ĐIỀU ƯỚC QUỐC TẾ

Thông báo số 25/2023/TB-LPQT ngày 30 tháng 10 năm 2023 về việc điều ước quốc tế có hiệu lực: "Nghị định thư thực hiện Gói cam kết thứ 11 về dịch vụ vận tải hàng không trong khuôn khổ Hiệp định khung ASEAN về dịch vụ (Protocol to Implement the Eleventh Package of Commitments on Air Transport Services under the ASEAN Framework Agreement on Services)"

(Tiếp theo Công báo số 1293 + 1294)

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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MALAYSIA – SCHEDULE OF COMMITMENTS

For the 11th 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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE UNLESS OTHERWISE INDICATED		3) Land, Property and Real Estate Approval may be denied if the acquisition, disposal or dealing of land or any interest in land, property and real estate is undertaken for speculative or non-productive purpose or for purposes which may conflict with the interest of the State. Incentives/Preferences Incentives are limited to eligible Malaysian-owned corporations engaged in service sectors promoted by the Government. Any measure and special preference granted to Bumiputera, Bumiputera status companies, trust companies and institutions set up to meet the objectives of the New Economic Policy (NEP) and the National Development Policy (NDP) shall be unbound.	

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MALAYSIA – SCHEDULE OF COMMITMENTS

For the 11th 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
		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.	

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MALAYSIA - LIST OF MFN EXEMPTIONS

For the 11th 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: - maintain the arrangements under existing bilateral agreements; and - ensure that the movement of foreign semi-skilled and unskilled workers contributes to the social stability and industrial harmony in Malaysia
All Sectors	Liberalisation of Measures in existing or future policies limiting foreign equity or interests in companies and businesses in Malaysia shall be carried out in a preferential and differentiated manner	All countries	Indefinite	The measure would be applied in a differentiated manner to those investments that match Malaysia's specific development requirements with the abilities and facilities provided by foreign enterprises and their home countries. The objective is to maximise economic benefits of foreign participation in the Malaysian economy.

MALAYSIA – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Comments
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	

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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
Selling and Marketing of Air Transport Services	1) None 2) None 3) None	1) None 2) None 3) None	

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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
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) None	1) None 2) None 3) None	

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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
Aircraft Leasing with Crew (CPC 734)	1) None 2) None 3) Foreign equity participation shall not exceed 51%	1) None 2) None 3) None	

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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
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) Foreign equity participation shall not exceed 51%	1) None 2) None 3) None	

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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
Aircraft Line Maintenance	1) None 2) None 3) Foreign equity participation shall not exceed 49%	1) None 2) None 3) None	

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MYANMAR – SCHEDULE OF COMMITMENTS

For the 11th 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
1. HORIZONTAL COMMITMENTS			
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[1]	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) As stipulated in the Myanmar Investment Law (2016), the investment may be carried out in any of the following forms (i) carrying out an investment by a foreigner with one hundred per cent foreign capital on the business permitted by the Commission; (ii) carrying out a joint venture between a foreigner and a citizen or the relevant Government department and organization.	3) a) According to the notification No.47/2018, Non-resident Foreigner will be subject to a withholding tax as follows: **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 %	

[1] Only applies to subsectors inscribing "Subject to horizontal commitments" at their "Additional Commitment" column

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MYANMAR – SCHEDULE OF COMMITMENTS

For the 11th 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
	(iii) carrying out by any system contained in the contract which approved by both parties.	• 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. 2.5%	
	The proposed investment may be refused subject to such implications as financial arrangements security risk involved and compliance with existing conditions. In forming the form of investment in Myanmar, it shall be formed as company in accord with existing law.	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: (i) Other income except income under the salary heading of non-resident foreigner 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	

MYANMAR – SCHEDULE OF COMMITMENTS

For the 11th 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) 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. (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 <u>Tax</u> Income Tax Exemption for promoted sectors may be granted by Myanmar Investment Commission in accordance with the Myanmar Investment Law (2016).	<u>Tax</u> According to the Sections 3 (k) of the Income Tax Law, it prescribes the Resident foreigners as follows: (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; (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; (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 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. (b) A foreign lawyer may perform service to client in Myanmar but are not allowed to practice in Myanmar courts of law	

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MYANMAR – SCHEDULE OF COMMITMENTS

For the 11th 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
		(c) The commercial presence of foreign services provider shall be subject to the licensing by the government authorities concerned (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.	

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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
Aircraft Repair and Maintenance Services (CPC8868)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments	

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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
Selling and Marketing of Air Transport Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Computer Reservation System Services (CPC 7523)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Aircraft Leasing with Crew	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Air Freight Forwarding Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Aircraft Catering Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Aircraft Line Maintenance Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Cargo Handling Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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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
Ramp Handling Services	1) None 2) None 3) As indicated in the horizontal commitments	1) None 2) None 3) As indicated in the horizontal commitments	

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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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
Passenger Handling Services	4) None 5) None 6) As indicated in the horizontal commitments	4) None 5) None 6) As indicated in the horizontal commitments	

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
Refuelling Services	1) None 2) None 3) As indicated in the horizontal commitments.	1) None 2) None 3) As indicated in the horizontal commitments.	

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PHILIPPINES – SCHEDULE OF COMMITMENTS

For the 11th 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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) <u>In Activities Expressly Reserved by Law to Citizens of the Philippines (i.e. foreign equity is limited to a minority share):</u> The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities. All executive and managing officers must be citizens of the Philippines. <u>Acquisition of Land</u> All lands of the public domain are owned by the State. Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease. Foreign investors may lease only private-owned lands.	3) <u>Access to Domestic Credit</u> A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are: a) Partnerships, more than 40 per cent of whose capital is owned by non-Filipino citizens; and b) Corporations, more than 40 per cent of whose total subscribed capital stock is owned by non-Filipino citizens. This requirement does not apply to banks and non-bank financial intermediaries.	

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PHILIPPINES - LIST OF MFN EXEMPTIONS

For the 11th 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	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 Under this special category, the labor market test is waived and simplied entry procedures are provided	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
Maritime Transport Services				
Liner cargo trade	Executive Order 769 provides for a preferential cargo sharing arrangement with countries which are parties to the UNCTAD Liner Code 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	All countries which have acceded to the UNCTAD Liner Code	Indefinite	Ensure effective participation of Philippine ocean-going fleet in Philippine liner cargo trade

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PHILIPPINES - LIST OF MFN EXEMPTIONS

For the 11th 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	Access to domestic shipping is reserved for Philippine owned or registered vessels However, limited access to domestic shipping is granted to countries with which the Philippines has concluded agreements on Amity, Commerce and Navigation	All countries	Expiry date or termination of bilateral agreements on Amity, Commerce and Navigation	Allow limited access to cabotage transport on a reciprocal basis
Banking and Other Financial Services (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

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THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

*Due to technical feasibility

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

*Due to technical feasibility

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

*Due to technical feasibility

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THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft line maintenance	4) None 5) None 6) None	4) None 5) None 6) None	

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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
Ramp Handling Services	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	

THE PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or Sub-Sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Aircraft Refueling Services	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	1) Unbound* 2) None 3) Maximum 40% foreign equity allowed	

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SINGAPORE – SCHEDULE OF COMMITMENTS

For the 11th 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
I. HORIZONTAL COMMITMENTS					
	1), 2), 3),	Specific commitments in market access in any sector or sub sector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector	1), 2), 3))	Unbound for subsidies except for specific commitments contained in WTO document GATS/SC/76 (15 April 1994), GATS/SC/76 Suppl.2 (11 April 1997) and GATS/SC/76 Suppl.3 (26 Feb 1998).	

SINGAPORE – LIST OF MFN EXEMPTIONS

For the 11th 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: Presence of: - unskilled and semi-skilled natural persons - skilled persons (include craftsmen skilled in a particular trade, but exclude specialists/professional personnel at management level)	Preference for workers from traditional sources of supply	Traditional sources	Indefinite Singapore will periodically review this in the light of domestic and national policy considerations	Due to land constraints and the fundamental need for social cohesion among the multi-racial population, the Government needs to regulate the flow of foreign workers, both skilled and unskilled, to ensure that Singapore is not overpopulated and foreigners who could potentially disrupt social order are not admitted
All sectors: Investment Guarantee Agreements (IGAs)	Investment guarantee, i.e. obligations to protect foreign investments from unforeseen contingencies such as nationalisation, war, etc. are accorded only to co-signatories of Investment Guarantee Agreements	All countries	Indefinite Singapore will periodically review this in the light of international developments	Currently, many countries' obligations to protect foreign investments from unforeseen contingencies are governed by the provisions established under bilateral investment guarantee agreements. The agreements also help to provide the economic and political guarantees for the promotion of bilateral relations
All Sectors: Commonwealth Tax Credit Scheme	Section 48 of the Income Tax Act provides for the granting of relief against Singapore tax payable on income derived from a Commonwealth country	Commonwealth countries which grant reciprocal relief	Indefinite Singapore will periodically review this in the light of	This is part of Singapore's cooperation among Commonwealth members

SINGAPORE – LIST OF MFN EXEMPTIONS

For the 11th 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 11th 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
FINANCIAL SERVICES[1] 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

[1] Supplementary information provided for transparency
The Stock Exchange of Singapore (SES) and the Singapore International Monetary (SIMEX) have established trading linkages with the exchanges of some countries to facilitate the trading of securities and futures. The establishment of trading linkages is a commercial decisions of the SES and SIMEX

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SINGAPORE – LIST OF MFN EXEMPTIONS

For the 11th 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.			

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SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

Due to lack of technical feasibility

SINGAPORE – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

THAILAND – SCHEDULE OF COMMITMENTS

For the 11th 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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	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: 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 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 3.3 a. Foreign equity participation must not exceed 49 per cent of the registered capital; and b. The number of foreign shareholders must be less than half of the total number of	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. 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. 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 *bis* of GATS, service supplier is required to comply with section V of the Foreign Business Act. For legal entity incorporated pursuant to Thai laws and regulations with foreign equity participation not	

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THAILAND – SCHEDULE OF COMMITMENTS

For the 11th 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
	shareholders of the company concerned.	exceeding 49 per cent of the registered capital: None Unbound for the measures pertaining to subsidies or privileges, minimum capital requirements, acquisition and usage of land, taxation measures, and nationality requirement.	
	3) Acquisition and usage of land: according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However they may lease land and own buildings. For 3.1 and 3.2, a natural person or juridical person of another member that acquires or gains ownership of land, shall be deemed ineligible to exercise rights and privileges under this agreement	3) The board of directors, including administrative and executive position or alike in the legal entity must be of Thai national and have permanent domicile in Thailand. The person or the representative of the juridical person who apply for a license must be of Thai national. For 3.1 and 3.2 a natural person or a juridical person who receive other special privileges or incentives from Thai authorities other than those provided under this agreement may not claim benefits under this agreement.	

THAILAND – LIST OF MFN EXEMPTIONS

For the 11th Package of Commitments under ASEAN Framework Agreement on Services

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

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THAILAND – LIST OF MFN EXEMPTIONS

For the 11th 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
		- Countries which exempt juristic persons constituted in accordance with Thai law from VAT or other taxes of similar nature on the basis of reciprocity - Countries which do not levy VAT or other taxes of similar nature on juristic persons constituted in accordance with Thai law on the basis of reciprocity		
International maritime transport of cargoes	1) Rights to carry all products: Treaty of Amity and Economic Relations between the Kingdom of Thailand and the United States of America	The United States of America	10 years	Bilateral agreement
	2) Cargo sharing - Commercial Maritime Navigation Agreement between the Government of the Kingdom of Thailand and the Government of the Socialist Republic of Vietnam	The Socialist Republic of Vietnam	10 years	Bilateral agreement

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THAILAND – LIST OF MFN EXEMPTIONS

For the 11th Package of Commitments under ASEAN Framework Agreement on Services

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

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THAILAND – LIST OF MFN EXEMPTIONS

For the 11th Package of Commitments under ASEAN Framework Agreement on Services

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

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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
Aircraft Repair and Maintenance Services (CPC 8868)	1) None	1) None	
- 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) - Aircraft of maximum take-off weight more than five thousand seven hundred kilograms - Aircraft of maximum take-off weight does not exceed five thousand seven hundred kilograms	2) None 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).	2) None 3) None	
- Major Aircraft Appliance (an Engine, a Propeller and other appliances of an Aircraft designated by the Technical Commission)	(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		

THAILAND – SCHEDULE OF SPECIFIC COMMITMENTS

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

- 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) - Aircraft Part (an Airframe, part of an Airframe or part of a Major Aircraft Appliance)	(c) Major Aircraft Appliance maintenance as well as TSO Article and Aircraft Part maintenance: As indicated in 3.1 of the horizontal section (d) Service providers must perform their services outside the prescribed apron		

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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
	3) (a) As indicated in 3.3 of the horizontal section (b) Service providers must use public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's 7th package of commitment on telecommunication services under AFAS	3) Unbound	
Aircraft Leasing without Crew (CPC 83104)	1) None 2) None 3) As indicated in 3.3 of the horizontal Section	1) None 2) None 3) None	

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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
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	

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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
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	

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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
Refueling Services	1) None 2) None	1) None 2) None	
Into-Plane Fueling Services - Operating a fuel vehicle, making necessary nozzle connections to fuel hydrant pit and aircraft.	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.	3) None	

VIET NAM – SCHEDULE OF COMMITMENTS

For the 11th 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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	(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[1], joint venture enterprise, 100% foreign-invested enterprise. 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[2] Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.	(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.	

[1] 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.

[2] 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.

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VIET NAM – SCHEDULE OF COMMITMENTS

For the 11th 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
	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. 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.		

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VIET NAM – SCHEDULE OF COMMITMENTS

For the 11th 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
	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.		

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VIET NAM – LIST OF MFN EXEMPTIONS

For the 11th 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.

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VIET NAM – LIST OF MFN EXEMPTIONS

For the 11th 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.

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VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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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
Air Freight Forwarding Services	1) None 2) None 3) None	1) None 2) None 3) None	

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VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

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

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

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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
Cargo Handling	4) None 5) None 6) Commercial presence of foreign service suppliers and/or providers is permitted up to 30%	4) None 5) None 6) None	