

ANNEX 7-B**SINGAPORE****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 shall not extend to the total range of services covered under that code.
3. The list of commitments below (hereinafter referred to as “this Schedule”) indicates the service sectors liberalised pursuant to Article 7.6 (Schedule of Specific Commitments), and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Sri Lanka in those sectors. This Schedule is composed of the following elements:
 - (a) the first column indicating the sector or subsector in which the commitment is undertaken by Singapore, and the scope of liberalisation to which the reservations apply;
 - (b) the second column describing the applicable reservations to Article 7.3 (Market Access) in the sector or subsector indicated in the first column;
 - (c) the third column describing the applicable reservations to Article 7.4 (National Treatment) in the sector or subsector indicated in the first column; and
 - (d) the fourth column describing specific commitments on measures affecting the cross-border supply of services and establishment in service sectors not subject to scheduling under Article 7.3 (Market Access) and Article 7.4 (National Treatment).
4. Notwithstanding Article 7.3 (Market Access), non-discriminatory requirements as regards the types of legal form of an establishment do not need to be specified in this Schedule in order to be maintained or adopted by Singapore.
5. This Schedule does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements when they do not constitute a market access or a national treatment limitation within the meaning of Article 7.3 (Market Access) and Article 7.4 (National Treatment). Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition

of qualifications in regulated sectors, and need to pass specific examinations, including language examinations and need to have a legal domicile in the territory where the economic activity is performed), even if not listed, apply in any case to services and service suppliers of Sri Lanka.

6. This Schedule shall not apply to measures affecting State Land, and to the alienation and divestment of real estate owned by the State.
7. In accordance with Article 7.2 (Scope and Coverage), this Schedule shall not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees and insurance; 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) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	4) Presence of natural persons unbound, except for intra-corporate transferees and business visitors (see below)	4) Unbound	
	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		

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>following:</p> <p>a) Managers - persons within an organization who primarily direct the organization, or a department or subdivision of the organization, 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 authorization), 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.</p> <p>b) Executives - persons within the organization who primarily direct the management of the organization, exercise wide latitude in decision making, and receive only general</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>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 organization.</p> <p>c) Specialists - persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions).</p> <p>Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years.</p> <p>For business visitors (i.e. service sellers representing a service</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
	supplier of the other Party seeking temporary entry to negotiate for the sale of services where these do not involve direct sales to the general public) the following conditions apply: visitors would be granted a stay of up to 30 days.		
		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.) - 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 of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		- 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), 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) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
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) Unbound 2) None 3) Individual law firms of Sri Lanka 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)). 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Individual law firms of Sri Lanka 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)). 4) Unbound	
Accounting, auditing and bookkeeping services, except	1) None 2) None	1) None 2) None	

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
for financial auditing services (CPC 862 **)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
Financial auditing services (CPC 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 individuals having control and management of the accounting entity must be a public accountant effectively resident. in Singapore. 2) None 4) Unbound	
Taxation Services and Other tax-related services (CPC 863)	1) 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. 2) None 3) As in mode 1 4) Unbound except as indicated in	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
	the horizontal section		
Architectural Services (CPC 8671)	1) None 2) None 3) <u>Limited corporation</u> 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. <u>Unlimited corporation</u> 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	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 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
	<p>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.</p> <p><u>Partnership</u></p> <p>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</p> <p>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 certificate.</p> <p><u>Limited liability partnership</u></p> <p>a) at least one of the partners of the</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>limited liability partnership shall be registered as an architect or allied professional and shall have in force a valid practising certificate; and</p> <p>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.</p> <p>4) Unbound except as indicated in the horizontal section</p>		
Engineering Services (CPC 8672) Integrated Engineering Services (CPC 8673)	<p>1) None</p> <p>2) None</p> <p>3) <u>Limited corporation</u></p> <p>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</p> <p>b) the business of the corporation, so far as it relates to such</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
	<p>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.</p> <p><u>Unlimited corporation</u> 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.</p> <p><u>Multi-disciplinary Partnership</u> a) the beneficial interest in the capital assets and profits of the</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>partnership must be held by registered professional engineers and allied professionals, each of whom shall have in force a valid practising certificate; and</p> <p>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.</p> <p><u>Limited liability partnership</u></p> <p>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</p> <p>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</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
	professional engineer who has in force a valid practising certificate. 4) Unbound except as indicated in the horizontal section		
Landscaping services (CPC 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	1) Unbound* 2) None 3) None, other than 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	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 (CPC 932)	1) None 2) None	1) None 2) None	

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) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
B. Computer and Related Services			
Computer Services Consultancy services related to the installation of computer hardware (CPC 841) Software implementation services (CPC 842) Data processing services (CPC 843) Data base services (CPC 844)	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			
a. R&D services on natural sciences, specifically biotechnology services and industrial research (CPC 851**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. R&D services on social sciences and humanities,	1) None 2) None	1) None 2) None	

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
specifically economic and behavioural research (CPC 852**)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Real Estate Services			
Residential and nonresidential property management services on a fee or contract basis (CPC 82201, 82202)	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways. 4) Unbound except as indicated in the horizontal section	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways. 4) Unbound	
E. Rental/Leasing Services Without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None	1) None 2) None 3) None	

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) Unbound except as indicated in the horizontal section	4) Unbound	
c. Relating to motor vehicles (CPC 831**)	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	
F. Other Business Services			
a. Advertising Services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Commercial Market Research (CPC 86401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Management Consulting Services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d. Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
e. Technical testing and analysis services			
Technical testing and analysis services of motor vehicles (CPC 8676**)	1) Unbound* 2) None 3) None 4) 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 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishery And Mining, including Oilfield Services (CPC 881**, 882**, 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	
Services incidental to	1) None 2) None	1) None 2) None	

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
manufacturing (CPC 884, 885, except 88442)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
k. Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
I. Investigation and security			
Security consultation services (CPC 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 (CPC 87303)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 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	
o. Building cleaning services	1) None	1) None	

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
(CPC 874)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound	
p. Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
s. Convention Services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
t. Other Translation/ Interpretation Services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Interior Design Services, Excluding Architecture (CPC	1) None 2) None 3) None	1) None 2) None 3) None	

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
87907**)	4) Unbound except as indicated in the horizontal section	4) Unbound	
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier Services in respect of documents and parcels, excluding letters and postcards	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Telecommunication Services			
Commitments undertaken in this schedule are subject to the following conditions: 1. The number of licences may be limited due to scarce resources, such as rights of way and availability of frequency spectrum. This excludes services regulated under the Broadcasting Act (Cap. 28).			
1. Basic Telecommunication Services (facilities-based): (a) Public Switched Services ¹ (local and international) (b) Leased Circuit Services (local and international)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments.	

¹ This includes voice, data, and facsimile 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
2. Mobile Services ² (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)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	
3. 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	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	

² Mobile services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia 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
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)	1) Provision of VAN services is subjected to licence from the Infocomm Development Authority of Singapore (IDA) 2) None 3) (Same as mode 1) 4) 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) (ii) All broadcasting and AV services and materials that are broadcasting-related are excluded, examples being	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
- Free-to-air broadcasting - Cable and pay television - Direct broadcasting by satellite - Teletext			
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
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)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
4.DISTRIBUTION SERVICES			
<u>Horizontal limitations on Market Access and National Treatment</u> Unless otherwise specified, distribution services of any product subject to import prohibition or nonautomatic import licensing shall be excluded from the scope of these commitments. Singapore reserves the right and flexibility to modify and/or increase the list of products stipulated in the laws, regulations and other measures			

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
governing Singapore's import prohibition or non-automatic import licensing regime.			
A. Commission Agents' Services			
<u>Commission Agents' Services</u> Commission agents' services except for: pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117)	1) None 2) None 3) None 4) 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 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Retailing Services			
Retailing Services except for (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Retail sales of food, beverages	1) Unbound	1) 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
and tobacco (6310)	2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	2) None 3) Unbound 4) Unbound	
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 (CPC 61111) 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)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Retail sale of motor fuel (CPC 613)	1) None 2) None 3) None 4) Unbound except as indicated in	1) None 2) None 3) None 4) Unbound except as indicated in	

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
	the horizontal section	the horizontal section	
D. Franchising			
Franchising services (CPC 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			
Short term training including English language courses (CPC 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. ENVIRONMENTAL SERVICES			
Sanitation and similar services (CPC 9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Cleaning services of exhaust gases (CPC 9404)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Noise abatement services (CPC	1) Unbound*	1) 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
9405)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound	
7. FINANCIAL SERVICES			
A. Insurance and Insurance-related Services			
<u>A. Insurance and insurance-related services</u> The commitments on financial services are made in accordance with the General Agreement on Trade in Services (GATS) and the Annex on Financial Services. All the commitments in this Schedule are subject to horizontal commitments in Singapore's GATS Schedule of Specific Commitments. 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 VI of the GATS and paragraph 2 of the Annex on Financial Services.			
(a) Life insurance services including annuity, disability income, accident and health insurance services	1) Unbound 2) None 3) Foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any	1) Unbound 2) None 3) None 4) 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 subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	foreign party being the largest shareholder. Unbound for issuance of new insurance licences and establishment of new representative offices. 4) Unbound except as indicated in the horizontal section.		
(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) Foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder. Unbound for issuance of new insurance licences and establishment of new representative offices. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(c) Reinsurance and	1) None	1) None	

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
retrocession	2) None 3) Reinsurance companies can establish as branches or subsidiaries. 4) Unbound except as indicated in the horizontal section.	2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(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) Unbound except for admission of reinsurance brokers as locally incorporated subsidiaries. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(e) 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 except as indicated in the horizontal section.	
B. Banking and other financial services			
B. Banking and other financial 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
The commitments on financial services are made in accordance with the GATS and the Annex on Financial Services. All the commitments in this Schedule are subject to horizontal commitments in Singapore's GATS Schedule of Specific Commitments. All the commitments in this Schedule are also 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 VI of the GATS and paragraph 2 of the Annex on Financial Services.			
(a) Acceptance of deposits and other repayable funds from the public	1) Unbound 2) None 3) Only institutions approved as banks, merchant banks and finance companies can accept deposits. 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, the MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors.	(1) Unbound (2) None (3) <u>Commercial banks</u> Foreign banks can operate from only one office (excluding back office operations). They cannot establish off-premise ATMs and ATM networking and new subbranches. Unbound for provision of all electronic banking services. Location of banks and relocation of banks and sub branches require prior approval from MAS. Restricted banks can only accept foreign currency fixed deposits from and operate current account for residents and non-residents. For	

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>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:</p> <p><u>Commercial banks</u></p> <p>No new full and restricted banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents.</p> <p>Banks, with MAS' approval, can operate foreign currency savings accounts only for non residents.</p> <p>A single/related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares. The limit on aggregate foreign ownership of each domestic bank's shares has been increased from 20 per cent to 40 per cent.</p>	<p>Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit.</p> <p>Offshore banks can accept foreign currency fixed 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><u>Merchant banks</u></p> <p>Merchant banks can operate from only one office (excluding backoffice operations). Location and relocation of merchant banks require MAS' prior approval.</p> <p>Merchant banks can, with MAS' authorization, raise foreign currency funds from residents and nonresidents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their</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><u>Merchant banks</u></p> <p>Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p> <p><u>Finance companies</u></p> <p>No new finance companies. Unbound for foreign acquisition of shares in finance companies and transfer or sale of foreign shareholdings in existing finance companies to foreign parties. All finance companies, local and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/convertible securities.</p> <p>(4) Unbound except as indicated in</p>	<p>shareholders, banks, other merchant banks and finance companies.</p> <p><u>Finance companies</u></p> <p>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.</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
	the horizontal section.		
(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) Singapore dollar loans by local and foreign-owned financial institutions, to non-residents, non-resident controlled companies and to residents for use outside Singapore require MAS' prior approval. (iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed. 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\$200m in aggregate. Offshore banks should not use their related merchant banks to circumvent the S\$200m lending limit. Unbound for establishment of offpremise cash dispensing machines for credit and charge cards. 4) Unbound except as indicated in the horizontal section.	
(c) Financial leasing	1) None 2) None 3) None except as indicated for activity B(b) above.	1) None 2) None 3) None except as indicated for activity B(b) above.	

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) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(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. Only the following can issue stored value cards: <ul style="list-style-type: none"> - 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).	1) Unbound 2) None 3) None 4) 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 subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound except as indicated in the horizontal section.		
(e) Guarantees and commitments	1) 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. 2) None 3) 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. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - money market instruments (including cheques, bills,	1) Unbound except for trading in products 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. 2) None	1) None 2) None 3) None except as indicated for activity B(b) above. 4) 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 subsector	Limitations on market access	Limitations on national treatment	Additional commitments
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 - other negotiable instruments and financial assets, including bullion	<p>3) Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers.</p> <p>Financial futures brokers can establish as branches or subsidiaries.</p> <p>The offer of derivative products by both local and foreign-owned financial institutions is allowed provided:</p> <ul style="list-style-type: none"> - 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; - 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 		

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>- 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.</p> <p>The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B(b)(3)(ii).</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>		
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues	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	1) None 2) None 3) None except as indicated for activity B(b) above. 4) 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 subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Singapore.</p> <p>2) None</p> <p>3) Foreign stockbroking companies can establish only as non-members of the Stock Exchange of Singapore (SES). Non-members of SES can apply to become Approved Foreign Brokers (AFBs) of SES to trade directly in non-Singapore dollar denominated securities quoted on SES through terminals provided by SES to such AFBs.</p> <p>Representative offices cannot conduct business or act as agents. Unbound for new membership on SES and for foreign acquisition of new and existing equity interests in SES member companies.</p> <p>Unbound for new international memberships. International members can deal in foreign securities and SES quoted securities with non-residents and resident companies which are</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>substantially or beneficially owned by non-residents. They can also deal with residents in foreign currency denominated securities quoted on SES. For Singapore dollar denominated securities quoted on SES, they can deal with residents only for transactions above S\$5m each.</p> <p>Banks' and merchant banks' membership on SES must be held through subsidiaries.</p> <p>Unbound for new primary and registered dealers of Singapore Government Securities.</p> <p>4) Unbound except as indicated in the horizontal section.</p>		
(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 except as indicated in the horizontal section.	
(i) Asset management, such as cash or portfolio management,	1) Unbound 2) None	1) Unbound 2) None	

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
all forms of collective investment management, pension fund management, custodial, depository and trust services	3) Asset management companies, custodial depositories, 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. 4) Unbound except as indicated in the horizontal section.	3) None 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	1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only. 2) None 3) Settlement and clearing services for exchange traded securities and financial futures, and Singapore dollar cheques and Banking Computer Services Pte Ltd, respectively. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(k) Advisory and other auxiliary financial services, including credit reference and analysis,	1) Commercial presence is required for provision of investment and portfolio research	1) None 2) None 3) None	

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
investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	and advice to the public. 2) None 3) Investment advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(1) 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 onsite access to the data/information at the place where the data/information is processed. 2) Only the provision of financial	1) None for the provision of financial information by providers such as Reuters and Bloomberg. 2) None 3) None 4) 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 subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	information by providers such as Reuter and Bloomberg is allowed. 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.		
8. HEALTH RELATED AND SOCIAL SERVICES	Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments		
C. Guidance and counselling services not elsewhere classified related to children (CPC 93322)	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	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	

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) Unbound except as indicated in the horizontal section	4) Unbound	
C. Welfare services not delivered through residential institutions (CPC 93323)	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 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	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants (incl. Catering)			
Hotel and other lodging services (CPC 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	1) Unbound* 2) None 3) None, except that only a	1) Unbound* 2) None 3) None, except that only a	R If Singapore commits, to a non-

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
government ³ (CPC 642**) Beverage serving services for consumption on the premises, except beverage serving services in eating facilities run by the government ⁴ (CPC 643**)	Singapore national or permanent resident can apply for a licence to operate a food establishment in their personal capacity. To provide food and/or beverage services in Singapore, a foreign service supplier must incorporate as a limited company in Singapore, and apply for the food establishment license in the name of the limited company. 4) Unbound except as indicated in the horizontal section	Singapore national or permanent resident can apply for a licence to operate a food establishment, in their personal capacity. To provide food and/or beverage services in Singapore, a foreign service supplier must incorporate as a limited company in Singapore, and apply for the food establishment license in the name of the limited company. 4) Unbound	Party, more favourable treatment in Mode 3 in sub-sectors CPC 642** and CPC 643** after the date of the entry into force of this Agreement, then subject to conditions (a) and (b) as set out below, the same treatment will also be given to Sri Lanka. Singapore reserves the right to: (a) Adopt or maintain any measure that accords differential treatment to non-Parties under any bilateral or multilateral international agreement involving: (i) Aviation matters; (ii) Maritime matters and Services Auxiliary to Maritime matters; (iii) Port matters; (iv) Land Transport matters; and (v) Telecommunication matters, in force on, or signed after the date of the entry into force of this

³ Excluding food serving services in air and maritime transport services.

⁴ Excluding food serving services in air and maritime transport 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
			Agreement; (b) Adopt or maintain any measure that accords differential treatment to ASEAN member states under any ASEAN agreement open to participation by any ASEAN member state, in force on, or signed after, the date of the entry into force of this Agreement.
B. Travel Agencies & Tour Operators Services			
Travel agencies & tour operators services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Tourist Guides Services			
Tourist guides services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING 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
A. Entertainment Services (including theatre, live bands, and circus services) (CPC 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 (CPC 96311)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
11. TRANSPORT SERVICES			
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 watering;

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
			- 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 operations, including communications, water and electrical suppliers.
Maritime Auxiliary Services: Shipping agency services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: Shipping brokerage Services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
F. Road Transport Services			
Freight transportation of liquids or gases (CPC 71232)	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
Parking services (CPC 74430)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
G. Pipeline Transport			
Pipeline transportation of fuels (CPC 71310)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
12. Other Services not included elsewhere			
Washing, cleaning and dyeing services (CPC 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 (CPC 9702)	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
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 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 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 school⁵ 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).

⁵ 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.

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).