

**ANNEX 11E : SINGAPORE CROSS-BORDER TRADE IN SERVICES AND INVESTMENT
RESERVATIONS FOR FUTURE MEASURES**

HEADNOTE

1. This Annex sets out, pursuant to Article 10.14 (Non-Conforming Measures) of Chapter 10 (Investment) and Article 11.7 (Non-Conforming Measures) of Chapter 11 (Cross-Border Trade in Services), the reservations taken by a Party for sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 10.3 (National Treatment) of Chapter 10 or Article 11.3 (National Treatment) of Chapter 11 (Cross-Border Trade in Services);
- (b) Article 10.4 (Most-Favoured-Nation Treatment) of Chapter 10 (Investment) or Article 11.4 (Most-Favoured-Nation Treatment) of Chapter 11 (Cross-Border Trade in Services);
- (c) Article 11.5 (Market Access) of Chapter 11 (Cross-Border Trade in Services);
- (d) Article 11.6 (Local Presence) of Chapter 11 (Cross-Border Trade in Services);
- (e) Article 10.7 (Performance Requirements) of Chapter 10 (Investment); or
- (f) Article 10.13 (Senior Management and Board of Directors) of Chapter 10 (Investment).

2. The sectors, sub-sectors or activities to which a reservation applies shall be stated in the Description of Reservation element. In the interpretation of a reservation, all elements of the reservation shall be considered in their totality.

3. The reservations and commitments related to cross-border trade in services shall be read together with the relevant guidelines, stated in GATT documents MTN.GNS/W/164 dated 3 September 1993 and MTN.GNS/W/164 Add.1 dated 30 November 1993.

4. Each entry in a Party's Schedule sets out the following elements:

- (a) **Sector** refers to the sector in which the entry is made;
- (b) **Industry Classification** refers, where applicable, to the activity covered by the non-conforming measure, according to the CPC codes as used in the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No.77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

- (c) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1;
- (d) **Measures** identify laws, regulations, rules, procedures, requirements, practices or any other form for which the reservation is made. A measure cited in the Measures element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) **Description**, sets out the non-conforming measure to which the reservation applies.

1. Sector Industry Classification	All -
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 11.3) Most-Favoured-Nation Treatment (Article 11.4) Local Presence (Article 11.6)
Description	<u>Cross-Border Trade in Services</u> Singapore reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary entry, except that for the categories established in Annex 12A (Temporary Entry for Business Persons) Section A (Business Visitors), Section B (Investors) and Section C (Intra-Company Transferees), such right is subject to the provisions of Chapter 12 (Temporary Entry for Business Persons) and Annex 12A (Temporary Entry for Business Persons).
Existing Measures	-

2. Sector	All
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to adopt or maintain any measure in relation to the divestment of the administrator and operator of airports.
Existing Measures	-

3. Sector	All
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of health services by government-owned or controlled healthcare institutions, such as hospitals and polyclinics, including investments in these institutions, hospitals and polyclinics.
Existing Measures	-

4. Sector	All
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of social services, social security, public training, public law enforcement, ambulance services, correctional services and fire fighting services.
Existing Measures	-

5. Sector	All
Industry Classification	-
Obligations Concerned	National Treatment (Article 10.3) Market Access (Article 11.5) Local Presence (Article 11.6) Most-Favoured-Nation Treatment (Article 10.4) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting, including but not limited to, the alienation and divestment of real estate owned by the State.
Existing Measures	State Lands Act, Cap. 314, 1996 Revised Edition

6. Sector	All
Industry Classification	-
Obligations Concerned	<p>Market Access (Article 11.5)</p> <p>National Treatment (Article 10.3, Article 11.3)</p> <p>Local Presence (Article 11.6)</p> <p>Performance Requirements (Article 10.7)</p> <p>Senior Management and Boards of Directors (Article 10.13)</p> <p>Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Singapore reserves the right to maintain or adopt any measure affecting:</p> <ul style="list-style-type: none"> (a) the full or partial devolvement to the private sector of services provided in the exercise of governmental authority; (b) the divestment of its equity interests in, and/or the assets of, an enterprise that is wholly owned by the Singapore government; and (c) the divestment of its equity interests in, and/or the assets of, an enterprise that is partially owned by the Singapore government.
Existing Measures	-

7. Sector	Urban and Land Planning and Development
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the type of activities which may be conducted on land or the usage of land, including but not limited to, its land zoning, land use and urban planning policies.
Existing Measures	-

8. Sector Administration and Operation of National Electronic Systems

Industry Classification -

Obligations Concerned Market Access (Article 11.5)
National Treatment (Article 10.3, Article 11.3)
Local Presence (Article 11.6)
Performance Requirements (Article 10.7)
Senior Management and Boards of Directors (Article 10.13)
Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)

Description Cross Border Trade in Services and Investment

Singapore reserves the right to maintain or adopt any measure affecting the administration and operation of any national electronic system which contains proprietary information of the government or information gathered pursuant to regulatory functions and powers. Such measures apply to existing national electronic systems like TradeNet and Marinet and any other national electronic systems that may be established in the future.

Existing Measures -

9. Sector	Arms and Explosives
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the arms and explosives sector. The manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives are regulated for protection of vital security interests.
Existing Measures	Arms and Explosives Act, Cap. 13, Revised Edition 1985

10. Sector Broadcasting Services

Broadcasting services refers to the scheduling of a series of literary and artistic works by a content provider for aural and/or visual reception, and for which by a content provider has no choice over the scheduling of the series.

Industry Classification -

Obligations Concerned Market Access (Article 11.5)
National Treatment (Article 10.3, Article 11.3)
Local Presence (Article 11.6)
Performance Requirements (Article 10.7)
Senior Management and Boards of Directors (Article 10.13)
Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)

Description Cross Border Trade in Services and Investment

Singapore reserves the right to adopt or maintain any measures affecting broadcasting services receivable by Singapore's domestic audience, to international broadcasting services originating from Singapore, and to the allocation of spectrum in relation to broadcasting services.

This reservation does not apply to the sole activity of transmitting licensed broadcasting services to a final consumer.

Existing Measures -

11. Sector	Business Services Credit Reporting Services
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of credit reporting services.
Existing Measures	-

12. Sector Business Services
Patent Agent Services

**Industry
Classification** -

**Obligations
Concerned** Market Access (Article 11.5)
National Treatment (Article 10.3, Article 11.3)
Local Presence (Article 11.6)

Description Cross Border Trade in Services and Investment

Singapore reserves the right to adopt or maintain any measure affecting the recognition of educational and professional qualifications for purposes such as admission, registration and qualification for patent agents.

**Existing
Measures** Patents Act, Cap. 221, 1995 Revised Edition

13. Sector	<p>Business Services Real Estate Services</p> <p>(does not apply to real estate consultancy services, real estate agency services, real estate auction services and real estate valuation services)</p>
Industry Classification	<p>CPC 82 Real Estate Services</p> <p>(does not apply to real estate consultancy services, real estate agency services, real estate auction services and real estate valuation services)</p>
Obligations Concerned	<p>Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)</p>
Description	<p><u>Cross Border Trade in Services and Investment</u></p> <p>Singapore reserves the right to maintain or adopt any measure affecting real estate services. This includes, but is not limited to, measures affecting the ownership, sale, purchase, development and management of real estate.</p> <p>This reservation does not apply to real estate consultancy services, real estate agency services, real estate auction services and real estate valuation services.</p>
Existing Measures	<p>Residential Property Act, Cap. 274, 2006 Revised Edition State Lands Act, Cap. 314, 1996 Revised Edition Housing and Development Act, Cap. 129, 1997 Revised Edition Jurong Town Corporation Act, Cap. 150, 1998 Revised Edition Executive Condominium Housing Scheme Act, Cap. 99A, 1997 Revised Edition</p>

14. Sector	Business Services Armed Escort Services and Armoured Car Services Armed Guard Services
Industry Classification	CPC 87305 Guard Services
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the provision of armed escort, armoured car and armed guard services.
Existing Measures	Part IX of the Police Force Act, Cap. 235, 1985 Revised Edition.

15. Sector	Business Services Betting and Gambling Services
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of betting and gambling services.
Existing Measures	Betting Act, Cap. 21, 1985 Revised Edition Common Gaming Houses Act, Cap. 49, 1985 Revised Edition Private Lotteries Act Cap 250

16. Sector	Business - Professional Services (Legal Services)
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of legal services in Singapore.
Existing Measures	-

17. Sector	Community, Personal and Social Services Services furnished by co-operative societies Services furnished by trade unions
Industry Classification	CPC 952 Services furnished by trade unions
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting services provided by co-operative societies and trade unions.
Existing Measures	Co-operative Societies Act, Cap. 62, 1985 Revised Edition Trade Unions Act, Cap. 333, 1985 Revised Edition

18. Sector	Defence
Industry Classification	-
Obligations Concerned	National Treatment (Article 10.3) Senior Management and Boards of Directors (Article 10.13)
Description	<p><u>Investment</u></p> <p>Singapore reserves the right to adopt or maintain any measure in relation to the retention of a controlling interest by the Singapore Government in Singapore Technologies Engineering (the Company) and/or its successor body, including but not limited to controls over the appointment and termination of members of the Board of Directors, divestment of equity and dissolution of the Company for the purpose of safeguarding the security interest of Singapore.</p>
Existing Measures	-

19. Sector	Distribution, Publishing and Printing of Newspapers
	Newspapers means any physical publication containing news, intelligence, reports of occurrences, or any remarks, observations or comments relating thereto or to any matter of public interest, printed in any language and published for sale or free distribution at intervals not exceeding one week.
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the publishing or printing of newspapers, including but not limited to, shareholding limits and management control. The distribution of any newspaper, whether published outside of Singapore or in Singapore, shall be subject to the laws of Singapore.
Existing Measures	Newspaper and Printing Presses Act, Cap 206. 1991 Revised Edition

20. Sector	Trade Services Distribution Services Commission Agents' Services Wholesale Trade Services Retailing Services Franchising
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of any products subject to import prohibition or non-automatic import licensing. Singapore reserves the right to modify and/or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import prohibition or non-automatic import licensing regime.
Existing Measures	-

21. Sector	Educational Services Primary Education Services Secondary Education Services
Industry Classification	CPC 921 Primary Education Services CPC 92210 General Secondary Education Services CPC 92220 Higher Secondary Education Services (only applies to Junior colleges and pre-university centres under the Singapore educational system)
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of primary, general secondary and higher secondary (only applies to junior colleges and pre-university centres under the Singapore educational system) education services for Singapore citizens, including Sport Education Services.
Existing Measures	Education Act, Cap. 87, 1985 Revised Edition Administrative Guidelines

22. Sector	Health and Social Services Medical Services Services Provided by Nurses and Midwives Pharmacy Services
Industrial Classification	CPC 9312 Medical Services CPC 93191 Services provided by midwives, nurses, physiotherapists and para-medical personnel
Obligations Concerned	Market Access (Article 11.5)
Description	<u>Cross-Border Trade in Services</u> Singapore reserves the right to adopt or to maintain any limits on the number of doctors and pharmacists who can practice in Singapore.
Existing Measures	-

23. Sector	Health and Social Services Services provided by health-related professionals
Industrial Classification	-
Obligations Concerned	National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to adopt or maintain any measure in relation to the recognition of educational and professional qualifications for the purposes of admission, registration and qualification of health-related professionals, including but not limited to contact lens practitioners, dentists, doctors, pharmacists, nurses, midwives and traditional Chinese medicine practitioners.
Existing Measures	Contact Lens Practitioner Act, Cap. 53A, 1996 Revised Edition Dentists Act, Cap. 76, 2000 Revised Edition Medical Registration Act, Cap. 174, 1998 Revised Edition Nurses and Midwives Act, Cap. 209, 2005 Revised Edition Pharmacists Registration Act, Cap. 230, 1985 Revised Edition Traditional Chinese Medicine Practitioners Act, Cap. 333A, 2001 Revised Edition

24. Sector	Sewage and Refuse Disposal, Sanitation and Other Environmental Protection Services Waste Water Management, including but not limited to collection, disposal and treatment of solid waste and waste water.
Industry Classification	CPC 9401 Sewerage Services
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting waste water management, including but not limited to the collection, treatment and disposal of waste water.
Existing Measures	Code of Practice on Sewerage and Sanitary Works Sewerage and Drainage Act, Cap. 294, 2001 Revised Edition

25. Sector	Sewage and Refuse Disposal, Sanitation and Other Environmental Protection Services New Environmental Services
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of any new environmental services.
Existing Measures	-

26. Sector	Telecommunications Services
Industry Classification	-
Obligations concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to restrict foreign ownership in facilities-based telecommunication services up to forty-nine percent (49%) foreign ownership.
Existing Measures	-

27. Sector	Postal Services Courier Services
Industry Classification	-
Type of Reservation	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measures affecting the supply of Postal and Courier Services.
Existing Measures	-

28. Sector	Trade Services Supply of Potable Water for Human Consumption
Industry Classification	CPC 18000 Natural Water The sectors listed above apply only insofar as they relate to the supply of potable water.
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of potable water.
Existing Measures	Public Utilities Act, Cap. 261, 1996 Revised Edition Public Utilities Act 2001, Act 8 of 2001

29. Sector	Transport Services Air Transport Services
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the investment in, and/or the supply of, computer reservation systems; air navigation services; air traffic control services; licensing of air traffic controllers; airspace management; air traffic flow information; air traffic and flight information; navigation services; aeronautical information; aerodrome rescue and fire fighting services; ground operations; terminal operations, flight information management; apron control services, security of aerodromes and commercial activities; and the real estate management of airports and heliports.
Existing Measures	-

30. Sector	Transport Services Air Transport Services
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting, including but not limited to, the building, ownership, operation and management of airports and heliports in Singapore.
Existing Measures	-

31. Sector Transport Services

Land Transport Services – Public Transport Services, including but not limited to Passenger Transportation services by Railway, Urban and Suburban Regular Transportation Services, Taxi Services; Bus and Rail Station Services and Ticketing Services related to public transport services

Public Transport Services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.

Industry Classification -

Obligations Concerned Market Access (Article 11.5)
National Treatment (Article 10.3, Article 11.3)
Local Presence (Article 11.6)
Performance Requirements (Article 10.7)
Senior Management and Boards of Directors (Article 10.13)
Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)

Description Cross-Border Trade in Services and Investment

Singapore reserves the right to maintain or adopt any measure affecting the supply of public transport services.

Public transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.

Existing Measures Rapid Transit Systems Act, Cap. 263A
Land Transport Authority of Singapore Act, Cap. 158A, 1996 Revised Edition
Public Transport Council Act, Cap. 259B, 2000 Revised Edition

32. Sector	Transport Services Land Transport Services – Rail and Road Freight transportation. Supporting services for rail and road transport services.
Industry Classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of land transport services as set out above.
Existing Measures	-

33. Sector	Transport Services Services Auxiliary to All Modes of Transport
Industry Classification	CPC 742, Storage and Warehousing Services CPC 748, Freight Transport Agency Services (does not apply to freight forwarding by air) CPC 749, Other Supporting and Auxiliary Transport Services
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13) Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to adopt or maintain any measure that accords treatment to persons of the other Party equivalent to any measure adopted or maintained by the other Party in relation to the provision of storage and warehousing, freight forwarding (excluding freight forwarding by air), inland trucking, container station, and depot services by persons of Singapore.
Existing Measures	-

34. Sector	Transport Services
	Maritime Transport Services – Towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies.
Industry Classification	CPC 72140, Towing and Pushing Services CPC 74510, Port and Waterway Operation Services CPC 74520, Pilotage and Berthing Services CPC 74530, Navigation Aid Services CPC 74540, Vessel Salvage and Refloating Services CPC 74590, Other Supporting Services for Water Transport
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies. For greater certainty, no measures shall be applied which deny international maritime transport operators reasonable and non-discriminatory access to the above port services.
Existing Measures	MPA Act Cap 170A, Section 41 (part VIII)

35. Sector	Transport Services Internal Waterways Transport Services
Industry Classification	CPC 722, Transport Services By Non-Seagoing Vessels
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of internal waterways transportation services.
Existing Measures	-

36. Sector	Trade Services Wholesale trade services and retail trade services of alcoholic beverages and tobacco
Industry classification	-
Obligations Concerned	Market Access (Article 11.5) National Treatment (Article 10.3, Article 11.3) Local Presence (Article 11.6) Performance Requirements (Article 10.7) Senior Management and Boards of Directors (Article 10.13)
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of wholesale and retail trade services of tobacco products and alcoholic beverages.
Existing Measures	-

37. Sector	All
Industry Classification	-
Obligations Concerned	Most-Favoured-Nation Treatment (Article 10.4, Article 11.4)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement involving:</p> <ul style="list-style-type: none"> (a) Air Services; (b) Maritime and Port matters; (c) Land Transport matters; (d) Postal and Courier Services matters; (e) Telecommunication Services matters; (f) E-commerce matters <p>Two years after the entry into force of this Agreement, the Parties shall review this reservation with regard to courier services and e-commerce matters with the objective to achieve greater liberalization and better treatment between the Parties.</p>
Existing Measures	-

38. Sector All

Industry Classification -

Obligations Concerned Market Access (Article 11.5)

Description Cross-Border Trade in Services and Investment

Singapore reserves the right to adopt or maintain any measure that is not inconsistent with Singapore's obligations under Art XVI of the WTO General Agreement on Trade in Services, except for the following sectors and sub-sectors subject to the limitation and conditions listed above:

*Taxation Services except for other tax-related services (CPC 863**):* For (a), (b), and (c) : None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Other tax-related services (CPC 86309**):* For (a) and (c), None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm must be effectively resident in Singapore. Only Public Accountants registered with the Public Accountants Board Singapore can practice as tax Consultants for local tax laws. For (b), None. For (d), No commitments except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Landscaping services (CPC 86742**)* : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Research and Development services on natural sciences, specifically biotechnology services and industrial research (CPC 851**)* : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Research and Development services on social sciences and humanities, specifically economic and behavioural research (CPC 852**)* : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Interdisciplinary Research and Development services for projects undertaken by education institutions (CPC 853**)* : For (a), (b) and (c), None. For (d), No commitments, except as

indicated in Chapter 12 (Temporary Entry of Business Persons).

Residential and non-residential property management services on a fee or contract basis (CPC 82201, 82202) : For (a) and (c), None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. For (b), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Rental/Leasing Services without Operators, Relating to Ships (CPC 83103) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Rental/Leasing Services without Operators, Relating to Aircraft (CPC 83104) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Rental/Leasing Services without Operators, Relating to Motor Vehicles (CPC 831**) :* For (a), None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited. For (b) and (c), None. For (d), No commitments except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Management Consulting Services (CPC 865) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Services related to management consulting (CPC 866) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Technical testing and analysis services, Technical testing and analysis services of motor vehicles (CPC 8676**) :* For (a), No commitments. For (b) and (c), None. For (d), No commitments except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676**) :* For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Placement and supply services of personnel (CPC 872) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Investigation and security, Security consultation services (CPC 87302) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Investigation and security, Alarm monitoring services (CPC 87303) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Investigation and security, Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 8861 – 8866**) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).*

Building Cleaning Services (CPC 874) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Photographic Services (CPC 875) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Packaging services (CPC 876) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Distribution Services, Commission Agents' Services except for pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Distribution Services, Wholesale Trade Services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622**) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).*

*Distribution Services, Franchising Services (CPC 8929**) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).*

Education Services, Adult Education Services (CPC 924 n.e.c.) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Education Services, Short term training including language

*courses (CPC 92900**)* : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Environmental Services, Sanitation and similar services (CPC 9403) : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Environmental Services, Cleaning services of exhaust gases (CPC 9404) : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Environmental Services, Noise abatement services (CPC 9405) : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Health related and Social Services, Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act, run on a commercial basis (CPC 93193**)* : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Health related and Social Services, Guidance and counseling services not elsewhere classified related to children (CPC 93322) : For (a), No commitments. For (b), None except no commitments for a non-resident service supplier soliciting business or conducting active marketing in Singapore. For (c), None except no commitments for facilities/service operations run by non-profit service suppliers that are partially or totally state-funded. For (d) No commitments except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Health related and Social Services, Welfare services not delivered through residential institutions (CPC 93323) : For (a), No commitments. For (b), None except no commitments for a non-resident service supplier soliciting business or conducting active marketing in Singapore. For (c), None except unbound for facilities/service operations run by non-profit service suppliers that are partially or totally state-funded. For (d), No commitments except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Tourism and Travel Related Services, Tourist Guide Services (CPC 7472) : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Washing, Cleaning and dyeing services (CPC 9701) : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Hairdressing and other beauty services (CPC 9702) : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

*Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**)* : For (a), No commitments. For (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Maritime Auxiliary Services, International Towing : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

Maritime Auxiliary Services, Classification societies, except for statutory services for Singapore flag ships : For (a), (b) and (c), None. For (d), No commitments, except as indicated in Chapter 12 (Temporary Entry of Business Persons).

For purpose of this non-conforming measure:

1. (a) refers to the supply of a service from the territory of one Party into the territory of the other Party;
2. (b) refers to the supply of a service in the territory of a Party by one person of that Party to a person of the other Party;
3. (c) refers to the supply of a service in the territory of a Party by an investor of the other Party or by a covered investment; and
4. (d) refers to the supply of a service by a national of a Party in the territory of the other Party.

Existing Measures -
