

## **ANNEX 7B**

### **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 shall not extend to the total range of services covered under that code. The entry “Unbound\*” means unbound due to lack of technical feasibility.**
- 3. 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<br>3) Commercial presence                      4) Presence of natural persons |                              |   |                        |
|---|------------------------------|---|------------------------|
| Sector or subsector   | Limitations on market access | Limitations on national treatment   | Additional commitments |
| <b>HORIZONTAL COMMITMENTS</b>   |                              |   |                        |
| ALL SECTORS INCLUDED IN THIS SCHEDULE   |                              |   |                        |
|   |                              | 1), 2), 3), 4):<br><br>Unbound for all subsidies and grants and any conditions attached to the receipt or continued receipt of such subsidies or grants.  |                        |
|   |                              | 3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:<br>- 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.<br>(However, a foreigner who is a Singapore permanent resident or a Singapore Employment Pass holder can register a business without |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                        |
|---|--|---|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment   | Additional commitments |
|   |  | appointing a local manager.)<br>- at least 1 director of the company must be locally resident<br>- 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.) |                        |
|   | 4) Presence of natural persons unbound, except as specified in the Chapter 9 on Movement of Natural Persons. | 4) Unbound  |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
| <b>SECTOR SPECIFIC COMMITMENTS</b>  |   |   |                        |
| <b>1. BUSINESS SERVICES</b>   |   |   |                        |
| <b>A. Professional Services</b>   |   |   |                        |
| <b>Legal consultancy services for Indian law</b><br>(861**)   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Accounting, auditing and bookkeeping services, except for financial auditing services</b><br>(862 **)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound       |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| <b>Financial auditing services</b><br>(86211)  | 1) None<br>2) None<br>3) None<br>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<br>2) None<br>4) Unbound |                        |
| <b>Taxation services except for other tax-related services</b><br>(863 **)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound   |                        |
| <b>Other tax-related services</b><br>(86309)   | 1) and 3) 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 can practise as tax consultants for local tax laws. | 1) None<br>2) None<br>3) None<br>4) Unbound   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>  | <b>Additional commitments</b> |
|   | 2) None<br><br>4) Unbound except as indicated in the horizontal section                   |   |                               |
| <b>Architectural services</b><br>(8671)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound   |                               |
| <b>Engineering services and integrated engineering services</b><br>(8672 & 8673)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None except that the implementation in Singapore (for example submission to the authorities and construction) has to be carried out by a professional engineer physically present in Singapore<br>2) None<br>3) None<br>4) Unbound |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                             | Additional commitments |
|   |   |   |                        |
| <b>Urban planning services</b><br>(86741)   | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound except as indicated in the horizontal section   | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound |                        |
| <b>Landscape architectural services</b><br>(86742 )   | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section   | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound       |                        |
| <b>Medical services</b><br>(93121 & 93122)  | 1) Unbound<br><br>2) None<br><br>3) None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound       |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>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                                     |   |                        |
| <b>Dental services</b><br>(93123)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section    | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Veterinary services</b><br>(932)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section    | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Services provided by midwives, nurses, physiotherapists and para-medical personnel</b><br>(93191 **)                | 1) Unbound<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons  |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
|   |   |   |                        |
| <b>Other professional services</b>  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| B. Computer and Related Services  |   |   |                        |
| <b>Consultancy Services related to the implementation of computer hardware</b><br>(841)<br><br><b>Software implementation services</b><br>(842)<br><br><b>Data processing services</b><br>(843) | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound       |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                       | Additional commitments |
| <b>Database services</b><br>(844)<br><br><b>Other computer services</b><br>(845, 849)   |   |   |                        |
| C. Research and Development Services  |   |   |                        |
| <b>Research and development services on natural sciences</b><br>(851)   | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |
| <b>Research and development services on social sciences and humanities, except</b>  | 1) None<br><br>2) None<br><br>3) None   | 1) None<br><br>2) None<br><br>3) None                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons         |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| <b>legal research</b><br>(852**)  | 4) Unbound except as indicated in the horizontal section  | 4) Unbound  |                        |
| <b>Interdisciplinary research and development services</b><br>(853 )  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound   |                        |
| D. Real Estate Services   |   |   |                        |
| <b>Real estate services, including real estate appraisal services of all types of properties (i.e., land and buildings), other than State properties</b><br>(821** & 822**) | 1) None<br>2) None<br>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 6 levels | 1) None<br>2) None<br>3) None except that unbound for the purchase of land for the development of residential housing<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>    | <b>Additional commitments</b> |
|   | 4) Unbound except as indicated in the horizontal section                                  |   |                               |
| <b>E. Rental/Leasing Services without Operators</b>   |   |   |                               |
| <b>Leasing or rental services without operators relating to ships</b><br>(83103)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                               |
| <b>Leasing or rental services without operators relating to aircraft</b><br>(83104)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                               |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| <b>Leasing or rental services concerning private cars, goods transport vehicles, and other land transport equipment without operators</b><br>(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<br>2) None<br>3) None<br>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<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Leasing or rental services relating to other machinery and equipment</b><br>(83106-83109)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound   |                        |
| <b>Leasing or rental services concerning personal and household goods</b><br>(832)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>F. Other Business Services</b>   |   |   |                        |
| <b>Advertising services</b><br>(871)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Market research and public opinion polling services</b><br>(864)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Management consulting services, including office management and administrative services</b><br>(865)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>        | <b>Additional commitments</b> |
| <b>Services related to management consulting (866)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section     | 1) None<br>2) None<br>3) None<br>4) Unbound     |                               |
| <b>Technical testing and analysis services, excluding testing and analysis services of automobiles (8676 **)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section     | 1) None<br>2) None<br>3) None<br>4) Unbound     |                               |
| <b>Testing and analysis services of automobiles (86763**)</b>   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons   |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>Services incidental to agriculture, hunting, forestry and fishing, excluding:</b><br><b>a) services of farm labour contractors;</b><br><b>b) firefighting;</b><br><b>c) forest services including forest damage services; and</b><br><b>d) logging related services but including consultancy services for forest service including forest service, and logging related services</b><br>( 881**, 882 **) | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Services incidental to mining</b><br>(883, 5115)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |  |  |                        |
|--|--|--|------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment                  | Additional commitments |
| <b>Services incidental to manufacturing</b><br>(884 & 885, except 88442)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound        |                        |
| <b>Transport distribution, retail and services incidental to the distribution of piped gas</b>                         | 1) Unbound*<br>2) None<br>3) Unbound except for trading and retailing of natural gas<br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Retail of electricity</b>   | 1) Unbound*<br>2) None<br>3) Unbound except for supply of electricity above five MW<br>4) Unbound except as indicated in the horizontal section  | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>Placement and supply services of personnel</b><br>(872)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Security consultation services</b><br>(87302)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Alarm monitoring services</b><br>(87303)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment         | Additional commitments |
| <b>Unarmed guard services</b><br>(87305 **)   | <u>Horizontal limitations on market access and national treatment</u><br>All commitments in this sector are subject to the Private Investigation and Security Agencies Act (PISA). The Act stipulates that: <ul style="list-style-type: none"> <li>• Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. In other words, at least one of the directors must be a Singaporean or Singaporean permanent resident.</li> <li>• 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.</li> <li>• Foreigners are not allowed to work as guards, but can be involved in the administration of the company.</li> </ul> 1) Unbound*<br><br>2) None | 1) Unbound*<br><br>2) None<br><br>3) None |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons         |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |
|  | 3) None<br><br>4) Unbound except as indicated in the horizontal section                         | 4) Unbound   |                        |
| <b>Geological, geophysical and other scientific prospecting services</b><br>(86751)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound  |                        |
| <b>Surveying services except hydrographic related surface surveying and map making services</b><br>(86752**, 86753**, 86754**) | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound*<br>2) None<br>3) None except:<br><u>Limited Corporations</u><br>Surveying 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 (a) is a registered surveyor ordinarily resident in |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |                              |  |                        |
|---|------------------------------|--|------------------------|
| Sector or subsector   | Limitations on market access | Limitations on national treatment  | Additional commitments |
|   |                              | <p>Singapore; (b) has a valid practising certificate; and (c) is a registered owner of at least one share of the corporation.</p> <p><u>Unlimited Corporations</u><br/> 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 (a) is a registered surveyor ordinarily resident in Singapore; (b) has in force a practising certificate authorising him or her to engage in the practice of surveying; and (c) is a member, or a registered owner of at least one share of the corporation.</p> <p><u>Partnership</u><br/> 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 (a) is a registered surveyor; (b) is ordinarily resident in Singapore; and (c) has a valid practising certificate.</p> |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons                    |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment           | Additional commitments |
|   |   | 4) Unbound                                  |                        |
| <b>Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)</b><br>(633, 8861-8866 **) | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Building cleaning services</b><br>(874)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Photographic services</b><br>(875)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>                | <b>Additional commitments</b> |
| <b>Packaging services</b><br>(876)  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |
| <b>Convention and exhibition management services, and secretarial services</b><br>(87909**)   | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |
| <b>Telephone answering services</b><br>(87903)<br><br>This excludes services licensed and regulated under the Singapore Broadcasting Authority Act                  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>Duplicating services</b><br>(87904)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Translation and interpretation services</b><br>(87905)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Mailing list compilation and mailing services</b><br>(87906)  | <u>Horizontal limitation on market access and national treatment</u><br>All commitments in this sector are subject to the limitations in the postal services sector (7511)<br>1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>Speciality design services</b><br>(87907)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>2. COMMUNICATION SERVICES</b>   |   |   |                        |
| <b>B. Courier Services</b>   |   |   |                        |
| <b>Courier services in respect of documents and parcels, excluding letters and postcards</b><br>(7512**)               | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                       | Additional commitments |
| <b>C. Telecommunication Services*</b>  | <u>General Conditions statement</u><br><br>Commitments undertaken in this schedule are subject to the following conditions:<br><br>1. Each service listed in subsectors 1 and 2 must be licensed through a public tender process.<br>2. The number of licenses may be limited due to scarce resources, such as rights of way. |   |                        |
| <b>1. Basic Telecommunication Services (facilities-based)</b><br><br><b>a. Public Switched Services<sup>1</sup> (local and international)</b><br><b>b. Leased Circuit Services (local and international)</b><br><br><b>* Excludes services licensed and regulated under the Broadcasting Act (Cap. 28)</b> | 1) Subject to commercial arrangements with licensed operator(s).<br><br>2) None<br><br>3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed.<br><br>4) Unbound except as indicated in the horizontal section  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |

<sup>1</sup> This includes voice, data and facsimile services.

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |  |   |                        |
|--|--|---|------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment           | Additional commitments |
| <b>2. Mobile Services:</b><br><b>a. Public Mobile Data Service (PMDS)</b><br><b>b. Public Trunked Radio Service (PTRS)</b><br><b>c. Public Radio Paging Service (PRPS)</b><br><b>d. Public Cellular Mobile Telephone Service (PCMTS)</b> | 1) Subject to commercial arrangements with licensed operator(s).<br>2) None<br>3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed.<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>3. Resale basis:</b><br><b>a. Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons  |  |   |                        |
|--|--|---|------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment                       | Additional commitments |
| <b>b. Leased Circuit Services (local and international) (without connection to the public switched network)</b><br><b>c. Public Cellular Mobile Telephone Services</b><br><b>d. Public Radio Paging Services</b> |  |   |                        |
| <b>4. Value-added Network (VAN) Services</b><br><br><b>The services covered are:</b><br>- <b>electronic-mail</b><br>- <b>voice-mail</b><br>- <b>on-line information and data-base retrieval</b>                  | 1) & 3) Provision of VAN services is subject to licence from the InfoComm Development Authority of Singapore (IDA).<br><br>The basic requirements for VAN licence are:<br>- Foreign companies are required to either set up a local branch of their company duly registered with the Registry of Companies and Businesses in Singapore, or grant a | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons                              |   |  |                        |
|---|---|--|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                              | Additional commitments |
| <ul style="list-style-type: none"> <li>- <b>electronic data interchange</b></li> <li>- <b>on-line information and/or data processing</b></li> </ul> | <p>power of attorney to a local agent for the provision of their VAN services in Singapore.</p> <ul style="list-style-type: none"> <li>- VAN does not carry traffic which resembles any of the basic telecommunication services</li> </ul> <p>2) None</p> <p>4) Unbound except as indicated in the horizontal section</p> |  |                        |
| D. Audiovisual Services   |   |  |                        |
| <b>Motion picture and video tape production and distribution services</b><br>(9611)   | <p>1) None</p> <p>2) None</p> <p>3) None</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<br>3) Commercial presence                      4) Presence of natural persons  |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>Motion picture projection service</b><br>(9612)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Production, distribution and public display of sound recordings</b><br>(This does not include all broadcasting and AV services and materials that are broadcasting-related, examples being<br>- Free-to-air broadcasting<br>- Cable and pay television<br>- Direct broadcasting by satellite<br>- Teletext) | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons   |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                       | Additional commitments |
| <b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>   |   |   |                        |
| <b>Pre-erection work at construction sites (511)</b><br><br><b>Construction work for buildings (512)</b><br><br><b>Construction work for civil engineering (513)</b><br><br><b>Assembly and erection of prefabricated constructions (514)</b><br><br><b>Special trade construction work (515)</b> | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons   |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
| <b>Installation work</b><br>(516)<br><br><b>Building completion and finishing work</b><br>(517)<br><br><b>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator</b> (518) |   |                                   |                        |
| <b>4.DISTRIBUTION SERVICES</b>  |   |                                   |                        |
| A. Commission Agents' Services  |   |                                   |                        |
| <b>Commission agents' services, except sales on a fee or contract basis of pharmaceutical and</b>   | <u>Horizontal limitation on market access and national treatment</u><br>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic |                                   |                        |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons                       |  |   |                        |
|--|--|---|------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment                       | Additional commitments |
| <b>medical goods and cosmetics</b><br>(621**, except 62117)  | import licensing shall be excluded from the scope of these commitments.<br><br>1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section   | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |
| <b>Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics not intended for the Singapore market</b><br>(62117**) | <u>Horizontal limitation on market access and national treatment</u><br>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments.<br><br>1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons                      |  |  |                        |
|---|--|--|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment              | Additional commitments |
|   |  |  |                        |
| <i>Sales on a fee or contract basis of pharmaceutical goods and medical goods and cosmetics intended for the Singapore market (62117**)</i> | 1) Unbound<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound |                        |
| B. Wholesale Trade Services   |  |  |                        |
| <b>Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (622 **)</b>         | <u>Horizontal limitation on market access and national treatment</u><br>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments.<br>1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound    |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment              | Additional commitments |
| <b>Wholesale trade of pharmaceutical goods and medical goods and surgical and orthopaedic instruments</b><br>(62251 & 62252)   | 1) Unbound<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) Unbound<br>2) None<br>3) None<br>4) Unbound |                        |
| C. Retailing Services  |   |  |                        |
| <b>Retailing services except for:</b><br>a) <b>food, beverages and tobacco</b><br>b) <b>pharmaceutical goods and medical goods</b><br>c) <b>sale of motor vehicles</b><br>(632 **) | <u>Horizontal limitation on market access and national treatment</u><br>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments.<br>1) Unbound<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                        |
|---|--|---|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                             | Additional commitments |
| <b>Retail sales of food, beverages and tobacco</b><br>(6310)  | <u>Horizontal limitation on market access and national treatment</u><br>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments.<br><br>1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound |                        |
| <b>Retail sales of pharmaceutical, medical and orthopaedic goods</b><br>(63211)   | 1) Unbound<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section   | 1) Unbound<br><br>2) None<br><br>3) None<br><br>4) Unbound    |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons  |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                       | Additional commitments |
| <b>Sales of motor vehicles</b><br><br><b>Only:</b><br><b>Wholesale trade services of motor vehicles</b><br>(61111)<br><br><b>Retail sales of motor vehicles</b><br>(61112)<br><br><b>Sales of parts and accessories of motor vehicles</b><br>(61130)<br><br><b>Sales of motorcycles and snowmobiles and related parts and accessories</b><br>(61210) | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| D. Franchising   |   |   |                        |
| <b>Franchising services</b><br>(8929 **)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>5. EDUCATION SERVICES</b>   | <u>Education services</u><br>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. |   |                        |
| <b>Secondary and post-secondary technical and vocational education services</b><br>(92230, 92240, 92310)               | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                               |
|---|--|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>    | <b>Additional commitments</b> |
| <b>Other higher education services</b><br>(92390)   | 1) None<br>2) None<br>3) None except that the number of persons who can pursue medical degrees will be limited depending on the total supply of doctors.<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                               |
| <b>Adult education services</b><br>(92400)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound |                               |
| <b>Short term training including English language courses</b><br>(92900 **)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) None<br>2) None<br>3) None<br>4) Unbound |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
| <b>6. ENVIRON-<br/>MENTAL<br/>SERVICES</b>  |   |   |                        |
| <b>Environmental services except:</b><br><b>a) sewage services</b><br>(94010)<br><b>b) new environmental services</b><br>(94**)                                     | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound   |                        |
| <b>Sewage Services</b><br>(94010)   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |



| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons  |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                  | Additional commitments |
| <b>7. FINANCIAL SERVICES</b>   |   |  |                        |
| A. <u>Insurance and insurance-related services</u> <p>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 7.10 (Domestic Regulation) and paragraph 2 (Domestic Regulation) of the Annex on Financial Services. For the avoidance of doubt, any juridical person of India intending to supply financial services through commercial presence in Singapore in accordance with the commitments in this Schedule, shall be subject to the relevant admission criteria for the supply of the particular financial service.</p> |   |  |                        |
| (a) Life insurance services including annuity, disability income, accident and health insurance services   | (1) Unbound<br>(2) None<br>(3) These measures are also limitations on national treatment.<br><br>None except<br>a) insurance companies must establish as branches or subsidiaries; and<br>b) activities relating to the use, including via investment, of monies from any social security, public retirement or statutory savings scheme.<br><br>(4) Unbound except as indicated in the horizontal section. | (1) Unbound<br>(2) None<br>(3) None<br>(4) Unbound |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons  |   |  |                        |
|---|---|--|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                  | Additional commitments |
| (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<br>(2) None except that compulsory insurance of Motor Third Party Liability and Workmen's Compensation may only be purchased from licensed insurance companies in Singapore.<br>(3) None except insurance companies must establish as branches or subsidiaries.<br>(4) Unbound except as indicated in the horizontal section. | (1) Unbound<br>(2) None<br>(3) None<br>(4) Unbound |                        |
| (c) Reinsurance and retrocession  | (1) None<br>(2) None<br>(3) None except reinsurance companies must establish as branches or subsidiaries.<br>(4) Unbound except as indicated in the horizontal section.   | (1) None<br>(2) None<br>(3) None<br>(4) Unbound    |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>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<br>(2) These measures are also limitations on national treatment.<br><br>Agents are not allowed to act for unlicensed insurers. The placement of domestic risks outside Singapore by brokers is subject to the approval of MAS, with the exception of reinsurance risks and insurance risks relating to maritime liabilities of shipowners insured by protection & indemnity clubs, or marine, aviation and transit business insured with an approved MAT insurer.<br>(3) These measures are also limitations on national treatment. None except that direct insurance <sup>2</sup> and reinsurance brokers must be established as Singapore incorporated subsidiaries.<br>(4) Unbound except as indicated in the horizontal section. | (1) Unbound<br><br>(2) None<br><br><br><br><br><br><br>(3) Unbound<br><br><br><br>(4) Unbound |                        |

<sup>2</sup> Direct insurance broker means an insurance broker which is licensed under the Insurance Act in respect of insurance policies relating to general business and long term accident and health policies, other than insurance policies relating to reinsurance business.

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment  | Additional commitments |
| (e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services   | (1) None<br>(2) None<br>(3) None<br>(4) Unbound except as indicated in the horizontal section.  | (1) None<br>(2) None<br>(3) None<br>(4) Unbound  |                        |
| <p><b>B. <u>Banking and other financial services</u></b></p> <p>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 7.10 (Domestic Regulation) and paragraph 2 (Domestic Regulation) of the Annex on Financial Services. For the avoidance of doubt, any juridical person of India intending to supply financial services through commercial presence in Singapore in accordance with the commitments in this Schedule, shall be subject to the relevant admission criteria for the supply of the particular financial service.</p> |   |  |                        |
| (a) Acceptance of deposits and other repayable funds from the public   | (1) Unbound<br>(2) None<br>(3) These measures are also limitations on national treatment.<br>Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits. | (1) Unbound<br>(2) None<br>(3) <u>Commercial banks</u><br><br>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 |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |  |                        |
|---|---|--|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment  | Additional commitments |
|   | <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>Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches.</p> <p>Location of banks and relocation of banks and sub-branches require prior approval from MAS.</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</p> | <p>executive positions. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.</p> <p>Unbound for provision of all electronic banking services.</p> |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
|   | <p>the limitations listed under activities B(a) to B(l) and the following limitations:</p> <p><u>Commercial banks</u></p> <p>New foreign banks may establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents.</p> <p>No new full bank licences will be granted to foreign banks.</p> <p>Up to a maximum of 3 bank licences with Qualifying Full Bank (QFB) privileges may be granted to Indian Banks with or without operations in Singapore after the date of entry into force of this Agreement and such Indian Banks may be admitted directly* as QFBs.</p> <p>*Such admissions are subject to the requirements set out in the Head notes to this Schedule.</p> <p>Any Indian Bank with QFB privileges is allowed to:</p> <p>(a) establish up to 25 customer service locations;</p> <p>(b) establish an ATM network among QFBs;</p> |                                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
|   | <p>(c) provide debit services through an Electronic Funds Transfer at Point of Sale (EFTPOS) network;</p> <p>(d) provide Supplementary Retirement Scheme (SRS) accounts and CPFIS accounts, and</p> <p>(e) accept fixed deposits under the Central Provident Fund Investment Scheme and Minimum Sum Scheme.</p> <p>Only a maximum of 20 new Wholesale Bank licences will be granted by the Monetary Authority of Singapore between 30 June 2001 and 30 June 2003.</p> <p>Quantitative limits on the number of Wholesale Bank (WB) licences will be removed for Indian Banks with or without operations in Singapore after the date of entry into force of this Agreement and such Banks may be admitted directly* as WBs.</p> <p>*Such admissions are subject to the requirements set out in the Head notes to this Schedule.</p> <p>WBs are not permitted to :</p> <p>(a) accept Singapore dollar fixed deposits of less than S\$250,000;</p> <p>(b) offer savings accounts;</p> |                                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
|   | <p>(c) operate interest-bearing Singapore dollar current accounts for natural persons who are Singapore residents;</p> <p>(d) issue Singapore dollar bonds and negotiable certificates of deposit, unless requirements pertaining to minimum maturity period, minimum denomination or class of investors contained in the Guidelines for Operation of Wholesale Banks issued by the Monetary Authority of Singapore and/or its successor body are complied with.</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. Offshore banks can grant credit facilities not exceeding an aggregate amount of S\$500million to non-bank residents.</p> |                                   |                        |



| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |                                   |                        |
|---|--|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment | Additional commitments |
|   | <p>Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents.</p> <p>No foreign person shall acting alone or in concert with other persons, assume control of any Singapore incorporated bank or a company belonging to a class of financial institutions approved as financial holding companies under section 28 of the Monetary Authority of Singapore Act (referred to as “financial holding company”).</p> <p>Approval from the Minister is required before a person (together with associated persons) is allowed to acquire indirect control over and shareholdings or voting control of or exceeding 5%, 12% and 20% in a Singapore incorporated bank or a financial holding company, and before a Singapore incorporated bank or a financial holding company is allowed to be merged or taken over by any other body.</p> |                                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |                                   |                        |
|---|--|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment | Additional commitments |
|   | <p>In approving applications to exceed threshold limits, the Minister may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system.</p> <p><u>Merchant banks</u></p> <p>Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p> <p>Merchant banks can operate from only one office (excluding back-office operations).</p> <p>Location and relocation of merchant bank require MAS prior approval.</p> <p>Merchant banks can, with MAS' authorization, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise</p> |                                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |                                   |                        |
|---|--|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment | Additional commitments |
|   | <p>Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.</p>   |                                   |                        |
|   | <p><u>Finance companies</u></p> <p>No new finance companies.</p> <p>A finance company must be set up as a Singapore incorporated company.</p> <p>Location and relocation of finance companies and sub-branches require MAS' prior approval.</p> <p>Finance companies are not permitted to establish off-premise ATMs, ATM networking, participate in any local ATM network or allow their accounts to be debited through an Electronic Funds Transfer at Point of Sale (EFTPOS) network.</p> <p>No foreign person shall acting</p> |                                   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
|   | <p>alone or in concert with other persons, assume control of any finance company. Approval from the MAS is required before a person (together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5% and 20%, and before he obtains effective control of the finance company.</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>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>For the purposes of B(a), a "foreign person" is defined as a person that is:</p> |                                   |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |
|  | (a) in the case of a natural person, not a citizen of Singapore; and<br>(b) in the case of a corporation, not controlled by citizens of Singapore.  |   |                        |
|  | (4) Unbound except as indicated in the horizontal section.  | (4) Unbound.  |                        |
| (b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction | (1) Unbound. Measures taken are also limitations on national treatment.<br><br>(2) None<br><br>(3) These measures are also limitations on national treatment.<br><br>Credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines.<br><br>Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, must ensure that where | (1) None<br><br>(2) None<br><br>(3) As indicated in the market access column. |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |                                   |                        |
|---|--|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment | Additional commitments |
|   | <p>the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad.</p> <p>Financial institutions should not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation.</p> <p>Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$500m in aggregate.</p> <p>Offshore banks should not use their related merchant banks to circumvent the S\$500m lending limit.</p> <p>Unbound for establishment of off-premise cash dispensing machines for credit and charge cards.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound</p>                |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>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<br>(2) None<br>(3) None except as indicated for activity B(b) above.<br>(4) Unbound except as indicated in the horizontal section.  | (1) None<br>(2) None<br>(3) None except as indicated for activity B(b) above.<br>(4) Unbound |                        |
| (d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts | (1) Unbound<br>(2) None<br>(3) These measures are also limitations on national treatment. Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.<br>Bankers' drafts can only be issued by banks.<br><br>Multi-purpose stored value cards can be issued only by a bank in Singapore licensed by MAS. | (1) Unbound<br>(2) None<br>(3) None  |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |  |                        |
|---|--|--|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                                  | Additional commitments |
|   | <p>The limitations indicated in B(b)(3) above also apply to the activities listed in B(d).</p> <p>(4) Unbound except as indicated in the horizontal section.</p>   | <p>(4) Unbound.</p>  |                        |
| (e) Guarantees and commitments  | <p>(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.</p> <p>(2) None</p> <p>(3) None except for the limitations indicated in B(b)(3)(ii) above.</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<br>3) Commercial presence 4) Presence of natural persons   |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| (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"> <li>- money market instruments (including cheques, bills, certificates of deposit)</li> <li>- foreign exchange</li> <li>- derivative products, including financial futures and options</li> <li>- exchange rate and interest rate instruments, including swaps and forward rate agreements</li> </ul> | (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. Measures taken are also limitations on national treatment.<br>(2) None<br>(3) These measures are also limitations on national treatment. Banks and merchant banks are required to set up separate subsidiaries incorporated in Singapore to trade financial futures for customers.<br><br>Financial futures brokers can establish as branches or subsidiaries.<br><br>Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.<br><br>(4) Unbound except as indicated in the horizontal section. | (1) None<br><br>(2) None<br><br>(3) None except as indicated for activity B(b) above.<br><br>(4) Unbound. |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>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. Measures taken are also limitations on national treatment.</p> <p>(2) None</p> <p>(3) Measures taken are also limitations on national treatment.</p> <p>None except that banks' and merchant banks' membership on any securities exchange or futures exchange established in Singapore must be held through subsidiaries incorporated in Singapore.</p> <p>Representative offices cannot conduct business or act as agents. Only banks licensed in Singapore can apply to become primary and registered dealers of Singapore Government Securities.</p> | <p>(1) None</p> <p>(2) None</p> <p>(3) None except as indicated for activity B(b) above.</p> <p>(4) Unbound.</p> |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |  |                        |
|---|--|--|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                              | Additional commitments |
|   | Unbound for new primary and registered dealers of Singapore Government Securities.<br><br>(4) Unbound except as indicated in the horizontal section.   |  |                        |
| (h) Money broking   | (1) Unbound<br><br>(2) None<br><br>(3) Unbound for new money brokers. Measures taken are also limitations on national treatment.<br><br>(4) Unbound except as indicated in the horizontal section. | (1) Unbound<br><br>(2) None<br><br>(3) None<br><br>(4) Unbound |                        |
| (i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository           | (1) Unbound<br><br>(2) None<br><br>(3) These measures are also limitations on national treatment.<br><br>None except   | (1) Unbound<br><br>(2) None<br><br>(3) None                    |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |  |                        |
|---|---|--|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment              | Additional commitments |
| and trust services  | (a) asset management companies, trust services companies and custodial depositories can establish as branches, subsidiaries or joint-ventures;<br>(b) only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system; and<br>(c) activities relating to the use including via investment of monies from any social security, public retirement or statutory savings scheme.<br><br>(4) Unbound except as indicated in the horizontal section. | (4) Unbound                                    |                        |
| (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.<br><br>(2) None<br><br>(3) These measures are also limitations on national treatment.   | (1) Unbound<br><br>(2) None<br><br>(3) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |                                   |                        |
|---|---|-----------------------------------|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment | Additional commitments |
|   | <p>Settlement and clearing services for exchange traded securities and financial futures and inter-bank transfers can only be provided by Central Depository (Pte) Limited, Singapore Exchange Derivatives Clearing Ltd, and Banking Computer Services Pte Ltd respectively.</p> <p>Only the clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and services for interbank fund transfers.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound</p>                |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |  |   |                        |
|--|--|---|------------------------|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment   | Additional commitments |
| (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 | (1) Commercial presence is required for provision of investment and portfolio research and advice to the public.<br><br>(2) None<br><br>(3) Financial advisers can establish as branches, subsidiaries, joint-ventures or representative offices. Representative offices cannot conduct business or act as agents.<br><br>(4) Unbound except as indicated in the horizontal section.   | (1) None<br><br>(2) None<br><br>(3) None<br><br>(4) Unbound                                     |                        |
| (l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services   | (1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are also limitations on national treatment.<br><br>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 | (1) None for the provision of financial information by providers such as Reuters and Bloomberg. |                        |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                  | Additional commitments |
|  | <p>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</p> <p>Reuters and Bloomberg is allowed. Measures taken are also limitations on national treatment.</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>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p> |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                        |
|---|--|---|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                   | Additional commitments |
| <b>8. HEALTH<br/>RELATED AND<br/>SOCIAL<br/>SERVICES</b>  |  |   |                        |
| <b>A. Hospital<br/>Services</b>   |  |   |                        |
| <b>Hospital services<br/>(93110)</b>  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the<br>horizontal section   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound   |                        |
| <b>B. Other Human<br/>Health Services</b>   |  |   |                        |
| <b>Other human<br/>health services-<br/>ambulance services<br/>(93192)</b>  | 1) Unbound *<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the<br>horizontal section | 1) Unbound *<br>2) None<br>3) Unbound<br>4) Unbound |                        |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons   |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| <b>Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act (Cap. 248), run on a commercial basis (93193 **)</b>   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound   |                        |
| C. Social Services (933)   | <u>Horizontal limitation on market access and national treatment</u><br>Statutory supervision services as listed in the Attachment are excluded from the scope of these commitments   |   |                        |
| <b>Social services delivered through residential institutions to old persons and the handicapped (93311)</b><br><br><b>Social services delivered through residential institutions to children and other clients (93312 )</b> | 1) Unbound*<br>2) None<br>3) None, except that the total number of facilities/ 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<br><br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>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<br><br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment   | Additional commitments |
| <b>Social services without accommodation</b><br>(9332)  | 1) Unbound*<br><br>2) None<br><br>3) None, except that the total number of facilities/ 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<br><br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br><br>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<br><br>3) None<br><br>4) Unbound |                        |
| <b>D. Other Health Related and Social Services</b>  | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound except as indicated in the horizontal section   | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound   |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment           | Additional commitments |
| <b>9. TOURISM AND TRAVEL RELATED SERVICES</b>   |   |   |                        |
| A. Hotels and Restaurants (incl. Catering)  |   |   |                        |
| <b>Hotel and other lodging services (641)</b>   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Food serving services, except meal serving services in eating facilities run by the government (642**)</b>   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |  |                        |
|---|--|--|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment                  | Additional commitments |
| Meal serving services in eating facilities run by the government<br><b>(642**)</b>  | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| Beverage serving services for consumption on the premises<br><b>(643)</b>   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound  |                        |
| B. Travel Agencies & Tour Operators Services  |  |  |                        |
| Travel agencies & tour operators services<br><b>(7471)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section        | 1) None<br>2) None<br>3) None<br>4) Unbound        |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>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<br><b>(7472)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound       |                        |
| D. Other Tourism and Travel Related Services  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                        |
|---|--|---|------------------------|
| Sector or subsector   | Limitations on market access   | Limitations on national treatment           | Additional commitments |
| <b>10. RECREA-<br/>TIONAL,<br/>CULTURAL<br/>AND<br/>SPORTING<br/>SERVICES</b>   |  |   |                        |
| A. Entertainment<br>Services (including<br>theatre, live bands &<br>circus services)<br><b>(9619)</b>   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in<br>the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |
| C. Libraries,<br>Archives,<br>Museums and<br>Other Cultural<br>Services   |  |   |                        |
| <b>Library services</b><br>(96311)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in<br>the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
| <b>Archive services except for services specified under the National Heritage Board Act (9631**)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound       |                        |
| <b>Museum services including preservation services of historical sites and buildings (9632)</b>   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Parks except for national parks, nature reserves and parklands as defined under the National Parks Act (9633**)</b>  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section       | 1) None<br>2) None<br>3) None<br>4) Unbound       |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>          | <b>Additional commitments</b> |
| <b>Other cultural services, except for parks as defined in the row above</b><br>(9633**)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |
| D.     Sporting and Other Recreational Services   |   |   |                               |
| <b>Sports and recreational services, except gambling and betting services</b><br>(964 **)   | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound  |                               |
| <b>E. Other recreational, cultural and sporting services</b>  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |



| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |  |   |  |
|--|--|---|--|
| Sector or subsector  | Limitations on market access   | Limitations on national treatment   | Additional commitments   |
| <b>11. TRANSPORT SERVICES</b>  |  |   |  |
| A. Maritime Transport Services   |  |   |  |
| <b>International transport (freight and passengers) excluding cabotage transport</b> (7211 **, 7212 **)                | 1) None<br>2) None<br>3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179)<br>4) Unbound except as indicated in the horizontal section; unbound for intra-corporate transfers of ships' crews | 1) None<br>2) None<br>3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179)<br>4) Unbound | <p>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 sub-paragraph (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:</p> <ul style="list-style-type: none"> <li>- pilotage;</li> <li>- towing and tug assistance;</li> <li>- provisioning, fuelling and watering;</li> <li>- garbage collection and ballast waste disposal;</li> </ul> |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |   |
|---|---|---|---|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment           | Additional commitments  |
|   |   |   | <ul style="list-style-type: none"> <li>- port captain's services;</li> <li>- navigation aids;</li> <li>- emergency repair facilities;</li> <li>- anchorage; and</li> <li>- other shore-based operational services essential to ship operations, including communications, water and electrical supplies.</li> </ul> |
| <b>Maritime Auxiliary Services</b>  |   |   |   |
| <b>Shipping agency services</b><br>(748**)  | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound |   |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>  | <b>Additional commitments</b> |
| <b>Shipping brokerage services</b><br>(748**)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound   |                               |
| <b>International towage</b><br>(7214**)   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound   |                               |
| <b>Classification societies, except for statutory services for Singapore flag ships</b>   | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) None<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>                    | <b>Additional commitments</b> |
| <b>Storage and warehousing services</b><br>(742**)  | 1) Unbound*<br><br>5) None<br><br>6) None<br><br>7) Unbound except as indicated in the horizontal section                             | 1) Unbound*<br><br>5) None<br><br>6) None<br><br>7) Unbound |                               |
| <b>Maritime freight forwarding services</b><br>(748, 749)   | 1) Office registration may be required.<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound     |                               |
| <b>Maintenance and repair of vessels</b><br>(8868**)  | 1) Unbound*<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section                             | 1) Unbound*<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
| <b>B. Internal Waterways Transport</b>   |   |   |                        |
| <b>Passenger transportation</b><br>(8868**)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Freight Transportation</b><br>(7222)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Rental of vessels with crew</b><br>(7223)   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>          | <b>Additional commitments</b> |
| <b>Pushing and towing services</b><br>(7224)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |
| C. Air Transport Services   |   |   |                               |
| <b>Aircraft repair and maintenance services</b>   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound   |                               |
| <b>Selling and marketing of air transport services</b>  | 1) None<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section    | 1) None<br>2) None<br>3) Unbound<br>4) Unbound    |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>          | <b>Additional commitments</b> |
| <b>Rental of aircraft with crew</b><br>(734)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |
| <b>D. Space Transport</b><br>(733)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |
| <b>E. Rail Transport Services</b>   |   |   |                               |
| <b>Passenger transportation</b><br>(7111)   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                               |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>            | <b>Additional commitments</b> |
| <b>Freight transportation</b><br>(7112)   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section   | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound   |                               |
| <b>Pushing and towing services</b><br>(7113)  | 1) Unbound *<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound *<br>2) None<br>3) Unbound<br>4) Unbound |                               |
| <b>Maintenance and repair of urban and suburban rail transport equipment</b><br>(8868 **)   | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section    | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound    |                               |



| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons  |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                 | Additional commitments |
| <b>Supporting services for rail transport services</b><br>(743)  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| F. Road Transport Services   |   |   |                        |
| <b>Rental services of cars with operators</b><br>(71222)<br><br><b>Rental services of buses and coaches with operators</b><br>(71223)<br><br><b>Rental services of commercial freight vehicles with operators</b><br>(71240) | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section  | 1) Unbound *<br>2) None<br>3) None<br>4) Unbound  |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons   |   |   |                        |
|---|---|---|------------------------|
| Sector or subsector   | Limitations on market access  | Limitations on national treatment                             | Additional commitments |
| <b>Freight transportation (including maritime inland trucking), except freight transportation of:</b><br><br><b>a) refrigerated goods</b><br><br><b>b) liquids or gases</b><br><br><b>c) containerised freight</b><br><br><b>d) furniture</b><br><br>(7123**) | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound except as indicated in the horizontal section | 1) Unbound<br><br>2) None<br><br>3) Unbound<br><br>4) Unbound |                        |
| <b>Freight transportation (including maritime inland trucking) of:</b><br><br><b>a) refrigerated goods</b><br>(71231)   | 1) Unbound *<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section  | 1) Unbound *<br><br>2) None<br><br>3) None<br><br>4) Unbound  |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |  |   |                               |
|---|--|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>  | <b>Limitations on national treatment</b>                | <b>Additional commitments</b> |
| <b>b) liquids or gases</b><br>(71232)<br><br><b>c) containerised freight</b><br>(71233)<br><br><b>d) furniture</b><br>(71234)                                       |  |   |                               |
| <b>Maintenance and repair services of motor vehicles</b><br>(61120)<br><br><b>Maintenance and repair services of parts of motor vehicles (88 **)</b>                | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |
| <b>Parking services</b><br>(74430)  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound as indicated in the horizontal section | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |

| Modes of supply: 1) Cross-border supply 2) Consumption abroad<br>3) Commercial presence 4) Presence of natural persons |   |  |                        |
|--|---|--|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment                  | Additional commitments |
| <b>Supporting services for road transport, except parking services</b><br>(744**)                                      | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound as indicated in the horizontal section  | 1) Unbound<br>2) None<br>3) Unbound<br>4) Unbound  |                        |
| G. Pipeline Transport  |   |  |                        |
| <b>Transportation of fuels</b><br>(7131)   | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound |                        |
| <b>Transportation of other goods</b><br>(7131)   | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) Unbound<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |  |                               |
|---|---|--|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>   | <b>Additional commitments</b> |
| H.    Services<br>Auxiliary to All<br>Modes of Transport<br>except Maritime<br>Transport Services   |   |  |                               |
| <b>Storage and<br/>warehousing<br/>services, including<br/>container station<br/>and depot services<br/>(742)</b>   | 1) Unbound*<br><br>2) None<br><br>3) Unbound except storage and<br>warehouse services for land transport<br><br>4) Unbound except as indicated in the<br>horizontal section | 1) Unbound*<br><br>2) None<br><br>3) Unbound except storage and<br>warehouse services for land transport<br><br>4) Unbound |                               |
| <b>Freight forwarding<br/>services<br/>(748**)</b>  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the<br>horizontal section  | 1) None<br><br>2) None<br><br>3) None<br><br>4) Unbound  |                               |

| Modes of supply: 1) Cross-border supply      2) Consumption abroad<br>3) Commercial presence      4) Presence of natural persons |   |   |                        |
|--|---|---|------------------------|
| Sector or subsector  | Limitations on market access  | Limitations on national treatment               | Additional commitments |
| <b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b><br>(95, 97, 98, 99)   |   |   |                        |
| <b>Washing, cleaning and dyeing services</b><br>(9701)   | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound |                        |
| <b>Hairdressing and other beauty services</b><br>(9702)  | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br>2) None<br>3) None<br>4) Unbound |                        |

| Modes of supply:    1) Cross-border supply                      2) Consumption abroad<br>3) Commercial presence                      4) Presence of natural persons |   |   |                               |
|---|---|---|-------------------------------|
| <b>Sector or subsector</b>  | <b>Limitations on market access</b>   | <b>Limitations on national treatment</b>                    | <b>Additional commitments</b> |
| <b>Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (97030**)</b>                               | 1) Unbound*<br><br>2) None<br><br>3) None<br><br>4) Unbound except as indicated in the horizontal section | 1) Unbound*<br><br>2) None<br><br>3) None<br><br>4) Unbound |                               |

**ATTACHMENT TO APPENDIX 1:        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 (93312);
- b)        children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (93312);
- c)        children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school<sup>3</sup> under Section 44 (1) (g) of the CYP Act (93319);
- d)        children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (93312);
- e)        persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (93319).

2        Statutory Supervision Services Without Accommodation for the Following Types of Clients (9332):

- a)        children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the CYP Act (93329);
- b)        persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (93329).

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<sup>3</sup> 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.