

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
HORIZONTAL COMMITMENTS				
All Sectors Included In This Schedule		<p>3) Unbound for measures concerning foreign equity or interest in companies established or wish to establish a commercial presence unless otherwise specified in the specific commitments.</p>	<p>3) Unbound except with respect to existing commercial presence:</p> <ul style="list-style-type: none"> - half of the board members of a public company and half the directors of a private company must be nationals or residents of Brunei Darussalam. - all companies incorporated outside Brunei Darussalam which establish or have established a place of business in Brunei Darussalam must have one or more locally resident agents to accept service of process and any service of process or any notices required to be served on the company. 	
		<p>4) Unbound except for measures concerning the entry and temporary</p>	<p>4) Unbound except for measures concerning categories of natural</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		presence of intra-corporate transferees at the level of managers, executives and specialists	persons referred to in the market access column.	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SECTOR SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
b) Auditing services (CPC 862)		1) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	1) Professional accountants who intend to become a Public Accountant must possess the followings prescribed by Ministry of Finance: a) Passes examination in accountancy from any recognised professional accountancy body listed below: i) CPA Australia ii) ACCA iii) The Institute of Chartered Accountants of Australia iv) The Institute of Chartered Accountants of Canada v) The Institute of Chartered Accountants of England and Wales vi) The Institute of Chartered	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<p>vii) Accountants of Ireland</p> <p>viii) The Institute of Chartered Accountants of New Zealand</p> <p>ix) the Institute of Chartered Accountants of Scotland</p> <p>b) Relevant audit practical experience of not less than three (3) years cumulatively within five (5) years period.</p> <p>c) Fulfil 40 units/hours of Continuous Professional Education (CPE) requirement;</p> <p>d) Must be a member of Brunei Darussalam Institute of Certified Public Accountants (BICPA) as National Accountancy Body.</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	SS	<p>2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.</p>	<p>2) Professional accountants who intends to become a Public Account must possess the following prescribed by Ministry of Finance:</p> <p>a) Passes examination in accountancy from any recognised professional accountancy body listed below:</p> <p>i) CPA Australia ii) ACCA iii) The Institute of Chartered Accountants of Australia iv) The Institute of Chartered Accountants of Canada v) The Institute of Chartered Accountants of England and Wales vi) The Institute of Chartered Accountants of Ireland vii) The Institute of Chartered Accountants of New Zealand</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	SS	<p>3) A Public Accountant who intends to set up a business in Brunei Darussalam must adhere to Part V of the Accountants Order and its subject to approval</p>	<p>viii) the Institute of Chartered Accountants of Scotland</p> <p>b) Relevant audit practical experience of not less than three (3) years cumulatively within five (5) years period.</p> <p>c) Fulfil 40 units/hours of Continuous Professional Education (CPE) requirement;</p> <p>d) Must be a member of Brunei Darussalam Institute of Certified Public Accountants (BICPA) as National Accountancy Body.</p> <p>3) a) To maintain a localization programme.</p> <p>b) For applicants who are citizens or permanent residents of Brunei:</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	SS	<p>by the Ministry of Finance.</p> <p>4) Unbound, except as indicated under horizontal measures.</p>	<p>(i) Must be residing in Brunei Darussalam for at least 90 days in a year.</p> <p>(ii) Must have at least one local partner who is a Public Accountant at the same form.</p> <p>c) For foreign applicants who cannot fulfil requirements in b) above may be considered if he/she satisfies other requirements with regards to any other requirements prescribed by the Ministry of Finance.</p> <p>4) Unbound, except as indicated under horizontal measures.</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Architectural Services (CPC 8671)	SS	<p>1) None, other than plans should be submitted through licensed practicing Architects in Brunei Darussalam.</p> <p>2) None</p> <p>3) a) The company should be registered with the Registry of Companies and Business Names, Ministry of Finance</p> <p>b) Not less than 50% equity should be held by Brunei Citizens.</p> <p>c) The company should be registered with the Ministry of Development</p> <p>4) In addition to those indicated in the horizontal section, the licensed practicing architects should have recognized academic and professional qualifications and registered as "qualified persons" with the Ministry of Development.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Engineering Services (CPC 8672)		1) None, other than plans should be submitted by licensed practicing Engineers and registered company/partnership in Brunei Darussalam 2) None 3) Foreign Equity participation shall not exceed 50% 4) In addition to those indicated in the horizontal sector, the person has to comply with Registration of Professional Act	1) None 2) None 3) Unbound 4) Unbound	
f) Integrated Engineering Services (CPC 8673) - for Transportation Infrastructure Turnkey Projects (CPC 86731)		1) None, other than plans should be submitted by licensed practicing Engineers and registered company/partnership in Brunei Darussalam 2) None	1) None 2) None	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - for Water Supply and Sanitation Works Turnkey Projects (CPC 86732) - for the Construction of Manufacturing Turnkey Projects (CPC 86733) - for Other Turnkey Projects (CPC 86739) 		<p>3) The company should comply with the Companies Act (CAP. 39) and Registration of Professional Act.</p> <p>Foreign equity participation is opened up to 55% max.</p> <p>4) In addition to those indicated in the horizontal sector, the person has to comply with Registration of Professional Act</p>	<p>3) Unbound</p> <p>4) Unbound</p>	
<p>g) Landscape Architectural Services (CPC 86742)</p>		<p>1) None</p> <p>2) None</p> <p>3) a) The Company should comply with the Companies Act (CAP. 39) and Registration of Professional Act.</p> <p>b) Foreign equity participation is opened up to 50%.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h) Medical and dental Services (CPC 9312)		1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
B. Computer and Related Services				
a) Consultancy services related to installation of computer hardware (CPC 841)		1) None 2) None 3) The company should be registered with the Registry of Companies and Business Names, Ministry of Finance. 4) Unbound	1) None 2) None 3) None 4) Unbound	
b) Software implementation services (CPC 842)				
c) Data processing services (CPC 843)				
e) Other (CPC 845+849)				

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Data base services (CPC 844)		1) None 2) None 3) Commercial presence is permitted only through a company which is registered in Brunei Darussalam. 4) Unbound, except as indicated under horizontal measures	1) None 2) None 3) None 4) Unbound, except as indicated under horizontal measures	
e) Maintenance and repair services of office machinery and equipment including computer (CPC 845) Other Computer Services (CPC 849)		1) None 2) None 3) The company should be registered with the Registry of Companies and Business Name, Ministry of Finance. 4) Unbound, except Director and needed Technical Experts	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Research and Development Services				
a) R&D services on natural sciences and engineering (CPC 851/8510)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	
b) R&D services on social sciences and humanities (CPC 852/8520)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	
c) Interdisciplinary R&D services (CPC 853/8530)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rental and Leasing Services without Operators				
b) Rental/leasing services relating to aircraft without operators (CPC 83104)		<p>4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
		<p>1) Aircraft must be certified. Entry to Brunei Darussalam is subject to approval and limitations on the basis of infrastructure capacity.</p> <p>2) None</p> <p>3) Unbound, except: (a) Only through a representative office; (b) Only by appointment of a General Sales Agent, that is Bruneian controlled company; and (c) Permanent address in Brunei Darussalam is required with respect to (a).</p> <p>4) Unbound, except with respect to (b), one technical post subject to local availability test, designation of a specified number of Brunei trainees.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound, except as indicated under horizontal measures (in order to practice a licensed profession in Brunei Darussalam the</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Relating to other machinery and equipment (CPC 83106-83109)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation should not exceed 30%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>following conditions must be met:</p> <p>(a) Residency</p> <p>(b) Registration.</p> <p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
e) Rental/Leasing services concerning personal and household goods (CPC 8320)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation should not exceed 30%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Other Business Services				
a) Sale or leasing services of advertising space or time (CPC 8711)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	
a) Planning, creating and placement services of advertising (CPC 8712)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	
a) Other advertising services (Advertising consultancy services) (CPC 8719)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Marketing research and public opinion polling services (CPC 864/8640)		4) Unbound, except as indicated in the horizontal section 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	4) Unbound 1) None 2) None 3) Unbound 4) Unbound	
c) Management consulting service (CPC 865/8650)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Services related to management consulting (including management services n.e.c) (CPC 866/8660)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
e) Technical testing and analysis services (including other technical testing and analysis services) (CPC 8676)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
m) Related scientific and technical consulting services (CPC 8675)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861-8866)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
p) Photographic services (CPC 875/8750)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation should not exceed 30%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
q) Packaging services (CPC 876/8760)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation should not exceed 30%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t) Duplicating services (CPC 87904)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	
t) Translation and interpretation services (CPC 87905)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t) Mailing list compilation and mailing services (CPC 87906)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
t) Specialty design services (CPC 87907)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t) Convention services (Exhibition only) (CPC 87909*)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign equity participation should not exceed 40% 4) Unbound 	<ol style="list-style-type: none"> 1) None 2) None 3) Under the Miscellaneous Licenses Act (Chapter 127) only nationals are allowed to apply for 'Miscellaneous License' 4) Unbound 	
2. COMMUNICATION SERVICES				
C. Telecommunication Services				
Public Non-Fixed		<ol style="list-style-type: none"> 1) None, except subject to commercial arrangements with licensed operator(s) 2) None, except subject to commercial arrangements with licensed operator(s) 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) Unbound 2) Unbound 3) None, except as indicated in horizontal section 4) Unbound, except as indicated in the horizontal section 	<p>Based on the licensing regime under the Telecommunications Order 2001.</p> <p>Covers reselling of services using infrastructure owned by an AITI licensee as per the licensing framework of the regulatory authority under Telecommunications Order 2001.</p>

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Local Services Public Switched Voice Telephone		<ol style="list-style-type: none"> 1) Subject to commercial arrangements with licensed operator(s) 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	
Public payphone services		<ol style="list-style-type: none"> 1) None, except subject to commercial arrangements with licensed operator(s) 2) None, except subject to commercial arrangements with licensed operator(s) 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in horizontal section 4) Unbound, except as indicated in the horizontal section 	Based on the licensing regime under the Telecommunications Order 2001.

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
International Services: Public Switched Voice Telephone Services		1) Subject to commercial arrangements with licensed operator(s) 2) Subject to commercial arrangements with licensed operator(s) 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section	
Mobile Services: Public Cellular Mobile Telephone Service		1) Subject to commercial arrangements with licensed operator(s) 2) Subject to commercial arrangements with licensed operator(s) 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) Voice telephone services (CPC 7521)		<ol style="list-style-type: none"> 1) Subject to commercial arrangements with licensed operator(s) 2) Subject to commercial arrangements with licensed operator(s) 3) Foreign Equity should not exceed 40% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	
Prepaid Telecommunications Services		<ol style="list-style-type: none"> 1) None, except subject to commercial arrangements with licensed operator(s) 2) None, except subject to commercial arrangements with licensed operator(s) 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in horizontal section 4) Unbound, except as indicated in the horizontal section 	Based on the licensing regime under the Telecommunications Order 2001.

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Packet-switched data transmission services (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign Equity should not exceed 40% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	Based on the licensing regime under the Telecommunications Order 2001.
c) Circuit-switched data transmission services (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	
d) Telex services (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	
e) Telegraph services (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f) Facsimile services (CPC 7521**+7529**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	
f) Paging services (CPC 75291)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign Equity should not exceed 40% 4) Unbound, except as indicated in the horizontal section. 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section. 	
f) Video text (CPC 75299*)		<ol style="list-style-type: none"> 1) Subject to commercial arrangements with licensed operator(s) 2) Subject to commercial arrangements with licensed operator(s) 3) Foreign Equity should not exceed 40% 	<ol style="list-style-type: none"> 1) None 2) None 3) None 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h) Electronic mail (CPC 7523**)		<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section</p>	
i) Voice mail (CPC 7523**)		<p>1) Subject to commercial arrangements with licensed operator(s) 2) None 3) None 4) Unbound, except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
j) On-line information and database retrieval (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section 	
k) Electronic data interchange (EDI) (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	
l) Enhanced/value-added facsimile services, including store and forward and retrieve (CPC 7523**)		<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
m) Code and protocol conversion		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign Equity should not exceed 40% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section 	
n) Online information and data base processing (including transaction processing) (CPC 843*)		<ol style="list-style-type: none"> 1) None 2) None 3) Foreign Equity should not exceed 40% 4) Unbound, except as indicated in the horizontal section 	<ol style="list-style-type: none"> 1) None 2) None 3) None, except as indicated in horizontal section 4) Unbound, except as indicated in the horizontal section 	Based on the licensing regime under the Telecommunications Order 2001.
Trunked Radio Services		<ol style="list-style-type: none"> 1) None, except subject to commercial arrangements with licensed operator(s) 2) Subject to commercial arrangements with licensed operator(s) 	<ol style="list-style-type: none"> 1) None 2) None 	Based on the licensing regime under the Telecommunications Order 2001.

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>3) Foreign Equity should not exceed 40%</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>3) None, except as indicated in horizontal section</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES				
A. Construction Work for Buildings (CPC 512)		<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) The company has to be registered with the Registry of Companies and Business Names, Ministry of Finance and Ministry of Development, for Companies and Business name and Contracting License respectively.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) Unbound</p>	
B. Construction Work for Civil Engineering (CPC 513)				
C. Assemble and Erection of Prefabricated Constructions (CPC 514)				
C. Installation and Assembly Work (CPC 516)				
D. Building Completion and Finishing Work (CPC 517)				
E. Pre-erection Work at Construction Site (CPC 511)				

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>E. Special Trade Construction (CPC 515)</p> <p>E. Renting services related to equipment for construction or demolition of building or civil engineering works with operator (CPC 518)</p>				
4. DISTRIBUTION SERVICES				
D. Franchising (CPC 8929)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation should not exceed 40%</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Under the Miscellaneous Licenses Act (Chapter 127) only nationals are allowed to apply for 'Miscellaneous License'</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES				
E. Foreign Language Training Centre (CPC 929)		1) None 2) None 3) Only through a joint venture with foreign equity not exceeding 49% 4) Unbound	1) None 2) None 3) a majority of the senior managers in any such enterprise are Bruneian nationals 4) Unbound	
7. FINANCIAL SERVICES				
A. All insurance and insurance-related services				
a) Direct insurance (life) including annuity, disability income, accident and health insurance services (CPC 8121)		1) None 2) None 3) Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>b) Direct insurance (non-life) including disability income, accident and health insurance and contracts of fidelity bonds, performance body or similar contracts of guarantee (CPC 8129)</p>		<p>1) Unbound</p> <p>2) Compulsory insurance of Motor Third Party Liability and Workmen's Compensation can be purchased only from insurance companies established in Brunei.</p> <p>3) Commercial presence is permitted only through insurance companies that are registered</p> <p>4) Unbound</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>c) Reinsurance and retrocession (life and non-life) (CPC 81299*)</p>		<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Insurance and intermediation comprising broking and agency services (CPC 8140)	SS	<p>1) Unbound</p> <p>2) Insurance intermediation is not allowed to act for unregistered insurers,</p> <p>3) (i) Broking for direct insurance of Bruneian risks requires approval from MOF</p> <p>(ii) Broker, underwriting and insurance managers require approval</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Services auxiliary to insurance, as follows: a) Consultancy (excludes insurance agency services to insurance industry) b) actual risk assessment c) Risk management d) Maritime loss adjusting		1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
B. Banking and other financial services				
1) Provision and transfer of financial information, financial data processing and related software by providers of other financial services (CPC 8131)		1) None 2) None 3) Ministry of Finance approval is required 4) Unbound	1) None 2) None 3) Ministry of Finance approval is required 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL SERVICES				
A. Healthcare Services (CPC 9311)		1) Unbound due to lack of technical feasibility	1) Unbound due to lack of technical feasibility	
A. Hospital services (CPC 9311/93110)		2) None	2) None	
		3) None *only through specific requirements and domestic rules and regulations of the country	3) None	
		4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
9. TOURISM AND TRAVEL RELATED SERVICES				
A. Hotel Lodging Services (CPC 64110)		1) None	1) None	
		2) None	2) None	
		3) Foreign equity participation shall not exceed 30%	3) Unbound	
		4) Unbound	4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Restaurants (CPC 642, 643)		1) None* (no alcoholic drinks and beverages is allowed) 2) None 3) Foreign equity participation shall not exceed 30% 4) Unbound	1) None* (no alcoholic drinks and beverages is allowed) 2) None 3) Unbound 4) Unbound	
D. Other Tourism Services - Youth Hostel - Golf Course - Marina Facilities		1) None 2) None 3) Foreign equity participation shall not exceed 30% 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
10. RECREATION, CULTURAL AND SPORTING SERVICES				
Theme Parks		1) None 2) None 3) Foreign equity shall not exceed 30% 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES				
A. Maritime Transport Services				
a) Passenger transportation (CPC 7211)		<p>1) None</p> <p>2) None</p> <p>3) Foreign equity participation shall not exceed 40%</p> <p>4) None, except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) None, except as indicated in the horizontal section.</p>	
b) Freight transportation (CPC 7212)		<p>1) None</p> <p>2) None</p> <p>3) The supply of international maritime transport, excluding vessels for the carriage and transportation of energy goods: foreign equity participation shall not exceed 40%</p> <p>The supply of international maritime transport of energy goods: Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services				
c) Rental of aircraft with crew (CPC 734)		<p>4) None, except as indicated in the horizontal section.</p> <p>1) None except: Aircraft must be certified; and entry to Brunei Darussalam is subject to approval and limitation on infrastructure capacity</p> <p>2) None</p> <p>3) Unbound except: i) Only through a representative office; or ii) Only by appointment of a General Sales Agent that is owned by a company controlled by Bruneian persons; and Permanent address in Brunei Darussalam is required with respect to i)</p> <p>4) Unbound, except one technical post subject to:</p>	<p>4) None, except as indicated in the horizontal section.</p> <p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) None</p>	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Maintenance and repair of aircraft (CPC 8868**)		i) Local availability test; whether the technical post can be filled by Bruneian persons, ii) Designation of a specified number of Brunei Trainees	1) None 2) None 3) Unbound 4) None	
D. Space Transport (CPC 733/7330)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Rail Transport Services				
a) Passenger transportation (CPC 7111)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
b) Freight transportation (CPC 7112)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Pushing and towing services (CPC 7113)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
d) Maintenance and repair of rail transport equipment (CPC 8868)		1) None 2) None 3) Foreign equity participation should not exceed 30% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

SCHEDULE OF BRUNEI DARUSSALAM

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H. Services Auxiliary to All Modes of Transport				
b) Storage and warehousing services (CPC 742)		1) None 2) None 3) Commercial presence may be in the form of joint venture. Maximum share of foreign equity in the joint venture company allowable up to 30% 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	