Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
USINESS SERVICES . Professional Services			
ingineering Services CPC 8672)	(1) None	(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 physically present in Singapore	
	(2) None	(2) None	
	(3) Limited Corporations	(3) None	
	 a) at least 51% of its directors shall be registered professional engineers or allied professionals who each has in force a valid practicing certificate; b) the business of the corporation, so far as it relates to professional engineering work in Singapore, will be under the control and management of a director of the corporation who is a registered professional engineer who has in force a valid practicing certificate 		

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence4) Pr	esence of natural persons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Unlimited Corporation	
a) at least 51% of its directors shall be registered professional engineers or allied professionals who each has in force a valid practicing certificate; and	
 b) the business of the corporation, so far as it relates to professional engineering work in Singapore, will be under the control and management of a director of the corporation who is a registered professional engineer who has in force a valid practicing certificate. 	
Multi-Disciplinary Partnership a) The beneficial interest in the capital assets and profits of the partnership must be held by registered professional engineers and allied professionals who each has in force a valid practicing certificate; and	

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence 4) P	resence of natural persons
Sector or Su	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

 b) the business of the partnership, so far as it relates to professional engineering work in Singapore, will be under the control and management of a partner who is a registered professional engineer; and has in force a valid practicing certificate. 		
Limited Liability Partnership a) at least one of the partners of the limited liability partnership is a registered professional engineer who has in force a valid practicing certificate;		
 b) the business of the limited liability partnership, so far as it relates to professional engineering work in Singapore will be under the control and management of a partner who is a registered professional engineer who has in force a valid practicing certificate. 		
(4) Unbound, except as indicated in the horizontal sector	(4) Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Architectural Services (CPC 8671)	(1)	None	(1)	None, except that the implementation in Singapore of architecture works which require approval by the authorities has to be carried out by an architect who is physically present in Singapore.	
	(2)	None	(2)	None	
	(3)	Limited Corporations	(3)	None	
		 a) at least 51% of its directors shall be registered architects or allied professionals who each has in force a valid practising certificate; b) the business of the corporation, so far as it relates to such architectural services 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 in force a valid practising certificate. 			

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	 Unlimited Corporations a) at least 51% of its directors shall be registered architects or allied professionals who each has in force a valid practising certificate; and b) the business of the corporation, so far as it relates to architectural services 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 in force a valid practising certificate. 		
	 <u>Partnership</u> a) The beneficial interest in the capital assets and profits of the partnership must be held by registered architects or allied professionals who each has in force a valid practicing certificate, b) the business of the partnership, so far as it relates to architectural services in Singapore, will be under the control and management of a partner who is a registered architect ordinarily 		

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4)	Presence of natural persons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

resident in Singapore and who has in force a valid practising certificate. Limited liability partnership		
 a) at least one of the partners of the limited liability partnership is an architect or allied professional who has in force a valid practising certificate; 		
 b) the business of the limited liability partnership, so far as it relates to architectural services in Singapore, will be under the control and management of a partner who is a registered architect ordinarily resident in Singapore and who has in force a valid practising certificate. 		
(4) Unbound, except as indicated in the horizontal sector	(4) Unbound	

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence 4) Pre	sence of natural persons
Sector or Sub	osector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Accounting, Auditing, and Book- Keeping Services (CPC 862)	(1)	None, except that statutory audits must be conducted by a Singapore registered public accountant.	(1)	None	
	(2)	See Mode 1.	(2)	None	
	(3)	None, other than the proprietor or one of the partners/directors of a public accounting firm or a public accounting corporation must be a Singapore registered public accountant and ordinarily resides in Singapore; or, the owner or one of the partners/manager/director is ordinarily resident in Singapore.	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Taxation Services (CPC 863)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Landscape Architecture services (CPC 86742)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Integrated engineering services (CPC 8673)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	Unbound, except foreign equity ownership permitted up to 30%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Technical testing and analysis services	(1)	None	(1)	None	
(CPC 8676)	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Translation/Interpretation Services (CPC 87905)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Market Research Services (CPC 86401)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Research and experimental development services on economic	(1)	None	(1)	None	
(CPC 85202)	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Interdisciplinary R&D services for projects undertaken by education	(1)	None	(1)	None	
institutions (CPC 853**)	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Biotechnology Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Industrial Research	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Commercial Market Research	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Economic and Behavioural Research	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Packaging Services (CPC 876)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Library Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Exhibition Management Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Public Relations Consultancy Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Management Consulting Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Advertising Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4	Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Information Technology Consultancy Services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Buildings and Facilities Management Services, including Cleaning of	(1)	None	(1)	None	
Building Services	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Interior Design Services, excluding Architecture	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-border supply		er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Rental/Leasing Services without Operators – Relating to ships	(1)	None	(1)	None	
(CPC 83103)	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Rental and leasing of studio recording equipment	(1)	None	(1)	None	
(CPC 83109)	(2)	None	(2)	None	
	(3)	Unbound, except foreign equity ownership permitted up to 30%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-border supply		er supply 2) Consumption aboard	3) Commercial presence 4) P	resence of natural persons
Sector or Subs	ector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Computer-Related Services					
Consultancy Services Related to the Installation of Computer Hardware	(1)	None	(1)	None	
(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 (CPC 842)	(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	
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	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Data Processing	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Courier Services in respect of documents and parcels, excluding	(1)	Unbound	(1)	None	
letters and postcards	(2)	None	(2)	None	
	(3)	Unbound	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in horizontal section.	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Basic Telecommunication Services (facilities-based)	(1)	Subject to commercial arrangements with licensed operator(s)	(1)	None	
a) Public Switched Services ¹ (local and international)	(2)	None	(2)	None	
b) Leased Circuit Services (local and international)	(3)	Up to two additional operators will be licensed in 1998 for the provision of these services commencing 1 April 2000. Thereafter, additional licences will be granted. A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed	(3)	None	
	(4)	Unbound, except as indicated in the horizontal commitments	(4)	Unbound, except as indicated in the horizontal commitments	

¹ This includes voice, data and facsimile services.

Modes of Supply: 1) Cross-border supply		er supply 2) Consumption aboard	3) Commercial presence 4) Pres	sence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Mobile Services ² :	(1)	Subject to commercial arrangements with licensed operator(s)	(1)	None	
a) Public Mobile Data Service (PMDS)	(2)	None	(2)	None	
 b) Public Trunked Radio Service (PTRS) c) Public Radio Paging Service (PRPS) d) Public Cellular Mobile Telephone Service (PCMTS) 	(3)	A cumulative total of 73.99% foreign shareholding, based on 49% direct investment and 24.99% indirect investment is allowed	(3)	None	
	(4)	Unbound, except as indicated in the horizontal commitments	(4)	Unbound, except as indicated in the horizontal commitments	
Resale basis:	(1)	None	(1)	None	
a) Public Switched Services (local and international) (not including	(2)	None	(2)	None	
the use of leased circuits connected to the public switched	(3)	None	(3)	None	
network)	(4)	Unbound, except as indicated in the horizontal commitments	(4)	Unbound, except as indicated in the horizontal commitments	
 b) Leased Circuit Services (local and international) (without connection to the public switched network) 					
c) Public Cellular Mobile Telephone Services					
d) Public Radio Paging Services					

² Mobile Services excludes Public Mobile Broadband Multimedia Services and Public Fixed –Wireless Broadband Multimedia Services.

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboa	ard 3) Commercial presence	4) Presence of natural persons
Sector or Su	Ibsector	Limitation on Market Access	Limitation on National Treatmer	Additional Commitments
		<u> </u>		

Modes of Supply:	1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence 4) Pres	sence of natural persons
Sector or Su	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

 Value - Added Network (VAN) Services³ The services covered are: Store-and-retrieve VAN services (S&R), store-and-forward VAN services (S&F), electronic mail, voice mail, on-line information and data base retrieval, electronic data Interchange, on-line information and/or data processing 		 Provision of VAN services is subjected to licence from the Infocomm Development Authority of Singapore (IDA) The basic requirements for VAN licence are: Foreign companies are required to either set up a local branch of their company duly registered with the Registry of Companies and Businesses in Singapore, or grant a power of attorney to a local agent for the provision of their VAN services in Singapore. VAN does not carry traffic which resembles any of the basic telecommunication services 	(1)	None	
	(2)	None	(2)	None	
	(3)	Same as Mode 1	(3)	None	
		Unbound, except as indicated in the horizontal section	(4)	Unbound	

³ Provision of VAN services is subject to registration for store and retrieve VAN services from the Infocomm Development Authority of Singapore (IDA). 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

Modes of Supply: 1) Cross-border supply		2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subs	ector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

Audio-visual Services	(1)	None	(1)	None	
i) the services covered are production, distribution and public	(2)	None	(2)	None	
display of - motion pictures	(3)	None	(3)	None	
 video recordings sound recordings, except where excluded under (ii) 	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
 ii)All broadcasting and AV services and materials that are broadcasting-related are excluded, examples being Free-to-air broadcasting Cable and pay television Direct broadcasting by satellite Teletext 					

Modes of Supply: 1) Cross-border su		er supply 2) Consumption aboard	3) Commercial presence 4	 Presence of natural persons
Sector or Subs	ector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

CONSTRUCTION AND ENGINEERIN	G REI	LATED SERVICES			
Construction Services (CPC 511 – 518)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Leasing or rental services concerning construction machinery	(1)	None	(1)	None	
and equipment services without an operator	(2)	None	(2)	None	
(ĊPC 83107)	(3)	Maximum foreign equity participation should not exceed 30%	(3)	Unbound	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subs	sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

DISTRIBUTION SERVICES					
Commission agent services (CPC 621)	(1)	None	(1)	None	
except for pharmaceutical and medical goods and cosmetics	(2)	None	(2)	None	
(except 62117)	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Wholesale trade services (CPC 622)**	(1)	None	(1)	None	
except for pharmaceutical and medical goods and surgical and	(2)	None	(2)	None	
orthopaedic instruments	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-border supply		2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subs	ector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

		I National Treatment through any mode ation and qualification for professional p		ply shall not be construed to apply to the e in Singapore.	e recognition of university
Adult Education Services (CPC 924)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
ENVIRONMENTAL SERVICES					·
Sanitation and similar services (CPC 9403)	(1)	Unbound*	(1)	Unbound*	
Cleaning of exhaust gases (CPC	(2)	None	(2)	None	
9404)	(3)	None	(3)	None	
Noise abatement services (CPC 9405)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

HEALTHCARE SERVICES					
Medical Services, specifically General Medical Services	(1)	Unbound*	(1)	None	
(CPC 93121)	(2)	None	(2)	None	
Specialised Medical Services (CPC 93122)	(3)	None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Dental Services (CPC 93123)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Veterinary Services (CPC 932/ 9320)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4) Pr	esence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Hospital services (CPC 9311/93110)	(1)	Unbound*	(1)	Unbound*	
	(2)	None	(2)	None	
	(3)	Unbound, except for foreign equity ownership permitted up to 49%	(3)	Unbound	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Acute care hospitals, nursing homes and convalescent hospitals as	(1)	Unbound*	(1)	Unbound*	
defined by the Private Hospitals and Medical Clinics Act, run on a	(2)	None	(2)	None	
commercial basis (CPC 93193**)	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Ambulance services (CPC 93192)	(1)	Unbound*	(1)	Unbound*	
	(2)	None	(2)	None	
	(3)	Unbound, except for foreign equity ownership permitted up to 49%	(3)	Unbound	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons	
Sector or Subsector		Limitation on	Limitation on	Additional	
		Market Access	National Treatment	Commitments	

Laboratories licensed under the Private Hospitals and Medical Clinics	(1)	Unbound*	(1)	Unbound*	
Act (CPC 931991**)	(2)	None	(2)	None	
	(3)	Unbound, except for foreign equity ownership permitted up to 49%	(3)	Unbound	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Deliveries and related services, nursing services, physiotherapists,	(1)	Unbound*	(1)	None	
and para-medical personnel (CPC 93191**)	(2)	None	(2)	None	
	(3)	Unbound, except for foreign equity ownership permitted up to 49%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Welfare services delivered through residential institutions to old persons	(1)	Unbound*	(1)	Unbound*	
and the handicapped (CPC 93311)	(2)	None	(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	
	(3)	Up to 49% equity participation permitted. The total number of facilities/ service operations run by non-profit service suppliers that are partially State-funded is limited to the quantity determines by a master plan of State-funded social services in Singapore	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply:	1) Cross-border	r supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons	
Sector or Subsector		Limitation on	Limitation on	Additional	
		Market Access	National Treatment	Commitments	

Guidance and counselling services not elsewhere classified related to	(1)	Unbound	(1)	Unbound	
children (CPC 93322)	(2)	None, except unbound for a non- resident service supplier soliciting business or conducting active marketing in Singapore	(2)	None except unbound for a non- resident service supplier soliciting business or conducting active marketing in Singapore	
	(3)	None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded	(3)	None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TOURISM AND TRAVEL RELATED			
Hotel Lodging Services CPC 64110)	(1) Unbound*	(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	
Beverage serving services for consumption on the premises	(1) None	(1) None	
(CPC 643)	(2) None	(2) None	
	(3) Unbound, except up to 49% equity participation permitted.	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
Restaurant and Catering Services (CPC 64210/64230)	(1) None	(1) None	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound	

Modes of Supply:	1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons	
Sector or Subsector		Limitation on	Limitation on	Additional	
		Market Access	National Treatment	Commitments	

Circus, amusement park and similar attraction services	(1)	None	(1)	None	
(CPC 96194)	(2)	None	(2)	None	
	(3)	Unbound, except foreign equity ownership permitted up to 30%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Travel Agencies and Tour Operators (CPC 7471)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	Unbound	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Tourist Guide Services (CPC 7472)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-border supply		er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Other Tourism Services - International hotel operator,	(1)	None	(1)	None	
- Tourism consultancy services.	(2)	None	(2)	None	
 Convention centre, Tourist resorts include hotel, marinas, golf course and 	(3)	Unbound except up to 49% equity participation permitted	(3)	None	
other - sport facilities - Marina facilities - Hotel management - Professional Congress Organisers	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-bor	der supply	2) Consumption aboard	3	3) Commercial presence 4) Pre	esence of natural persons
Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
TRANSPORT SERVICES Maritime Transport Services					
International Maritime Passenger and Freight Transport	(1) N	lone	(1)	None	
(CPC 7211 and CPC 7212) Less Cabotage	(2) N	lone	(2)	None	
	S	lone, except on the registration of Singapore flag ships as specified in ne Merchant Shipping Act	(3)	None, except on the registration of Singapore flag ships as specified in the Merchant Shipping Act	
	h C	Inbound, except as indicated in the orizontal section; unbound for intra- orporate transfers of ships of ships rews	(4)	Unbound	
Maritime agency services	(1) N	lone	(1)	None	
	(2) N	lone	(2)	None	
	(3) N	lone	(3)	None	
		Inbound, except as indicated in the orizontal section	(4)	Unbound	

Modes of Supply: 1) Cross-border supply		er supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Subsector		Limitation on	Limitation on	Additional
		Market Access	National Treatment	Commitments

Shipping brokerage services	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	
Maritime Auxiliary Service: Classification societies ⁴	(1)	Unbound	(1)	Unbound	
	(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	
Maintenance and repair vessels (CPC 8868*)	(1)	Unbound due to lack of technical feasibility	(1)	Unbound due to lack of technical feasibility	
	(2)	None	(2)	None	
	(3)	Foreign equity allowable up to a maximum of 30%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	

⁴ provision of rules on the construction and safety of ships and issuance of classification certificate in accordance to the specified rules. Excludes survey and classification of Singapore flag vessels, which requires specific authorisation by the relevant authority

ler supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons	
Limitation on Market Access	Limitation on National Treatment	Additional Commitments	
	Limitation on	Limitation on Market Access National Treatment	

Vessels salvage and re-floating services (not applicable in harbour)	(1)	None	(1)	None	
(CPC 7454)	(2)	None	(2)	None	
	(3)	Foreign equity allowable up to a maximum of 30%	(3)	None	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound	