted. Anyone who provides the services will be deemed to have read and agreed to the terms and conditions of the class licence. They will also be required to register with IDA.

| 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 |
| 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES | | | |
| Pre-erection work at construction sites (511) Construction work for buildings (512) Construction work for civil engineering (513) Assembly and erection of prefabricated constructions (514) Special trade construction work (515) Installation work (516) Building completion and finishing work (517) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (518) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| 4. DISTRIBUTION SERVICES | | | |
| A. Commission Agents' Services | | | |
| Commission agents' services, except sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics (621**, except 62117) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics not intended for the Singapore market (62117**) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|--|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics intended for the Singapore market (62117**) | 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| B. Wholesale Trade Services | | | |
| Wholesale trade services except for pharmaceutical and medical goods and surgical and orthopaedic instruments (622 **) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Wholesale trade of pharmaceutical and medical goods and surgical and orthopaedic instruments (62251, 62252) | 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) 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. Retailing Services | | | |
| Retailing services except for: (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632 **) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| Retail sales of food, beverages and tobacco (6310) | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| 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 |
| Retail sales of pharmaceutical, medical and orthopaedic goods (63211) | 1) Unbound 2) None 3) None 4) 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 (61111) Retail sales of motor vehicles (61112) Sales of parts and accessories of motor vehicles (61130) Sales of motorcycles and snowmobiles and related parts and accessories (61210) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| D. Franchising | | | |
| Franchising services (8929 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 5. EDUCATION SERVICES | Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purposes of admission, registration and qualification for professional practice in Singapore. | | |
| Secondary and post-secondary technical and vocational education services (92230, 92240, 92310) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Other higher education services (92390) | 1) None 2) None 3) None except that the number of persons who can pursue medical degrees will be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Adult education services (92400) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Short term training including English language courses (92900 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 6. ENVIRON- MENTAL SERVICES | | | |
| Environmental services except: (a) sewage services (94010) (b) new environmental services (94 **) | 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) 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 |
| Sewage services (94010) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| 7. FINANCIAL SERVICES | | | |
| A. Insurance and Insurance-related Services | All the commitments in this Schedule are 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 64 and II of Annex IVA. The commitments in this Schedule do not apply to new financial services as defined in V of Annex IVA. | | |
| (a) Life insurance services including annuity, disability income, accident and health insurance services | 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| (b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee | 1) Unbound 2) None except for compulsory insurance of Motor Third Party Liability and Workmen's Compensation which can be purchased only from licensed insurance companies in Singapore 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| (c) Reinsurance and retrocession | 1) None 2) None 3) Representative offices cannot conduct business or act as agents. 4) 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 of natural persons |
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| (d) Insurance intermediation comprising broking and agency services | 1) Unbound 2) Agents are not allowed to act for unregistered insurers. With the exception of reinsurance risks and risks insured by protection and indemnity clubs, brokers can only place domestic risks outside Singapore with the approval of MAS. 3) None except that direct and reinsurance brokers must be established as subsidiaries 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| (e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|--|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| B. Banking and Other Financial Services | All the commitments in this Schedule are subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 64 and II of Annex IVA. The commitments in this Schedule do not apply to new financial services as defined in V of Annex IVA. | | |
| (a) Acceptance of deposits and other repayable funds from the public | <p>1) Unbound</p> <p>2) None</p> <p>3) Only institutions approved as banks, merchant banks and finance companies can accept deposits.</p> <p>Where a foreign financial institution is subject to legislation in its home country which requires that institution to confer lower priority to depositors of its foreign offices vis-à-vis the home country depositors in receivership or winding-up proceedings, MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors.</p> <p>MAS may require foreign banks to incorporate under Singapore law.</p> <p>Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under sector 7.B(a) to B(l) and the following limitations:</p> <p>COMMERCIAL BANKS</p> <p>No new full and restricted banks. New foreign banks may only establish as offshore bank branches or representative offices.</p> <p>Representative offices cannot conduct business or act as agents.</p> <p>Banks, with MAS' approval, can operate foreign currency savings accounts only for</p> | <p>1) Unbound</p> <p>2) None</p> <p>3)</p> <p>COMMERCIAL BANKS</p> <p>A bank incorporated in Singapore is required to establish a nominating committee to identify and review nominations for appointments to the board of directors and to senior executive positions. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.</p> <p>Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs, ATM networking and new sub-branches.</p> <p>Unbound for provision of all electronic banking services</p> <p>Location and relocation of banks and sub-branches require prior approval from MAS.</p> <p>Restricted 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 S\$250,000 or more per deposit and operate current accounts.</p> <p>Offshore banks can accept foreign currency fixed</p> | |

| 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>non-residents.</p> <p>A single/related group of foreign shareholders can hold up to 5 per cent of the shares of a bank incorporated in Singapore. MAS' approval is also required for shareholding at the 5 per cent, 12 per cent and 20 per cent threshold limits.</p> <p>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.</p> <p>Shareholdings in a subsidiary bank of a Singapore-incorporated bank held by investors other than the parent bank are restricted to a maximum of 49%. Management control over the subsidiary bank must also remain with the parent Singapore-incorporated bank.</p> <p>MERCHANT BANKS</p> <p>Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p> <p>FINANCE COMPANIES</p> <p>No new finance companies.</p> <p>The limit on aggregate foreign ownership of each domestic finance company shall not exceed 20 per cent.</p> <p>Dealing in foreign currencies, gold or other precious metals, and acquiring foreign currency stocks, shares, debt securities or convertible securities is subject to MAS' approval under the Finance Companies Act (Cap. 108).</p> <p>4) Unbound except as indicated in the horizontal section</p> | <p>deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit from non-residents.</p> <p>MERCHANT BANKS</p> <p>Merchant banks can operate from only one office (excluding back-office operations).</p> <p>Location and relocation of merchant banks require MAS' prior approval.</p> <p>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.</p> <p>FINANCE COMPANIES</p> <p>Location and relocation of finance companies and sub-branches require MAS' prior approval.</p> <p>Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.</p> <p>4) Unbound</p> | |

| Modes of supply: | | 1) Cross-border supply 3) Commercial presence | 2) Consumption abroad 4) Presence of natural persons |
|--|---|--|---|
| 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 transaction | 1) Unbound 2) None 3) (i) Credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines. (ii) Local and foreign owned financial institutions may freely extend Singapore dollar credit facilities of S\$5 million and below to non-residents. Singapore dollar credit facilities in excess of S\$5 million may be extended to non-residents for purposes, other than speculation against the Singapore dollar, subject to the following conditions: <ul style="list-style-type: none"> - If used for investment in financial assets and real estate, the Singapore dollar credit facility has to be withdrawn if the investment is liquidated. - If used offshore, Singapore dollar proceeds must be swapped or converted before being remitted overseas. 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$ 500 million in aggregate. Offshore banks should not use their related merchant banks to circumvent the S\$ 500 million lending limit. Unbound for establishment of off-premise cash dispensing machines for credit and charge cards 4) Unbound | |

| 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) Financial leasing | 1) None 2) None 3) None except as indicated for sector 7.B(b) above 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None except as indicated for sector 7.B(b) above 4) Unbound | |
| (d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts | 1) Unbound 2) None 3) Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority-owned by Singapore citizens. Bankers drafts can only be issued by banks. Multi-purpose stored value cards can be issued only by a bank in Singapore licensed by MAS. The limitations indicated in sector 7.B(b)3) also apply to sector 7.B(d). 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |

| 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) Guarantees and commitments | 1) None except for the limitations indicated in sector 7.A(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee 2) None 3) None except for the limitations indicated in sector 7.B(b)3(ii) 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> - 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; - transferable securities; and - other negotiable instruments and financial assets, including bullion. | 1) Unbound except for trading in products listed in sector 7.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. 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. Dealers may lend in Singapore dollar through currency swaps with non-residents as long as there is a requirement to hedge the Singapore dollar exchange rate and interest rate risks arising from trade with, or economic and | 1) None 2) None 3) None except as indicated in sector 7.B(b) 4) Unbound | |

| 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>financial activities in, Singapore.</p> <p>Dealers may transact with non-residents Singapore dollar currency options as long as there is a requirement to hedge the Singapore dollar exchange rate risks arising from trade with, or economic and financial activities in, Singapore. This is subject to:</p> <p>(i) The Singapore dollar option should have cashflows matching the Singapore dollar/foreign currency flows if the option is exercised;</p> <p>(ii) The Singapore dollar option offered must not be combined with a spot or any other transaction to constitute a Singapore dollar credit facility that would otherwise not be permitted; and</p> <p>(iii) There must be documentary evidence of the non-resident's need to hedge its trade with, or its economic and financial activities in, Singapore.</p> <p>Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority-owned by Singapore citizens.</p> <p>4) Unbound except as indicated in the horizontal section</p> | | |

| 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) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues | <p>1) Unbound except for participation in issues of securities for own account, and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore</p> <p>2) None</p> <p>3) The Singapore Exchange (SGX) has admitted new members from July 2000. Members of the SGX admitted in or after July 2000 are able to trade directly with resident investors in Singapore dollar denominated securities of Singapore-incorporated companies for a minimum value of S\$150,000.</p> <p>Representative offices cannot conduct business or act as agents.</p> <p>Banks' and merchant banks' membership on the SGX must be held through subsidiaries.</p> <p>Only banks licensed in Singapore can apply to become primary and registered dealers of Singapore Government Securities.</p> <p>4) Unbound except as indicated in the horizontal section</p> | <p>1) None</p> <p>2) None</p> <p>3) Aggregate investment by foreigners shall not exceed 70% of the paid-up capital of dealers which are members of the SGX.</p> <p>4) Unbound</p> | |

| 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) Money broking | 1) Unbound 2) None 3) Unbound for new money brokers 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |
| (i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services | 1) Unbound 2) None 3) Asset management companies, trust services companies and custodial depositories can establish as branches, subsidiaries or joint-ventures. Only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system. 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound | |

| 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 |
| (j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments | <p>1) Unbound except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only</p> <p>2) None</p> <p>3) Settlement and clearing services for exchange traded securities and financial futures can only be provided by the SGX or its subsidiaries. Settlement and clearing services for Singapore dollar cheques and interbank funds transfer can only be provided by operators appointed by the Singapore Clearing House Association.</p> <p>4) Unbound except as indicated in the horizontal section</p> | <p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p> | |
| (k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy | <p>1) Commercial presence is required for provision of investment and portfolio research and advice to the public.</p> <p>2) None</p> <p>3) Investment advisers can establish as branches, subsidiaries, joint-ventures or representative offices. Representative offices cannot conduct business or act as agents.</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</p> | |

| 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) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services | <p>1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg</p> <p>The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing, provided that proper controls exist, the integrity and confidentiality of the data or information are safeguarded, and MAS is allowed on-site access to the data or information at the place where the data or information is processed.</p> <p>2) Unbound except that the provision of financial information by providers such as Reuters and Bloomberg is allowed</p> <p>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.</p> <p>4) Unbound except as indicated in the horizontal section</p> | <p>1) None for the provision of financial information by providers such as Reuters and Bloomberg</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p> | |

| 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. HEALTH RELATED AND SOCIAL SERVICES | | | |
| A. Hospital Services | | | |
| Hospital services (93110) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| B. Other Human Health Services | | | |
| Other human health services-ambulance services (93192) | 1) Unbound * 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound * 2) None 3) Unbound 4) Unbound | |
| 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 (93193 **) | 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) 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. Social Services | HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments. | | |
| Social services delivered through residential institutions to old persons and the handicapped (93311) Social services delivered through residential institutions to children and other clients (93312) | 1) Unbound* 2) None 3) None except that the total number of facilities and service operations run by non-profit service suppliers that are partially State-funded is limited to the quantity determined by a master plan of State-funded social services in Singapore 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore 3) None 4) Unbound | |
| Social services without accommodation (9332) | 1) Unbound* 2) None 3) None except that the total number of facilities and service operations run by non-profit service suppliers that are partially State-funded is limited to the quantity determined by a master plan of State-funded social services in Singapore 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore 3) None 4) Unbound | |
| D. Other Health Related and Social Services | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| 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 |
| 9. TOURISM AND TRAVEL RELATED SERVICES | | | |
| A. Hotels and Restaurants (incl. Catering) | | | |
| Hotel and other lodging services (641) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Food serving services, except meal serving services in eating facilities run by the government (642**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Meal serving services in eating facilities run by the government (642**) | 1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |
| Beverage serving services for consumption on the premises (643) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| B. Travel Agencies and Tour Operators Services | | | |
| Travel agencies and tour operators services (7471) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|--|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| C. Tourist Guides Services | | | |
| Tourist guides services (7472) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| D. Other Tourism and Travel Related Services | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| 10. RECREATIONAL, CULTURAL AND SPORTING SERVICES | | | |
| A. Entertainment Services (including theatre, live bands and circus services) (9619) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| C. Libraries, Archives, Museums and Other Cultural Services | | | |
| Library services (96311) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Archive services except for services specified under the National Heritage Board Act (Cap. 196A) (9631**) (9631**) | 1) None 2) None 3) None 4) 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 of natural persons | | | |
|---|---|---|------------------------|
| Sector or subsector | Limitations on market access | Limitations on national treatment | Additional commitments |
| Museum services including preservation services of historical sites and buildings (9632) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Parks except for national parks, nature reserves and parklands as defined under the National Parks Act (Cap. 198A) (9633**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Other cultural services, except for parks as defined in the row above (9633**) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| D. Sporting and Other Recreational Services | | | |
| Sports and recreational services, except gambling and betting services (964 **) | 1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound * 2) None 3) None 4) Unbound | |
| E. Other Recreational, Cultural and Sporting Services | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |

| 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 | | | |
| International transport (freight and passengers) excluding cabotage transport (7211 **, 7212 **) | 1) None 2) None 3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179) 4) Unbound except as indicated in the horizontal section; unbound for intra-corporate transfers of ships' crews | 1) None 2) None 3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179) 4) Unbound | In accordance with the decisions made at the WTO Negotiating Group on Maritime Transport Services, where the following services are not otherwise covered by the obligation enshrined in (ii) of subparagraph (c) of Article XXVIII of the General Agreement on Trade in Services in Annex 1B to the WTO Agreement, they are made available to international maritime transport operators on reasonable and non-discriminatory terms and conditions: <ul style="list-style-type: none"> - pilotage; - towing and tug assistance; - provisioning, fuelling and watering; - garbage collection and ballast waste disposal; - port captain's services; - navigation aids; - emergency repair facilities; - anchorage; and - other shore-based operational services essential to ship operations, including communications, water and electrical supplies. |

| 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 | | | |
| Shipping agency services (748**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Shipping brokerage services (748**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| International towage (7214**) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Storage and warehousing services (742**) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Maritime freight forwarding services (748, 749) | 1) Office registration may be required. 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Maintenance and repair of vessels (8868**) | 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) 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. Internal Waterways Transport | | | |
| Passenger transportation (7221) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Freight transportation (7222) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Rental of vessels with crew (7223) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Pushing and towing services (7224) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| C. Air Transport Services | | | |
| Aircraft repair and maintenance services | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Selling and marketing of air transport services | 1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) Unbound 4) Unbound | |

| 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 aircraft with crew (734) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| D. Space Transport (733) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| E. Rail Transport Services | | | |
| Passenger transportation (7111) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Freight transportation (7112) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Pushing and towing services (7113) | 1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |
| Maintenance and repair of urban and suburban rail transport equipment (8868**) | 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) 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 |
| Supporting services for rail transport services (743) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| F. Road Transport Services | | | |
| Rental services of cars with operators (71222) Rental services of buses and coaches with operators (71223) Rental services of commercial freight vehicles with operators (71240) | 1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound * 2) None 3) None 4) Unbound | |
| Freight transportation (including maritime inland trucking), except freight transportation of (a) refrigerated goods (b) liquids or gases (c) containerised freight (d) furniture (7123**) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| Freight transportation (including maritime inland trucking) of: (a) refrigerated goods (71231) (b) liquids or gases (71232) (c) containerised freight (71233) (d) furniture (71234) | 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) 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 |
| Maintenance and repair services of motor vehicles (61120) Maintenance and repair services of parts of motor vehicles (88 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Parking services (74430) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| Supporting services for road transport, except parking services (744**) | 1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound 2) None 3) Unbound 4) Unbound | |
| G. Pipeline Transport | | | |
| Transportation of fuels (7131) | 1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |
| Transportation of other goods (7139) | 1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound 4) Unbound | |

| 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 Except Maritime Transport Services | | | |
| Storage and warehousing services, including container station and depot services (742) | 1) Unbound* 2) None 3) Unbound except storage and warehouse services for land transport 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) Unbound except storage and warehouse services for land transport 4) Unbound | |
| Freight forwarding services (748 **) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) None 2) None 3) None 4) Unbound | |
| 12. OTHER SERVICES NOT INCLUDED ELSEWHERE | | | |
| Washing, cleaning and dyeing services (9701) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Hairdressing and other beauty services (9702) | 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section | 1) Unbound* 2) None 3) None 4) Unbound | |
| Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (97030**) | 1) Unbound* 2) None 3) None 4) 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 SPECIFIC COMMITMENTS

1. **Statutory Supervision Services With Accommodation for the Following Types of Clients (9331):**
 - (a) women and girls detained in a place of safety under Section 160 of the Women's Charter (Cap. 353) (93312);
 - (b) children detained in a place of safety under Section 8 of the Children & Young Persons Act (Cap. 38) (93312);
 - (c) children and young persons detained in a place of detention under Section 44 (1) (f) of the Children & Young Persons Act (Cap. 38), or on probation to an approved school⁸ under Section 44 (1) (g) of the Children & Young Persons Act (Cap. 38) (93319);
 - (d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of the Children & Young Persons Act (Cap. 38) (93312); and
 - (e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (Cap. 252) (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 Children & Young Persons Act (Cap. 38) (93329); and
 - (b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (Cap. 252) (93329).

⁸ The term "approved school" used in Section 44(1) (g) of the Children & Young Persons Act (Cap. 38) 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.