Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENT			
Subsidies		(3), (4). Unbound for subsidies, including for research and development	
Tax measures		(1), (2), (3) None with respect to taxes	
Land		(3) Non-Cambodian natural and juridical persons may lease but not own land.	
Acquired rights	The conditions of ownership, management, operation, juridical form and scope of activities as set out in a license or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier, will not be made more restrictive than those in existence as of the date of Cambodia's accession to the WTO.		
Investment incentives	<ul> <li>(3) Investors, seeking incentives under the provisions of the Law on Investment, shall have the obligation to provide adequate and consistent training to Cambodian staff, including for promotion to senior positions.</li> </ul>	(3) None	

Sector or Subsector	Limitation on	Limitation on	Additional
	Market Access	National Treatment	Commitments
Presence of natural persons	<ul> <li>(4) Unbound except for measures concerning the entry and temporary stay of a natural person who falls in one of the following categories:</li> <li><u>Business visitors</u></li> <li>A natural person who: <ul> <li>enters Cambodia for the purposes of participating in business meetings, establishing business contacts including negotiations for the sale of services and/or other similar activities;</li> <li>stays in Cambodia without receiving income from within Cambodian sources;</li> <li>does not engage in making direct sales to the general public or supplying services.</li> </ul> </li> <li>Entry visa for business visitors shall be valid for a period of 90 days for an initial stay of 30 days, which may be extended.</li> </ul>	(4) Unbound, except for measures affecting the categories referred to under market access.	

les of Supply: 1) Cross-bord	er supply 2) Consumption aboard	3) Commercial presence 4) Pr	esence of natural person
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Persons responsible for setting up of		
	a commercial establishment:		
	Persons working in an executive or		
	managerial position, receiving		
	remuneration from an entity as		
	defined below, who are responsible		
	for the setting up, in Cambodia, of a		
	commercial presence of a service		
	provider of a Member, that will		
	support employment of persons		
	described in a, b, and c below. The		
	subject persons are not subject to a		
	maximum duration of stay.		
	Intra-Corporate Transferees		
	Natural persons who have been		
	employed by a juridical person of		
	another member for a period of not		
	less than 1 year and who seek		
	temporary entry to provide services		
	through a branch, subsidiary and		
	affiliate in Cambodia and who are:		
	a) <u>Executives</u> : without requiring		
	compliance with labour market		
	tests, persons within an		
	organisation who primarily direct		
	the management of the		
	organisation, exercise wide		
	latitude in decision-making, and		
	receive only general supervision		
	or direction from higher-level		
	executives, the board of		
	directors, or shareholders of the		

Modes of Supply: 1) Cross-borde	r supply 2) Consumption aboard	3) Commercial presence 4) Pr	esence of natural persons
Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	business. Executives would not directly perform tasks related to the actual supply of a service or services of the organisation.		
	<ul> <li>b) <u>Managers</u>: without requiring compliance with labour market tests, natural persons employed by a juridical entity and who possess knowledge at an advanced level of expertise or proprietary knowledge of a juridical entity product, service, research, equipment, techniques, or management, and who primarily direct the organisation or a department of the organisation; supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or recommend hiring, firing or other personnel actions; and exercise discretionary authority over day- to-day operations. They do not include first-line supervisors, unless the employees super- vised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the</li> </ul>		

Modes of Supply:	1) Cross-borde	r supply 2) Consumption aboard	3) Commercial presence	4) Presence of natural persons
Sector or Su	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		<ul> <li>c) <u>Specialists</u>: Natural persons, within an organisation who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organisation's services, research equipment, techniques, or management.</li> <li>Temporary residency and work permit is required for the natural persons in the categories defined under intra-corporate transferees. Such permits are issued for two years and may be renewed annually up to maximum of total five years.</li> </ul>		