

ASEAN – HONG KONG, CHINA FREE TRADE AGREEMENT

Specific Commitments¹ of ASEAN Member States (AMS) on Professional Services

Modes of supply²: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Brunei Darussalam	b) Auditing services (CPC 862)	<p>1) Foreign-based auditors (public accountants) are allowed to provide public accountancy services in Brunei Darussalam in accordance to Accountants Order, 2010 and approved by the Ministry of Finance through the Public Accountants Oversight Committee (PAOC).</p> <p>2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry</p>	<p>1) & 2) Professional accountants who intend to become a Public Accountant must possess the following prescribed by the Ministry of Finance:</p> <p>a) Pass examination in accountancy from any recognized professional accountancy body listed below:</p> <p>(i) Certified Practising Accountant Australia</p> <p>(ii) Association of Chartered Accountants of Australia</p> <p>(iii) The Institute of Chartered</p>

¹ As extracted from the Schedules of Specific Commitments of ASEAN Member States. The full schedules can be found in Trade and Industry Department's website at http://www.tid.gov.hk/english/ita/fta/hkasean/text_agreement.html.

² See explanatory note at Annex.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		of Finance.	<p>Accountants of Australia</p> <p>(iv) The Institute of Chartered Accountants of Canada</p> <p>(v) The Institute of Chartered Accountants of England and Wales</p> <p>(vi) The Institute of Chartered Accountants of Ireland</p> <p>(vii) The Institute of Chartered Accountants of New Zealand</p> <p>(viii) The Institute of Chartered Accountants of Scotland</p> <p>b) Relevant audit practical experience of not less than three (3) years cumulatively within a five (5) year period.</p> <p>c) Fulfil 40 units/hours of Continuous Professional Education (CPE) requirements.</p> <p>d) Must be a member of Brunei</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>3) Public Accountant who intends to set up a business in Brunei Darussalam must adhere to Part V of the Accountants Order and it is subject to approval by the Ministry of Finance.</p>	<p>Institute of Certified Public Accountants (BICPA) as National Accountancy Body.</p> <p>3) a) To maintain a location Programme i.e. employ 75% local in audit related posts.</p> <p>b) For applicants who are not citizens or permanent residents of Brunei:</p> <p>i) Must be residing in Brunei for at least 90 days in one year;</p> <p>ii) Must have one local partner who is a Public Accountant at the same firm.</p> <p>For foreign applicants who cannot fulfil requirements in (b) above may be considered if he/she satisfies</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		4) Unbound except as indicated under horizontal measures.	<p>other requirements with regards to any other requirements prescribed by the Ministry of Finance.</p> <p>4) Unbound except as indicated under horizontal measures.</p>
	(d) Architectural Services (CPC 8671)	<p>1) None, other than plans should be submitted through licensed practising architects and a registered partnership.</p> <p>2) None</p> <p>3) i) The corporation must be registered as a company or a firm in accordance with Companies Act or Business Name Act respectively.</p> <p>ii) Foreign equity participation shall not exceed 45%.</p> <p>iii) Companies or firm must be</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>registered with the Ministry of Development.</p> <p>iv) The Board of Directors of a company must comply with the requirements of the relevant professional legislation related to architects and must be registered with the Ministry of Development.</p> <p>4) In addition to those indicated in the horizontal section, the licensed practising architects should have recognised academic and professional qualifications and registered as “qualified persons” with the Ministry of Development. Qualified persons or licensed architects are registered if they have been one year residence in Brunei and practising with a local licensed architect.</p>	<p>4) Unbound</p>
	(h) Medical and dental services	1) None	1) None

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(CPC 9312)	2) None 3) None 4) Unbound except as indicated in the horizontal measures.	2) None 3) None 4) Unbound except as indicated in the horizontal measures.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Cambodia	(a) Legal services (CPC 861)	1) None 2) None 3) In commercial association with Cambodian law firms ¹ , and may not directly represent clients in courts 4) Unbound, except as indicated in the horizontal section <hr/> ¹ If legal services provided in foreign law (including home country and third country law) and international law, the commercial association with Cambodian law firms is not required. Commercial association is understood to include any commercial arrangement and does not imply a specific juridical form.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section
	Foreign legal consultancy on law of jurisdiction where service supplier is qualified as a lawyer (including home country law, third country law, and international law)	1) None 2) None 3) None	1) None 2) None 3) None

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section
	(b) Accounting, auditing, bookkeeping (CPC 86211, 86212, 86220)	1) None, except must have commercial presence in Cambodia for auditing services. 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section
	(c) Taxation services (CPC 8630)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(d) Architectural services (consulting, planning or design services) (CPC 8671)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section
	(e) Engineering services (CPC 8672)	1) None 2) None	1) None 2) None
	(f) Integrated engineering services (CPC 8673)	3) None	3) None
	(g) Urban planning and landscape architectural services (CPC 8674)	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section
	(h) Specialized medical services (CPC 93122) Dental services (CPC 93123**) <p>These services are limited only to</p>	1) Unbound 2) None 3) Provision of services is permitted through a joint venture with Cambodian juridical persons	1) Unbound 2) None 3) None

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	orthodontic services, oral surgery, and other specialized dental service.	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Indonesia	No commitment	Not applicable	Not applicable

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Lao PDR	(b) Accounting, auditing and bookkeeping services (CPC 862)	1) None. 2) None. 3) Unbound until 2 nd February 2020. Thereafter, a joint venture with a Lao PDR national accountant who is a full member of the Lao Institute of Certified Public Accountants (LICPA) is required ² . 4) Unbound.	1) None. 2) None. 3) The majority of directors must be certified accountants who are Lao nationals. 4) Unbound.
	(c) Taxation consulting services	1) None.	1) None.

² For all phased in commitments in this schedule, it is understood that limitations indicated in sectoral headnotes and/or the horizontal commitments section will apply at phase in.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(part of CPC 863)	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.
	(d) Architectural services (CPC 8671) (e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673) (g) Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) Foreign equity participation limited to 51% until 2 nd February 2018. Thereafter: none.	1) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical entity established in Lao PDR. 2) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical entity established in Lao PDR. 3) None.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Malaysia	Accounting, auditing and bookkeeping services (CPC 862)	<p>1) None</p> <p>2) None</p> <p>3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and aggregate foreign interests shall not exceed 49 per cent.</p> <p>4) Unbound except as indicated in the horizontal section. In respect of 1 (b), additional two specialists/experts for each firm/company</p> <p>In respect of 2 (b), residency is required for registration</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	<p>4) The qualifying examination to determine the competence and ability to supply the service for the purposes of registration with the MIA will be conducted in the English language.</p>
	Taxation Services (CPC 863)	<p>1) None</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>3) Only through a locally registered partnership or private limited company with Malaysian authorised tax agents / firms and aggregate foreign interests in the partnership shall not exceed 30 per cent.</p> <p>4) Unbound except as indicated in the horizontal section. In respect of 1 (b), additional two specialists/experts for each firm/company</p> <p>In respect of 2 (b), residency is required for registration</p>	<p>3) None</p> <p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	<p>4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in</p>
	Architectural services (CPC 8671)	1) None	1) Architectural services must be authenticated by a licensed professional architect in Malaysia.	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>2) None</p> <p>3) a) Architectural services may be supplied only by natural person.</p> <p>b) For multi-disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed.</p> <p>4) Unbound except as indicated in the</p>	<p>2) Architectural services must be authenticated by a licensed professional architect in Malaysia.</p> <p>3) a) None</p> <p>b) Unbound</p> <p>4) Unbound, except for the categories of natural persons</p>	<p>4) The qualifying examination to determine the</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		horizontal section and, in respect of 2 (b) only an architect who is a consultant to a project in collaboration with a Malaysian professional architect for wholly foreign funded projects	referred to under market access.	competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.
	Engineering services (CPC 8672)	1) None 2) None 3) a) Engineering services may be supplied only by natural person. b) For multi-disciplinary practices	1) Engineering services must be authenticated by a registered professional engineer in Malaysia. 2) Engineering services must be authenticated by a registered professional engineer in Malaysia. 3) a) None b) Unbound	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>(Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed.</p> <p>4) Unbound except as indicated in the horizontal section and, in respect of 2 (b), subject to temporary registration for a period of one year per temporary registration.</p>	<p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	<p>4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language.</p>
	<p>Integrated engineering services (CPC 8673)</p>	<p>1) None</p> <p>2) None</p>	<p>1) Integrated engineering services must be authenticated by the relevant registered professionals in Malaysia.</p> <p>2) Integrated engineering services</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>3) Only through a representative office, regional office or locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both for the purpose of services contract awarded in Malaysia.</p> <p>The aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent.</p> <p>Establishment of such joint-venture corporation is only for duration necessary to complete the services</p>	<p>must be authenticated by the relevant registered professionals in Malaysia.</p> <p>3) None</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>contract.</p> <p>4) Unbound, except as indicated in the horizontal section <i>and in respect of 2 (b), for a period of up to one year or the duration necessary to complete the services contract</i></p>	<p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	<p>4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language.</p>
	<p>Urban Planning Services (CPC 86741)</p> <p>covering development services programmes regarding land use, site selection, control and utilisation, road systems and servicing of land with a view to creating and maintaining systematic,</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except for:</p> <p>(i) Independent professionals* with</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	<p>4) The qualifying examination to determine the competence and ability to supply the</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	coordinated urban planning.	<p>an employment contract with a registered Malaysian town planning company. Independent professionals must possess recognised qualifications and obtained temporary registration with the relevant regulatory authorities;</p> <p>(ii) consultants (with recognised qualifications and subject to registration) for wholly public funded projects and</p>		service for the purpose of registration with the professional bodies will be conducted in English language.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>in collaboration with a Malaysian urban planning company; and</p> <p>(iii) Any other requirements or provisions as spelt out under the relevant legislation</p> <hr/> <p>* Independent professionals is as defined in para 2 (b) in the horizontal section</p>		
	<p>Landscaping services covering the provision of advisory, planning and designing services for the aesthetic landscaping of golf courses and theme</p>	<p>1) None</p> <p>2) None</p> <p>3) Only through a locally incorporated joint-venture corporation</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	parks (CPC 86742*)	<p>with Malaysian registered landscape architects or Malaysian- controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent.</p> <p>4) Unbound except as indicated in 1 (a) and (b) and 2 (a) and (c) in the horizontal section</p>	<p>4) Unbound, except for the categories of natural persons referred to under market access.</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Myanmar	Accounting, auditing and bookkeeping Services (CPC 862)	<p>1) None</p> <p>2) None</p> <p>3) Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling the requirements prescribed by Myanmar Investment Law (2016), provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her home jurisdiction. Up to 70% foreign equity participation is</p>	<p>1) None</p> <p>2) None</p> <p>3) As indicated in market access</p>	<ul style="list-style-type: none"> - Foreign practising accountant holds an Accountancy Certificate or Degree confer by any foreign country and recognized by the Myanmar Accountancy Council - MAC. - He/she is registered in the list of practicing accountants managed by his/her home jurisdiction. - Subject to MAC's licensing requirement.

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		permitted. 4) None	4) As indicated in market access	- Not allowed to engage in CPC 8621 Accounting and Auditing Services.
	Engineering Services (CPC 8672)	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	1) None 2) None 3) None 4) As indicated in the Horizontal Commitments	
	Integrated Engineering Services (CPC 8673)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
	Landscape Architectural Services (CPC 86742)	1) None 2) None	1) None 2) None	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		3) None 4) Unbound	3) None 4) Unbound	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
The Philippines	No commitment	Not applicable	Not applicable

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Singapore	b. Accounting/Auditing Services (CPC 862**)	<p>1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore</p> <p>2) None</p> <p>3) As in mode 1</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. Taxation Services Taxation services except for other tax-related services (CPC 863**)	<p>1) None, other than 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 Accounting and Corporate Regulatory Authority can practise as tax consultants for local tax laws.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		3) As in mode 1 4) Unbound except as indicated in the horizontal Section	3) None 4) Unbound
	e) Architectural Services (CPC 8671)	1) None 2) None 3) <u>Limited Corporations</u> - Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation - Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall	1) None 2) None 3) None

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>be beneficially owned by and registered architects or allied professionals who are directors, managers or employees of the corporation.</p> <ul style="list-style-type: none"> - Architectural work in Singapore will be under the control and management of a director of the corporation who is a registered architect ordinarily resident in Singapore and who has a valid certificate and is registered owner of at least one share of the corporation. <p><u>Unlimited Corporation</u></p> <ul style="list-style-type: none"> - Only registered architects or allied professionals (Professional Engineers or Land Surveyors) shall be a director of the corporation 	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<ul style="list-style-type: none"> - The articles of association of the corporation provide that any person who is neither a registered architect nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation - the business of the corporation, so far as it related to architectural services, will be under the control and management of a director of the corporation who: <ul style="list-style-type: none"> - is a registered architect ordinarily resident in Singapore; - has in force a practising 	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>certification authorizing him to engage in the practice of architecture, and</p> <ul style="list-style-type: none"> - is a member, or a registered owner of at least one share of the corporation <p><u>Partnership</u></p> <ul style="list-style-type: none"> - The partnership consists of only registered architects with valid practising certificates and allied professionals; and - The supply of architectural services in Singapore will be under the control and Management of a partner who is a Registered architect, ordinary resident in Singapore and who has a valid practising certificate. 	<p>4) Unbound</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	<p>e. Engineering Services (CPC 8672**)</p> <p>The sectors covered by Engineering services are:</p> <p>(a) Civil engineering services</p> <p>(b) Production engineering services</p> <p>(c) Mechanical engineering services</p> <p>(d) Electrical engineering services</p> <p>(e) Electronic engineering services</p> <p>(f) Aeronautical engineering services</p>	<p>horizontal Section</p> <p>1) None</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment.</p> <p><u>Limited Corporations</u></p> <p>- Not less than 80% of the directors of the corporation shall be registered Professional Engineers or allied professionals (registered Architects or Land Surveyors).</p> <p>- Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any</p>	<p>1) None, other than engineers should be effectively resident in Singapore</p> <p>2) None</p> <p>3) None</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	<p>(g) Marine engineering services</p> <p>(h) Naval architectural engineering services</p> <p>(i) Industrial engineering services</p> <p>(j) Chemical engineering services</p>	<p>corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered Professional Engineers or allied professionals</p> <p>- Professional engineering work in Singapore will be under the control and Management of a director of the Corporation who is a registered owner of at least one share of the corporation; who is a registered Professional Engineer ordinarily resident in Singapore and who has a valid Certificate</p> <p><u>Unlimited Corporation</u></p> <p>- Only registered Professional Engineers or allied professionals (registered Architects or Land</p>	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>Surveyors) shall be a director of the corporation</p> <ul style="list-style-type: none"> - The articles of association of the corporation provide that any person who is neither a registered Professional Engineer nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation - The business of the corporation, so far as it relates to professional engineering work, will be under the control and management of a director of the corporation who:- - is a registered Professional Engineer ordinarily resident in 	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>Singapore;</p> <ul style="list-style-type: none"> - has in force a practising certificate authorizing him to engage in such professional engineering work; and - is a member, or a registered owner of at least one share of the corporation <p><u>Partnership</u></p> <ul style="list-style-type: none"> - The partnership consists of only registered Professional Engineers with valid practising certificates and allied professionals; and - Professional engineering work in each discipline of engineering in Singapore will be under the control and management of a partner who is a registered Professional Engineer in the 	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>relevant discipline, ordinarily resident in Singapore and who has a valid practising certificate</p> <p>4) Unbound except as indicated in the horizontal Section</p>	<p>4) Unbound</p>
	<p>g. Landscaping services (CPC 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>h. Medical Services, specifically General Medical Services (CPC 93121 and Specialised Medical Services (CPC 93122)</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None, other than 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>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		4) Unbound except as indicated in the horizontal Section	4) None
	Dental Services (CPC 93123)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal Section	1) None 2) None 3) None 4) Unbound
	i. Veterinary Services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal Section	1) None 2) None 3) None 4) Unbound
Unbound*: means unbound due to lack of technical feasibility.			

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Thailand	(a) Legal services (CPC 86111+86119+ 86120+86130+86190)	1) Unbound	1) Unbound
		2) None	2) None
		3) As indicated in 3.1 of the horizontal section	3) As indicated in horizontal section
		4) Unbound	4) Unbound
	Legal advisory for drafting of documents concerning only international commercial law, excluding local laws and regulations (part of CPC 1.1 : 82119)	1) Unbound	1) Unbound
		2) None	2) None
		3) As indicated in 3.2 of the horizontal section	3) As indicated in the horizontal section
		4) Unbound	4) Unbound
	Arbitration services (part of CPC 2.1: 82191)	1) Unbound	1) Unbound
2) Unbound		2) Unbound	
3) Unbound		3) Unbound	
4) Unbound, except arbitrator;		4) Unbound, except as indicated in MA	

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		(a) Unbound for other categories of Mode 4 (b) must comply with laws and regulations stipulated by Ministry of Labour and relevant authorities	column
	(b) Accounting, auditing and bookkeeping services (CPC 86211 to 86213+86219+86220)	1) Unbound 2) None 3) As indicated in 3.1 of the horizontal section 4) Unbound	1) Unbound 2) None 3) As indicated in the horizontal section 4) Unbound
	(d) Architectural services (CPC 86711 to 86714+86719)	1) Unbound 2) None 3) As indicated in 3.1 of the horizontal section 4) Unbound	1) Unbound 2) None 3) As indicated in the horizontal section 4) Unbound
	(e) Engineering services	1) None	1) Unbound

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(CPC 86721 to 86727+86729)	2) None 3) As indicated in 3.1 of the horizontal section 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	2) None 3) As indicated in the horizontal section 4) As indicated in the horizontal section
	(g) Urban planning and landscape architectural services (CPC 86741 to 86742)	1) None 2) None 3) As indicated in 3.1 of the horizontal section 4) Unbound	1) Unbound 2) None 3) As indicated in the horizontal section 4) Unbound

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(k) Other professional services: Weather forecasting and meteorological services (CPC Version 1.1:83550)	1) None 2) None 3) As indicated in 3.2 of the horizontal section 4) Unbound	1) None 2) None 3) As indicated in the horizontal section 4) Unbound

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
Viet Nam	<p>(a) Legal services (CPC 861, excluding:</p> <ul style="list-style-type: none"> - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam) 	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign lawyers organizations³ are permitted to establish commercial presence in Viet Nam in the following forms:</p> <ul style="list-style-type: none"> - Branches of foreign lawyers organizations; - Subsidiaries of foreign lawyers organizations; - Foreign law firms⁴; - Partnerships between foreign lawyers organizations and Viet Nam's law partnerships. <p>Commercial presences of foreign</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>lawyers organizations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.</p> <p>Foreign lawyers organizations must commit and ensure to have at least 2 foreign lawyers, including Chief of branch, Director of foreign law firm, presenting and practicing in Viet Nam for at least 183 days within any 12 consecutive months.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> <hr/> <p>³ A "foreign lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies,</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>corporations, etc.) by one or more foreign lawyers or law firms.</p> <p>⁴ Foreign law firm is an organization established in Viet Nam by one or more foreign lawyers organizations for the purpose of practicing law in Viet Nam.</p>	
	(b) Accounting and auditing and bookkeeping services (CPC 862)	<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, except as indicated in the horizontal section.</p>
	(c) Taxation services (CPC 863)	<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, except as indicated in the horizontal section.</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
	(d) Architectural services (CPC 8671)	1) None. 2) None. 3) None, except: Foreign enterprises have to be juridical persons of another Party. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.
	(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	1) None. 2) None. 3) None, except: Foreign enterprises have to be juridical persons of another Party.	1) None. 2) None. 3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>4) Unbound, except as indicated in the horizontal section.</p>	<p>urban- rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam⁵.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> <hr/> <p>⁵ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.</p>
	<p>(g) Urban planning and urban landscape architectural services (CPC 8674)</p>	<p>1) None.</p>	<p>1) None, except the service must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organization which has juridical entity status, and comply with relevant laws and regulations of</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
		<p>2) None.</p> <p>3) None, except: Foreign enterprises have to be juridical persons of another Party.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>Viet Nam.</p> <p>2) None.</p> <p>3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognized by the Government of Viet Nam.</p> <p>In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service⁶.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>

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

AMS	Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment
			<p>⁶ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.</p>
	<p>(h) Veterinary services (CPC 932)⁷</p> <hr/> <p>⁷ Excluding keeping micro-organism strain for veterinary</p>	<p>1) None.</p> <p>2) None.</p> <p>3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities.</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, except as indicated in the horizontal section.</p>

- End -

EXPLANATIONS OF THE FOUR MODES OF SUPPLY FOR TRADE IN SERVICES

Cross Border Supply (Mode 1)

The cross border mode of supply refers to the supply of service from the area of an FTA party into the area of the other FTA party. If Party A of an FTA makes commitment in respect of Mode 1, a service supplier of the other Party of the FTA (i.e. Party B) can supply the service within the area of Party B to service consumers in the area of Party A, without being physically present in the area of Party A. An example is the supply of consultancy service through telecommunications, fax or mail etc.

Consumption Abroad (Mode 2)

The consumption abroad mode of supply refers to the supply of service in the area of an FTA party to the service consumer of the other FTA party. If Party A of an FTA makes commitment in respect of Mode 2, a service supplier of Party B can, within the area of Party B, provide the service to consumers of Party A who are present in the area of Party B. An example is the supply of hotel services.

Commercial Presence (Mode 3)

The commercial presence mode of supply refers to the supply of service by a service supplier of an FTA party, through commercial presence in the area of the other FTA party. If Party A of an FTA makes commitment in respect of Mode 3, a service supplier of Party B can provide the service within the area of Party A through commercial presence in the area of Party A. This covers the presence of juridical persons (e.g. corporations, joint ventures, partnership, sole proprietorship, trust, association) as well as representative offices, branches etc.

Movement of Natural Person (Mode 4)

The movement of natural person mode of supply refers to the supply of service by a service supplier of an FTA party, through the presence of their natural persons in the area of the other FTA party. If Party A of an FTA makes commitment in respect of Mode 4, a service supplier of Party B can provide the service within the area of Party A through the presence of natural persons of Party B. This covers natural persons who are themselves service suppliers, as well as natural persons who are employees of service suppliers (e.g. accountants of accounting firms).