

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

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
BUSINESS SERVICES			
Consultancy services related to the installation of computer hardware (CPC 84100)	1. None 2. None 3. As per specified in the horizontal commitments 4. This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	1. None 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation.	
Software implementation services (CPC 842)	1. None 2. None 3. As per specified in the horizontal commitments 4. This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	1. None 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation.	
Data base services (CPC 84400)	1. None 2. None 3. As per specified in the horizontal commitments 4. This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	1. None 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation.	

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Landscape architectural services (CPC 86742)	1. Unbound 2. None 3. As per specified in the horizontal commitments 4. This has to be in compliance with the Labour Law and Law on the Promotion and Management of the Foreign Investment	1. Unbound 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation.	
Integrated engineering and project management services (CPC 86732) Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)	1. None 2. None 3. Must joint with Lao domestic investors. The Lao investor must have at least 1/3 of the total investment shares 4. As Indicated in the Horizontal Section	1. Unbound 2. None 3. As indicated in the Horizontal Section 4. As Indicated in the Horizontal Section	

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Accounting, Auditing and Bookkeeping Services (CPC 862)	<p>1. Unbound</p> <p>2. None</p> <p>3. Foreigners may acquire a license to practice as Certified Public Accountants or Accounting Consultants in the Lao PDR provided an agreement or contract is signed with their countries on such issue</p> <p>Nevertheless, on a temporary basis, the Professional Accountants Body can authorized foreigners to practice as Certified Public Accountants or Accounting Consultants if they belong to countries, which are members of the International Accounting Standards Committee.</p> <p>To apply for a license in the Lao PDR, foreign professional accountants shall acquire certification based on the following conditions:</p> <p>1. Equivalence of diploma as provided for Lao professional accountants. Such certificates shall be issued with the approval of the Equivalence Qualification Commission;</p> <p>2. Employment of assistants of Lao nationality in percentage not less than the one provided by the professional sector</p>	<p>1. Unbound</p> <p>2. None</p> <p>3. Unbound</p>	

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	<p>3. Commitment to provide necessary and continuous training to employees of Lao nationality;</p> <p>4. Morality conditions required by the Professional Accountant's Body Board;</p> <p>5. Certification of financial statements by staff of Lao nationality.</p> <p>In addition foreigners shall implement rights and obligations similarly to members of the Professional Accountant's Body, but they may not become members of such body.</p> <ul style="list-style-type: none"> - For auditing services: foreign suppliers may audit only private enterprises - All accounting and bookkeeping must be done in Lao <p>4. Unbound</p>	<p>4. Unbound</p>	

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<p>CONSTRUCTION</p> <p>Pre-erection work at construction site (CPC 511), Assembly and erection of prefabricated construction (CPC 514), Installation work (CPC 516)</p>	<ol style="list-style-type: none"> 1. None 2. None 3. As per specified in the horizontal commitment 4. This has to be in consistence with the Labour Law and Law on the Promotion and management of foreign investment in Lao PDR 	<ol style="list-style-type: none"> 1. None 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation. 	
<p>Construction work for buildings (CPC 512), Construction work for civil engineering (CPC 513), Special trade construction (CPC 515), Building completion and finishing work (CPC 517), Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)</p>	<ol style="list-style-type: none"> 1. Unbound due to lack of technical feasibility 2. None 3. As per specified in the horizontal commitments 4. This has to be in consistence with the Labour Law and Law on the Promotion and management of foreign investment in Lao PDR 	<ol style="list-style-type: none"> 1. Unbound due to lack of technical feasibility 2. None 3. Same as mentioned in MA 4. Same as mentioned in MA and in Law on Taxation. 	

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<p>TELECOMMUNICATION SERVICES</p> <p>Data and message services (CPC 7523)</p>	<p>1. None</p> <p>2. None</p> <p>3. As per specified in the horizontal commitments</p> <p>4. This has to be in compliance with the Labour Law and Law on the Promotion and Management of the Foreign Investment</p>	<p>1. None</p> <p>2. None</p> <p>3. Same as mentioned in MA</p> <p>4. Same as mentioned in MA and in Law on Taxation.</p>	
<ul style="list-style-type: none"> • Voice telephone services • Telegraph services • Facsimile services <p>(CPC 7521, 7529 and 7522 respectively). Only for public use and for purpose of facilities</p>	<p>1. Unbound</p> <p>2. None</p> <p>3. As per specified in the horizontal commitments</p> <p>4. This has to be in compliance with the Labour Law and Law on the Promotion and Management of the Foreign Investment</p>	<p>1. Unbound</p> <p>2. None</p> <p>3. Same as mentioned in MA</p> <p>4. Same as mentioned in MA and in Law on Taxation.</p>	

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Paging Services (CPC 75291)	1. None 2. None 3. None 4. As indicated in the Horizontal Section	1. None 2. None 3. None 4. As indicated in the Horizontal Section	
Consulting Services (CPC 75440)	1. None 2. None 3. Must joint with local investor 4. As indicated in the Horizontal Section	1. None 2. None 3. Unbound except as indicated in the Horizontal Section 4. As indicated in the Horizontal Section	

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<p>TOURISM</p> <p>Hotel and other Lodging Services (CPC 64110)</p> <p>Beverage Serving Services Without Entertainment (CPC 64310)</p>	<p>1. None</p> <p>2. None</p> <p>3. Can be in the following forms:</p> <ul style="list-style-type: none"> a. A joint venture with one or more domestic Lao investors; b. A Joint venture must contribute a minimum portion of thirty per cent (30 %) of the total equity investment; c. A wholly foreign – owned enterprise; d. Foreign investment should be in conformity with the law and regulations of Lao PDR of the foreign investment; e. Standard required for a hotel to be developed is 2 or more stars standard <p>4. Unbound, the following persons are allowed for M.A. but subject to approval of the competent authority of the Government Lao PDR; General manager, sales and marketing manager, operation manager, congress manager and tourism consultant</p>	<p>1. None</p> <p>2. None</p> <p>3. Unbound</p> <p>4. Unbound</p>	

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Meal Serving Services with Full restaurant Services (CPC 64210)	<p>1. None</p> <p>2. None</p> <p>3. Can be in the following forms:</p> <ul style="list-style-type: none"> a. A joint venture with one or more domestic Lao investors; b. A Joint venture must contribute at least thirty per cent (30 %) of the total equity investment; c. A wholly foreign – owned enterprise; d. Foreign investment should be in conformity with the law and regulations of Lao PDR of the foreign investment; <p>4. Unbound, the following persons are allowed for M.A. but subject to approval of the competent authority of the Government Lao PDR</p>	<p>1. None</p> <p>2. None</p> <p>3. Unbound</p> <p>4. Unbound</p>	