Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
AIR TRANSPORT			
Aircraft Repair and Maintenance Services	1. Unbound*	1. Unbound*	* Mode 1, technically unfeasible
	2. None, other than services provider must be approved by the Civil Aviation Authority of Singapore	2. None	
	3. Unbound	3. Unbound	
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
BUSINESS SERVICES	1. None	None, other than public accountants must be effectively resident in Singapore or at	
Auditing Services		least one of the partners of the firm must be effectively resident in Singapore.	
	2. None	2. None	
	3. None	3. As in Mode 1	
	Unbound except as indicated in the horizontal section	4. Unbound	
Accounting, Book-Keeping	1. None	1. None	
Services	2. None	2. None	
	3. None	3. None	
	4. Unbound	4. Unbound	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Consultancy Services Related to the Installation	1. None	1. None	
of Computer Hardware (CPC 84100)	2. None	2. None	
	3. None	3. None	
	4. Unbound except as indicated in the horizontal section.	4. Unbound except as indicated in the horizontal section.	
Software Implementation Services	1. None	1. None	
(CPC 842)	2. None	2. None	
	3. None	3. None	
	4. Unbound except as indicated in the horizontal section.	Unbound except as indicated in the horizontal section.	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
Database Services (CPC 84400)	1. None	1. None	
	2. None	2. None	
	3. None	3. None	
	4. Unbound except as indicated in the horizontal section.	4. Unbound except as indicated in the horizontal section.	

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
CONSTRUCTION			
Construction Services	1. None	1. None	
	2. None	2. None	
	3. None	3. None	
	Unbound except as indicated in the Horizontal Section	4. Unbound	

Sector or sub sector		Limitation on market access		Limitation on national treatment	Additional commitments
MARITIME					
International Maritime Passenger and Freight	1.	None	1.	None	
Transport (CPC 7211 and CPC 7212) Less Cabotage	2.	None	2.	None	
	3.	None except on the registration of Singapore- flag ships as specified in the Merchant Shipping Act	3.	None except on the registration of Singapore-flag ships as specified in the Merchant Shipping Act	
	4.	Unbound, except as indicated in the horizontal section; unbound for intra-corporate transfers of ships of ships crews	4.	Unbound	

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

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TELECOMMUNICATION			
Telecommunication Sector			
Value - Added Network (VAN) Services <sup>1</sup> 1. Store and retrieve Van	1. Foreign company are required to either set up a local branch of their company duly registered with the registry of Companies and Business in Singapore, or grant a power of attorney to a local agent for the provision of their Van services in Singapore.	1. None	
services, electronic mail, voice mail, on-line	2. None	2. None	
information and data base	2. None	2. Trone	
retrieval electronic data Interchange, on-line information and/or data	3. None	3. None	
processing, store-and retrieve file transfer	4. Unbound except as indicated in the horizontal section	4. Unbound	
Voice information facsimile mailbox and multimedia mail box			

Note: for the purpose of Singapore's commitments under the AFAS, the services under CPC 7523 are included within Singapore's offer for VAN services

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<sup>&</sup>lt;sup>1</sup> Provision of VAN services is subject to registration for store and retrieve VAN services from the Infocomm Development Authority of Singapore (IDA)

Sector or sub sector	Limitation on market access	Limitation on national treatment	Additional commitments
TOURISM			
Hotel Lodging Services (CPC 64110)	1. None		
Meal serving services with	2. None	1. None	
full restaurant services (CPC 64210)	3. None	2. None	
Beverage Serving Services without Entertainment (CPC 64310)	4. Unbound except as indicated in the	3. None	
	horizontal section	Unbound except as indicated in the horizontal section	