

ANNEX 5

Part B – Singapore’s Schedule of Specific Commitments on Services

Notes:

- (a) The classification of service sectors in this revised offer 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 classifications list as used in the GATT document MTN.GNS/W/120 dated 10 July 1991.
- (b) 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.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	4) Presence of natural persons unbound, except as specified in Chapter 9 (Movement of Natural Persons).	4) Unbound	
		3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		- A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.)	
		- At least one director of the company must be locally resident.	
		- All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.)	
	1), 2), 3), 4) Specific commitments in market access in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
Accounting/Auditing and Book-keeping Services (CPC 8621 and 8622)	1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Taxation Services Taxation services except for other tax-related services (CPC 863**))	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other tax-related services (CPC 86309**)	1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. Only Public Accountants registered with the Public Accountants Board Singapore can practise as tax consultants for local tax laws. 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Architectural Services (CPC 8671)	<p>1) None</p> <p>2) None</p> <p>3) <u>Limited corporation</u></p> <p>a) Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation.</p> <p>b) Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered architects or allied professional who are either directors, managers or employees of the corporation.</p> <p>c) Architectural work in Singapore will be under the control and management of a director of the corporation who is a registered owner of at least one share of the corporation.</p> <p><u>Unlimited corporation</u></p> <p>a) Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation.</p> <p>b) The articles of association of the corporation provide that any person who is neither a registered architect nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation.</p> <p>c) The business of the corporation, so far as it relates to architectural services in Singapore, will be under the control and management of a director of the corporation who:</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(i) is a registered architect ordinarily resident in Singapore;</p> <p>(ii) has in force a valid practising certificate authorizing him to engage in the practice of architecture; and</p> <p>(iii) is a member, or registered owner of at least one share, of the corporation.</p> <p><u>Partnership</u></p> <p>a) The partnership consists of only registered architects with valid practising certificates and allied professionals; and</p> <p>b) The supply of architectural services in Singapore will be under the control and Management of a partner who is a Registered architect, ordinarily resident in Singapore and who has a valid practising certificate.</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 (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Engineering Services (CPC 8672**)</p> <p>The sectors covered by Engineering services are:</p> <p>(a) Civil engineering services (b) Production engineering services (c) Mechanical engineering services (d) Electrical engineering services (e) Electronic engineering services (f) Aeronautical engineering services (g) Marine engineering services (h) Naval architectural engineering services (i) Industrial engineering services (j) Chemical engineering Services</p>	<p>1) None</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment</p> <p><u>Limited corporation</u></p> <p>a) Not less than 80% of the directors of the corporation shall be registered Professional Engineers or allied professionals (registered Architects or Land Surveyors)</p> <p>b) Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered Professional Engineers or allied professionals</p> <p>c) Professional engineering work in Singapore will be under the control and Management of a director of the Corporation who is a registered owner of at least one share of the corporation; who is a registered Professional Engineer ordinarily resident in Singapore and who has a valid Certificate</p> <p><u>Unlimited corporation</u></p> <p>a) Only registered Professional Engineers or allied professionals (registered Architects or Land Surveyors) shall be a director of the corporation least one share, of the corporation</p>	<p>1) None, other than engineers should be effectively resident in Singapore.</p> <p>2) None</p> <p>3) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>b) The articles of association of the corporation provide that any person who is neither a registered Professional Engineer nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation</p> <p>c) The business of the corporation so far as it relates to professional engineering work, will be under the control and management of a director of the corporation who:</p> <ul style="list-style-type: none"> - is a registered Professional Engineer ordinarily resident in Singapore; - has in force a practising certificate authorising him to engage in such professional engineering work; and - is a member, or a registered owner of at least one share, of the corporation. <p><u>Partnership</u></p> <p>a) The partnership consists of only registered Professional Engineers with valid practising certificates and allied professionals; and</p> <p>b) Professional engineering work in each discipline of engineering in Singapore will be under the control and management of a partner who is a registered Professional Engineer in the relevant discipline, ordinarily resident in Singapore and who has a valid practising certificate</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 (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Landscaping services (CPC 86742 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Medical Services, specifically General Medical Services (CPC 93121) and Specialised Medical Services (CPC 93122)	1) Unbound* 2) None 3) None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Dental Services (CPC 93123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Veterinary Services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
<p>Computer Services</p> <p>The services covered are:</p> <ul style="list-style-type: none"> - Software development - Systems Integration Services - Data processing - Database services <p>Commitments in Telecommunication services are recorded in 2.C of the Schedule of Specific Commitments.</p>	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
C. Research and Development Services			
a. R&D services on natural sciences, specifically biotechnology services and industrial research (CPC 851**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
b. R&D services on social sciences and humanities, specifically economic and behavioural research (CPC 852**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853**))	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Real Estate Services			
Residential and non-residential property management services on a fee or contract basis (CPC 82201, 82202)	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound except as indicated in the horizontal section	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound	
E. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Relating to motor vehicles (CPC 831**)	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound	
F. Other Business Services			
a. Advertising Services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Market Research and public opinion polling services			
Commercial Market Research (CPC 86401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Management Consulting Services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
d. Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Technical testing and analysis services			
Technical testing and analysis services of motor vehicles (CPC 8676**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishery And Mining, including Oilfield Services (CPC 881**, 882**, 883**, 5115**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Services incidental to manufacturing (CPC 884, 885, except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
k. Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. Investigation and security			
Security consultation services (CPC 87302)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Alarm monitoring services (CPC 87303)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Unarmed guard services (CPC 87305**)	<p><u>Horizontal limitation on market access and national treatment</u></p> <p>All commitments in this sector are subject to the Private Investigation and Security Agencies Act. The Act stipulates that:</p> <ul style="list-style-type: none"> - Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident - The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths. - Foreigners are not allowed to work as guards, but can be involved in the administration of the company. <p>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound* 2) None 3) None 4) Unbound</p>	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 8861-8866 **)	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o. Building cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
p. Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
s. Convention Services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
t. Other			
Translation/ Interpretation Services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Interior Design Services, Excluding Architecture (CPC 87907**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier Services in respect of documents and parcels, excluding letters and postcards	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Telecommunication Services			
<u>General Conditions Statement</u>			
Commitments undertaken in this schedule are subject to the following conditions:			
1. The number of licences may be limited due to scarce resources, such as rights of way and availability of frequency spectrum.			
2. This excludes services regulated under the Broadcasting Act.			
1. Basic Telecommunication Services (facilities-based): (a) Public Switched Services ¹ (local and international) (b) Leased Circuit Services (local and international)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments.	

¹ This includes voice, data, and facsimile services.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. Mobile Services ² (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	
3. Resale basis: (a) Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network) (b) Leased Circuit Services (local and international) (without connection to the public switched network) (c) Public Cellular Mobile Telephone Services (d) Public Radio Paging Services	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	

² Mobile services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia Services.

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

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ii) All broadcasting and AV services and materials that are broadcasting-related are excluded, examples being <ul style="list-style-type: none"> - Free-to-air broadcasting - Cable and pay television - Direct broadcasting by satellite - Teletext 			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Construction Services consisting of: - General Construction for Buildings (CPC 512) - General Construction work for civil engineering (CPC 513) - Installation and assembly work (CPC 514 + 516) - Building Completion and finishing work (CPC 517) - Others (CPC 511 + 515 + 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
4. DISTRIBUTION SERVICES	<u>Horizontal limitations on Market Access and National Treatment</u> Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments. Singapore reserves the right and flexibility to modify and/or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import prohibition or non-automatic import licensing regime.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Commission Agents' Services Commission agents' services except for: pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Sales on a fee or contract basis of pharmaceutical goods and medical goods intended for the Singapore market (CPC 62117**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
B. Wholesale Trade Services			
Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Wholesale trade of pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 62251 & 62252)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Retailing Services			
Retailing Services except for (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Retail sales of food, beverages and tobacco (6310)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Retail sales of pharmaceutical, medical and orthopaedic goods (63211)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Sales of motor vehicles only: Wholesale trade services of motor vehicles (CPC 61111)</p> <p>Retail sales of motor vehicles (CPC 61112)</p> <p>Sales of parts and accessories of motor vehicles (CPC 61130)</p> <p>Sales of motorcycles and snowmobiles and related parts and accessories (CPC 61210)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	
Retail sale of motor fuel (CPC 613)	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	
D. Franchising Franchising services (CPC 8929 **)	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES	Specific commitments on Market Access 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.		
C. Other Higher Education Services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 923900)	1) None 2) None 3) None, except that the number of persons who can pursue medical degrees will be limited depending on the total supply of people. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Adult education services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 924 n.e.c.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
E. Other Education Services, including Traditional Chinese Medicine Education, Chinese language training and educational testing services (CPC 92900 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
6. ENVIRONMENTAL SERVICES			
C. Sanitation and similar services (9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Cleaning services of exhaust gases (9404)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Noise abatement services (9405)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
7. FINANCIAL SERVICES			
A. <u>Insurance and Insurance-related Services</u>			
All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 65 (Domestic Regulation) and paragraph 2 of the Annex on Financial Services of the GATS.			
(a) Life insurance services including annuity, disability income, accident and health insurance services	1) Unbound 2) None	1) Unbound 2) None	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) These measures are also limitations on national treatment. None except foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; insurance companies must establish as branches or subsidiaries; and for activities related to the use, including via investment, of monies from any social security, public retirement or statutory savings scheme</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee	<p>1) Unbound</p> <p>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.</p> <p>3) None except that foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; and insurance companies must establish as branches or subsidiaries.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Reinsurance and retrocession	1) None 2) None 3) None except that reinsurance companies must be established as branches or subsidiaries. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Insurance intermediation comprising broking and agency services	1) Unbound 2) These measures are also limitations on national treatment. 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. 3) These measures are also limitations on national treatment. Unbound except for admission of direct ³ insurance and reinsurance brokers as locally incorporated subsidiaries. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	

³ Direct insurance broker means an insurance broker who is licensed under the Insurance Act in respect of insurance policies relating to general insurance 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 (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	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 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<p>B. <u>Banking and other Financial Services</u></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 65 (Domestic Regulation) and paragraph 2 of the Annex on Financial Services of the GATS.</p>			

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) Acceptance of deposits and other repayable funds from the public	1) Unbound 2) None 3) These measures are also limitations on national treatment. Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits.	1) Unbound 2) None 3) <u>Commercial banks:</u> Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches. Unbound for provision of all electronic banking services. Location of banks and relocation of banks and sub-branches require prior approval from MAS.	
	<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 <i>vis-à-vis</i> 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. MAS may require foreign banks to incorporate under Singapore law.</p> <p>Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under activities B(a) to B(l) and the following limitations:</p>	<p>Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit. Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit from non-residents. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.⁴</p>	

⁴ MAS may permit a bank incorporated in Singapore which is a wholly owned subsidiary of a bank of another Member incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Commercial banks</u> No new full and wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents.</p>		
	<p>Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents. A single/related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares.</p> <p><u>Merchant banks</u> Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p>	<p><u>Merchant banks</u> Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks require MAS' prior approval. Merchant banks can, with MAS' authorisation, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Finance companies</u> No new finance companies. No foreign person shall, acting alone or in concert with other persons, assume control of any finance company. A foreign person is a person that is:</p> <ul style="list-style-type: none"> (a) in the case of a natural person, not a citizen of Singapore, and (b) in the case of a corporation, not controlled by citizens of Singapore. <p>Approval from the MAS is required before a person (together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5%, 12% and 20%, and before he obtains effective control of the finance company. In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system.</p>	<p><u>Finance companies</u> Location of finance companies and relocation of sub-branches require MAS' prior approval. Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction	<p>All finance companies, local and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/convertible securities.</p> <p>4) Unbound except as indicated in the horizontal section</p> <p>1) Unbound. Measures taken are also limitations on national treatment.</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment (i) Other than in-house credit cards, credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines.</p>	<p>4) Unbound except as indicated in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$500m in aggregate.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence (4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad.</p> <p>Financial entities shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation.</p> <p>(iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed.</p> <p>4) Unbound except as indicated in the horizontal section.</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 issuers.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(c) Financial leasing	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts	<ol style="list-style-type: none"> 1) Unbound 2) None 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. Bankers' drafts can only be issued by banks. Multi-purpose stored value cards can only be issued by a bank in Singapore licensed by MAS. The limitations indicated in B.(b) 3) above also apply to the activities listed in B.(d). 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section 	
(e) Guarantees and commitments	<ol style="list-style-type: none"> 1) None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee. 2) None 3) None except for the limitations indicated in activity A.(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B.(b) 3)(ii) above. 4) Unbound except as indicated in the horizontal section. 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	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"> - money market instruments (including cheques, bills, certificates of deposit) - foreign exchange - derivative products, including financial futures and options - exchange rate and interest rate instruments, including swaps and forward rate agreements 	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. 2) None 3) These measures are also limitations on national treatment. Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers. Financial futures brokers can establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided:	1) None 2) None 3) None except as indicated for activity B(b) above.	
<ul style="list-style-type: none"> - transferable securities - other negotiable instruments and financial assets, including bullion 	<ul style="list-style-type: none"> - the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets; - the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch/subsidiary; and - MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management systems to trade in these products. 		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues	<p>The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B.(b) 3)(ii). Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <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>4) Unbound except as indicated in the horizontal section.</p> <p>1) None</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) Measures taken are also limitations on national treatment. Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will be able to trade directly in S\$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S\$150,000.</p> <p>Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies.</p> <p>Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd (SGX-DT) must be held through subsidiaries.</p> <p>Unbound for new Primary and Registered dealers of Singapore Government Securities</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>2) None</p> <p>3) None except as indicated for activity B(b) above</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(h) Money broking	<p>1) Unbound</p> <p>2) None Unbound for new money brokers. Measure taken are also limitation as on national treatment.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	<p>1) Unbound</p> <p>2) None</p> <p>These measures taken are also limitations on national treatment. None except asset management companies, custodial depositories, and trust services companies can establish as branches, subsidiaries or joint ventures; only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system; and for activities relating to the use, including via investment, of monies from any social security, public retirement or statutory saving scheme.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	<p>1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only.</p> <p>2) None</p> <p>These measures are also limitations on national treatment. Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively. Only one clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and interbank fund transfer.</p> <p>4) Unbound except as indicated in the Horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	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	<ul style="list-style-type: none"> 1) Commercial presence is required for provision of investment and portfolio research and advice to the public. 2) None 3) Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents. 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	
(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services	<ul style="list-style-type: none"> 1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are limitations on national treatment. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/information are safeguarded, and MAS is allowed on-site access to the data/information at the place where the data/information is processed. 2) Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. Measures taken are limitations on national treatment. 	<ul style="list-style-type: none"> 1) None for the provision of financial information by providers such as Reuters and Bloomberg. 2) None 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<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>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
8. HEALTH RELATED AND SOCIAL SERVICES	Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments		
A. Hospital services (93110)	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound, except for foreign equity ownership permitted up to 100 %.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
B. Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act, run on a commercial basis (CPC 93193 **)	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>C. Social services delivered through residential institutions to old persons and the handicapped (CPC 93311)</p> <p>Social services delivered through residential institutions to children and other clients. (CPC 93312**)</p>	<p>1) Unbound*</p> <p>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.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>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</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound</p>	
<p>C. Child day-care services including day-care services for the handicapped (CPC 93321)</p> <p>Vocational rehabilitation (CPC 93324)</p>	<p>1) Unbound</p> <p>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.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>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</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad		(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Guidance and counselling services not elsewhere classified related to children (CPC 93322)	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	
C. Welfare services not delivered through residential institutions (CPC 93323)	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	
C. Other social services without accommodation (CPC 93329**))	<ol style="list-style-type: none"> 1) Unbound 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conducting active marketing in Singapore. 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound 	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
a. Hotel and Restaurants (including catering)			
Hotel and other lodging services (CPC 641)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Restaurant and Catering Services (CPC 64210, 64230)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Travel Agent and Tour Operators Services (CPC 7471)	1) None 2) None 3) None. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
c. Tourist Guide Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Entertainment Services (including theatre, live bands, and circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Archive services except for services specified under the National Heritage Board Act	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Parks except for national parks, nature reserves and public parks as defined under the Parks and Trees Act (CPC 9633**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Sports and recreational services, except gambling and betting services (CPC 964**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International maritime transport (freight and passengers) excluding cabotage transport (CPC 721**, 7212**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	When the following services are not otherwise covered by the obligation enshrined in Article XXVIII(c) (ii) of GATS in Annex 1B to the WTO Agreement, they will be made available to international maritime transport suppliers on reasonable and non-discriminating terms and conditions: <ul style="list-style-type: none"> - pilotage; - towing and tug assistance; - provisioning fuelling and watering; - garbage collecting and ballast; waste disposal; - port captain's services; - navigation aids emergency; - repair facilities; - anchorage; and - other shore-based operational services essential to ship operations, including communications, water and electrical suppliers.
Maritime Auxiliary Services:	1) None 2) None 3) None	1) None 2) None 3) None	
Shipping agency services	4) Unbound except as indicated in the horizontal section	4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services: Shipping brokerage Services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: International Towing	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: Classification societies, except for statutory services for Singapore flag ships	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Air Transport Services			
Selling and marketing of air transport services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
F. Road Transport Services			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Rental services of cars with operators (CPC 71222) Rental services of buses and coaches with operators (CPC 71223) Rental services of commercial freight vehicles with operators (CPC 71240)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Freight transportation of: a) Refrigerated goods (CPC 71231) b) liquids or gases (CPC 71232) c) containerized freight (CPC 71233) d) furniture (CPC 71234)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Maintenance and repair services of motor vehicles (CPC 61120) Maintenance and repair services of parts of motor vehicles (CPC 88**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Parking services (CPC 74430)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
G. Pipeline Transport			
Pipeline transportation of fuels (CPC 71310)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Washing, cleaning and dyeing services (CPC 9701)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Hairdressing and other beauty services (CPC 9702)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Appendix

Types of Social Services Excluded from Singapore's Schedule of Commitments

1 Statutory Supervision Services With Accommodation for the Following Types of Clients (CPC 9331):

- a) women and girls detained in a place of safety under Section 160 of the Women's Charter (CPC 93312);
- b) children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (CPC 93312);
- c) children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school¹ under Section 44 (1) (g) of the CYP Act (CPC 93319);
- d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (CPC 93312);
- e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (CPC 93319).

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

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

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