

ANNEX IV C
JAPAN'S SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. Alphabets indicated against individual sectors or subsectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated 10 July 1991) and the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.

2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001). The Guidelines shall not, however, be construed as being legally binding.

3. The modes of supply 1), 2), 3) and 4) indicated in this Schedule correspond respectively to the supply of services defined in (i), (ii), (iii) and (iv) of subparagraph (o) of paragraph 6 of Article 58.

4. The entry "Unbound*" means unbound due to lack of technical feasibility.

5. The use of "***" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

6. Measures affecting (a) Passenger transport services by air; (b) Freight transport services by air; and (c) Rental/Leasing services of aircraft with crew/operator are not listed in this Schedule, as these are measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights to which this Agreement does not apply. The commitment for Freight Transport Agency services does not include freight forwarding services by air transport services.

7. Cabotage services in the maritime transport sector are not listed in this Schedule, as Chapter 7 does not apply to those services.

8. A person who is permitted to supply road freight transportation services, may also engage in the activities of pick-up, delivery, sorting, conveyance and distribution of freight, in accordance with the specific commitments in road freight transportation services. The following conditions apply in this respect:

- (a) no private operators shall use "postal services" as the name for services provided by them; and
- (b) no private operators shall be engaged in pick-up, transport, delivery, sorting, conveyance and distribution of correspondence or letters specified in paragraphs 1, 2 and 3 of Article 5 of the Postal Law (Law No. 165, 1947).

9. The Postal, Postal Savings and Postal Insurance Services are not listed in this Schedule as these services are supplied in the exercise of governmental authority to which this Agreement does not apply.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTION I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE		<p>3) Unbound for research and development subsidies</p> <p>There may be limitations on the treatment accorded to the service suppliers who have the right of permanent residence in Singapore, where Japan adopts or maintains measures pursuant to its domestic laws and regulations whose implementation would be prejudiced if the treatment accorded to service suppliers who have the right of permanent residence in Singapore is equivalent to the treatment accorded to service suppliers who are nationals of Singapore.</p> <p>Such measures include those pursuant to sub-paragraph 3.2 of Article 27 of the Foreign Exchange and Trade Law (Law No. 228, 1949). In respect of service suppliers who have the right of permanent residence in Singapore, to whom sub-paragraph 3.2 of Article 27 is applicable on the basis of their nationality, notification to competent authorities is required prior to supply of service in all sectors.</p> <p>In cases where Japan takes any measures mentioned above, Japan will notify Singapore of the description of the measure before such a measure is taken.</p>	

	<p>4) Horizontal Commitments in Mode 4) of this column are the same as those specific commitments in Part A of Annex VI.</p>	<p>With reference to the Foreign Exchange and Foreign Trade Law, Japan will notify Singapore before any new country is added to the list of countries to which subparagraph 3.2 of Article 27 applies.</p> <p>4) Unbound for research and development subsidies</p> <p>Unbound except for measures concerning the categories of natural persons referred to in the market-access column</p>	
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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTION II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services ¹			
a) Legal services supplied by a lawyer qualified as "Bengoshi" under Japanese law (861)	1) Services must be supplied by a natural person. Commercial presence is required. 2) Services must be supplied by a natural person. Commercial presence is required. 3) Services must be supplied by a natural person. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS Commercial presence is required.	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

1 In this sector, the term "commercial presence" in Modes 1) and 2) means the office registration and presence of a service supplier.

<p>a) Consultancy on law of jurisdiction where the service supplier is a qualified lawyer (861**)</p> <p>(a) Consultancy on law does not include:</p> <p>(i) legal representation for juridical procedures in courts and other government agencies as well as preparation of legal documents for such procedures;</p> <p>(ii) expression of legal opinions concerning laws other than laws of the jurisdiction where the service supplier is qualified as a lawyer (hereinafter referred to as the "jurisdiction" in this sector);</p> <p>(iii) legal representation for the entrustment of the preparation of notarial deeds; and</p>	<p>1) Services must be supplied by a natural person. Commercial presence is required.</p> <p>2) Services must be supplied by a natural person. Commercial presence is required.</p> <p>3) Services must be supplied by a natural person.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS Commercial presence is required.</p>	<p>1) A service supplier is required to stay in Japan not less than 180 days in a year.</p> <p>2) A service supplier is required to stay in Japan not less than 180 days in a year.</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS A service supplier is required to stay in Japan not less than 180 days in a year.</p>	<p>3) (a) Practice of international law is permitted, provided that the international law is or was in force in the jurisdiction. Practice of third country law is permitted, according to written advice on each issue from competent persons (e.g. lawyers qualified in the third country and engaging in legal business concerning the law of that country). Practice of Japanese law is not permitted.</p> <p>(b) Association with Bengoshi is permitted. Employment of Bengoshi is not permitted.</p> <p>(c) Use of firm name is unrestricted, provided that it is followed with reference to "Gaikoku-Ho-Jimu-Bengoshi Jimusho".</p> <p>(d) Representation in international arbitration is permitted.</p>
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<p>(iv) those activities concerning a legal case whose primary objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan.</p> <p>(b) A service supplier shall be required to co-operate with Bengoshi or to ask for his advice in a legal case concerning family relations or inheritance, in which a Japanese national is involved as a party, or in a legal case whose objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan, as long as the above objective is not the primary one.</p>			
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Note for transparency

A service supplier must be recognised as "Gaikoku-Ho-Jimu-Bengoshi" by the Minister of Justice and register with the Japan Federation of Bar Associations.

The conditions for granting recognition by the Minister of Justice are as follows:

- (a) The service supplier is qualified as a lawyer in that jurisdiction.
- (b) The service supplier has been engaged as a lawyer for at least 3 years in that jurisdiction.
- (c) The service supplier is not subject to such conditions of disqualification in that jurisdiction which, if applied to Bengoshi, would disqualify the Bengoshi.
- (d) The service supplier possesses the intention to undertake the profession in good faith.
- (e) The service supplier possesses plans, residence and financial basis to perform his functions properly and steadily.
- (f) The service supplier possesses capability to compensate for damages caused to the client, if any.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
a) Legal services supplied by a patent attorney qualified as "Benrishi" under Japanese law (86119, 8612, 8613, 8619)	1) Services must be supplied by a natural person or by a Patent Business Corporation. ² Commercial presence is required. 2) Services must be supplied by a natural person or by a Patent Business Corporation. ² Commercial presence is required. 3) Services must be supplied by a natural person or by a Patent Business Corporation. ²	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS	

² A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as "Benrishi" under Japanese law and who have the right and obligation to execute activities of the Patent Business Corporation.

	<p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p> <p>Commercial presence is required.</p>	<p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (861**)</p>	<p>1) Services must be supplied by a natural person.</p> <p>2) Services must be supplied by a natural person.</p> <p>3) Services must be supplied by a natural person.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>b) Accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi" under Japanese law (862)</p>	<p>1) Services must be supplied by a natural person or by an Audit Corporation.³</p> <p>Commercial presence is required for an Audit Corporation.</p> <p>2) Services must be supplied by a natural person or by an Audit Corporation.³</p> <p>Commercial presence is required for an Audit Corporation.</p> <p>3) Services must be supplied by a natural person or by an Audit Corporation.³</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

³ An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as "Koninkaikeishi" under Japanese law and who have the right and obligation to execute activities of the Audit Corporation.

<p>c) Taxation services supplied by a tax accountant qualified as "Zeirishi" under Japanese law (863)</p>	<p>1) Services must be supplied by a natural person or by a Certified Tax Accountant Corporation.⁴</p> <p>Commercial presence is required for a Certified Tax Accountant Corporation.</p> <p>2) Services must be supplied by a natural person or by a Certified Tax Accountant Corporation.⁴</p> <p>Commercial presence is required for a Certified Tax Accountant Corporation.</p> <p>3) Services must be supplied by a natural person or by a Certified Tax Accountant Corporation.⁴</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>d), e) Architectural services A supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi"</p>	<p>1) Commercial presence is required.</p> <p>2) Commercial presence is required.</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

⁴ A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as "Zeirishi" under Japanese law and who have the right and obligation to execute activities of the Certified Tax Accountant Corporation. "Koninkaikeishi" is also qualified to be "Zeirishi" upon registration as such.

<p>Architectural services A covers services which must be supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi". (86712, 86713, 86714⁵) (86722, 86723, 86724⁵, 86725⁵, 86727⁵)</p>			
<p>d), e) Architectural services B supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi"</p> <p>Architectural services B covers services which may be supplied by a service supplier who is not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (including business related to contracts of construction works for buildings, supervising construction works for buildings, inspection and evaluation of buildings, and representation of procedures based on laws, regulations or ordinances concerning construction works for buildings).</p>	<p>1) Commercial presence is required.⁶</p> <p>2) Commercial presence is required.⁶</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

5 Limited to services necessary for building construction excluding post-construction services.

6 In the case where Architectural services B is supplied by a service supplier who is not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi", commercial presence is not required.

<p>d), e), g)</p> <p>Architectural services other than architectural services A and B (86711⁷, 86714⁷, 86719⁷) (86721⁷) (86742⁷)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>e), f)</p> <p>Engineering services and integrated engineering services (8672⁸, 8673⁸)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>e), g)</p> <p>F e), F m)</p> <p>Civil engineering consulting services (86721⁹, 86724⁹, 86727⁹, 86729⁹) (86741, 86742⁹) (86761⁹) (86751⁹, 86752⁹)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

7 Limited to services necessary for building construction.

8 Excluding architectural services and civil engineering consulting services.

9 Limited to services necessary for civil engineering excluding engineering design services for buildings.

<p>g) Urban planning and landscape architectural services (8674)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>h) Medical and dental services (9312)</p>	<p>1) Unbound* 2) Services must be supplied by a natural person. 3) Unbound except that there is no limitation on the participation of foreign capital 4) Unbound</p>	<p>1) Unbound* 2) None except that the medical expenses covered by social welfare schemes are not the same as those covered in Japan 3) Unbound except that there is no limitation on the participation of foreign capital As indicated in HORIZONTAL COMMITMENTS 4) Unbound</p>	
<p>j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (93191)</p>	<p>1) Unbound* 2) Services must be supplied by a natural person. 3) Unbound except that there is no limitation on the participation of foreign capital 4) Unbound</p>	<p>1) Unbound* 2) None except that the medical expenses covered by social welfare schemes are not the same as those covered in Japan 3) Unbound except that there is no limitation on the participation of foreign capital As indicated in HORIZONTAL COMMITMENTS 4) Unbound</p>	

B. Computer and Related Services			
Computer and related services (excluding air transport services: computer reservation system) (841, 842, 843, 844, 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Research and Development Services			
a) Research and development services on natural sciences (851)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None except those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin") 2) None 3) None except those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin") 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

		Unbound for those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin")	
b) Research and development services on social sciences and humanities (852)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
c) Interdisciplinary research and development services (853)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None except those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin") 2) None 3) None except those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin") 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	

		Unbound for those financed by the government directly or through Independent Administrative Institutions ("Dokuritsu-Gyosei-Hojin") or Special Public Institutions ("Tokushu-Hojin" and "Ninka-Hojin")	
D. Real Estate Services			
a) Real estate services involving own or leased property (for property in Japan) (821)	1) Commercial presence is required. 2) Commercial presence is required. 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
a) Real estate services involving own or leased property (for property outside Japan) (821)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
b) Real estate services on a fee or contract basis (for property in Japan) (822)	1) Commercial presence is required. 2) Commercial presence is required. 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

<p>b) Real estate services on a fee or contract basis (for property outside Japan) (822)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>E. Rental and Leasing Services without Operators</p>			
<p>a) Rental and leasing services, without operators, relating to ships (83103)</p>	<p>1) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage. The number of licensed ships providing rental services for cabotage may be limited. 2) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage. The number of licensed ships providing rental services for cabotage may be limited.</p>	<p>1) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage. 2) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage.</p>	

10 In this sector, the term "nationality requirement" means that the ship must be owned by:

- (a) a natural person with Japanese nationality; or
- (b) a juridical person established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives administering the affairs of the juridical person ("gyomu-wo-shikkosuru yakuin") having Japanese nationality.

11 The term "ports of Japan which are not open to foreign commerce" means ports other than opened ports as defined in the Customs Law. The "opened ports" are as listed in the Appendix to this Schedule and shall include those additionally specified as such by the said Law in the future.

	<p>3) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage. The number of licensed ships providing rental services for cabotage may be limited.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>3) There is a nationality requirement¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹ and to supply cabotage. Prior notification in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law is required for rental services for cabotage.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>b) Rental and leasing services, without operators, relating to aircraft (83104)</p>	<p>1) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p> <p>2) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p>	<p>1) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p> <p>2) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p>	

12 In this sector, the term "nationality requirement" means that the aircraft must be owned by:

- (a) a natural person with Japanese nationality; or
- (b) a juridical person established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives ("yakuin") having Japanese nationality and with not less than two-thirds of voting share held by Japanese persons.

	<p>3) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENT</p>	<p>3) There is a nationality requirement¹² for an aircraft to be registered as a Japanese aircraft. Any aircraft having the nationality of a foreign state shall be subject to the relevant provisions of the Civil Aeronautical Law.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENT</p>	
<p>c) Rental and leasing services, without operators, relating to transport equipment other than vessels and aircraft (83101, 83102, 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>d), e) Rental and leasing services, without operators, relating to machineries and equipment other than transport equipment, and personal and household goods (83106-83109) (832)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>F. Other Business Services</p>			
<p>a) Advertising services (871)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

<p>b) Market research and public opinion polling services (864)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>c) Management consulting services (865)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>d) Services related to management consulting (86601, 86609)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>e) Technical testing and analysis services for manufactured goods, excluding services covered by the Measurement Law (8676**)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

<p>e) Technical testing and analysis services covered by the Measurement Law (86763**)</p>	<p>1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound 2) Unbound 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>h) Services incidental to mining (883, 5115)</p>	<p>1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>i) Services incidental to manufacturing (884, 885)</p>	<p>1) Unbound* 2) None</p>	<p>1) Unbound* 2) None</p>	

	<p>3) In accordance with the Aircraft Manufacturing Industry Law and the Ordnance Manufacturing Law, the number of licences conferred on service suppliers may be limited.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law for explosives manufacturing industry, leather and leather products manufacturing industry, mining industry, oil industry, nuclear energy industry, electricity utility industry, gas utility industry, heat supply industry, aircraft industry, arms industry, space industry and biological preparation manufacturing industry.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>j) Services incidental to energy distribution (887)</p> <p>(a) transmission services on a fee or contract basis of electricity</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) In accordance with the Electricity Utility Industry Law, the number of licences conferred on service suppliers may be limited.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>j) Services incidental to energy distribution (887)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p>	

(b) transmission services on a fee or contract basis of steam and hot water	4) Unbound	4) Unbound	
<p>k) Placement services of personnel within Japan except in the following occupations (limited to services to establish employment relationship between a job applicant and an employer seeking personnel on the basis of job applications and offers):</p> <p>(a) Port transport services;</p> <p>(b) Construction work; and</p> <p>(c) Work which is stipulated in the Ministry of Health, Labour and Welfare Ordinance as having a possibility of hindering worker's protection (such work is not stipulated now). (87201, 87202)</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>k) Supply services of personnel within Japan¹³ except in the following categories of business (limited to services to dispatch workers employed by the service supplier to work under the direction of another person while employment relationship with the service supplier is maintained):</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

13 The dispatched worker may not be supplied from outside of Japan through intra-corporate transfer.

<p>(a) Port transport services;</p> <p>(b) Construction work;</p> <p>(c) Guarding;</p> <p>(d) Other work stipulated in Cabinet Order after consulting the Labour Policy Council (such as medical-related work); and</p> <p>(e) Manufacturing work stipulated in the Ministry of Health, Labour and Welfare Ordinance. (87203, 87209)</p>			
<p>1) Investigation services (87301)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>1) Security industry (873, except 87301)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

<p>m) Related scientific and technical consulting services (excluding services related to petroleum, petroleum products, gas, mineral and surveying) (86751, 86752)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>m) Related scientific and technical consulting services related to petroleum, petroleum products, gas and mineral (86751, 86752)</p>	<p>1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

<p>m) Surveying services for the land in Japan (86753, 86754)</p>	<p>1) Commercial presence is required except for the surveys conducted without the use of Basic Survey¹⁴ data or Public Survey¹⁵ data, and where the survey is for small areas, or where the survey does not require high accuracy.</p> <p>2) Commercial presence is required except for the surveys conducted without the use of Basic Survey¹⁴ data or Public Survey¹⁵ data, and where the survey is for small areas, or where the survey does not require high accuracy.</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>m) Surveying services for the land outside Japan (86753, 86754)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

14 The term "Basic Survey" means a primary or fundamental survey, conducted by the Geographical Survey Institute of the Ministry of Land, Infrastructure and Transport, for all surveys.

15 The term "Public Survey" means a survey, other than Basic Survey, which:

- (a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and
- (b) is conducted with the expenses borne or subsidised, in part or in full, by the Government or other public entities.

n) Maintenance and repair of equipment (excluding vessels, aircraft and other transport equipment) (633, 8861-8866)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
o) Building-cleaning services (87401, 87402, 87403, 87409)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
p) Photographic services (875)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
q) Packaging services (876)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
r) Printing and publishing services (88442)	1) None 2) None	1) None 2) None	

	<ul style="list-style-type: none"> 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
s) Convention services (87909)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
t) Translation and interpretation services (87905)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
t) Specialty design services (87907)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	

2. COMMUNICATION SERVICES			
C. Telecommunications Services			
<p>The following basic telecommunications services supplied by Type I or Type II Telecommunications Business:</p> <p>a) Voice telephone services; (7521)</p> <p>b) Packet-switched data transmission services; (7523)</p> <p>c) Circuit-switched data transmission services; (7523)</p> <p>d) Telex services; (7523)</p> <p>f) Facsimile services; (7521, 7529)</p> <p>g) Private leased circuit services; and (7522, 7523)</p> <p>o) Other.</p> <p>Type I Telecommunications Business is the business which provides telecommunications services by establishing telecommunications circuit facilities.</p> <p>Type II Telecommunications Business is any telecommunications business other than Type I Telecommunications Business.</p>	<p>1) None</p> <p>2) None</p> <p>3) Foreign capital participation, direct and/or indirect, in NTT must be less than one-third.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) Board members and auditors in NTT and the Regional Companies are required to have Japanese nationality.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

<p>Telecommunications circuit facilities are transmission line facilities connecting transmitting points with receiving points, switching facilities installed as inseparable units therefrom, and other facilities accessory to such facilities.</p>			
<p>Value-added services supplied by Type II Telecommunications Business including:</p> <ul style="list-style-type: none"> h) Electronic mail services; (7523) i) Voice mail services; (7521) j) On-line information and data base retrieval services; (7523) k) Electronic data interchange (EDI) services; (7523) l) Enhanced facsimile services; (7529) m) Code and protocol conversion services; and (7523) n) On-line information and/or data processing services. (843) 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	

<p>Specific commitments in the sectors of Telecommunications Services do not include voice transmission services supplied through the use of domestic leased circuits interconnected with public switched networks.</p> <p>Type II Telecommunications Business is any telecommunications business other than Type I Telecommunications Business.</p> <p>Type I Telecommunications Business is any business which supplies telecommunications services by establishing telecommunications circuit facilities.</p> <p>Telecommunications circuit facilities are transmission line facilities connecting transmitting points with receiving points, switching facilities installed as inseparable units therefrom, and other facilities accessory to such facilities.</p>			
<p>e) Telegraph services (7522)</p>	<p>1) Unbound 2) None 3) Unbound 4) Unbound</p>	<p>1) Unbound 2) None 3) Unbound 4) Unbound</p>	
<p>D. Audiovisual Services</p>			
<p>a) Motion picture and video tape production and distribution services (9611)</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS</p>	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
b) Motion picture projection services (9612)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
c) Radio and television services (9613)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
d) Radio and television transmission services (7524)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
e) Sound recording services	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (512)			
General construction work for buildings, not related to mining	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
General construction work for buildings related to mining	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons. Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
B. General Construction Work for Civil Engineering (513)			
General construction work for civil engineering, not related to mining	<ul style="list-style-type: none"> 1) Unbound* 2) None 	<ul style="list-style-type: none"> 1) Unbound* 2) None 	

	<p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>General construction work for civil engineering related to mining</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p> <p>Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>C. Installation and Assembly Work (514, 516)</p>			
<p>Installation and assembly work, not related to mining</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>Installation and assembly work related to mining</p>	<p>1) Unbound*</p> <p>2) None</p>	<p>1) Unbound*</p> <p>2) None</p>	

	<p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p> <p>Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
D. Building Completion and Finishing Work (517)			
Building completion and finishing work, not related to mining	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
Building completion and finishing work related to mining	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p>	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	<p>Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p>	4) Unbound except as indicated in HORIZONTAL COMMITMENTS
E. Other (511, 515, 518)			
Other, not related to mining	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
Other related to mining	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) In accordance with the Mining Law, services requiring mining rights and mining lease rights must be supplied by Japanese nationals or Japanese juridical persons.</p> <p>Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p>	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
4. DISTRIBUTION SERVICES (Distribution Services do not include services which are supplied at Public Wholesale Markets. ¹⁶)			
A. Commission Agents' Services (621, 61111, 61130, 61210)			
Commission agents' services excluding services related to rice, alcoholic beverages, tobacco, salt, petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Commission agents' services related to alcoholic beverages	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Commission agents' services related to tobacco and salt	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Commission agents' services related to petroleum and petroleum products	1) None 2) None	1) None 2) None	

16 The term "Public Wholesale Market" means a market established under national or local government approval for commission agents' services and wholesale trade services of fresh foods including vegetables, fruits, marine products, meats and other daily foods, and flowers, with auction or bidding hall, parking lot and other facilities necessary for trade and disposal of above goods, which is operated on a permanent basis.

	<p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
B. Wholesale Trade Services (622, 61111, 61130, 61210)			
Wholesale trade services excluding services related to rice, alcoholic beverages, tobacco, salt, petroleum and petroleum products	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
Wholesale trade services related to alcoholic beverages	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
Wholesale trade services related to tobacco and salt	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

Wholesale trade services related to petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Retailing Services (631, 632, 61112, 61130, 61210)			
Retailing services excluding services related to rice, alcoholic beverages, tobacco, salt, petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Retailing services related to alcoholic beverages	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Retailing services related to tobacco and salt	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

Retailing services related to petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
D. Franchising (8929)			
Franchising services excluding services related to rice, alcoholic beverages, tobacco, salt, petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Franchising services related to alcoholic beverages	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Franchising services related to tobacco and salt	1) None 2) None 3) None	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Franchising services related to petroleum and petroleum products	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
5. EDUCATIONAL SERVICES			
A. Primary Education Services			
Pre-school education services supplied by nursery schools (92110**) Child day-care services (93321)	1) Unbound* 2) None 3) Formal day-care centres must be approved under the Child Welfare Law. 4) Unbound	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound	
Primary education services, excluding the above ¹⁷ (9211, 9219)	1) Unbound 2) Unbound	1) Unbound 2) Unbound	

¹⁷ Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal Education Institutions. For this footnote, the term "Formal Education Institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped, kindergartens, special training colleges and miscellaneous schools.

	3) Formal Education Institutions ¹⁸ must be established by school juridical persons. ¹⁹	3) None except as indicated in HORIZONTAL COMMITMENTS	
	4) Unbound	4) Unbound	
B. Secondary Education Services (9221, 9222, 9223)			
Secondary education services ¹⁷	1) Unbound	1) Unbound	
	2) Unbound	2) Unbound	
	3) Formal Education Institutions ¹⁸ must be established by school juridical persons. ¹⁹	3) None except as indicated in HORIZONTAL COMMITMENTS	
	4) Unbound	4) Unbound	
C. Higher Education Services (9231, 9239)			
Higher education services ¹⁷	1) None	1) None	
	2) None	2) None	
	3) Formal Education Institutions ¹⁸ must be established by school juridical persons. ¹⁹	3) None except as indicated in HORIZONTAL COMMITMENTS	
	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

18 The term "Formal Education Institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped and kindergartens.

19 The term "school juridical person" means a non-profit juridical person established for the purpose of supplying educational services under Japanese law.

D. Adult Education (924)			
Adult education excluding below ¹⁷	1) None 2) None 3) Formal Education Institutions ¹⁸ must be established by school juridical persons. ¹⁹ 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Foreign language tuition services for adults (excluding services supplied by Formal Education Institutions ²⁰ established in Japan)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
E. Other Education Services			
Other education services ¹⁷ (929)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

20 In this sector, the term "Formal Education Institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped, kindergartens, special training colleges and miscellaneous schools.

6. ENVIRONMENTAL SERVICES			
A. Sewage Services			
Sewage services (9401)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
B. Refuse Disposal Services			
Refuse disposal services (9402)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Sanitation and Similar Services			
Sanitation and similar services (9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

D. Other			
Cleaning services of exhaust gases (9404)	1) Unbound* 2) None	1) Unbound* 2) None	
Noise abatement services (9405)	3) None	3) None except as indicated in HORIZONTAL COMMITMENTS	
Nature and landscape protection services (9406)	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Other environmental protection services (9409)			
7. FINANCIAL SERVICES			
<p>For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to in this Annex as the "Understanding") which is included in Japan's Schedule of Specific Commitments of the General Agreement on Trade in Services in Annex 1B to the WTO Agreement (WTO Document GATS/SC/46/Suppl.3) is incorporated into and made a part of this Schedule.</p> <p>Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 7, Annex IV A and the Understanding.</p> <p>For prudential reasons within the context of paragraph 1 of II of Annex IV A, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant Japanese law, and banks are not allowed to deal in those securities unless allowed in accordance with the said law.</p> <p>With respect to specific commitments in the sectors of Financial Services, services supplied in Singapore to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under (ii) of subparagraph (o) of paragraph 6 of Article 58.</p>			

A. All Insurance and Insurance-Related Services			
	<p>Specific commitments in the market-access column with respect to the supply of a service as prescribed in (i) and (ii) of sub-paragraph (o) of paragraph 6 of Article 58 are unbound except for obligations under paragraphs 3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 59, 60 and 61 and Annex IV A, subject to conditions and qualifications set out below.</p> <p>1) Commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport.</p> <p>60 per cent of the amounts of reinsurance on compulsory automobile third party liability insurance is subject to compulsory coverage by the government. This restriction will not apply after April 2002, though reinsurance for such insurance contracted by the end of March 2002 remains effective.</p>	<p>1) None</p>	<p>Japan undertakes the ADDITIONAL COMMITMENTS attached hereto.</p>

	<p>Insurance intermediation services are not allowed to be supplied for insurance contracts made by an insurance service supplier who is not licensed in Japan.</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)</p>			
	<p>Specific commitments in the market-access column with respect to the supply of a service as prescribed in (i) and (ii) of sub-paragraph (o) of paragraph 6 of Article 58 are unbound except for obligations under paragraphs 3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 59, 60 and 61 and Annex IV A, subject to conditions and qualifications set out below.</p> <p>1) Commercial presence is required for discretionary investment management services.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) None</p> <p>2) None</p> <p>3) The deposit insurance system does not cover deposits taken by branches of foreign banks.</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>Japan undertakes the ADDITIONAL COMMITMENTS attached hereto.</p>

ADDITIONAL COMMITMENTS

A. Insurance and Insurance-Related Services

For the purposes of these ADDITIONAL COMMITMENTS, the commitments in Section A of ADDITIONAL COMMITMENTS in Japan's Schedule of Specific Commitments of the General Agreement on Trade in Services in Annex 1B to the WTO Agreement (WTO Document GATS/SC/46/Suppl.3) are incorporated into and made a part of these ADDITIONAL COMMITMENTS.

B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)

1. Investment trust management services and discretionary investment management services may be supplied by one entity if that entity satisfies the relevant prudential provisions of Japanese laws and the prudential standards set out by appropriate authorities.

2. Investment advisory companies are able to participate in the management of the fund assets of the Government Pension Investment Fund, the National Government Employees Mutual Aid Association, the Local Government Employees Mutual Aid Association and the Promotion and Mutual Aid Corporation for Private Schools of Japan.

3. Appropriate authorities will fully utilise the existing mechanisms available to them to respond expeditiously to accommodate innovations in securities products, while ensuring the most appropriate supervision of markets from prudential viewpoints.

8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services			
Hospital services (9311)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital As indicated in HORIZONTAL COMMITMENTS 4) Unbound	
B. Other Human Health Services			
Medical services delivered in the ambulance (93192)	1) Unbound* 2) None	1) Unbound* 2) None	

	<p>3) Unbound except that there is no limitation on the participation of foreign capital</p> <p>4) Unbound</p>	<p>3) Unbound except that there is no limitation on the participation of foreign capital</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound</p>	
<p>Blood collection services stipulated in the Blood Collection and Donation Arrangement Control Law (93199)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	
<p>C. Social Services</p>			
<p>Social services (933)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) Unbound except that there is no limitation on the participation of foreign capital</p> <p>4) Unbound</p>	<p>1) Unbound*</p> <p>2) None except that the medical expenses covered by social welfare schemes are not the same as those covered in Japan</p> <p>3) Unbound except that there is no limitation on the participation of foreign capital</p> <p>As indicated in HORIZONTAL COMMITMENTS</p> <p>4) Unbound</p>	

9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels and restaurants services (excluding catering services) (6411, 6412, 64194, 6421, 6422, 6431, 6432)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Catering services (6423)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
B. Travel Agencies and Tour Operators Services			
Travel agencies and tour operators services (7471)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Tourist Guides Services			
Tourist guides services (7472)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services			
Entertainment services (including theatre, live bands and circus services) (9619)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
B. News Agency Services			
News agency services (962)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Libraries, Archives, Museum and Other Cultural Services			
Libraries and archives services (96311, 96312)	1) Unbound 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

Museum services including preservation services of historical sites and buildings (9632)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Other cultural services (9633)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
D. Sporting and Other Recreational Services			
Sporting services (9641) Recreation parks and beach services (96491)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
Sporting and other recreational services excluding the above (964**)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a), b) International transport services (freight and passengers) (7211, 7212)	<p>1) None except that ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹</p> <p>2) None</p> <p>3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: Unbound</p>	<p>1) None except that ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce¹¹</p> <p>2) None</p> <p>3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: Unbound</p>	<p>The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <p>(a) Pilotage;</p> <p>(b) Towing and tug assistance;</p> <p>(c) Provisioning, fuelling and watering;</p> <p>(d) Garbage collecting and ballast waste disposal;</p> <p>(e) Port Captain's services;</p> <p>(f) Navigation aids;</p> <p>(g) Shore-based operational services essential to ship operations, including communications, water and electrical supplies;</p> <p>(h) Emergency repair facilities;</p> <p>(i) Anchorage, berth and berthing services; and</p>

	<p>(b) Other forms of commercial presence for the supply of international maritime transport services:²¹ None</p>	<p>(b) Other forms of commercial presence for the supply of international maritime transport services:²¹ None except as indicated in HORIZONTAL COMMITMENTS</p>	<p>(j) Inland transport services (Internal waterways transport services, rail transport services and road transport services).</p>
	<p>4) (a) Ship's crews: Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	<p>4) (a) Ship's crews: Unbound except as indicated in HORIZONTAL COMMITMENTS</p>	

21 The term "other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of Singapore to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under Mode 1.)

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of Annex IV B);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitments in Part A of Annex VI) with any locally established shipping agency;
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

	(b) Key personnel employed in relation to commercial presence as defined under Mode 3)(b) above: Unbound except as indicated in HORIZONTAL COMMITMENTS	(b) Key personnel employed in relation to commercial presence as defined under Mode 3)(b) above: Unbound except as indicated in HORIZONTAL COMMITMENTS	
A. Maritime Auxiliary Transport Services			
e) Pushing and towing services (7214)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
f) Maritime agency services (748**)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
f) Salvaging and refloating services, watering services, fuelling services and garbage collecting services (7454, 7459)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

f) Maritime freight forwarding services (748, 749)	1) Office registration is required. 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
B. Internal Waterways Transport			
c) Rental of vessels with crew (7223)	1) Unbound 2) There is a nationality requirement ¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce ¹¹ and to supply cabotage. The number of licensed ships providing rental services for cabotage may be limited. 3) Unbound 4) Unbound	1) Unbound 2) There is a nationality requirement ¹⁰ for a ship to fly the flag of Japan. Ships not flying the flag of Japan are not allowed to call at those ports of Japan which are not open to foreign commerce ¹¹ and to supply cabotage. 3) Unbound 4) Unbound	
d) Maintenance and repair of vessels (8868)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
e) Pushing and towing services (7224)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
f) Salvaging and refloating services, watering services, fuelling services and garbage collecting services (7454, 7459)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
C. Air Transport Services			
d) Aircraft repair and maintenance services defined in sub-paragraph (s) of paragraph 6 of Article 58	1) Unbound* 2) None 3) In accordance with the Aircraft Manufacturing Industry Law, the number of licences conferred on service suppliers may be limited. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
e) Selling and marketing of air transport services defined in sub-paragraph (t) of paragraph 6 of Article 58	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

e) Computer reservation system services defined in sub-paragraph (u) of paragraph 6 of Article 58	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
D. Space Transport			
Space transport (733)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
E. Rail Transport Services			
a) Passenger transportation (7111)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
b) Freight transportation (7112)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
c) Pushing and towing services (7113)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	

d) Maintenance and repair services of rail transport equipment (8868)	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
d) Rental of rail transport equipment with operator	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	<ul style="list-style-type: none"> 1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS 	
e) Supporting services for rail transport services	<ul style="list-style-type: none"> 1) Unbound 2) None 3) Unbound 4) Unbound 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) Unbound 4) Unbound 	
F. Road Transport Services			
a) Passenger transportation (71211, 71212, 71213, 71214, 71221)	<ul style="list-style-type: none"> 1) Unbound 2) None 3) Emergency safeguard measures for "Taxi services" prescribed by the Road Transportation Law, concerning the limitations on the number of service suppliers and on the number of service operations or on the quantity of service output 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) In accordance with Article 27 of the Foreign Exchange and Foreign Trade Law, prior notification is required for "Omnibus services" prescribed by the Road Transportation Law. 	

	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
b) Freight transportation (including maritime inland trucking services) (7123)	1) Unbound* 2) None 3) Emergency safeguard measures concerning the limitations on the number of service suppliers and on the number of service operations or on the quantity of service output 4) Rental services of vehicles with driver are unbound. Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Rental services of vehicles with driver are unbound. Unbound except as indicated in HORIZONTAL COMMITMENTS	
c) Rental of commercial vehicles with operator (7124)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
d) Maintenance and repair services of road transport equipment (6112, 8867)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
e) Supporting services for road transport services (744)	1) Unbound 2) None	1) Unbound 2) None	

	3) Unbound 4) Unbound	3) Unbound 4) Unbound	
G. Pipeline Transport			
a) Transportation of fuels (7131) (a) transportation services of natural gas on a fee or contract basis	1) Unbound 2) None 3) In accordance with the Gas Utility Law, the number of licences conferred on service suppliers may be limited. 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
a) Transportation of fuels (7131) (b) transportation services of petroleum on a fee or contract basis	1) Unbound 2) None 3) None ²² 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
b) Transport services of goods other than fuels (7139)	1) None 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) None 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

22 Before providing service, permission based on the Petroleum Pipeline Industry Law is necessary.

H. Services Auxiliary to All Modes of Transport			
a) Cargo-handling services (excluding services relating to maritime transport services) (741)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
b) Storage and warehouse services (excluding services relating to petroleum and petroleum products) (742)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
b) Storage and warehouse services relating to petroleum and petroleum products (742)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law. As indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
c) Freight transport agency services (excluding services relating to maritime freight forwarding services) (748)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Prior notification is required in accordance with Article 27 of the Foreign Exchange and Foreign Trade Law.	

	4) Unbound	As indicated in HORIZONTAL COMMITMENTS	4) Unbound
d) Customs clearance agent services in Japan	1) Unbound* 2) Unbound* 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) Unbound* 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE (95, 97, 98, 99)			
Home helper services (excluding the services classified in Social Services)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	1) Unbound* 2) None 3) None except as indicated in HORIZONTAL COMMITMENTS 4) Unbound except as indicated in HORIZONTAL COMMITMENTS	

APPENDIX

List of Opened Ports of Japan (as of the date of signature of this Agreement)

Monbetsu	Sendaishiogama	Uchiura
Abashiri	Akitafunakawa	Tsuruga
Hanasaki	Noshiro	Tagonoura
Kushiro	Sakata	Shimizu
Tokachi	Soma	Omaezaki
Tomakomai	Onahama	Mikawa
Muroran	Hitachi	Kinuura
Hakodate	Hitachinaka	Nagoya
Otaru	Kashima	Yokkaichi
Ishikariwan	Kisarazu	Tsu
Rumoi	Chiba	Owase
Wakkanai	Keihin	Miyazu
Aomori	Yokosuka	Maizuru
Hachinohe	Naoetsu	Hannan
Miyako	Kashiwazaki	Osaka
Kamaishi	Niigata	Amagasakinishinomiyaashiya
Ofunato	Fushikitoyama	Kobe
Kesennuma	Nanao	Higashiharima
Ishinomaki	Kanazawa	Himeji

Aioi	Tokushimakomatsushima	Matsuura
Shingu	Tachibana	Izuhara
Wakayamashimotsu	Takuma	Minamata
Sakai	Marugame	Yatsushiro
Hamada	Sakaide	Misumi
Uno	Takamatsu	Kumamoto
Mizushima	Uwajima	Oita
Fukuyama	Matsuyama	Saganoseki
Onomichiitozaki	Imabari	Tsukumi
Takehara	Niihama	Saiki
Kure	Mishimakawanoe	Hososhima
Hiroshima	Kochi	Aburatsu
Habu	Susaki	Shibushi
Iwakuni	Hakata	Kagoshima
Hirao	Kanda	Kiire
Tokuyamakudamatsu	Miike	Makurazaki
Mitajirinkanoseki	Karatsu	Sendai
Yamaguchi	Imari	Kinnakagusuku
Ube	Nagasakimieshikimi	Naha
Hagi	Matsushima	Hirara
Kanmon	Sasebo	Ishigaki

SINGAPORE'S SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. The classification of service sectors in this Schedule is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office unless otherwise indicated by the absence of a CPC number. The ordering reflects the services sectoral classification list as used in the GATT document MTN.GNS/W/120 dated 10 July 1991. The scheduling of specific commitments follows the guidelines stated in GATT documents MTN.GNS/W/164 dated 3 September 1993 and MTN.GNS/W/164/Add.1 dated 30 November 1993.

2. The use of "***" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code. The entry "Unbound*" means unbound due to lack of technical feasibility.

3. There are two sections to this Schedule of specific commitments:

- (a) Section I contains the horizontal commitments, which apply to all the specific commitments made by Singapore; and
- (b) Section II is a list of specific sectoral commitments;

prepared according to Article 63.

4. Measures affecting (a) Passenger transport services by air; (b) Freight transport services by air; and (c) Rental/Leasing services of aircraft with crew/operator are not listed in this Schedule, as these are measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights to which this Agreement does not apply. The commitment for Freight Transport Agency services does not include freight forwarding services by air transport services.

5. Cabotage services in the maritime transport sector are not listed in this Schedule, as Chapter 7 does not apply to those services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTION I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE		<p>1), 2), 3), 4) Unbound for all subsidies or grants:</p> <ul style="list-style-type: none"> (i) to help develop local entrepreneurs; (ii) to assist juridical persons to expand and upgrade their operations; or (iii) given on the basis of other national policy considerations including those pertaining to social welfare, human resources development, cultural promotion, housing, education, health. <p>3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:</p>	

	<p>4) Presence of natural persons unbound, except as specified in Part A of Annex VI</p>	<p>4) Unbound</p> <ul style="list-style-type: none"> - a foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore permanent resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore permanent resident or a Singapore Employment Pass holder can register a business without appointing a local manager.) - at least one director of the company must be locally resident. - all branches of foreign companies registered in Singapore must have at least two locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore permanent resident or Singapore Employment Pass holder.) 	
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Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
SECTION II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
Legal consultancy services for Japanese law (861**)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Accounting, auditing and bookkeeping services, except for financial auditing services (862**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Financial auditing services (86211)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) and 3) None except that public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore 2) None 4) Unbound	

<p>Taxation services except for other tax-related services (863**)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	
<p>Other tax-related services (86309)</p>	<p>1) and 3) None except that public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. Only public accountants registered with the Public Accountants Board can practise as tax consultants for local tax laws. 2) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	
<p>Architectural services (8671)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

<p>Engineering services and integrated engineering services (8672, 8673)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None except that the implementation in Singapore of engineering works which require approval by the authorities has to be carried out by a professional engineer who is physically present in Singapore</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Urban planning services (86741)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>Landscape architectural services (86742)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Medical services (93121, 93122)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except that the number of new foreign doctors registered each year may be limited depending on the total supply of doctors</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Dental services (93123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Veterinary services (932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Services provided by midwives, nurses, physiotherapists and para-medical personnel (93191**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Other professional services	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

B. Computer and Related Services			
Consultancy services related to the installation of computer hardware (841)	1) None 2) None 3) None	1) None 2) None 3) None	
Software implementation services (842)	4) Unbound except as indicated in the horizontal section	4) Unbound	
Data processing services (843)			
Database services (844)			
Other computer services (845, 849)			
C. Research and Development Services			
Research and development services on natural sciences (851)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Research and development services on social sciences and humanities except legal research (852**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Interdisciplinary research and development services (853)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
D. Real Estate Services			
Real estate services, including real estate appraisal services of all types of properties (i.e., land and buildings), other than State properties (821**, 822**)	1) None 2) None 3) None except that unbound for the foreign ownership and development of private landed residential property and residential property in a building of less than six levels 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None except that unbound for the purchase of land for the development of residential housing 4) Unbound	
E. Rental/Leasing Services without Operators			
Leasing or rental services without operators relating to ships (83103)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Leasing or rental services without operators relating to aircraft (83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

<p>Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operators (83101, 83102, 83105)</p>	<p>1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Leasing or rental services relating to other machinery and equipment without operators (83106-83109)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Leasing or rental services concerning personal and household goods (832)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>F. Other Business Services</p>			
<p>Advertising services (871)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Market research and public opinion polling services (864)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Management consulting services, including office management and administrative services (865)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Services related to management consulting (866)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Technical testing and analysis services, excluding testing and analysis services of automobiles (8676**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Testing and analysis services of automobiles (86763**)	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Services incidental to agriculture, hunting, forestry and fishing, excluding: (a) services of farm labour contractors; (b) firefighting; (c) forest services including forest damage services; and (d) logging related services; but including consultancy services for forest service including forest service and logging related services (881**, 882**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Services incidental to mining (883, 5115)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Services incidental to manufacturing (884, 885, except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Transport, distribution, retail and services incidental to the distribution of piped gas	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound except for trading and retailing of natural gas 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound 4) Unbound 	
Retail of electricity	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound except for supply of electricity above five MW 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound 4) Unbound 	
Placement and supply services of personnel (872)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Security consultation services (87302)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Alarm monitoring services (87303)	<ul style="list-style-type: none"> 1) None 2) None 	<ul style="list-style-type: none"> 1) None 2) None 	

	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound</p>	
<p>Unarmed guard services (87305**)</p>	<p>HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT</p> <p>All commitments in this sector are subject to the Private Investigation and Security Agencies Act (Cap. 249). The Act stipulates that:</p> <ul style="list-style-type: none"> - Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident. - The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths. - Foreigners are not allowed to work as guards, but can be involved in the administration of the company. <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p>	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Geological, geophysical and other scientific prospecting services (86751)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Surveying services except hydrographic related surface surveying and map making services (86752**, 86753**, 86754**)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None except: LIMITED CORPORATIONS Survey work in Singapore where certification is required and not for the service supplier's exclusive use will be under the control and management of a director of the corporation who (i) is a registered surveyor ordinarily resident in Singapore; (ii) has a valid practising certificate; and (iii) is a registered owner of at least one share of the corporation. UNLIMITED CORPORATIONS	

	<p>4) Unbound except as indicated in the horizontal section</p>	<p>The business of the corporation, so far as it relates to the survey work where certification is required and not for the service supplier's exclusive use, will be under the control and management of a director of the corporation who (i) is a registered surveyor ordinarily resident in Singapore; (ii) has in force a practising certificate authorising that director to engage in the practice of surveying; and (iii) is a member, or a registered owner of at least one share of the corporation.</p> <p>PARTNERSHIP</p> <p>The business or the partnership so far as it relates to survey work where certification is required and not for the service supplier's exclusive use will be under the control and management of a partner who (i) is a registered surveyor; (ii) is ordinarily resident in Singapore; and (iii) has a valid practising certificate.</p> <p>4) Unbound</p>	
<p>Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (633, 8861-8866**)</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

Building-cleaning services (874)	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None 4) Unbound 	
Photographic services (875)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Packaging services (876)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Convention and exhibition management services, and secretarial services (87909**)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	
Telephone answering services (87903) This excludes services licensed and regulated under the Singapore Broadcasting Authority Act (Cap. 297).	<ul style="list-style-type: none"> 1) None 2) None 3) None 	<ul style="list-style-type: none"> 1) None 2) None 3) None 	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Duplicating services (87904)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Translation and interpretation services (87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Mailing list compilation and mailing services (87906)	HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT All commitments in this sector are subject to the limitations in the postal services sector (7511). 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Speciality design services (87907)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
2. COMMUNICATION SERVICES			
B. Courier Services			
<p>Courier services delivered via road freight transportation, excluding express letters (*) and postal services provided under exclusive licence by Singapore Post Pte Ltd (7512**)</p> <p>(*) Express letter service means either a local or an international express letter service or both. This service is administered under the Telecommunications (Class Licence for Postal Services) Regulations 1997. Express letters must be delivered and received on the same working day, and charges must be more than S\$1 per item or 3 times Singapore Post's postage for a 20 gram ordinary letter, whichever is higher. An international express letter must be delivered faster than Singapore Post's published delivery standards for airmail letters and must have a price which is at least 3 times higher than Singapore Post's ordinary 20 gram airmail letter rate to the same country of destination. Incoming international express letters must be delivered on the same working day.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

C. Telecommunication Services	<ul style="list-style-type: none"> - The number of licences granted will be limited only by physical constraints such as the availability of frequency spectrum¹ and land. - This Schedule excludes services licensed and regulated by the Ministry of Information, Communications and the Arts and the Singapore Broadcasting Authority Act (Cap. 297), but does not exclude services licensed and regulated by the Info-communications Development Authority of Singapore. 		
Facilities-Based Operators (FBO) ² <ul style="list-style-type: none"> (a) FBO designated as Public Telecommunication Supplier (PTL)³ (b) Terrestrial telecommunication networks⁴ for telecommunication purposes, including: <ul style="list-style-type: none"> - submarine cable (including establishment of frontier stations, backhaul and sale of Indefeasible Rights of Use); - satellite international gateways; and 	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

1 In view of spectrum constraints, parties interested in deploying networks based on wireless technology will be licensed via a tender and/or auction process.

2 Facilities-Based Operators are operators that intend to deploy any form of telecommunication networks, systems and facilities to offer telecommunication switching, transmission capacity and services to existing licensed telecommunication operators, businesses and consumers.

3 The Info-communications Development Authority of Singapore (IDA) will consider favourably applications by FBOs to be designated as PTLs if the FBO commits to substantial infrastructure investment and rollout to offer services to a significant proportion of the population within a reasonable time period. In return, a PTL's network installation process and the maintenance and protection of their networks receive special consideration under the Telecommunications Act (Cap. 323).

4 These networks can have international, nationwide, local or selected local coverage.

<ul style="list-style-type: none"> - domestic telecommunication networks (including core backbone and local access networks). (c) Public cellular mobile telephone services (PCMTS) (d) Public radio paging services (PRPS) (e) Public mobile data services (PMDS) (f) Public trunked radio services (PTRS) (g) Terrestrial telecommunication networks for broadcasting purposes only (h) Satellite uplink/downlink for broadcasting purposes 			
<p>Services-Based Operators (SBO)⁵</p> <ul style="list-style-type: none"> (a) Individually licensed services - international simple resale (ISR)⁶ - resale of leased circuit services 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound 	

5 Services-Based Operators are operators who lease telecommunications network elements (i.e., transmission capacity, switching services, ducts, fibre, etc.) from FBO Suppliers to provide telecommunication services to third parties or who resell the telecommunications services of FBOs.

6 This includes both voice and data traffic.

<ul style="list-style-type: none"> - virtual private network (VPN) services - managed data network services - internet access services - internet exchange services - store and forward (S&F) value-added network services - live audiotex services (b) Class-licensed⁷ services - callback and/or call re-origination services - internet-based voice and/or data services - international calling card (ICC) services - audiotex services - resale of public switched telecommunication services (PSTS) - store and retrieve (S&R) value-added network services 			
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⁷ Under the class licensing scheme, the licence terms and conditions are gazetted. Anyone who provides the services will be deemed to have read and agreed to the terms and conditions of the class licence. They will also be required to register with IDA.

D. Audiovisual Services			
Motion picture and video tape production and distribution services (9611)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Motion picture projection services (9612)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Production, distribution and public display of sound recordings (This does not include all broadcasting and audiovisual services and materials that are broadcasting-related. Examples of services that are not included are: - Free-to-air broadcasting - Cable and pay television - Direct broadcasting by satellite - Teletext.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Pre-erection work at construction sites (511)	1) None 2) None	1) None 2) None	

<p>Construction work for buildings (512)</p> <p>Construction work for civil engineering (513)</p> <p>Assembly and erection of prefabricated constructions (514)</p> <p>Special trade construction work (515)</p> <p>Installation work (516)</p> <p>Building completion and finishing work (517)</p> <p>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (518)</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound</p>	
<p>4. DISTRIBUTION SERVICES</p>			
<p>A. Commission Agents' Services</p>			
<p>Commission agents' services, except sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics (621**, except 62117)</p>	<p>HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT</p> <p>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector.</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

<p>Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics not intended for the Singapore market (62117**)</p>	<p>HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT</p> <p>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector.</p> <p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	
<p>Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics intended for the Singapore market (62117**)</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound 2) None 3) None 4) Unbound</p>	
<p>B. Wholesale Trade Services</p>			
<p>Wholesale trade services except for pharmaceutical and medical goods and surgical and orthopaedic instruments (622**)</p>	<p>HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT</p> <p>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector.</p> <p>1) None 2) None</p>	<p>1) None 2) None</p>	

	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
Wholesale trade of pharmaceutical and medical goods and surgical and orthopaedic instruments (62251, 62252)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
C. Retailing Services			
Retailing services except for: (a) food, beverages and tobacco (b) pharmaceutical goods and medical goods (c) sale of motor vehicles (632**)	HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector. 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
Retail sales of food, beverages and tobacco (6310)	HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT		

	<p>Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of commitments in this sector.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>Retail sales of pharmaceutical, medical and orthopaedic goods (63211)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Sales of motor vehicles</p> <p>Only:</p> <p>Wholesale trade services of motor vehicles (61111)</p> <p>Retail sales of motor vehicles (61112)</p> <p>Sales of parts and accessories of motor vehicles (61130)</p> <p>Sales of motorcycles and snowmobiles and related parts and accessories (61210)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

D. Franchising			
Franchising services (8929**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
5. EDUCATION SERVICES	Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purposes of admission, registration and qualification for professional practice in Singapore.		
Secondary and post-secondary technical and vocational education services (92230, 92240, 92310)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Other higher education services (92390)	1) None 2) None 3) None except that the number of persons who can pursue medical degrees will be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Adult education services (92400)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Short term training including English language courses (92900**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
6. ENVIRONMENTAL SERVICES			
Environmental services except: (a) sewage services (94010) (b) new environmental services (94**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Sewage services (94010)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
7. FINANCIAL SERVICES			
A. Insurance and Insurance-related Services	All the commitments in this Schedule are subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 64 and II of Annex IV A. The commitments in this Schedule do not apply to new financial services as defined in V of Annex IV A.		

<p>(a) Life insurance services including annuity, disability income, accident and health insurance services</p>	<p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound 2) None 3) None 4) Unbound</p>	
<p>(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee</p>	<p>1) Unbound 2) None except for compulsory insurance of Motor Third Party Liability and Workmen's Compensation which can be purchased only from licensed insurance companies in Singapore 3) None 4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound 2) None 3) None 4) Unbound</p>	
<p>(c) Reinsurance and retrocession</p>	<p>1) None 2) None 3) Representative offices cannot conduct business or act as agents. 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound</p>	
<p>(d) Insurance intermediation comprising broking and agency services</p>	<p>1) Unbound 2) Agents are not allowed to act for unregistered insurers.</p>	<p>1) Unbound 2) None</p>	

	<p>With the exception of reinsurance risks and risks insured by protection and indemnity clubs, brokers can only place domestic risks outside Singapore with the approval of MAS.</p> <p>3) None except that direct and reinsurance brokers must be established as subsidiaries</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) Unbound</p> <p>4) Unbound</p>	
(e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
B. Banking and Other Financial Services	All the commitments in this Schedule are subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article 64 and II of Annex IV A. The commitments in this Schedule do not apply to new financial services as defined in V of Annex IV A.		
(a) Acceptance of deposits and other repayable funds from the public	<p>1) Unbound</p> <p>2) None</p>	<p>1) Unbound</p> <p>2) None</p>	

	<p>3) Only institutions approved as banks, merchant banks and finance companies can accept deposits.</p> <p>Where a foreign financial institution is subject to legislation in its home country which requires that institution to confer lower priority to depositors of its foreign offices vis-à-vis the home country depositors in receivership or winding-up proceedings, MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors.</p> <p>MAS may require foreign banks to incorporate under Singapore law.</p> <p>Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under sector 7.B(a) to B(1) and the following limitations:</p> <p>COMMERCIAL BANKS</p> <p>No new full and restricted banks. New foreign banks may only establish as offshore bank branches or representative offices.</p> <p>Representative offices cannot conduct business or act as agents.</p> <p>Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents.</p>	<p>3)</p> <p>COMMERCIAL BANKS</p> <p>A bank incorporated in Singapore is required to establish a nominating committee to identify and review nominations for appointments to the board of directors and to senior executive positions. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.</p> <p>Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs, ATM networking and new sub-branches.</p> <p>Unbound for provision of all electronic banking services</p> <p>Location and relocation of banks and sub-branches require prior approval from MAS.</p> <p>Restricted banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit and operate current accounts.</p>	
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	<p>A single/related group of foreign shareholders can hold up to 5 per cent of the shares of a bank incorporated in Singapore. MAS' approval is also required for shareholding at the 5 per cent, 12 per cent and 20 per cent threshold limits.</p> <p>In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system.</p> <p>Shareholdings in a subsidiary bank of a Singapore-incorporated bank held by investors other than the parent bank are restricted to a maximum of 49%. Management control over the subsidiary bank must also remain with the parent Singapore-incorporated bank.</p> <p>MERCHANT BANKS</p> <p>Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p> <p>FINANCE COMPANIES</p> <p>No new finance companies.</p> <p>The limit on aggregate foreign ownership of each domestic finance company shall not exceed 20 per cent.</p>	<p>Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit from non-residents.</p> <p>MERCHANT BANKS</p> <p>Merchant banks can operate from only one office (excluding back-office operations).</p> <p>Location and relocation of merchant banks require MAS' prior approval.</p> <p>Merchant banks can, with MAS' authorisation, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.</p> <p>FINANCE COMPANIES</p> <p>Location and relocation of finance companies and sub-branches require MAS' prior approval.</p> <p>Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.</p>	
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	<p>Dealing in foreign currencies, gold or other precious metals, and acquiring foreign currency stocks, shares, debt securities or convertible securities is subject to MAS' approval under the Finance Companies Act (Cap. 108).</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
<p>(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) (i) Credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines.</p> <p>(ii) Local and foreign owned financial institutions may freely extend Singapore dollar credit facilities of S\$5 million and below to non-residents. Singapore dollar credit facilities in excess of S\$5 million may be extended to non-residents for purposes, other than speculation against the Singapore dollar, subject to the following conditions:</p>	<p>1) None</p> <p>2) None</p> <p>3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$500 million in aggregate.</p> <p>Offshore banks should not use their related merchant banks to circumvent the S\$500 million lending limit.</p> <p>Unbound for establishment of off-premise cash dispensing machines for credit and charge cards</p>	

	<ul style="list-style-type: none"> - If used for investment in financial assets and real estate, the Singapore dollar credit facility has to be withdrawn if the investment is liquidated. - If used offshore, Singapore dollar proceeds must be swapped or converted before being remitted overseas. <p>4) Unbound except as indicated in the horizontal section</p>	4) Unbound	
(c) Financial leasing	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for sector 7.B(b) above</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for sector 7.B(b) above</p> <p>4) Unbound</p>	
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	<p>1) Unbound</p> <p>2) None</p> <p>3) Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority-owned by Singapore citizens.</p> <p>Bankers drafts can only be issued by banks.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>	

	<p>Multi-purpose stored value cards can be issued only by a bank in Singapore licensed by MAS.</p> <p>The limitations indicated in sector 7.B(b)3) also apply to sector 7.B(d).</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
(e) Guarantees and commitments	<p>1) None except for the limitations indicated in sector 7.A(b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee</p> <p>2) None</p> <p>3) None except for the limitations indicated in sector 7.B(b)3)(ii)</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> - money market instruments (including cheques, bills, certificates of deposit); - foreign exchange; 	<p>1) Unbound except for trading in products listed in sector 7.B(f) for own account. Trading in money market instruments, foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

<ul style="list-style-type: none"> - derivative products, including financial futures and options; - exchange rate and interest rate instruments, including swaps and forward rate agreements; - transferable securities; and - other negotiable instruments and financial assets, including bullion. 	<p>3) Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers.</p> <p>Financial futures brokers can establish as branches or subsidiaries.</p> <p>Dealers may lend in Singapore dollar through currency swaps with non-residents as long as there is a requirement to hedge the Singapore dollar exchange rate and interest rate risks arising from trade with, or economic and financial activities in, Singapore.</p> <p>Dealers may transact with non-residents Singapore dollar currency options as long as there is a requirement to hedge the Singapore dollar exchange rate risks arising from trade with, or economic and financial activities in, Singapore. This is subject to:</p> <ul style="list-style-type: none"> (i) The Singapore dollar option should have cashflows matching the Singapore dollar/foreign currency flows if the option is exercised; (ii) The Singapore dollar option offered must not be combined with a spot or any other transaction to constitute a Singapore dollar credit facility that would otherwise not be permitted; and 	<p>3) None except as indicated in sector 7.B(b)</p>	
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	<p>(iii) There must be documentary evidence of the non-resident's need to hedge its trade with, or its economic and financial activities in, Singapore.</p> <p>Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority-owned by Singapore citizens.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
<p>(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues</p>	<p>1) Unbound except for participation in issues of securities for own account, and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore</p> <p>2) None</p> <p>3) The Singapore Exchange (SGX) has admitted new members from July 2000. Members of the SGX admitted in or after July 2000 are able to trade directly with resident investors in Singapore dollar denominated securities of Singapore-incorporated companies for a minimum value of S\$150,000.</p> <p>Representative offices cannot conduct business or act as agents.</p>	<p>1) None</p> <p>2) None</p> <p>3) Aggregate investment by foreigners shall not exceed 70% of the paid-up capital of dealers which are members of the SGX.</p>	

	<p>Banks' and merchant banks' membership on the SGX must be held through subsidiaries.</p> <p>Only banks licensed in Singapore can apply to become primary and registered dealers of Singapore Government Securities.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
(h) Money broking	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound for new money brokers</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	<p>1) Unbound</p> <p>2) None</p> <p>3) Asset management companies, trust services companies and custodial depositories can establish as branches, subsidiaries or joint-ventures.</p> <p>Only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

<p>(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments</p>	<p>1) Unbound except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only</p> <p>2) None</p> <p>3) Settlement and clearing services for exchange traded securities and financial futures can only be provided by the SGX or its subsidiaries. Settlement and clearing services for Singapore dollar cheques and interbank funds transfer can only be provided by operators appointed by the Singapore Clearing House Association.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
<p>(k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy</p>	<p>1) Commercial presence is required for provision of investment and portfolio research and advice to the public.</p> <p>2) None</p> <p>3) Investment advisers can establish as branches, subsidiaries, joint-ventures or representative offices.</p> <p>Representative offices cannot conduct business or act as agents.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

<p>(1) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services</p>	<p>1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg</p> <p>The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing, provided that proper controls exist, the integrity and confidentiality of the data or information are safeguarded, and MAS is allowed on-site access to the data or information at the place where the data or information is processed.</p> <p>2) Unbound except that the provision of financial information by providers such as Reuters and Bloomberg is allowed</p> <p>3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers of banks and merchant banks.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None for the provision of financial information by providers such as Reuters and Bloomberg</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
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8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services			
Hospital services (93110)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
B. Other Human Health Services			
Other human health services- ambulance services (93192)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound	
Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act (Cap. 248), run on a commercial basis (93193**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
C. Social Services	HORIZONTAL LIMITATION ON MARKET ACCESS AND NATIONAL TREATMENT Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments.		
Social services delivered through residential institutions to old persons and the handicapped (93311)	1) Unbound*	1) Unbound*	

<p>Social services delivered through residential institutions to children and other clients (93312)</p>	<p>2) None</p> <p>3) None except that the total number of facilities and service operations run by non-profit service suppliers that are partially State-funded is limited to the quantity determined by a master plan of State-funded social services in Singapore</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Social services without accommodation (9332)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that the total number of facilities and service operations run by non-profit service suppliers that are partially State-funded is limited to the quantity determined by a master plan of State-funded social services in Singapore</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore</p> <p>3) None</p> <p>4) Unbound</p>	

D. Other Health Related and Social Services	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants (incl. Catering)			
Hotel and other lodging services (641)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Food serving services, except meal serving services in eating facilities run by the government (642**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Meal serving services in eating facilities run by the government (642**)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound	
Beverage serving services for consumption on the premises (643)	1) Unbound 2) None	1) Unbound 2) None	

	3) Unbound 4) Unbound except as indicated in the horizontal section	3) Unbound 4) Unbound	
B. Travel Agencies and Tour Operators Services			
Travel agencies and tour operators services (7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Tourist Guides Services			
Tourist guides services (7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Other Tourism and Travel Related Services	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (including theatre, live bands and circus services) (9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Libraries, Archives, Museums and Other Cultural Services			
Library services (96311)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Archive services except for services specified under the National Heritage Board Act (Cap. 196A) (9631**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Museum services including preservation services of historical sites and buildings (9632)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

Parks except for national parks, nature reserves and parklands as defined under the National Parks Act (Cap. 198A) (9633**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Other cultural services, except for parks as defined in the row above (9633**)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
D. Sporting and Other Recreational Services			
Sports and recreational services, except gambling and betting services (964**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
E. Other Recreational, Cultural and Sporting Services	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International transport (freight and passengers) excluding cabotage transport (7211**, 7212**)	<p>1) None</p> <p>2) None</p> <p>3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179)</p> <p>4) Unbound except as indicated in the horizontal section; unbound for intra-corporate transfers of ships' crews</p>	<p>1) None</p> <p>2) None</p> <p>3) None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act (Cap. 179)</p> <p>4) Unbound</p>	<p>In accordance with the decisions made at the WTO Negotiating Group on Maritime Transport Services, where the following services are not otherwise covered by the obligation enshrined in (ii) of sub-paragraph (c) of Article XXVIII of the General Agreement on Trade in Services in Annex 1B to the WTO Agreement, they are made available to international maritime transport operators on reasonable and non-discriminatory terms and conditions:</p> <ul style="list-style-type: none"> - pilotage; - towing and tug assistance; - provisioning, fuelling and watering; - garbage collection and ballast waste disposal; - port captain's services; - navigation aids; - emergency repair facilities; - anchorage; and

			- other shore-based operational services essential to ship operations, including communications, water and electrical supplies.
Maritime Auxiliary Services			
Shipping agency services (748**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Shipping brokerage services (748**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
International towage (7214**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Storage and warehousing services (742**)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
Maritime freight forwarding services (748, 749)	1) Office registration may be required. 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maintenance and repair of vessels (8868**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
B. Internal Waterways Transport			
Passenger transportation (7221)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Freight transportation (7222)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

Rental of vessels with crew (7223)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Pushing and towing services (7224)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
C. Air Transport Services			
Aircraft repair and maintenance services	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Selling and marketing of air transport services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
Rental of aircraft with crew (734)	1) Unbound 2) None 3) Unbound	1) Unbound 2) None 3) Unbound	

	4) Unbound except as indicated in the horizontal section	4) Unbound	
D. Space Transport (733)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
E. Rail Transport Services			
Passenger transportation (7111)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Freight transportation (7112)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
Pushing and towing services (7113)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound	

Maintenance and repair of urban and suburban rail transport equipment (8868**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Supporting services for rail transport services (743)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
F. Road Transport Services			
Rental services of cars with operators (71222) Rental services of buses and coaches with operators (71223) Rental services of commercial freight vehicles with operators (71240)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Freight transportation (including maritime inland trucking), except freight transportation of (a) refrigerated goods (b) liquids or gases (c) containerised freight (d) furniture (7123**)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	

<p>Freight transportation (including maritime inland trucking) of:</p> <p>(a) refrigerated goods (71231)</p> <p>(b) liquids or gases (71232)</p> <p>(c) containerised freight (71233)</p> <p>(d) furniture (71234)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Maintenance and repair services of motor vehicles (61120)</p> <p>Maintenance and repair services of parts of motor vehicles (88**)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Parking services (74430)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
<p>Supporting services for road transport, except parking services (744**)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

G. Pipeline Transport			
Transportation of fuels (7131)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound	
Transportation of other goods (7139)	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound 4) Unbound	
H. Services Auxiliary to All Modes of Transport Except Maritime Transport Services			
Storage and warehousing services, including container station and depot services (742)	1) Unbound* 2) None 3) Unbound except storage and warehouse services for land transport 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Unbound except storage and warehouse services for land transport 4) Unbound	
Freight forwarding services (748**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Washing, cleaning and dyeing services (9701)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Hairdressing and other beauty services (9702)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (97030**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

APPENDIX
TYPES OF SOCIAL SERVICES EXCLUDED
FROM SINGAPORE'S SCHEDULE OF SPECIFIC COMMITMENTS

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

- (a) women and girls detained in a place of safety under Section 160 of the Women's Charter (Cap. 353) (93312);
- (b) children detained in a place of safety under Section 8 of the Children & Young Persons Act (Cap. 38) (93312);
- (c) children and young persons detained in a place of detention under Section 44 (1)(f) of the Children & Young Persons Act (Cap. 38), or on probation to an approved school⁸ under Section 44 (1)(g) of the Children & Young Persons Act (Cap. 38) (93319);
- (d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of the Children & Young Persons Act (Cap. 38) (93312); and
- (e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (Cap. 252) (93319).

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

- (a) children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the Children & Young Persons Act (Cap. 38) (93329); and
- (b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (Cap. 252) (93329).

⁸ The term "approved school" used in Section 44(1)(g) of the Children & Young Persons Act (Cap. 38) denotes a remand home for young offenders, and not a mainstream educational institution. Young offenders are detained in an "approved school" for rehabilitation rather than for formal education.