Modes of Supply: Sector or Suk	1) Cross-border	Limitation on	3) Commercial presence Limitation on	4) Presence of natural persons Additional
		Market Access	National Treatment	Commitments
1. BUSINESS SERVIC A. Professional Servi				
(b) Accounting, auditing bookkeeping servi	.9	1) Unbound	(1) Unbound	
(CPC 862)	(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	(3) Unbound	
		shall acquire certification based on the following conditions:		
		 a) Equivalence of diploma as provided for Lao professional accountants. Such certificates shall be issued with the approval of the Equivalence Qualification 		

Modes of Supply: 1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4	4) Presence of natural persons
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 7th Package of Commitments under ASEAN Framework Agreement on Services

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

Modes of Supply: 1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence 4) Prese	ence of natural persons
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
- Integrated engineering services for the construction of manufacturing turnkey	(1) None (2) None	(1) None (2) None	
projects (CPC 86733)	(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	
arormootarar oor vioco	(2) None	(2) None	
Urban planning services (CPC 86741)Landscape architectural	(3) a) 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	

Modes of Supply:	1) Cross-borde	er sup	ply 2) Consumption aboard	3	3) Commercial presence 4) Pres	ence of natural persons
Sector or Subsector		Limitation on Market Access			Limitation on National Treatment	Additional Commitments
B. Computer and Re	elated services	(1)	None	(1)	None	
Consultancy services installation of comput		(2)	None	(2)	None	
(CPC 841)		(3)	As per specified in the horizontal commitments	(3)	Same as mentioned in Market Access	
Software implementa (CPC 842)	ition service	(4)	This has to be in consistence with	(4)	Same as mentioned in Market	
Data base services (CPC 844)		the Labour Law and Law on the Promotion and Management of the Foreign Investment		Access and in Law on Taxation		
Data processing serv sensitive data and for	·	(1)	None	(1)	None	
commercial purpose (CPC 843)		(2)	None	(2)	None	
Other: Maintenance and rep	air 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 7th Package of Commitments under ASEAN Framework Agreement on Services

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

For the 7th Package of Commitments under ASEAN Framework Agreement on Services

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

For the 7th Package of Commitments under ASEAN Framework Agreement on Services

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

Modes of Supply: 1) Cross-border s		er supply 2) Consumption aboard		3	Commercial presence 4) Presence	ence of natural persons
Sector or Subsector			Limitation on Market Access		Limitation on National Treatment	Additional Commitments
r. Printing and Publi (CPC 88442)	shing	(1)	None None	(1)	None None	
		(3)	Joint venture, with minimum 49% 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	

Modes of Supply: 1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4) Presen	ce of natural persons
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	
(GFC 73121)	(3) None	(3) None	
	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
C. Telecommunication Services	(1) None	(1) None	
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)			

Modes of Supply: 1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4) Prese	ence of natural persons
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(d) Telex services (CPC 7523**)	(1) None (2) None	(1) None(2) Unbound	
 (h) Electronic-mail (CPC 7523**) (i) Voice mail (CPC 7523**) (j) Online information and data base 	(3) Joint venture with Lao services providers is required and only through acquisition of existing operators Requirement to provide services outside Vientiane capital.	(3) Unbound, except as indicated in the horizontal section	
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) None	(1) None	
Electronic message and information	(2) None	(2) None	
services (CPC 75232)	(3) Joint venture with Lao services suppliers is required. Requirement to provide services outside Vientiane capital.	(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-b	order supply 2) Consumption aboard	3) Commercial presence 4) Pres	ence of natural persons
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 indicated 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)	(3) Joint venture with Lao services suppliers is required.	(3) Same as mentioned in Market Access	
	(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	

Modes of Supply: 1) Cross-bord	ler sup _l	ply 2) Consumption aboard	3	3) Commercial presence 4) Prese	ence of natural persons
Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional 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 49% 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	

Modes of Supply: 1) Cross-borde	er supply 2) Consumption aboard	3) Commercial presence 4) Prese	ence of natural persons
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED I	ENGINEERING SERVICES		
Construction Work for Buildings (CPC 512)	(1) None	(1) None	
Construction Work for Civil	(2) None	(2) None	
Engineering (CPC 513)	(3) As per specified in the horizontal commitment	(3) Same as mentioned in Market Access	
Assembly and Erection of Prefabricated Constructions (CPC 514)	(4) This has to be in consistence with the Labour Law and Law on the Promotion and Management of the	(4) Same as mentioned in Market Access and in Law on Taxation	
Installation Work (CPC 516)	Foreign 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)	(3) As per specified in the horizontal commitment	(3) Same as mentioned in Market Access	
Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)	(4) Unbound, except intra cooperate transfer and as per conditions in the horizontal section	(4) Same as mentioned in Market Access and in Law on Taxation	

Modes of Supply:	 Cross-borde 	er sup	ply 2) Consumption aboard	3) Commercial presence	4) Prese	ence of natural persons
Sector or Subsector		Limitation on Market Access			Limitation on National Treatment		Additional Commitments
4. DISTRIBUTION S	ERVICES						
A. Commission agent	ts' services	(1)	None	(1)	None		
	e or contract es, clothing and rt of CPC 621)	(2)	None	(2)	None		
B. Wholesale trade so wholesale trade a fee or conti	ervices ade services on ract basis of ing and footwear	(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 texti footwear (Part of CPC	les, clothing and	(4)	Unbound	(4)	Unbound		

Modes of Supply:	 Cross-borde 	er sup	ply 2) Consumption aboard	3) Commercial presence	4) Prese	ence of natural persons
Sector or Subsector		Limitation on Market Access		Limitation on National Treatment			Additional Commitments
5. EDUCATION SE	RVICES						
- The educati	on curriculum and o	conter	nts must be approved by the Ministry of I	Educa	ion of Lao PDR and concerned	Ministry	/.
			commitments cover only in technical, nat rnational law, tourism and language train			s admir	nistration and business
- The scope of	of private education	servi	ces concerns only fully-privately funded	servic	es.		
Private educational	services	(1)	None	(1)	None		
A. Primary Educati 921)	ion Services (CPC	(2)	None	(2)	None		
B. Secondary educ	cation services	(3)	As per specified in the horizontal section	(3)	Unbound, except as indicated horizontal section	in the	
 Higher Second Services (CF 	ndary Education PC 9222)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated horizontal section	in the	
C. Higher educatio	n services						
	ary Technical and ducation Services)						

Modes of Supply:	1) Cross-border sup	pply 2) Consumption aboard	3) Commercial presence 4) Pres	ence of natural persons
Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Private educational serv	vices (1)	None	(1)	None	
B. Secondary education	on services (2)	None	(2)	None	
- General Second Education servi 9221)	, , , ,	As per specified in the horizontal section and subject to economic	(3)	Unbound	
 Technical and vertical training (Part of 		need tests Unbound, except as indicated in the	(4)	Unbound, except as indicated in the	
C. Higher education se 923)	ervices (CPC	horizontal section		horizontal section	
D. Adult education ser (CPC 924)	vices				
E. Other education se Short term foreign I training (Part of CP	anguage				

For the 7th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply:	 Cross-border s 	supply	Consumption aboard	3) Commercial presence	4) Prese	nce of natural persons
Sector or Su	ıbsector		Limitation on Market Access		Limitation on National Treatment		Additional Commitments
6. ENVIRONMENT S	ERVICES						
The scope of committee Publicly funded service		ervices i	n Vientiane Capital only.				
Sewage Services (CPC 9401)	((1) Non	е	(1)	None		
Refuse Disposal Serv		(2) Non	е	(2)	None		
(CPC 9402)	((3) As s	specified in horizontal section	(3)	Unbound, except as indicated horizontal section	in the	
Sanitation and Simila (CPC 9403)		(4) Unb	ound, except as indicated in the	(4)	Unbound, except as indicated	in the	
Cleaning of exhaust (Part of CPC 9404)	,	. ,	zontal section		horizontal section		
Noise abatement service (Part of CPC 9405)	vices						

Nature and Landscape Protection

Services (CPC 9406)

Modes of Supply:	1) Cross-borde	er supp	y 2) Consumption aboard	3	Commercial presence	4) Prese	ence of natural persons		
Sector or Subsector			Limitation on Market Access		Limitation on National Treatment		Additional Commitments		
8. HEALTH RELATE	8. HEALTH RELATED AND SOCIAL SERVICES								
Medical and Dental s (CPC 9312)	ervices	(1)	None	(1)	None				
- General and (CPC 93121)	Medical services	(2)	None	(2)	None				
- Specialized (CPC 93122)	Medical services	(3)	 Joint-venture with Lao services suppliers and foreign equity participation limited to 49%. 	(3)	Unbound				
Private hospital servi (Hospital with more that and modern facilities	nan 100 beds		 In accordance with domestic laws and regulations. 						
(Part of CPC 93110)		(4)	Unbound	(4)	Unbound				

Modes of Supply:	 Cross-borde 	er sup	ply 2) Consumption aboard	3) Commercial presence 4) Prese	ence of natural persons
Sector or Su	bsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
9. TOURISM AND TR	RAVEL RELATED	SER	VICES			
Hotel lodging services with 3 stars or more	3,	(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 restaurant service	with full	(1)	None	(1)	None	
(CPC 64210)		(2)	None	(2)	None	
Beverage serving ser entertainment (CPC 64310)	vices without	(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 7th Package of Commitments under ASEAN Framework Agreement on Services

Modes of Supply: 1) Cross-border supply 2) Consumption aboard 3) Commercial presence 4) Presence of natural persons Limitation on Additional Limitation on **Sector or Subsector Market Access National Treatment** Commitments None None Travel agencies services, in-bound (1) (1) services only (Part of CPC 74710) (2) None None (2) The following requirements are Unbound applied: 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 Unbound, except as indicated in the subject to approval by the competent horizontal section authority of Lao PDR. None (1) None Other: (1) Tourism consulting services (2) None (2) None As per specified in the horizontal Unbound section. Subject to economic need tests. Unbound, except for managers and Unbound, except as indicated in the subject to approval by the competent horizontal section authority of Lao PDR.

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	-		
11. TRANSPORT SERVICES			
A. Maritime Transport Services Passenger transportation	(1) None	(1) None	
(CPC 7211)	(2) None	(2) None	
Freight transportation (CPC 7212)	(3) As indicated in the Horizontal Section	(3) As indicated in the Horizontal Section	
Rental of vessels with crew (CPC 7213)	(4) Unbound, except as indicated in the Horizontal Section	(4) Unbound, except as indicated in the Horizontal Section	
Pushing and towing services CPC 7214)			
Maintenance and repair of vessels (CPC 8868)			
Vessels salvage and re-floating services (not applicable in harbor) (CPC 7454)			
B. Internal Waterway Transport Services Passenger transportation (CPC 7221)			
Freight transportation (CPC 7222)			
Rental of vessels with crew			
Maintenance and repair of vessels (CPC 8868**)			

Modes of Supply:	 Cross-borde 	r supp	oly 2) Consumption aboard	3) Commercial presence 4) Pre	sence of natural persons
Sector or Subsector			Limitation on Market Access	Limitation on National Treatment		Additional Commitments
F. Road Transport Sei	rvices	(1)	None	(1)	None	
Maintenance and repair transport equipment	r of road	(2)	None	(2)	None	
(CPC 6112+8867)		(3)	As indicated in the Horizontal Section	(3)	As indicated in the Horizontal Section	
H. Services auxiliary t of transport	o all modes	(4)	Unbound, except as indicated in the	(4)	Unbound, except as indicated in the	
Storage and warehousi related to maritime tran (Part of CPC 742)	•		Horizontal Section		Horizontal Section	
Freight forwarding serv	ices					
Shipping brokerage ser	vices					
		ĺ				

Modes of Supply:	1) Cross-borde	r sup	ply 2) Consumption aboard	3	Commercial presence	4) Presence of natural persons
Sector or Subsector			Limitation on Market Access		Limitation on National Treatment	Additional Commitments
OTHER SERVICES I	NOT INCLUDED E	ELSE	WHERE			
Skill training services	(CPC 97090)	(1)	None	(1)	None	
		(2)	None	(2)	None	
		(3)	As per specified in the horizontal section and subject to economic need tests	(3)	Unbound	
		(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated horizontal section	in the