



**PROTOCOL TO IMPLEMENT THE  
ELEVENTH 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, the Lao People's Democratic Republic, 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 Southeast Asian Nations ("ASEAN") (hereinafter collectively referred to as "Member States" or singularly "Member State");

**NOTING** the ASEAN Framework Agreement on Services ("AFAS") 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 ("GATS") of the World Trade Organization ("WTO");

**NOTING** the ASEAN Framework Agreement for the Integration of Priority Sectors together with the Roadmap for the Integration of Priority Sectors signed on 29 November 2004 in Vientiane, Lao PDR, and the ASEAN Framework (Amendment) Agreement for the Integration of Priority Sectors signed 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** further the ASEAN Agreement on the Movement of Natural Persons signed on 19 November 2012 in Phnom Penh, Cambodia that facilitates the movement of natural persons of ASEAN 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 AFAS in relation to mode 4 (Movement of Natural Persons);

**MINDFUL** of the targets and timelines of the ASEAN Transport Strategic Plan 2016-2025 adopted by ASEAN Transport Ministers on 5 November 2015 in Kuala Lumpur, Malaysia that, amongst others, called for the conclusion of the packages of commitments covering all 13 subsectors to be phased in;

**HAVING** carried out subsequent negotiations pursuant to Article IV of the AFAS and finalised the Eleventh 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-Nation 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 AFAS.

4. This Protocol and the commitments set out in its Annexes shall enter into force on the 60<sup>th</sup> day after the deposit of the seventh Instrument of Ratification, Approval or Acceptance with the Secretary-General of ASEAN, and shall become effective only among the Member States that have ratified, approved or accepted it. For each Member State ratifying, approving or accepting the Protocol after the deposit of the seventh Instrument of Ratification, Approval or Acceptance, the Protocol and the commitments set out in its Annexes shall enter into force on the 60<sup>th</sup> day after the deposit by such Member State of its Instrument of Ratification, Approval or Acceptance.

5. The Secretary-General of ASEAN shall promptly notify all Member States of any such deposit made pursuant to paragraph 4.

6. This Protocol shall be deposited with the Secretary-General of ASEAN who shall promptly furnish a certified copy thereof to each Member State.

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

**DONE at Ha Noi, Viet Nam, this Fifteenth of November in the Year Two Thousand and Nineteen, in a single original copy in the English Language.**

## BRUNEI DARUSSALAM – SCHEDULE OF COMMITMENTS

For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE		3 With respect to existing commercial presence: - 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.	

## BRUNEI DARUSSALAM – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
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.
Legal Services	All measures pertaining to the provision of legal services in Brunei Darussalam.	All countries	Indefinite. Brunei Darussalam will keep the possibility of removing this exemption under review.	The exemption is necessary as the establishment of foreign law firms in Brunei Darussalam is based on case-by-case approval.

## BRUNEI DARUSSALAM – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
<p>Radio and Television</p> <p>Radio and television is defined to include:</p> <ul style="list-style-type: none"> <li>- Free-to-air broadcasting</li> <li>- Cable and Pay television</li> <li>- Direct broadcasting by satellite</li> <li>- Tele text</li> <li>- All broadcasting services listed in Services Sectoral Classification List, MTN.GNS/W/120.</li> </ul>	<p>The Radio Television Brunei (RTB) accords preferential broadcast and transmission rights to selected countries with which it has signed bilateral agreements.</p>	<p>All countries. Currently, only Singapore, Malaysia and Indonesia are given preferential broadcast and transmission rights.</p>	<p>Brunei Darussalam will keep the possibility of removing the exemption under review.</p>	<p>To promote social economic and cultural relations.</p>
<p>Financial Services</p>	<p>Treatment with respect to the granting of approval to establish offshore banks and merchant banks, to expand existing operations and conduct new activities in the financial services sector may be accorded to service suppliers of another member in a differentiated manner or on the basis of reciprocity and at the discretion of the relevant authority.</p>	<p>All countries</p>	<p>Indefinite</p>	<p>To accord differentiated treatment to another member which accords favourable treatment to Brunei Darussalam financial institutions.</p>

## BRUNEI DARUSSALAM – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
Banking and other financial services	<p>Under a currency interchange ability agreement between Brunei Darussalam and Singapore, the currency issuing authorities of Brunei Darussalam and Singapore would:</p> <ul style="list-style-type: none"> <li>- accept from banks, notes and coins 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</li> <li>- 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.</li> </ul>	Singapore	Indefinite, until either country terminates the agreement.	The currency interchange ability agreement was entered into in 1967 arising from special historical and economic ties between Brunei Darussalam and Singapore.



## 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
<b>Aircraft Repair and Maintenance Services</b> (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

<b>Sector or Sub-Sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>Selling and Marketing of Air Transport Services</b>	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
<b>Computer Reservation System Services</b> (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
<b>Aircraft Leasing with Crew</b> (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
<b>Aircraft Leasing without Crew</b> (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
<b>Airfreight Forwarding Services</b>	1) None 2) None 3) Up to 51% foreign equity	1) None 2) None 3) Unbound	

**CAMBODIA– SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
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– SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

<b>Sector or Subsector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
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"> <li>- 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;</li> <li>- stays in Cambodia without receiving income from within Cambodian sources;</li> <li>- does not engage in making direct sales to the general public or supplying services.</li> </ul> <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– SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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– SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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 service.</p>		

**CAMBODIA– SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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>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 11<sup>th</sup> 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
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 11<sup>th</sup> 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
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
<b>Aircraft Repair and Maintenance Services</b> (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
<b>Selling and Marketing of Air Transport Services</b>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> </ul>	

## 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
<b>Computer Reservation System Services</b> (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
<b>Aircraft Leasing with Crew</b> (CPC 734)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None, other than that indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) As indicated in the horizontal section</li> </ul>	

## 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
<b>Aircraft Leasing without Crew</b> (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
<b>Air Freight Forwarding Services</b>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None other than that indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) As indicated in the horizontal section</li> </ul>	

## 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
<b>Aircraft Catering Services</b>	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
<b>Refueling Services</b>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None other than that indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) As indicated in the horizontal section</li> </ul>	

## 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
<b>Aircraft Line Maintenance</b>	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
<b>Cargo Handling Services</b>	4) None 5) None 6) None other than that indicated in the horizontal section	4) None 5) None 6) As indicated in the horizontal section	

**INDONESIA – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) Commercial Presence of the foreign service provider(s) may be in the form of joint venture and/or representative office, unless mentioned otherwise.</p> <p>Joint venture should meet the following requirements:</p> <p>(i) should be in the form of Limited Liability Enterprise (Perseroan Terbatas/PT),</p> <p>(ii) not more than 49% of the capital share of the Limited Liability Enterprise (Perseroan Terbatas/PT), may be owned by foreign partner(s).</p>	<p>3) The Income Tax Law provides that non-resident taxpayers will be subject to withholding tax of 20% if they derive the following income from Indonesian source:</p> <p>(a) interest (b) royalties (c) dividend (d) fee from service performed in Indonesia</p> <p>The tax rate can be changed due to tax treaty.</p> <p>Land Acquisition Undang-Undang Pokok Agraria (Land Law) No. 5 of 1960 stipulates that no foreigners (juridical and natural persons) are allowed to own land. However, a joint venture enterprise could hold the right for land use (Hak Guna Usaha) and building rights (Hak Guna Bangunan), and they may rent/lease land and property.</p> <p>Any juridical and natural persons should meet professional qualification requirements.</p>	



**INDONESIA – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

<b>Sector or Subsector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
	<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 - SCHEDULE OF COMMITMENTS

### For the 11<sup>th</sup> Package of Commitments under 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 11<sup>th</sup> 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
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 <sup>th</sup> 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

## 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
<b>Aircraft Repair and Maintenance Services</b> (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
<b>Selling and Marketing of Air Transport Services</b>	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
<b>Computer Reservation System Services</b> (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
<b>Aircraft Leasing without Crew</b> (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
<b>Air Freight Forwarding Services</b>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Should be in form of limited liability enterprise with maximum foreign equity 49%</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) As indicated in horizontal section</li> </ul>	



## 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 Catering 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 – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) Commercial presence of foreign service suppliers can be in the following form:</p> <ul style="list-style-type: none"> <li>- A wholly domestic or foreign-owned investment;</li> <li>- A joint venture between domestic and foreign investors;</li> <li>- A business cooperation by contract;</li> <li>- A joint venture between a state-owned enterprise and a private enterprise;</li> <li>- A public-private partnership (PPP).</li> </ul> <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 licence, 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 movable 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>	

**LAO PDR – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

<b>Sector or Subsector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
	Approval shall be in accordance with sectoral laws, regulations, government order, decision and instruction and companies shall operate in compliance with them.		

## LAO PDR - LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
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"> <li>- Indonesia</li> <li>- Malaysia</li> <li>- Cambodia</li> <li>- Singapore</li> <li>- Myanmar</li> <li>- Vietnam</li> <li>- China</li> <li>- Thailand</li> </ul>	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 11<sup>th</sup> 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
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

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



**LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS**

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

<b>Sector or Sub-Sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>Aircraft Leasing with Crew</b> (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
<b>Aircraft Leasing without Crew</b> (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
<b>Airfreight forwarding services</b> (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
<b>Aircraft Catering Services</b>	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
<b>Aircraft Line Maintenance</b>	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
<b>Refueling Services</b>	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

<b>Sector or Sub-Sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitment</b>
<b>Cargo Handling Services</b> (CPC 741)	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

<b>Sector or Sub-Sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitment</b>
<b>Ramp Handling Services</b>	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
<b>Baggage Handling Services</b>	4) None 5) None 6) As indicated in the horizontal section	4) None 5) None 6) As indicated in the horizontal section	



**MALAYSIA – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

<b>Sector or Subsector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
		<p>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.</p>	

## MALAYSIA - LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
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"> <li>- maintain the arrangements under existing bilateral agreements; and</li> <li>- ensure that the movement of foreign semi-skilled and unskilled workers contributes to the social stability and industrial harmony in Malaysia</li> </ul>
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 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
<b>Aircraft Repair and Maintenance Services</b> (CPC8868)	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 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
<b>Selling and Marketing of Air Transport Services</b>	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 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
<b>Computer Reservation System Services</b> (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 4) Presence of natural persons

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
<b>Aircraft Leasing with Crew</b> (CPC 734)	1) None 2) None 3) Foreign equity participation shall not exceed 51%	1) None 2) None 3) None	



## MALAYSIA – 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 Comments
<b>Aircraft Leasing without Crew</b> (CPC 83104)	1) None 2) None 3) Foreign equity participation shall not exceed 51%	1) None 2) None 3) None	

## MALAYSIA – 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 Comments
<b>Aircraft Line Maintenance</b>	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	

## MYANMAR – SCHEDULE OF COMMITMENTS

For the 11<sup>th</sup> Package of Commitments under 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								
<b>I. HORIZONTAL COMMITMENTS</b>											
All Sectors; 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											
All Sectors <sup>1</sup>	<p>3) a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with Myanmar Companies Law 2017, with effect from 1 August 2018, Partnership Act 1932, The Special Companies Act 1950, the Myanmar Investment Law (2016), and existing Notifications of Myanmar Investment Commission, the investment Rules (2017).</p> <p>As stipulated in the Myanmar Investment Law (2016), 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>3) a) According to the notification No.47/2018, 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;">Type of Payment</th> <th style="text-align: left;">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;">15%</td> </tr> <tr> <td>▪ Payments by Union Organizations, Union Ministries, Naypyitaw Council, State and Region governments, State own enterprises, Development Committees for purchase of goods, work performed or supply of services within the state under a tender, an auction, perfect competition, contract, agreement or other modes.</td> <td style="text-align: right;">2.5 %</td> </tr> </tbody> </table>	Type of Payment	Non resident foreigners	▪ Interest	15%	▪ Royalties paid for the use of licenses, trademarks, patent rights etc.	15%	▪ Payments by Union Organizations, Union Ministries, Naypyitaw Council, State and Region governments, State own enterprises, Development Committees for purchase of goods, work performed or supply of services within the state under a tender, an auction, perfect competition, contract, agreement or other modes.	2.5 %	
Type of Payment	Non resident foreigners										
▪ Interest	15%										
▪ Royalties paid for the use of licenses, trademarks, patent rights etc.	15%										
▪ Payments by Union Organizations, Union Ministries, Naypyitaw Council, State and Region governments, State own enterprises, Development Committees for purchase of goods, work performed or supply of services within the state under a tender, an auction, perfect competition, contract, agreement or other modes.	2.5 %										

<sup>1</sup> Only applies to subsectors inscribing "Subject to horizontal commitments" at their "Additional Commitment" column.

## MYANMAR – SCHEDULE OF COMMITMENTS

For the 11<sup>th</sup> Package of Commitments under 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>(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>In forming the form of investment in Myanmar, it shall be formed as company in accord with existing law.</p>	<p style="text-align: right;">2.5%</p> <ul style="list-style-type: none"> <li>▪ Payment by Public Private partnership, joint venture, local companies, body of persons, partnership firms registered and established under an existing law, foreign companies, foreign enterprises for purchase of goods, work performed or supply of services under contract, agreement or other modes.</li> </ul> <p>According to the 2018 Union Taxation Law, paragraph 23, sub paragraph (a), in respect of the following kind of taxpayer, before the reliefs under section 6 of the Income Tax Law shall be deducted, 25 per cent of income tax shall be assessed on the total net profit income:.</p> <p style="padding-left: 20px;">(i) Other income except income under the salary heading of non-resident foreigner</p> <p>And under, paragraph 24, in the case of a non-resident foreigner, the reliefs under section 6 and 6-a of the income tax law shall not be deducted in the case of income under the salary heading, income tax shall be assessed on the total income at the tax rates under sub-section (c), section 19 of the 2018 Union Taxation Law.</p>	

## MYANMAR – SCHEDULE OF COMMITMENTS

For the 11<sup>th</sup> Package of Commitments under 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) Incorporation of an enterprise, not involving a state enterprise is to be made under the Myanmar Companies Law 2017, with the effect from 1 August 2018. If the investment involves a state enterprise, incorporation shall be made under the Myanmar Companies Law 2017, with the effect from 1 August 2018, Partnership Act 1932, Special Companies Act 1950.</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></p> <p>Income Tax Exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016).</p>	<p><u>Tax</u></p> <p>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 Law 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 regards, 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>	

## MYANMAR – SCHEDULE OF COMMITMENTS

For the 11<sup>th</sup> Package of Commitments under 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>(c) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned</p> <p>(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.</p>	

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## 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
<b>Aircraft Repair and Maintenance Services (CPC8868)</b>	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
<b>Selling and Marketing of Air Transport Services</b>	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
<b>Computer Reservation System Services (CPC 7523)</b>	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
<b>Aircraft Leasing with Crew</b>	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
<b>Aircraft Leasing without Crew (CPC 83104)</b>	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
<b>Air Freight Forwarding Services</b>	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
<b>Aircraft Catering Services</b>	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
<b>Aircraft Line Maintenance Services</b>	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
<b>Cargo Handling Services</b>	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
<b>Ramp Handling Services</b>	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
<b>Baggage Handling Services</b>	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
<b>Passenger Handling Services</b>	4) None 5) None 6) As indicated in the horizontal commitments	4) None 5) None 6) 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
<b>Refuelling Services</b>	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	



## PHILIPPINES - LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
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 11<sup>th</sup> 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
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

<b>Sector or Sub-Sector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
<b>Aircraft repair and maintenance</b>	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
<b>Selling and Marketing of Air Transport Services</b>	1) None, except for on-line carriers and its agents subject to: <ul style="list-style-type: none"> <li>a. Minimum capital requirements</li> <li>b. Maximum 40% equity ownership; and</li> <li>c. Surety bond requirement</li> </ul> 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
<b>Computer Reservation System Services</b> (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
<b>Aircraft Leasing without Crew</b> (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
<b>Aircraft leasing with crew</b>	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
<b>Airfreight forwarding services</b>	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
<b>Cargo handling</b>	<ul style="list-style-type: none"> <li>1) Unbound *</li> <li>2) None</li> <li>3) None</li> </ul>	<ul style="list-style-type: none"> <li>1) Unbound *</li> <li>2) None</li> <li>3) None</li> </ul>	

\*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
<b>Baggage handling</b>	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
<b>Passenger handling</b>	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
<b>Aircraft catering services</b>	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
<b>Aircraft line maintenance</b>	4) None 5) None 6) None	4) None 5) None 6) 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
<b>Ramp Handling Services</b>	<ul style="list-style-type: none"> <li>1) Unbound*</li> <li>2) None</li> <li>3) Maximum 40% foreign equity allowed</li> </ul>	<ul style="list-style-type: none"> <li>1) Unbound*</li> <li>2) None</li> <li>3) Maximum 40% foreign equity allowed</li> </ul>	

## 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
<b>Aircraft Refueling Services</b>	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	



## SINGAPORE – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
<p>All Sectors: Presence of:</p> <ul style="list-style-type: none"> <li>- unskilled and semi-skilled natural persons</li> <li>- skilled persons (include craftsmen skilled in a particular trade, but exclude specialists/professional personnel at management level)</li> </ul>	Preference for workers from traditional sources of supply	Traditional sources	<p>Indefinite</p> <p>Singapore will periodically review this in the light of domestic and national policy considerations</p>	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.	<p>Indefinite</p> <p>Singapore will periodically review this in the light of international developments</p>	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
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	<p>Indefinite</p> <p>Singapore will periodically review this in the light of</p>	This is part of Singapore's cooperation among Commonwealth members

## SINGAPORE – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
			international developments	
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
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

## SINGAPORE – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
				“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
<b>FINANCIAL SERVICES<sup>1</sup></b> Banking and other financial services	Under a currency inter-changeability agreement between Singapore and Brunei, the currency-issuing authorities of Singapore and Brunei would:  - 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	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

<sup>1</sup> 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 – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
	issuing authority, the notes and coins issued by the other currency issuing authority and to receive at par the equivalent in any agreed currency.			



## 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
<b>Aircraft Repair and Maintenance Services</b>	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
<b>Computer Reservation System Services</b>	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
<b>Aircraft Leasing without Crew</b>	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
<b>Aircraft Leasing with Crew</b>	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
<b>Air Freight Forwarding Services</b>	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
<b>Cargo handling</b>	1) Unbound * 2) None 3) Unbound	1) Unbound * 2) None 3) Unbound	

Due to lack of technical feasibility

## 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
<b>Selling and Marketing of Air Transport Services</b>	1) None 2) None 3) Unbound Foreign equity participation of up to 70%	1) None 2) None 3) Unbound	

**THAILAND – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) Commercial presence in sectors or subsectors in this schedule is permitted only through limited liability company which is registered in Thailand or the other type of legal entity as specified in the sector-specific commitments of which the company is incorporated and registered, pursuant to Thai laws and regulations and will have to meet one of the following condition as indicated in the sector-specific commitments:</p> <p>3.1 Foreign equity participation must not exceed 70 per cent of the registered capital and shall only operate through joint-venture with a juridical person of Thai national; or</p> <p>3.2 Foreign equity participation must not exceed 51 per cent of the registered capital and shall only operate through joint-venture with a juridical person of Thai national; or</p> <p>3.3 a. Foreign equity participation must not exceed 49 per cent of the registered capital; and</p> <p>b. The number of foreign shareholders must be less than half of the total number of</p>	<p>3) For 3.3, legal entity which is owned or controlled by foreigner(s) must meet the requirements as stipulated by laws and regulations regarding foreign investment.</p> <p>For 3.1 and 3.2, prior to obtaining a license or certificate, legal entity which is owned or controlled by foreigner(s) must meet the criteria required by relevant authorities.</p> <p>In establishing its commercial presence, a legal entity which is owned or controlled by foreigner(s) must apply for a certificate of business operation pursuant to a treaty or obligation under section XI of the Foreign Business Act; Ministerial Regulation Prescribing Rules and procedures Pertaining to the Application for a Foreign Business certificate B.E. 2546 (2003). According to article XIV and XIV <i>bis</i> of GATS, service supplier is required to comply with section V of the Foreign Business Act.</p> <p>For legal entity incorporated pursuant to Thai laws and regulations with foreign equity participation not</p>	





## THAILAND – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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  - Publishing newspapers	Bilateral agreement based on reciprocity treatment  Thailand will grant permission to a natural person of the countries which have treaties with Thailand	Countries which allow Thai nationals to practise auditing in their territories  Countries which have treaties with the Thai Government	Indefinite  Indefinite	Reciprocal basis  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 11<sup>th</sup> 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"> <li>- Countries which exempt juristic persons constituted in accordance with Thai law from VAT or other taxes of similar nature on the basis of reciprocity</li>   <li>- 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</li> </ul>		
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 11<sup>th</sup> 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"> <li>- Agreement of Maritime Transport between the Government of the Kingdom of Thailand and the Government of the People's Republic of China</li> </ul>	The People's Republic of China	10 years	Bilateral agreement
International road transport services <ul style="list-style-type: none"> <li>- Passenger transportation</li> <li>- Freight transportation</li> <li>- Rental of non-commercial vehicles with/without driver</li> </ul>	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	<ul style="list-style-type: none"> <li>- Countries whose airline is accepted as a designated airline by Thailand under bilateral air services agreements</li> <li>- Countries whose regulations do not prevent Thai carriers from performing similar activities in that country</li> </ul>	Indefinite	Reciprocal basis

## THAILAND – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services

<b>Sector or sub sector</b>	<b>Description of measure indicating its inconsistency with Article II</b>	<b>Countries to which the measure applies</b>	<b>Intended duration</b>	<b>Conditions creating the need for the exemption</b>
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	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p><b>Aircraft Repair and Maintenance Services (CPC 8868)</b></p> <p>- Aircraft (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> <ul style="list-style-type: none"> <li>- Aircraft of maximum take-off weight more than five thousand seven hundred kilograms</li> <li>- Aircraft of maximum take-off weight does not exceed five thousand seven hundred kilograms</li> </ul> <p>- Major Aircraft Appliance (an Engine, a Propeller and other appliances of an Aircraft designated by the Technical Commission)</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) Aircraft maintenance (Aircraft of maximum take-off weight more than five thousand seven hundred kilograms) : foreign equity participation of up to 100 per cent is allowed, provided that service suppliers in this sector must comply with the Air Navigation Act (No. 13) B.E. 2562 (2019).</p> <p>(b) Aircraft maintenance (Aircraft of maximum take-off weight does not exceed five thousand seven hundred kilograms) : as indicated in 3.3 of the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

**THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS**

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

<p>- Technical Standard Order Article (TSO Article) (an instrument, a mechanism, a part, an equipment and a component used or intended to be used in 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>	<p>(c) Major Aircraft Appliance maintenance as well as TSO Article and Aircraft Part maintenance: As indicated in 3.1 of the horizontal section</p> <p>(d) Service providers must perform their services outside the prescribed apron</p>		
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**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
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	
Computer Reservation System Services (CPC 7523)	1) (a) Service providers must use public telecommunication network under national telecommunication authorities (b) radio application service is subject to frequency availability 2) None	1) None 2) None	



## 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
Aircraft Leasing without Crew (CPC 83104)	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 7 <sup>th</sup> package of commitment on telecommunication services under AFAS	3) Unbound	
	1) None	1) None	
	2) None	2) None	
	3) As indicated in 3.3 of the horizontal Section	3) None	

**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
Airfreight Forwarding Services	1) None 2) None 3) As indicated in 3.3 of the horizontal section	1) None 2) None 3) Unbound	
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 licenced Aerodrome	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	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p><b>Refueling Services</b></p> <p><b>Into-Plane Fueling Services</b>                      - Operating a fuel vehicle, making necessary nozzle connections to fuel hydrant pit and aircraft.</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) As indicated in 3.3 of the horizontal section                      (b) Selected by the owner or operator of licenced Aerodrome                      (C) Can only provide the service in Suvarnabhumi and Donmuang airports.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

## VIET NAM – SCHEDULE OF COMMITMENTS

### For the 11<sup>th</sup> Package of Commitments under 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
<b>I. HORIZONTAL COMMITMENTS</b>			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>(3) None, except: Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract<sup>1</sup>, joint venture enterprise, 100% foreign-invested enterprise.</p> <p>Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities<sup>2</sup>.</p> <p>Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.</p>	<p>(3) None, except: Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidisation to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.</p>	

<sup>1</sup> Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

<sup>2</sup> Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

**VIET NAM – SCHEDULE OF COMMITMENTS**

**For the 11<sup>th</sup> Package of Commitments under ASEAN Framework Agreement on Services**

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

<b>Sector or Subsector</b>	<b>Limitation on Market Access</b>	<b>Limitation on National Treatment</b>	<b>Additional Commitments</b>
	<p>The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist.</p> <p>Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities. Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In this case, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorised by Viet Nam's competent authority.</p>		

## VIET NAM – SCHEDULE OF COMMITMENTS

### For the 11<sup>th</sup> Package of Commitments under 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>After 2007, the 30% foreign equity limitation for acquisition of Vietnamese enterprises shall be eliminated, except for capital contribution in the form of buying shares of joint-stock commercial banks, and except for the sectors not committed in this Schedule. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.</p>		

## VIET NAM – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
All sectors Commercial presence.	Measures extending preferential treatment pursuant to bilateral investment treaties.	All countries that have signed bilateral investment treaties with Viet Nam.	Indefinite	Foster investment in Viet Nam.
Audiovisual services				
Production, distribution and projection 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.	WTO Members 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 to audiovisual works, and suppliers of such works meeting origin criteria.	WTO Members 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 Viet Nam has 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.	WTO Members with which bilateral or plurilateral agreements have been concluded in the area of cultural cooperation.	Indefinite	These measures aim, within the sector, to promote cultural values both within Viet Nam, and with other countries, including in the region.



## VIET NAM – LIST OF MFN EXEMPTIONS

### For the 11<sup>th</sup> 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
Maritime transport.	Measures based upon agreements covering the normal business operations of fully owned subsidiaries of foreign shipping companies.	All WTO Members with whom maritime transport cooperation may be desirable.	5 years	Bilateral Agreements.
Sea transport services:  - Internal road freight transportation by lorry;  - Cargo storage and warehousing; and  - Container yard.	The three sub-sectors are subject to preferential treatment under Maritime Agreement between Viet Nam and Singapore.	Republic of Singapore.	10 years	Bilateral Agreement.

## 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
<b>Aircraft Repair and Maintenance Services</b> (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
<b>Selling and Marketing of Air Transport Services</b>	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
<b>Computer Reservation System Services</b> (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
<b>Aircraft Leasing with Crew</b> (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
<b>Aircraft Leasing without Crew</b> (CPC 83104)	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
<b>Air Freight Forwarding Services</b>	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
<b>Aircraft Catering Services</b>	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	



## 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
<b>Aircraft Line Maintenance Services</b>	1) None 2) None 3) Unbound*	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
<b>Cargo Handling</b>	<p>4) None</p> <p>5) None</p> <p>6) Commercial presence of foreign service suppliers and/or providers is permitted up to 30%</p>	<p>4) None</p> <p>5) None</p> <p>6) None</p>	