



**PROTOCOL TO IMPLEMENT THE
NINTH PACKAGE OF COMMITMENTS
ON AIR TRANSPORT SERVICES UNDER
THE ASEAN FRAMEWORK AGREEMENT ON SERVICES**

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People's Democratic Republic (Lao PDR), Malaysia, the Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member States of the Association of South East Asian Nations (hereinafter collectively referred to as "ASEAN" or "Member States" or singularly "Member State");

NOTING the ASEAN Framework Agreement on Services signed on 15 December 1995 in Bangkok, Thailand, which seeks to enhance cooperation in services amongst Member States, eliminate substantially restrictions to trade in services amongst Member States and liberalise trade in services by expanding the depth and scope of liberalisation beyond those undertaken by Member States under the General Agreement on Trade in Services (hereinafter referred to as "GATS") of the World Trade Organisation (hereinafter referred to as "WTO");

HAVING carried out seven rounds of negotiations and concluded eight sets of schedule of specific commitments embodied in the Protocol to Implement the Initial Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 15 December 1997 in Kuala Lumpur, Malaysia; the Protocol to Implement the Second Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 16 December 1998 in Ha Noi, Viet Nam;

the Protocol to Implement the Third Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 31 December 2001; the Protocol to Implement the Fourth Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 23 November 2004 in Phnom Penh, Cambodia; the Protocol to Implement the Fifth Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 8 February 2007 in Bangkok, Thailand; the Protocol to Implement the Sixth Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 10 December 2009 in Ha Noi, Viet Nam; the Protocol to Implement the Seventh Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 16 December 2011 in Phnom Penh, Cambodia; and the Protocol to Implement the Eighth Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services signed on 20 December 2013 in Pakse, Lao PDR;

NOTING the ASEAN Framework Agreement for the Integration of Priority Sectors together with the Roadmap for the Integration of Priority Sectors signed by the ASEAN Leaders on 29 November 2004 in Vientiane, Lao PDR, and the ASEAN Framework (Amendment) Agreement for the Integration of Priority Sectors signed by the ASEAN Economic Ministers on 8 December 2006 in Cebu, Philippines, which includes Air Transport, provide measures to deepen and broaden internal economic integration and linkages, with the participation of the private sector, to realise an ASEAN Economic Community;

NOTING the ASEAN Agreement on the Movement of Natural Persons signed by the ASEAN Economic Ministers during the 21st ASEAN Summit on 19 November 2012 in Phnom Penh, Cambodia that will facilitate the movement of ASEAN people in engaging in trade in goods, trade in services and investment in the region and that upon its entry into force, its

Annex 1 shall supersede commitments made under the ASEAN Framework Agreement on Services (AFAS) in relation to mode 4 (Movement of Natural Persons);

MINDFUL of the targets and timelines of the ASEAN Economic Community Blueprint adopted at the 13th ASEAN Summit held on 21 November 2007 in Singapore that, amongst others, provided for the liberalisation of trade in services through consecutive rounds of liberalisation ending in 2015;

HAVING carried out subsequent negotiations pursuant to Article IV of the ASEAN Framework Agreement on Services and finalised the Ninth Package of Commitments;

DESIRING to set out in a schedule, the specific commitments that each Member State shall undertake, for which Member States shall accord preferential treatment to one another on a Most-Favoured Nations basis,

HAVE AGREED AS FOLLOWS:

1. The Annexes to this Protocol shall consist of the consolidated schedules of each Member State's specific commitments, Schedules of Horizontal Commitments, and the Lists of Most-Favoured Nation Exemptions, which shall form an integral part of this Protocol.

2. Subject to each Member State's Schedules of Specific Commitments and the Lists of Most-Favoured Nation Exemptions, Member States shall accord preferential treatment in air transport services to one another on a Most-Favoured-Nation basis.

3. This Protocol and its Annexes shall form an integral part of the ASEAN Framework Agreement on Services.

4. This Protocol and the commitments set out in its Annexes shall enter into force on the sixtieth day after the

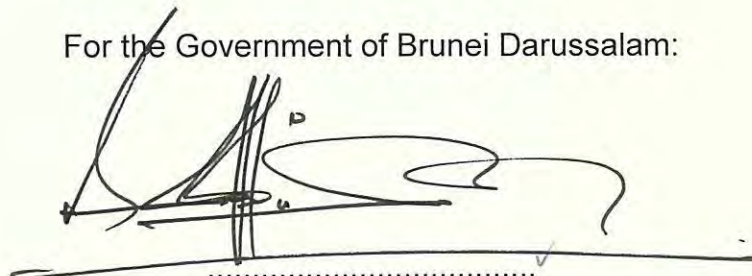
deposit of the seventh Instrument of Ratification or Acceptance from ASEAN Member States with the Secretary-General of ASEAN, and shall become effective only among the Member States that have ratified or accepted it. For each Member State ratifying or accepting the Protocol after the deposit of the seventh Instrument of Ratification or Acceptance, the Protocol shall enter into force on the sixtieth day after the deposit by such Member State of its Instrument of Ratification or Acceptance.

5. This Protocol shall be deposited with the Secretary-General of ASEAN who shall promptly furnish a certified copy thereof to each Member State. The Secretary-General of ASEAN shall also promptly furnish notifications of ratifications or acceptances made pursuant to paragraph 4 to each Member State.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed the Protocol to Implement the Ninth Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services.

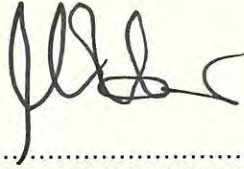
DONE at **Kuala Lumpur, Malaysia**, this **6th** Day of **November** in the Year **Two Thousand and Fifteen** in a single original copy in the English Language.

For the Government of Brunei Darussalam:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned above a solid horizontal line.

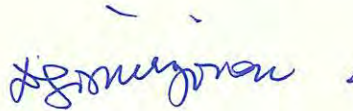
.....
DATO MUSTAPPA SIRAT
Minister of Communications

For the Government of the Kingdom of Cambodia:



.....
MAO HAVANNALL
Secretary of State
State Secretariat of Civil Aviation

For the Government of the Republic of Indonesia:



.....
IGNASIUS JONAN
Minister of Transport

For the Government of the Lao People's Democratic Republic:



.....
BOUNCHANH SINTHAVONG
Minister of Public Works and Transport

For the Government of Malaysia:



.....
DATO' SRI LIOW TIONG LAI
Minister of Transport

For the Government of the Republic of the Union of Myanmar:



.....
HAN SEIN

Deputy Minister for the Ministry of Transport

For the Government of the Republic of the Philippines:



.....
JOSEPH EMILIO AGUINALDO ABAYA

Secretary of Transportation and Communications



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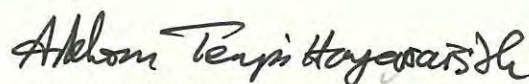
For the Government of the Republic of Singapore:



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KHAW BOON WAN

Coordinating Minister for Infrastructure and Minister for Transport

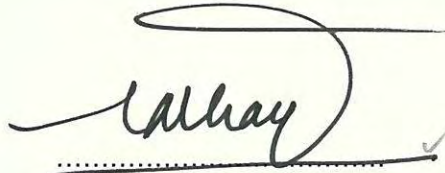
For the Government of the Kingdom of Thailand:



.....
ARKHOM TERMPITTAYAPASITH

Minister of Transport

For the Government of the Socialist Republic of Viet Nam:

A handwritten signature in black ink, appearing to read 'Dinh La Thang', written over a horizontal line. The signature is fluid and cursive.

DINH LA THANG
Minister of Transport

BRUNEI DARUSSALAM – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3 Unbound for measures concerning foreign equity or interest in companies established or wishing to establish a commercial presence unless otherwise specified in the specific commitments.	3 With respect to existing commercial presence: <ul style="list-style-type: none"> - One of the 2 directors or where there are more than 2 directors at least 2 of them shall be ordinarily resident in Brunei Darussalam. - All companies incorporated outside Brunei Darussalam which establish or have established a place of business in Brunei Darussalam must have one or more locally resident agents to accept service of process and any service of process or any notices required to be served on the company. 	
	4 Unbound except for measures concerning the entry and temporary presence of intra-corporate transferees at the level of managers, executives and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provides services within Brunei Darussalam through a branch, subsidiary, or affiliate established in Brunei Darussalam and who have been in the prior employ of their firms outside Brunei Darussalam for a period of not less than one year	4 Unbound except for measures concerning the categories of natural persons referred to in the market access column.	



BRUNEI DARUSSALAM – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>immediately preceding the date of their application for admission and who are one of the following:</p> <p>(a) Managers - persons within an organisation who primarily direct the organisation, or a department or sub-division of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or commend hiring, firing or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.</p>		



BRUNEI DARUSSALAM – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>(b) Executives - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation.</p> <p>(c) Specialists - persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions)</p> <p>Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years.</p>		



BRUNEI DARUSSALAM – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All Sectors	Future liberalisation of measures affecting limitations on foreign equity or interest in companies established in Brunei Darussalam shall be carried out in a differentiated manner, and at the discretion of the relevant authorities.	All Countries	Indefinite	The measure would be applied in a differentiated manner to those investment that match Brunei Darussalam's specific development requirements with the abilities and facilities provided by foreign enterprises and their home countries. The objective is to maximise economic benefits of foreign participation in the Brunei Darussalam economy.
	Preferences for entry and temporary stay of workers from traditional sources of supply.	Traditional sources	Indefinite. Brunei Darussalam will periodically review this in the light of domestic and national policy considerations.	Due to the small population base the government needs to regulate the flow of foreign workers, both skilled and unskilled, to ensure social cohesion in Brunei Darussalam.



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Up to 80% foreign equity	1) None 2) None 3) Unbound	



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Up to 80% foreign equity	1) None 2) None 3) Unbound	



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) Up to 80% foreign equity	1) None 2) None 3) Unbound	



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Up to 80% foreign equity	1) None 2) None 3) Unbound	



BRUNEI DARUSSALAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight Forwarding Services	1) None 2) None 3) Up to 51% foreign equity	1) None 2) None 3) Unbound	



CAMBODIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
Subsidies		(3), (4). Unbound for subsidies, including for research and development	
Tax measures		(1), (2), (3) None with respect to taxes	
Land		(3) Non-Cambodian natural and juridical persons may lease but not own land.	
Acquired rights	The conditions of ownership, management, operation, juridical form and scope of activities as set out in a license or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier, will not be made more restrictive than those in existence as of the date of Cambodia's accession to the WTO.		
Investment incentives	(3) Investors, seeking incentives under the provisions of the Law on Investment, shall have the obligation to provide adequate and consistent training to Cambodian staff, including for promotion to senior positions.	(3) None	



CAMBODIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Presence of natural persons	<p>(4) Unbound except for measures concerning the entry and temporary stay of a natural person who falls in one of the following categories:</p> <p><u>Business visitors</u></p> <p>A natural person who:</p> <ul style="list-style-type: none"> - enters Cambodia for the purposes of participating in business meetings, establishing business contacts including negotiations for the sale of services and/or other similar activities; - stays in Cambodia without receiving income from within Cambodian sources; - does not engage in making direct sales to the general public or supplying services. <p>Entry visa for business visitors shall be valid for a period of 90 days for an initial stay of 30 days, which may be extended.</p>	<p>(4) Unbound, except for measures affecting the categories referred to under market access.</p>	



CAMBODIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p><u>Persons responsible for setting up of a commercial establishment:</u> Persons working in an executive or managerial position, receiving remuneration from an entity as defined below, who are responsible for the setting up, in Cambodia, of a commercial presence of a service provider of a Member, that will support employment of persons described in a, b, and c below. The subject persons are not subject to a maximum duration of stay.</p> <p><u>Intra-Corporate Transferees</u> Natural persons who have been employed by a juridical person of another member for a period of not less than 1 year and who seek temporary entry to provide services through a branch, subsidiary and affiliate in Cambodia and who are:</p> <p>a) <u>Executives:</u> without requiring compliance with labour market tests, persons within an organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the</p>		



CAMBODIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>business. Executives would not directly perform tasks related to the actual supply of a service or services of the organisation.</p> <p>b) <u>Managers</u>: without requiring compliance with labour market tests, natural persons employed by a juridical entity and who possess knowledge at an advanced level of expertise or proprietary knowledge of a juridical entity product, service, research, equipment, techniques, or management, and who primarily direct the organisation or a department of the organisation; supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or recommend hiring, firing or other personnel actions; and exercise discretionary authority over day-to-day operations. They do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the</p>		



CAMBODIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>service.</p> <p>c) <u>Specialists</u>: Natural persons, within an organisation who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organisation's services, research equipment, techniques, or management.</p> <p>Temporary residency and work permit is required for the natural persons in the categories defined under intra-corporate transferees. Such permits are issued for two years and may be renewed annually up to maximum of total five years.</p>		



CAMBODIA– LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services				
Production and distribution of television programmes and cinematographic works	Measures based upon co production agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.	Countries with which such bilateral or plurilateral agreements are in force, now or in the future	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned
Production and distribution of television programmes and cinematographic works	Measures granting the benefit of support programmes (such as "Fonds d'aide a la production de l'agence intergouvernemental de la Francophonie") to audiovisual works, and suppliers of such works meeting origin criteria.	Countries with which bilateral and plurilateral agreements have been signed in the area of cultural cooperation.	Indefinite	These programmes aim at preserving and promoting the cultural identity of countries with which Cambodia has a long-standing cultural links
Production and distribution of audiovisual works through broadcasting transmission to the public	Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	Countries with which bilateral or plurilateral agreements concluded in the area of cultural cooperation.	Indefinite	These measures aim, within the sector, to promote cultural values both within Cambodia, and with other countries, including in the region
Land transport	Facilitation of transport and transit transport agreements.	Existing and future bilateral or plurilateral agreements	Indefinite	The need to promote tourism and trade in transport services especially among the neighbouring countries.



CAMBODIA– LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Internal waterways	Establishes procedures, charges, and specific regulations applicable for ships of countries concerned operating in Mekong river basin	Existing and future bilateral or plurilateral agreements	Indefinite	Ensure and facilitate navigation in the Mekong river.
Maritime transport	Establishes procedures, charges, and specific regulations for maritime transport applicable for ships of countries concerned operating in Siam Gulf.	Existing and future bilateral or plurilateral agreements	Indefinite	Ensure and facilitate navigation in the Siam Gulf.



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) None, other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) None, other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	1) None 2) None 3) None other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Refueling Services	1) None 2) None 3) None other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



CAMBODIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Line Maintenance	1) None 2) None 3) None other than that indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



INDONESIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<p>4) Subject to Indonesian Labour and Immigration Laws and Regulations, only directors, managers and technical experts/advisors, unless mentioned otherwise, are allowed to stay for two years and could be extended for a maximum two times subject to two years extension each time. Manager and technical experts (intra corporate transfer) are allowed based on an economic needs test.</p> <p>The entry and temporary stay of business visitor(s) is (are) permitted for a period of 60 days and could be extended maximum for 120 days.</p>	<p>4) Expatriate Charges Any foreign natural persons supplying services are subject to charges levied by Governments</p> <p>Labour Laws and Regulations. Any expatriate employed by a joint-venture enterprise, representatives office, and/or other types of juridical person and/or an individual services provider must hold a valid working permit issued by the Ministry of Manpower and Transmigration.</p>	



INDONESIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments ON Air Transport under the ASEAN Framework Agreement on Services

Definitions:

"Director": One or a group of persons entrusted by the shareholders of a services providing entity with the final overall control and direction of the enterprise, and legally responsible to act on behalf of the enterprises inside and/or outside of the court.

"Manager": Senior employee of a service supplier who primarily directs the management of the organisation, receiving general supervision or direction principally from the board of directors of the business, including directing the service supplier or a department or sub-division thereof, supervising or controlling the work of other supervisory, professional or managerial employee or having the authority to hire or fire or recommend such or other personnel actions.

"Technical Expert/Advisor": Person employed by a service supplier who possesses a standard of high or common (i) qualifications referring to a type of work or trade requiring specific technical knowledge or (ii) knowledge essential or proprietary to the service, research equipment, techniques or management.

"Joint Operator": A joint operation is an undertaking between one or several foreign and Indonesian enterprises of temporary nature, to handle one or several project/businesses without establishing a new statutory body according to Indonesian laws

"Joint venture Enterprise": A joint venture enterprise is a legal entity organised under Indonesian law and having its domicile in Indonesia, in the form of cooperation between foreign capital and Indonesian (national) capital.

"Contract Management": Contract management is a contract organised under Indonesian law in the form of cooperation on management of temporary nature between Indonesian (national) capital and foreign capital.

"Business visitors(s)": natural person(s) staying in Indonesia for the purpose of participating in business meeting, business contacts including negotiations for the sales of services and/or other similar activities including those who prepare for the establishment of a commercial presence in Indonesia, without acquiring remuneration and/or any other direct income from within Indonesia, and are not engaged in making direct sales or supplying services to general public.



INDONESIA – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Banking Services *	Measures relating to a joint-venture bank of national and foreign origin under which entry of foreign bank in Indonesia is allowed on a reciprocity basis (Pursuant to Articles 14(3) the Ministry of Finance Decrees No. 220/KMK.017/1993 dated 26 th February 1993) With respect to joint-venture banks, licenses can only be granted to foreign banks of countries which adopt reciprocal policies regarding Indonesian banks	All countries which adopt reciprocal policies regarding Indonesia banks	Suspended until the end of the period of 60 days beginning on 1 November 1997 as stipulated in the Second Decision on Financial Services adopted by the Council for Trade in Services on 21 July 1995	To guarantee equal treatment to Indonesian nationals wishing to establish and operate bank abroad
Movement of Personnel (semi-skilled workers)	Low level occupations are reserved for Indonesian citizens. Based on Government Policy, limited exemptions may be granted to citizens of certain countries.	Nationals of Malaysia, Singapore, Brunei Darussalam, Papua New Guinea and Australia have been granted limited access to low level occupations	Indefinite	Development of the region is being undertaken and for the confirmation of this programme, it is decided to grant limited access to low level occupations to citizens at a limited number of countries
Construction Services (government funded projects)	Measures relating to preferential short listing in international competitive bidding	Nationals of Brunei Darussalam, Malaysia, The Philippines, Singapore and Thailand have been granted special treatment	These measures shall be maintained as long as the treaties of ASEAN remain in force	The implementation of a preferential short listing scheme for ASEAN contractors enhances the advancement of civil works, industrial construction and the economic development of the ASEAN region

Note: *) This exemption is removed as a GATS Plus Offer



INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49%	(1) None (2) None (3) As indicated in the horizontal section	



INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Selling and Marketing of Air Transport Services</p>	<p>1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49%</p>	<p>1) None 2) None 3) As indicated in the horizontal section</p>	



INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Should be in the form of limited liability enterprise with maximum foreign equity 49%	1) None 2) None 3) As indicated in the horizontal section	



INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Commercial presence of foreign service supplier and/or providers is permitted up to 49%	1) None 2) None 3) None	



INDONESIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) Should be in form of limited liability enterprise with maximum foreign equity 49%	1) None 2) None 3) As indicated in horizontal section	



LAO PDR – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>3) Commercial presence of foreign service suppliers can be in the following form:</p> <ul style="list-style-type: none"> - joint venture with one or more domestic Lao investors, - wholly foreign-owned enterprise¹ - branch or representative office <p>A company is considered a joint venture when it has at least 10% foreign equity.</p> <p>The commercial presence of foreign service suppliers is subject to approval by the concerned competent authorities. Enterprises with foreign capital require an investment license, which sets out the terms of operation, and a business cooperation contract.</p>	<p>3) Foreign service suppliers in the Lao PDR may lease land within the Lao PDR and transfer their leasehold interest. They may own improvements on land and other moveable property and transfer those ownership interests.</p> <p>Foreign investors shall provide adequate training opportunities to Lao PDR nationals.</p> <p>Tax measures, generally pertaining to small and medium enterprises may result in a difference of treatment in favour of Lao PDR services and service suppliers.</p>	

¹ 100% foreign invested Companies



LAO PDR - LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Computer Reservation Systems	Market Access and national treatment are on reciprocal basis, and on the provisions of the bilateral Air Services Agreement	All countries with whom Laos has signed agreements on bilateral air services, currently they are: <ul style="list-style-type: none"> - Indonesia - Malaysia - Cambodia - Singapore - Myanmar - Vietnam - China - Thailand 	Expiry date or termination of the bilateral agreements on air services. This will be reviewed for purpose of further development	Reciprocal basis and/or bilateral agreement
Auditing Services	Bilateral agreement based on reciprocity treatment	Countries in which related services can be supplied by Lao nationals.	Indefinite	Reciprocal basis
Publishing Newspaper	Permission granting has to be based on bilateral agreement	Countries which have agreements with Laos	Indefinite	Reciprocal basis



LAO PDR - LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Legal services		All countries	Indefinite	Can be approved on case by case approval
Banking and other financial services	Measures affecting the supply of banking and other financial services to be granted on a bilaterally favorable basis with countries Laos has agreements	All countries	Indefinite	For reciprocity purpose, and the financial stability



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Can be in the following forms: <ul style="list-style-type: none"> • A joint venture with one or more domestic Lao investors; • A wholly foreign-owned enterprise (100% foreign invested companies) • A branch or representative office a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee b) Foreign equity not less than 30% (for joint venture)	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Can be in the following forms: <ul style="list-style-type: none"> • A joint venture with one or more domestic Lao investors; • A wholly foreign-owned enterprise (100% foreign invested companies) • A branch or representative office a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee b) Foreign equity not less than 30% (for joint venture)	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight forwarding services (CPC 74800)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Line Maintenance	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Refueling Services	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitment
Cargo Handling Services (CPC 741)	1) None 2) None 3) As indicated in the horizontal section	1) None 2) None 3) As indicated in the horizontal section	



MALAYSIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE UNLESS OTHERWISE INDICATED		<p>3) <u>Land, Property and Real Estate</u></p> <p>Approval may be denied if the acquisition, disposal or dealing of land or any interest in land, property and real estate is undertaken for speculative or non-productive purpose or for purposes which may conflict with the interest of the State.</p> <p><u>Incentives/Preferences</u> Incentives are limited to eligible Malaysian-owned corporations engaged in service sectors promoted by the Government.</p> <p>Any measure and special preference granted to Bumiputera, Bumiputera status companies, trust companies and institutions set up to meet the objectives of the New Economic Policy (NEP) and the National Development Policy (NDP) shall be unbound.</p>	



MALAYSIA – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		Corporations in which the Government has an interest shall, in acquiring services, give first consideration to service suppliers in which the Government has an interest. This requirement does not prevent the acquisition of services from other service suppliers where their services are competitive in terms of price, quality and delivery.	



MALAYSIA - LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All Sectors	Liberalisation of measures affecting movement of foreign semi-skilled and unskilled workers into Malaysia may be carried out in a differentiated manner based on reasons including proximity, either contiguous or regional, religious and/or cultural compatibility	All countries	Indefinite	The measure is required to: <ul style="list-style-type: none"> - maintain the arrangements under existing bilateral agreements; and - ensure that the movement of foreign semi-skilled and unskilled workers contributes to the social stability and industrial harmony in Malaysia
All Sectors	Liberalisation of Measures in existing or future policies limiting foreign equity or interests in companies and businesses in Malaysia shall be carried out in a preferential and differentiated manner	All countries	Indefinite	The measure would be applied in a differentiated manner to those investments that match Malaysia's specific development requirements with the abilities and facilities provided by foreign enterprises and their home countries. The objective is to maximise economic benefits of foreign participation in the Malaysian economy.



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Selling and Marketing of Air Transport Services	1) None 2) None 3) None	1) None 2) None 3) None	



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) None	1) None 2) None 3) None	



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	



MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross Border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Aircraft Line Maintenance	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	



MYANMAR – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence										
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
I. HORIZONTAL COMMITMENTS													
Air Transport Sector; For a service supplier of another Party who is natural person of that Party but is not national of that Party in mode 1, 2, 3, 4: unbound													
Air Transport Sector	<p>3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Act 1914, Partnership Act 1932, the Special Companies Act 1950, the Foreign Investment Law (2012), the Foreign Investment Rules (2013), Existing Notifications of Myanmar Investment Commission and Myanmar Citizens' Investment Law (2013).</p> <p>As stipulated in the Foreign Investment Law (2012), the investment may be carried out in any of the following forms:</p> <p>(i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission;</p> <p>(ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization;</p> <p>(iii) carrying out by any system contained in the contract which approved by both parties.</p> <p>The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions.</p>	<p>3) (a) According to the Notification No.167/2011, Non-resident Foreigner will be subject to a withholding tax as follows;</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Class of Income</th> <th style="text-align: right;">Non-resident foreigners</th> </tr> </thead> <tbody> <tr> <td>▪ Interest</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>▪ Royalties paid for the use of licenses, trademarks, patent rights etc.</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>▪ Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.</td> <td style="text-align: right;">3.5 %</td> </tr> <tr> <td>▪ Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entitles and foreign companies.</td> <td style="text-align: right;">3.5%</td> </tr> </tbody> </table>	Class of Income	Non-resident foreigners	▪ Interest	15%	▪ Royalties paid for the use of licenses, trademarks, patent rights etc.	20%	▪ Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.	3.5 %	▪ Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entitles and foreign companies.	3.5%	
Class of Income	Non-resident foreigners												
▪ Interest	15%												
▪ Royalties paid for the use of licenses, trademarks, patent rights etc.	20%												
▪ Payments of contracts and buying goods within Myanmar and, by the consistent contracts, agreement or any kinds of agreement, performed for State organizations, city development committees, cooperative societies, companies registered and non-government organizations.	3.5 %												
▪ Payments of contracts and buying goods inside Myanmar by the consistent contracts or agreement performed for the un-registered foreign entitles and foreign companies.	3.5%												
		According to the 2014 Union Taxation Law, 'Income tax 35											



MYANMAR – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or Subsector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	Additional Commitments
	<p>In forming the form of investment in Myanmar, it shall be formed as company in accord with existing law.</p> <p>(b) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Act 1914. If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Act 1914, Partnership Act 1932, Special Companies Act 1950, Myanmar Companies (Amendment) Act 1955 and Myanmar Companies Regulations 1957.</p> <p>(c) Services activities are restricted under section 3 of the State-owned Economic Enterprises Law (1989). However, these activities may be permitted by Cabinet notification according to the section 4 of the said law.</p> <p><u>Tax</u> Under the section 27 of Foreign Investment Law promulgated on 2nd November 2012, the Myanmar Investment Commission shall, for the purpose of promoting foreign investments within the State, grant the investor the income tax exemption for a period of 5 consecutive years, inclusive of the year of commencement of production of goods or services. In addition, one or more than one or all of the remaining tax exemptions or tax reliefs may be granted if it is applied.</p>	<p>percent shall be assessed upon non-resident foreigner's total income before deduction of allowance prescribed by Income Tax Law Section 6 and 6 (a). If the income is in foreign currency, the income tax must be paid with that foreign currency.'</p> <p><u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the resident foreigners as follows:</p> <p>(i) in the case of individual, a foreigner who resides in Myanmar for not less than one hundred and eighty-three days during the income year;</p> <p>(ii) in the case of a company, a company formed under the Myanmar Companies Act or any other existing law wholly or partly with foreigner share-holders;</p> <p>(iii) in the case of an association of persons other than a company, an association formed wholly or partly with foreigners and where the control, management and decision making of its affairs is situated and exercised wholly in the Republic of the Union of Myanmar.</p> <p>- In this regard, foreign workers and staff who work at least six months (183 days) in Myanmar and the foreign enterprises formed in Myanmar may be assumed as the resident foreigners.</p> <p>(b) A foreign lawyer may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law.</p> <p>(c) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned.</p>		



MYANMAR – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

	1) Cross-border supply	2) Consumption abroad	3) Commercial presence
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		(d) According to the Farm-Land Law 2012 and the Transfer of Immoveable Property Restriction Law 1987, the Law Amending the Transfer of Immoveable Property Restriction Law (2005), foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstance.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Line Maintenance Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Cargo Handling Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Ramp Handling Services	1) None 2) None 3) As indicated in the horizontal commitments	1) None 2) None 3) As indicated in the horizontal commitments	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Baggage Handling Services	3) None 4) None 3) As indicated in the horizontal commitments	3) None 4) None 3) As indicated in the horizontal commitments	



MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Passenger Handling Services	4) None 5) None 6) As indicated in the horizontal commitments	4) None 5) None 6) As indicated in the horizontal commitments	



PHILIPPINES – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>3) <u>In Activities Expressly Reserved by Law to Citizens of the Philippines (i.e. foreign equity is limited to a minority share):</u></p> <p>The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities.</p> <p>All executive and managing officers must be citizens of the Philippines.</p> <p><u>Acquisition of Land</u> All lands of the public domain are owned by the State.</p> <p>Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease.</p> <p>Foreign investors may lease only private-owned lands.</p>	<p>3) <u>Access to Domestic Credit</u></p> <p>A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are:</p> <p>a) Partnerships, more than 40 per cent of whose capital is owned by non-Filipino citizens; and</p> <p>b) Corporations, more than 40 per cent of whose total subscribed capital stock is owned by non-Filipino citizens.</p> <p>This requirement does not apply to banks and non-bank financial intermediaries.</p>	



PHILIPPINES - LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
ALL SECTORS				
Entry and temporary stay of natural persons supplying services	<p>A special visa category is provided for traders and investors of countries with which the Philippines has concluded treaties on entry rights for traders and investors</p> <p>Under this special category, the labor market test is waived and simplified entry procedures are provided</p>	All countries	Expiry date or termination of bilateral treaties on entry rights for traders and investors	To facilitate entry into the Philippines, on the basis of reciprocity, of foreign nationals for purposes of trade, investment and related activities
<u>Maritime Transport Services</u>				
Liner cargo trade	<p>Executive Order 769 provides for a preferential cargo sharing arrangement with countries which are parties to the UNCTAD Liner Code</p> <p>Under the above-mentioned arrangement, a Party to the UNCTAD Liner Code effectively implementing the Code is assured of at least 40 per cent share of its bilateral export and import liner cargo trade with the Philippines</p>	All countries which have acceded to the UNCTAD Liner Code	Indefinite	Ensure effective participation of Philippine ocean-going fleet in Philippine liner cargo trade



PHILIPPINES - LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Cabotage transport	<p>Access to domestic shipping is reserved for Philippine owned or registered vessels</p> <p>However, limited access to domestic shipping is granted to countries with which the Philippines has concluded agreements on Amity, Commerce and Navigation</p>	All countries	Expiry date or termination of bilateral agreements on Amity, Commerce and Navigation	Allow limited access to cabotage transport on a reciprocal basis
<u>Banking and Other Financial Services</u> (including insurance)	With respect to the granting of authorisation for the establishment of commercial presence or expansion of existing operations in Financial Services in the Philippines, favourable treatment would be accorded, on a discretionary basis, to financial service suppliers of another Member that accords favourable treatment to financial service suppliers of the Philippines	All countries	Indefinite	To promote greater liberalisation in financial services between the Philippines and other Members in a manner that would contribute to the attainment of Philippine development objectives in the financial sector



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft repair and maintenance	1) None 2) None 3) None	1) None 2) None 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None, except for on-line carriers and its agents subject to: a. Minimum capital requirements b. Maximum 40% equity ownership; and c. Surety bond requirement 2) None 3) Unbound	1) None 2) None 3) Unbound	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft leasing with crew	1) None 2) None 3) None	1) None 2) None 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None (Lease agreement subject to approval of the aeronautical authority) 2) None (Lease agreement subject to approval of the aeronautical authority) 3) None	1) None (Lease agreement subject to approval of the aeronautical authority) 2) None (Lease agreement subject to approval of the aeronautical authority) 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Airfreight forwarding services	1) None 2) None 3) None	1) None 2) None 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Cargo handling	1) Unbound * 2) None 3) None	1) Unbound * 2) None 3) None	

*Due to technical feasibility



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Baggage handling	1) Unbound * 2) None 3) None	1) Unbound * 2) None 3) None	

*Due to technical feasibility



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Passenger handling	1) Unbound * 2) None 3) None	1) Unbound * 2) None 3) None	

*Due to technical feasibility



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft catering services	1) None 2) None 3) None	1) None 2) None 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Line Maintenance	1) None 2) None 3)None	1) None 2) None 3) None	



THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS
8th Round of Negotiation – 9th Package

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft repair and maintenance (improvement)	1) None 2) None 3) None	1) None 2) None 3) None	



SINGAPORE – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption aboard 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE		3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions: <ul style="list-style-type: none"> - A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.) - At least one director of the company must be locally resident - All branches of foreign companies registered in Singapore must have at least 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.) 	



SINGAPORE – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport under the ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption aboard 3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	1), 2), 3) Specific commitments in market access in any sector or sub sector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector	1), 2), 3) Unbound for subsidies except for specific commitments contained in WTO document GATS/SC/76 (15 April 1994), GATS/SC/76 Suppl.2 (11 April 1997) and GATS/SC/76 Suppl.3 (26 Feb 1998).	



SINGAPORE – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All Sectors: Presence of: - unskilled and semi-skilled natural persons - skilled persons (include craftsmen skilled in a particular trade, but exclude specialists/professional personnel at management level)	Preference for workers from traditional sources of supply	Traditional sources	Indefinite Singapore will periodically review this in the light of domestic and national policy considerations	Due to land constraints and the fundamental need for social cohesion among the multi-racial population, the Government needs to regulate the flow of foreign workers, both skilled and unskilled, to ensure that Singapore is not overpopulated and foreigners who could potentially disrupt social order are not admitted
All sectors: Investment Guarantee Agreements (IGAs)	Investment guarantee, i.e. obligations to protect foreign investments from unforeseen contingencies such as nationalisation, war, etc. are accorded only to co-signatories of Investment Guarantee Agreements	All countries.	Indefinite Singapore will periodically review this in the light of international developments	Currently, many countries' obligations to protect foreign investments from unforeseen contingencies are governed by the provisions established under bilateral investment guarantee agreements. The agreements also help to provide the economic and political guarantees for the promotion of bilateral relations



SINGAPORE – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All Sectors: Commonwealth Tax Credit Scheme	Section 48 of the Income Tax Act provides for the granting of relief against Singapore tax payable on income derived from a Commonwealth country	Commonwealth countries which grant reciprocal relief	Indefinite Singapore will periodically review this in the light of international developments	This is part of Singapore's cooperation among Commonwealth members
Legal Services	All measures pertaining to the provision of legal services in Singapore	All countries	Indefinite Singapore will keep the possibility of removing this exemption under review	The exemption is necessary as the establishment of foreign law firms in Singapore is based on case-by-case approval
Broadcasting Broadcasting is defined to include: - Free-to-air broadcasting - Cable and pay television - Direct broadcast by satellite - Tele text - All broadcasting services listed in Services Sectoral Classification list, MTN.GNS/W/120	The Ministry of Information, Communications & The Arts, Singapore accords preferential broadcast and transmission rights to selected countries with which it has signed bilateral agreements	All countries.	Singapore will keep the possibility of removing this exemption under review	To promote social, economic and cultural relations



SINGAPORE – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Computer reservation systems	Market access and national treatment are based on reciprocity in mutual concessions, but not necessarily in the same areas, as established under bilateral Air Services Agreements	All countries.	Indefinite Singapore will periodically review this in the light of international developments	Currently, the conditions and level of market access granted in air transport services are primarily governed by other multilateral agreements and/or bilateral air services agreements. In addition, the "Annex on Air Transport Services" contained in the GATS currently has only limited application to measures affecting the air transport services sector.
Maritime Transport Services: - Storage and warehousing - Freight forwarding - Inland trucking - Container station and depot services	The undertaking of the commitments to bind the current level of market access and treatment to services and services supplier, in the 4 sub sectors will be through the conclusion of bilateral shipping agreements	All countries.	Indefinite Singapore will periodically review this in the light of international developments	Some of Singapore's trading partners do not accord Singapore companies satisfactory access to maritime transport services in their territories



SINGAPORE – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
FINANCIAL SERVICES¹ Banking and other financial services	Under a currency inter-changeability agreement between Singapore and Brunei, the currency-issuing authorities of Singapore and Brunei would: <ul style="list-style-type: none"> - accept from banks, notes and coins issued by the other issuing authority, at par and without charge and to exchange such notes and coins into the currency of the country concerned; and - arrange for repatriation at the expense of the respective currency issuing authority, the notes and coins issued by the other currency issuing authority and to receive at par the equivalent in any agreed currency. 	Brunei	Indefinite, until either country terminates the agreement	The currency inter-changeability agreement was entered into in 1967 arising from special historical and economic ties between Singapore and Brunei

¹ Supplementary information provided for transparency

The Stock Exchange of Singapore (SES) and the Singapore International Monetary (SIMEX) have established trading linkages with the exchanges of some countries to facilitate the trading of securities and futures. The establishment of trading linkages is a commercial decisions of the SES and SIMEX



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services	1) None 2) None 3) Unbound Foreign equity participation of up to 70%	1) None 2) None 3) Unbound	



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) Unbound Foreign equity participation of up to 51%	1) None 2) None 3) Unbound	



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services	1) None 2) None 3) None	1) None 2) None 3) None	



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew	1) None 2) None 3) None	1) None 2) None 3) None	



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Additional Commitments	Limitation on National Treatment	Limitation on Market Access	Sector or Sub-Sector
	1) None 2) None 3) Unbound	1) None 2) None 3) Unbound Foreign equity participation of up to 51%	Aircraft Leasing with Crew



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None	1) None 2) None 3) None	



SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Cargo handling	1) Unbound * 2) None 3) Unbound	1) Unbound * 2) None 3) Unbound	

Due to lack of technical feasibility



THAILAND – HORIZONTAL COMMITMENTS

For the 9th Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	shareholders of the company concerned.	registered capital: None Unbound for the measures pertaining to subsidies or privileges, minimum capital requirements, acquisition and usage of land, taxation measures, and nationality requirement.	
	<p>3) Acquisition and usage of land: according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings.</p> <p>For 3.1 and 3.2, a natural person or juridical person of another member that acquires or gains ownership of land, shall be deemed ineligible to exercise rights and privileges under this agreement</p>	<p>3) The board of directors, including administrative and executive position or alike in the legal entity must be of Thai national and have permanent domicile in Thailand. The person or the representative of the juridical person who apply for a license must be of Thai nationality.</p> <p>For 3.1 and 3.2 a natural person or a juridical person who receive other special privileges or incentives from Thai authorities other than those provided under this agreement may not claim benefits under this agreement.</p>	



THAILAND – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Business services - Auditing services	Bilateral agreement based on reciprocity treatment	Countries which allow Thai nationals to practise auditing in their territories	Indefinite	Reciprocal basis
- Publishing newspapers	Thailand will grant permission to a natural person of the countries which have treaties with Thailand	Countries which have treaties with the Thai Government	Indefinite	Reciprocal basis
Computer reservation system services	Only airlines/CRS partners which are in Amadeus system can bring in and install their own systems in Thailand	Countries whose CRS operators are in Amadeus system and intend to bring in and install the systems to any travel agencies in Thailand	Indefinite	To ensure that local operators are able to make complete access to the Amadeus system within a certain period of time
Transport services - Selling and marketing of maritime transport services - Selling and marketing of air transport services	The value added tax in use comprises three rates, namely 10 per cent, zero per cent and exempted. VAT collection is based on a reciprocal basis.	- Countries which have the same zero rate VAT system as Thailand - Countries which exempt Thai persons from VAT or other taxes of similar nature by virtue of the treaties concluded or to be concluded with Thailand	Indefinite	Reciprocal basis



THAILAND – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
		<ul style="list-style-type: none"> - Countries which exempt juristic persons constituted in accordance with Thai law from VAT or other taxes of similar nature on the basis of reciprocity - Countries which do not levy VAT or other taxes of similar nature on juristic persons constituted in accordance with Thai law on the basis of reciprocity 		
International maritime transport of cargoes	1) Rights to carry all products: Treaty of Amity and Economic Relations between the Kingdom of Thailand and the United States of America	The United States of America	10 years	Bilateral agreement
	2) Cargo sharing - Commercial Maritime Navigation Agreement between the Government of the Kingdom of Thailand and the Government of the Socialist Republic of Vietnam	The Socialist Republic of Vietnam	10 years	Bilateral agreement



THAILAND – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	- Agreement of Maritime Transport between the Government of the Kingdom of Thailand and the Government of the People's Republic of China	The People's Republic of China	10 years	Bilateral agreement
International road transport services - Passenger transportation - Freight transportation - Rental of non-commercial vehicles with/without driver	Reciprocity treatment	Countries that have the agreement on international road transport with Thailand	Indefinite	Reciprocal basis
Aircraft repair and maintenance services	Thailand will grant permission to airlines of those countries which treat Thai carriers on reciprocal basis	- Countries whose airline is accepted as a designated airline by Thailand under bilateral air services agreements - Countries whose regulations do not prevent Thai carriers from performing similar activities in that country	Indefinite	Reciprocal basis



THAILAND – LIST OF MFN EXEMPTIONS

For the 9th Package of Commitments under ASEAN Framework Agreement on Services

Sector or sub sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Service sectors stipulated in the relevant articles of the Treaty of Amity and Economic Relations especially Articles 4 and 10	Only American citizens and entities are granted national treatment with respect to operating business and providing services in Thailand	The United States of America	10 years	Bilateral agreement



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Aircraft Repair and Maintenance Services (CPC8868)</p> <p>- <i>Aircraft</i> (includes all machines that drive support in the atmosphere from the reaction of the except for objects which are exempted under the Ministerial Regulations)</p> <p>- <i>Major Aircraft Appliance</i> (an Engine, a Propeller and other appliances of an Aircraft designated by the Technical Commission)</p> <p>- <i>Technical Standard Order Article (TSO Article)</i> (an instrument, a mechanism, a part, an equipment and a component used or intended to be used in</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Aircraft maintenance: as indicated in 3.3 of the horizontal section (b) Major Aircraft Appliance maintenance as well as TSO Article and Aircraft Part maintenance: as indicated in 3.1 of the horizontal section (c) Service providers must perform their services outside the prescribed apron.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	



Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>operating or controlling an Aircraft in flight, whether it is installed on or attached to the Aircraft, inside or outside)</p> <p>- Aircraft Part (an Airframe, part of an Airframe or part of a Major Aircraft Appliance)</p>			



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) As indicated in 3.3 of the horizontal section	1) None 2) None 3) None	



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<p>Computer Reservation System Services (CPC 7523)</p>	<p>1) (a) Services providers must use public telecommunication network under national telecommunication authorities (b) Radio application service is subject to frequency availability 2) None 3) (a) As indicated in 3.3 of the horizontal section (b) Service providers must use public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's 7th package of commitment on telecommunication services under AFAS.</p>	<p>1) None 2) None 3) Unbound</p>	



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in 3.3 of the horizontal Section	1) None 2) None 3) None	



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) As indicated in 3.3 of the horizontal section	1) None 2) None 3) Unbound	



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew	1) None 2) None 3) As indicated in 3.3 of the horizontal section	1) None 2) None 3) Unbound	



THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Passenger Handling	1) None 2) None 3) (a) As indicated in 3.3 of the horizontal section (b) Selected by the owner or operator of licensed Aerodrome	1) None 2) None 3) Unbound	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) None	1) None 2) None 3) None	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Selling and Marketing of Air Transport Services	1) None 2) None 3) None	1) None 2) None 3) None	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) None	1) None 2) None 3) None	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) None	1) None 2) None 3) None	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) None	1) None 2) None 3) None	



VIETNAM – SCHEDULE OF COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Air Freight Forwarding Services	1) None 2) None 3) None	1) None 2) None 3) None	



VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: 1) Cross-border 2) Consumption abroad 3) Commercial Presence

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Catering Services	1) None 2) None 3) Commercial presence of foreign service supplier and/or providers is permitted up to 49%	1) None 2) None 3) None	

