For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(1) Unbound	(1) Unbound	
(2) None	(2) None	
(3) Foreign service suppliers may acquire a license to practice as Certified Public Accountants or Accounting Consultants in Lao PDR provided that an agreement or contract is signed with their countries on such issue. Nevertheless, on a temporary basis, the Professional Accountants Body can authorise foreigners to practice as Certified Public Accountants or Accounting Consultants if they belong to countries, which are members of the International Accounting Standards Committee. To apply for a license in Lao PDR, foreign professional accountants shall acquire certification based on the following conditions: a) Equivalence of diploma as provided for Lao professional accountants. Such certificates	(3) Unbound	
	(1) Unbound (2) None (3) Foreign service suppliers may acquire a license to practice as Certified Public Accountants or Accounting Consultants in Lao PDR provided that an agreement or contract is signed with their countries on such issue. Nevertheless, on a temporary basis, the Professional Accountants Body can authorise foreigners to practice as Certified Public Accountants or Accounting Consultants if they belong to countries, which are members of the International Accounting Standards Committee. To apply for a license in Lao PDR, foreign professional accountants shall acquire certification based on the following conditions: a) Equivalence of diploma as provided for Lao professional	(1) Unbound (2) None (3) Foreign service suppliers may acquire a license to practice as Certified Public Accountants or Accounting Consultants in Lao PDR provided that an agreement or contract is signed with their countries on such issue. Nevertheless, on a temporary basis, the Professional Accountants Body can authorise foreigners to practice as Certified Public Accountants or Accounting Consultants if they belong to countries, which are members of the International Accounting Standards Committee. To apply for a license in Lao PDR, foreign professional accountants shall acquire certification based on the following conditions: a) Equivalence of diploma as provided for Lao professional accountants. Such certificates

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Commission.		
	b) Employment of assistants of Lao nationality in percentage not less than the one provided by the professional sector.		
	c) Commitment to provide necessary and continuous training to employees of Lao nationality.		
	d) Morality conditions required by the Professional Accountant's Body Board.		
	e) Certification of financial statements by staff of Lao nationality		
	In addition foreign service suppliers shall implement rights and obligations similarly to members of the Professional Accountant's Body, but they may not become members of such body.		
	For auditing services: foreign suppliers may audit only private enterprises All accounting and bookkeeping must be done by Lao national certified accountant.		
	(4) Unbound	(4) Unbound	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(c) Taxation consulting services	(1) None	(1) None	
(Part of CPC 863)	(2) None	(2) None	
	(3) As specified in the horizontal section	(3) Unbound	
	(4) Unbound	(4) Unbound	
(d) Architectural services	(1) None	(1) None	
(CPC 8671)	(2) None	(2) None	
	(3) As specified in the horizontal section	(3) As indicated in the Horizontal Section	
	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
(e) Engineering services	(1) None	(1) None	
(CPC 8672)	(2) None	(2) None	
(f) Integrated engineering services - Integrated engineering	(3) a) As specified in the horizontal Section	(3) Unbound	
services for transportation infrastructure turnkey projects (CPC 86731)	 b) not applied for public funded and foreign granted projects 		
 Integration engineering and project management services (CPC 86732) 	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector		Limitation on Market Access	Limitation on National Treatment		Additional Commitments	
Integrated engineering services for the construction	(1)	None	(1)	None		
of manufacturing turnkey projects (CPC 86733)	(2)	None	(2)	None		
	(3)	Joint venture with Lao services suppliers is required and foreign equity participation limited to 2/3.	(3)	As indicated in the Horizontal Section		
	(4)	As indicated in the Horizontal Section	(4)	As indicated in the Horizontal Section		
(g) Urban planning and landscape architectural services	(1)	None	(1)	None		
aromicotarar con noco	(2)	None	(2)	None		
Urban planning services (CPC 86741)Landscape architectural	(3)	As specified in the horizontal Section	(3)	Unbound, except as indicated in the horizontal section		
services (CPC 86742)		 b) not applied for public funded and foreign granted projects 				
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section		

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
B. Computer and Related services	(1)	None	(1)	None	
Consultancy services related to the installation of computer hardware	(2)	None	(2)	None	
(CPC 841)	(3)	As per specified in the horizontal commitments	(3)	Same as mentioned in Market Access	
Software implementation service (CPC 842)	(4)	This has to be in consistence with the Labour Law and Law on the	(4)	Same as mentioned in Market Access and in Law on Taxation	
Data base services (CPC 844)		Promotion and Management of the Foreign Investment		Access and in Law on Taxation	
Data processing services, excluded sensitive data and for non-	(1)	None	(1)	None	
commercial purpose (CPC 843)	(2)	None	(2)	None	
Other: Maintenance and repair services of	(3)	As per specified in the horizontal commitments	(3)	Same as mentioned in Market Access	
computer (Part of CPC 84500)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
C. Research and Development Services	(1) None	(1) None	
 R&D Services on Natural sciences and Engineering (CPC 851) Research and experimental development services (CPC 852) Interdisciplinary R&D Services (CPC 853) 	 (2) None (3) Joint venture with Lao services suppliers is required. (4) Unbound, except as indicated in the horizontal section 	 (2) None (3) Unbound (4) Unbound, except as indicated in the horizontal section 	
E. Rental/Leasing Services without Operators	(1) None (2) None	(1) None (2) None	
 Rental/ Leasing services relating to ships (CPC 83103) Leasing or rental services concerning construction machinery and equipment without operator (CPC 83107) Rental/ Leasing services relating to other machinery and equipment (CPC 83106-83109) 	(3) As indicated in the Horizontal Section(4) As indicated in the Horizontal Section	 (3) As indicated in the horizontal section (4) As indicated in the Horizontal Section 	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cros

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Other Business Services	(1) None	(1) None	
a. Advertising Services (CPC 871)	(2) None	(2) None	
Contents shall be approved by the Ministry of Information and Culture of Lao PDR	(3) Shall be registered in accordance with the Law on Investment Promotion and concerned laws and regulation	(3) as indicated in the horizontal section	
	(4) Unbound, except as indicated in the horizontal measures	(4) Unbound, except as indicated in the horizontal measures	
b. Marketing research services	(1) None	(1) None	
(CPC 86401)	(2) None	(2) None	
c. Management consulting servicesGeneral management consulting services	(3) Shall be registered in accordance with the laws and regulations of Lao PDR	(3) Unbound	
(CPC 86501)- Marketing management consulting services(CPC 86503)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

	Sector or Subsector		Limitation on		Limitation on	Additional
	Sector of Subsector		Market Access		National Treatment	Commitments
m.	Related scientific and technical consulting	(1)	None	(1)	None	
	- Geological, geophysical and	(2)	None	(2)	None	
	other scientific prospecting services (CPC 86751) - Sub-surface surveying	(3)	Shall be registered in accordance with the laws and regulations of Lao PDR	(3)	Unbound	
	services (CPC 86752)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
0.	Building-cleaning services (CPC 874)					
p.	Photographic services (CPC 875)					
q.	Packaging services (CPC 876)	(1)	None	(1)	None	
		(2)	None	(2)	None	
		(3)	Joint venture with Lao services suppliers is required.	(3)	Unbound	
		(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Limitation on Market Access National Treatment		Additional Commitments
r. Printing and Publishing (CPC 88442)	(1) None (2) None	(1) None (2) None	
	(3) Joint venture, with minimum 30% foreign equity share	(3) Unbound, except as indicated in the horizontal commitment	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
2. COMMUNICATIONS SERVICES					
B. Courier Services	(1)	None	(1)	None	
Multi-modal courier services (CPC 75121)	(2)	None	(2)	None	
(01 0 73121)	(3)	None	(3)	None	
	(4)	As indicated in the Horizontal Section	(4)	As indicated in the Horizontal Section	
C. Telecommunication Services	(1)	Unbound	(1)	Unbound	
The following services can be supplied only on a facilities basis, for	(2)	None	(2)	None	
public use, with regard to local and national long-distance services.	(3)	As per specified in the horizontal commitments	(3)	Same as mentioned in Market Access	
(a) Voice telephone service (CPC 7521)		Requirement to provide services outside Vientiane capital.			
(e) Telegraph services (CPC 7522)	(4)	This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	(4)	Same as mentioned in Market Access and in Law on Taxation	
(f) Facsimile services (CPC 7529)					

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
(d) Telex services	(1) Unbound	(1) Unbound	
(CPC 7523**)	(2) None	(2) Unbound	
(h) Electronic-mail	(3) Joint venture with Lao services	(3) Unbound, except as indicated in the	
(CPC 7523**)	providers is required and only through acquisition of existing	horizontal section	
(i) Voice mail	operators		
(CPC 7523**)	Requirement to provide services		
(j) Online information and data base	outside Vientiane capital.		
retrieval (CPC 7523**)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
Public pay phone services (CPC 75211)	(1) Unbound	(1) Unbound	
Electronic message and information	(2) None	(2) None	
services (CPC 75232)	(3) Joint venture with Lao services suppliers is required.	(3) Unbound	
	Requirement to provide services outside Vientiane capital.		
	(4) Unbound, except as indicated in the Horizontal Section	(4) Unbound, except as indicated in the Horizontal Section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access			Limitation on National Treatment	Additional Commitments
Paging services (CPC 75291)	(1) None		(1)	None	
	(2) None		(2)	None	
	(3) None		(3)	None	
	(4) As inc	dicated in the Horizontal Section	(4)	As indicated in the Horizontal Section	
Data and message transmission services	(1) None		(1)	None	
(CPC 7523)	(2) None		(2)	None	
Telecommunication consulting services (CPC 75440)	` '	venture with Lao services iers is required.	(3)	Same as mentioned in Market Access	
	the La	nas to be in consistence with abour Law and Law on the otion and Management of the gn Investment	(4)	Same as mentioned in Market Access and in Law on Taxation	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on			Limitation on	Additional
		Market Access		National Treatment	Commitments
Audiovisual Services	(1)	None	(1)	None	
Motion Picture and Video tape production and distribution services	(2)	None	(2)	None	
(CPC 9611)	(3)	Joint venture, with minimum 30% foreign equity share	(3)	Unbound, except as indicate in the horizontal commitment	
- Motion Picture Production (CPC 96112 excl. video tape)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
- Motion Picture Distribution (CPC 96113 excl. video tape)					
Motion Picture Projection service (CPC 9612)					
Radio and Television Services (CPC 9613)	(1)	None	(1)	None	
 Radio Services only for production of radio programmes (CPC 96131) 	(2)	None	(2)	None	
 Television Services only for 	(3)	As indicated in the horizontal section	(3)	Unbound, except as indicate in the horizontal commitment	
production of TV programmes (CPC 96132)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Soctor or Subsector		Limitation on		Limitation on	Additional
Sector or Subsector		Market Access		National Treatment	Commitments
3. CONSTRUCTION AND RELATED E	NGINEERIN	IG SERVICES			
Construction Work for Buildings (CPC 512)	(1) None		(1)	None	
Construction Work for Civil	(2) None		(2)	None	
Engineering (CPC 513)		r specified in the horizontal nitment	(3)	Same as mentioned in Market Access	
Assembly and Erection of Prefabricated Constructions (CPC 514)	the La	nas to be in consistence with abour Law and Law on the otion and Management of the	(4)	Same as mentioned in Market Access and in Law on Taxation	
Installation Work (CPC 516)	Forei	gn Investment			
Building Completion and Finishing Work (CPC 517)					
Pre-erection Work at Construction Site	(1) None		(1)	None	
(CPC 511)	(2) None		(2)	None	
Special Trade Construction (CPC515)		er specified in the horizontal nitment	(3)	Same as mentioned in Market Access	
Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)	transf	und, except intra cooperate fer and as per conditions in the ontal section	(4)	Same as mentioned in Market Access and in Law on Taxation	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments				
4. DISTRIBUTION SERVICES							
A. Commission agents' services	(1) None	(1) None					
 Sale on a fee or contract basis of textiles, clothing and footwear (Part of CPC 621) 	(2) None	(2) None					
 B. Wholesale trade services Wholesale trade services on a fee or contract basis of textiles, clothing and footwear (Part of CPC 622) 	(3) Joint venture with Lao services providers is required. Foreign equity participation is limited to 49%. Subject to meeting economic needs test	(3) Unbound					
D. Franchising included only for textiles, clothing and footwear (Part of CPC 8929)	(4) Unbound	(4) Unbound					

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments		
5. EDUCATION SERVICES							
- The education curriculum and contents must be approved by the Ministry of Education of Lao PDR.							
- With respect to C and D below, the commitments cover only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law, and language training fields.							
 The scope of private education 	servi	ces concerns only fully-privately funded	servic	es.			
Private educational services	(1)	None	(1)	None			
A. Other primary education services	(2)	None	(2)	None			
(CPC 9219)	(3)	As per specified in the horizontal section and subject to economic	(3)	Unbound			
B. Secondary education services		need tests					
- General Secondary Education services (CPC 9221)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section			
- Technical and vocational training (Part of CPC 922)							
C. Higher education services (CPC 923)							
D. Adult education services							
(CPC 924)							
E. Other education services							
Short term foreign language training (Part of CPC 929)							
Skill training services (CPC 97090)							

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
6. ENVIRONMENT SERVICES					
The scope of commitments extended	to serv	rices in Vientiane Capital only.			
Publicly funded services are excluded					
Sewage Services (CPC 9401)	(1)	None	(1)	None	
Refuse Disposal Services	(2)	None	(2)	None	
(CPC 9402)	(3)	As specified in horizontal section	(3)	Unbound, except as indicated in the horizontal section	
Sanitation and Similar Services					
(CPC 9403)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
Cleaning of exhaust gases (Part of CPC 9404)		nonzoniai section		nonzontal section	
Noise abatement services (Part of CPC 9405)					
Nature and Landscape Protection Services (CPC 9406)					

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) 0

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments				
8. HEALTH RELATED AND SOCIAL SERVICES							
Private hospital services (Hospital with more than 100 beds	(1) None	(1) None					
and modern facilities only) (Part of CPC 93110)	(2) None	(2) None					
Medical and Dental services (CPC 9312) - General and Medical services (CPC 93121) - Specialized Medical services	 a. Joint-venture with Lao services suppliers and foreign equity participation limited to 49%. b. In accordance with domestic laws and regulations. 	(3) Unbound					
(CPC 93122)	(4) Unbound	(4) Unbound					

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATE			
Hotel lodging services, with 3 stars or more	(1) None	(1) None	
(Part of CPC 641)	(2) None	(2) None	
	(3) As per specified in the horizontal section	(3) Unbound	
	(4) Unbound, except for intra-corporate transferees of general manager and managers and subject to the approval of the competent authority of Lao PDR.	(4) Unbound, except as indicated in the Horizontal Section	
Meal serving services with full restaurant service	(1) None	(1) None	
(CPC 64210)	(2) None	(2) None	
Beverage serving services without entertainment (CPC 64310)	(3) As per specified in the horizontal section	(3) Unbound, except as indicated in the horizontal section	
	(4) Unbound, except for intra-corporate transferees of managers and subject to approval of the competent authority of Lao PDR	(4) Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption aboard

Consumption aboard 3) Commercial presence

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Travel agencies services, in-bound services only	(1)	None	(1)	None	
(Part of CPC 74710)	(2)	None	(2)	None	
	(3)	The following requirements are applied:	(3)	Unbound	
		 a) foreign investment shall be as a travel agency; 			
		b) a joint venture with one or more Lao services suppliers;			
		c) foreign equity participation limited to 70%;			
		 d) in compliance with the laws and regulations of Lao PDR. 			
	(4)	Unbound, except for managers and subject to approval by the competent authority of Lao PDR.	(4)	Unbound, except as indicated in the horizontal section	
Other: Tourism consulting services	(1)	None	(1)	None	
Tourism consuming convices	(2)	None	(2)	None	
	(3)	As per specified in the horizontal section.	(3)	Unbound	
		Subject to economic need tests.			
	(4)	Unbound, except for managers and subject to approval by the competent authority of Lao PDR.	(4)	Unbound, except as indicated in the horizontal section	

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments			
11. TRANSPORT SERVICES								
A. Maritime Transport Services	(1)	None	(1)	None				
Freight transportation (CPC 7212)	(2)	None	(2)	None				
Maintenance and repair of vessels (CPC 8868)	(3)	As indicated in the Horizontal Section	(3)	As indicated in the Horizontal Section				
Vessels salvage and re-floating services (not applicable in harbor) (CPC 7454)	(4)	Unbound, as indicated in the Horizontal Section	(4)	Unbound, as indicated in the Horizontal Section				
Shipping brokerage services								
F. Road Transport Services								
Maintenance and repair of road transport equipment (CPC 6112+8867)								
H. Services auxiliary to all modes of transport								
Storage and warehousing services related to maritime transportation (Part of CPC 742)								
Freight forwarding services								

For the 6th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:

1) Cross-border supply

2) Consumption aboard

3) Commercial presence

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
B. Internal Waterway Transport Services	(1) None	(1) None	
- Rental of vessels with crew	(2) None	(2) None	
	(3) As indicated in the Horizontal Section	(3) As indicated in the Horizontal Section	
	(4) Unbound, as indicated in the Horizontal Section	(4) Unbound, as indicated in the Horizontal Section	