#### 1) Cross-border supply 2) Consumption aboard 3) Commercial presence Modes of Supply: 4) Presence of natural persons Additional Limitation on Limitation on Sector or Subsector **Market Access** National Treatment Commitments 1. BUSINESS SERVICES A. Professional Services None None (1) (1) (b) Accounting, auditing and bookkeeping services (2) (2) None None (CPC 862) (3) Foreign service suppliers may (3) Unbound 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 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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitment
	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.		
	<ul> <li>d) Morality conditions required by the Professional Accountant's Body Board.</li> </ul>		
	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.		
	<ul> <li>For auditing services: foreign suppliers may audit only private enterprises</li> <li>All accounting and bookkeepingmust be done by Lao national certified accountant.</li> </ul>		
	(4) Unbound (4	4) Unbound	

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(c) Taxation consulting services	(1) None	(1) None	
(Part of CPC 863)	(2) None	(2) None	
	(3) As specified in the horizontal section	(3) Unbound	
	(4) Unbound	(4) Unbound	
(d) Architectural services	(1) None	(1) None	
(CPC 8671)	(2) None	(2) None	
	(3) As specified in the horizontal section	(3) As indicated in the Horizontal Section	
	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
e) Engineering services	(1) None	(1) None	
(CPC 8672)	(2) None	(2) None	
	(3) As specified in the horizontal Section <sup>1</sup>	(3) As specified in the horizontal Section	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

<sup>&</sup>lt;sup>1</sup> Approval shall be also in accordance with sectoral laws and regulations.

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<ul> <li>(f) Integrated engineering services <ul> <li>Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731)</li> <li>Integration engineering and project management services (CPC86732)</li> <li>Integrated engineering services for the construction of manufacturing turnkey projects(CPC86733)</li> </ul> </li> </ul>	<ol> <li>None</li> <li>None</li> <li>Joint venture with Lao services suppliers is required and foreign equity participation limited to 2/3.</li> <li>As indicated in the Horizontal Section</li> </ol>	<ul> <li>(1) None</li> <li>(2) None</li> <li>(3) As indicated in the Horizontal Section</li> <li>(4) As indicated in the Horizontal Section</li> </ul>	
<ul> <li>g) Urban planning and landscape architectural services</li> <li>- Urban planning services(CPC 86741)</li> <li>- Landscape architectural services (CPC 86742)</li> </ul>	<ol> <li>None</li> <li>None</li> <li>As specified in the horizontal Section<sup>2</sup></li> <li>Unbound, except as indicated in the horizontal section</li> </ol>	<ol> <li>None</li> <li>None</li> <li>As specified in the horizontal section</li> <li>Unbound, except as indicated in the horizontal section</li> </ol>	

<sup>&</sup>lt;sup>2</sup> Approval shall be also in accordance with sectoral laws and regulations.

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
B. Computer and Related services	(1) None	(1) None	
Consultancy services related to the installation of computer hardware	(2) None	(2) None	
(CPC 841)	(3) As per specified in the horizontal commitments	(3) Same as mentioned in Market Access	
Software implementation service			
(CPC 842)	(4) As specified in horizontal section	<ul> <li>Same as mentioned in Market Access and in Law on Taxation</li> </ul>	
Data base services (CPC 844)		Access and in Law on Taxaton	
Data processing services, excluded sensitive data and for non-	(1) None	(1) None	
commercial purpose (CPC 843)	(2) None	(2) None	
Other: Maintenance and repair 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 th horizontal section	e (4) Unbound, except as indicated in the horizontal section	

Sector or Subsector C. Research and Development Services		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
		None	(1)	None	
	(2)	None	(2)	None	
<ul> <li>R&amp;D Services on Natural sciences and Engineering (CPC 851)</li> </ul>	(3)	Joint venture with Lao services suppliers is required.	(3)	Unbound	
<ul> <li>Research and experimental development services</li> <li>(CPC 852)</li> </ul>	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
<ul> <li>Interdisciplinary R&amp;D Services</li> </ul>					
(CPC 853)					
E. Rental/Leasing Services without Operators	(1)	None	(1)	None	
Pontol/Logging convision	(2)	None	(2)	None	
<ul> <li>Rental/ Leasing services relating to ships</li> </ul>	(3)	As indicated in the Horizontal Section	(3)	As indicated in the Horizontal	
(CPC 83103)				Section	
<ul> <li>Leasing or rental services concerning construction machinery and equipment without operator</li> </ul>	(4)	As indicated in the Horizontal Section	(4)	As indicated in the Horizontal Section	
(CPC 83107)	1				
<ul> <li>Rental/ Leasing services relating to other machinery and equipment</li> </ul>					
(CPC 83106-83109)					

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
F. Other Business Services	(1) None	(1) None	
a. Advertising Services (CPC 871)	(2) None	(2) None	
Contents shall be approved by the	(3) As indicated in the horizontal section <sup>3</sup>	(3) As indicated in the horizontal section	
Ministry of Information and Culture of Lao PDR	(4) Unbound, except as indicated in the horizontal measures	(4) Unbound, except as indicated in the horizontal measures	
b. Marketing research services	(1) None	(1) None	
(CPC 86401)	(2) None	(2) None	
<ul> <li>Management consulting services</li> <li>General management consulting services</li> </ul>	(3) As indicated in the horizontal section <sup>4</sup>	(3) Unbound	
<ul> <li>(CPC 86501)</li> <li>Marketing management consulting services (CPC 86503)</li> </ul>	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	

<sup>&</sup>lt;sup>3</sup> Approval shall be also in accordance with sectoral laws and regulations. <sup>4</sup> Approval shall be also in accordance with sectoral laws and regulations.

	National Treatment	Additional Commitments
(1) None	(1) None	
(3) Joint Venture only, with limitation on	<ul><li>(3) As specified in the horizontal section</li></ul>	
<ul><li>(4) Unbound, except as specified in the horizontal section</li></ul>	(4) Unbound, except as specified in the horizontal section	
(1) None	(1) None	
(2) None	(2) None	
<ul> <li>(3) As indicated in the horizontal section<sup>5</sup></li> </ul>	(3) Unbound	
(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
	<ul> <li>(2) None</li> <li>(3) Joint Venture only, with limitation on foreign equity for only 51%</li> <li>(4) Unbound, except as specified in the horizontal section</li> <li>(1) None</li> <li>(2) None</li> <li>(3) As indicated in the horizontal section<sup>5</sup></li> <li>(4) Unbound, except as indicated in the</li> </ul>	<ul> <li>(2) None</li> <li>(2) None</li> <li>(3) Joint Venture only, with limitation on foreign equity for only 51%</li> <li>(4) Unbound, except as specified in the horizontal section</li> <li>(4) Unbound, except as specified in the horizontal section</li> <li>(1) None</li> <li>(1) None</li> <li>(2) None</li> <li>(2) None</li> <li>(3) As indicated in the horizontal section</li> <li>(4) Unbound, except as indicated in the</li> <li>(5) None</li> <li>(6) None</li> <li>(7) None</li> <li>(8) None</li> <li>(9) None</li> <li>(10) None</li> <li>(11) None</li> <li>(12) None</li> <li>(13) As indicated in the horizontal section</li> <li>(14) Unbound, except as indicated in the</li> <li>(15) Unbound, except as indicated in the</li> <li>(16) Unbound, except as indicated in the</li> <li>(17) Unbound, except as indicated in the</li> <li>(18) Unbound, except as indicated in the</li> </ul>

<sup>&</sup>lt;sup>5</sup> Approval shall be also in accordance with sectoral laws and regulations.

Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<ul><li>(1) Unbound, due to lack of technical feasibility</li><li>(2) None</li></ul>	<ul><li>(1) Unbound, due to lack of technical feasibility</li><li>(2) None</li></ul>	
<ul> <li>(3) None, shall be joined with local partner</li> <li>(4) Unbound, except as indicated in the horizontal section</li> </ul>	<ul> <li>(3) As specified in the horizontal section</li> <li>(4) Unbound, except as indicated in the horizontal section</li> </ul>	
<ul><li>(1) None</li><li>(2) None</li></ul>	<ul><li>(1) None</li><li>(2) None</li></ul>	
<ul> <li>(3) As indicated in the horizontal section<sup>6</sup></li> <li>(4) Unbound, except as indicated in the</li> </ul>	<ul><li>(3) As indicated in the horizontal section</li><li>(4) Unbound, except as indicated in the</li></ul>	
	Market Access         (1)       Unbound, due to lack of technical feasibility         (2)       None         (3)       None, shall be joined with local partner         (4)       Unbound, except as indicated in the horizontal section         (1)       None         (2)       None         (3)       As indicated in the horizontal section	Market AccessNational Treatment(1)Unbound, due to lack of technical feasibility(1)Unbound, due to lack of technical feasibility(2)None(2)None(3)None, shall be joined with local partner(3)As specified in the horizontal section(4)Unbound, except as indicated in the horizontal section(4)Unbound, except as indicated in the horizontal section(1)None(1)None(2)None(2)None(3)As indicated in the horizontal section(3)As indicated in the horizontal section(4)Unbound, except as indicated in the horizontal section(3)As indicated in the horizontal section(1)None(2)None(3)As indicated in the horizontal section(3)As indicated in the horizontal section(4)Unbound, except as indicated in the section(4)Unbound, except as indicated in the

<sup>&</sup>lt;sup>6</sup> Approval shall be also in accordance with sectoral laws and regulations.

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

q.	Packaging services (CPC 876)	(1)	None	(1)	None	
		(2)	None	(2)	None	
		(3)	Joint venture with Lao services suppliers is required.	(3)	Unbound	
		(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
r.	Printing and Publishing	(1)	None	(1)	None	
	(CPC 88442)	(2)	None	(2)	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	

Sector or Subsector	osector Limitation on Limitation on Market Access National Treatment			
2. COMMUNICATIONS SERVICES				
A. Postal services (CPC 7511)	(1) Unbound, due to lack of technical feasibility	<ol> <li>Unbound, due to lack of technical feasibility</li> </ol>		
	(2) None	(2) None		
	(3) Unbound	(3) Unbound		
	(4) Unbound	(4) Unbound		
B. Courier Services	(1) None	(1) None		
Multi-modal courier services	(2) None	(2) None		
(CPC 75121)	(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		
<ul><li>public use, with regard to local and national long-distance services.</li><li>(a) Voice telephone service</li></ul>	<ul> <li>None, allow 100% foreign owned enterprise, or Joint-Venture Enterprise</li> </ul>	(3) None, except service falls under licence type 1 in accordance with Amended Telecommunication Law		
(CPC 7521)	<ul> <li>(4) This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment</li> </ul>	(4) As specified in Horizontal Section		

Modes of Supply:	1) Cross-borde	r supply 2) Consumption aboard 3) Commer	ersons	
Sector or Subsector		Limitation on Market Access	 nitation on nal Treatment	Additional Commitments

(d) Telexservices (CPC 7523**)	(1) None	(1) None
	(2) None	(2) None
	(3) None	(3) As indicated in the horizontal section
	(4) Unbound, except as indicated horizontal section	in the (4) Unbound, except as indicated in the horizontal section
(e) Telegraph services (CPC 7522)	(1) None	(1) None
(f) Facsimile services	(2) None	(2) None
(CPC 7529)	(3) None	(3) None
Other: Paging services(CPC 75291)	(4) Unbound, except as indicated horizontal section	in the (4) Unbound, except as indicated in the horizontal section

Sector or Subsector		Limitation on Market Access			Limitation on National Treatment	Additional Commitments	
(h)	Electronic-mail	(1)	None	(1)	None		
(''')	(CPC 7523**)	(2)	None	(2)	None		
(i)	Voice mail (CPC 7523**)	(3)	None <sup>7</sup>	(3)	None		
(j)	Online information and data base retrieval (CPC 7523**)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section		
(k)	Enhanced / value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)						
(j)	Electronic data interchange (EDI)	(1)	None	(1)	None		
	(CPC 7523**)	(2)	None	(2)	None		
(m)	On-line information and / or data processing (incl transaction	(3)	None <sup>8</sup>	(3)	None		
	processing) (CPC 843**)	(4)	Unbound, except as indicated in the Horizontal Section	(4)	Unbound, except as indicated in the Horizontal Section		

<sup>&</sup>lt;sup>7</sup> Shall be approved by competent authority (Ministry of Post and Telecommunications) <sup>8</sup> Shall be approved by competent authority (Ministry of Post and Telecommunications)

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
Packet-switched data transmission services (CPC 7523**)	(1)	None	(1)	None	
(Electronic message and	(2)	None	(2)	None	
information services (CPC 75232))	(3)	None <sup>9</sup>	(3)	None	
Circuit-switched data transmission services (CPC 7523**)	(4)	Unbound, except as indicated in the Horizontal Section	(4)	Unbound, except as indicated in the Horizontal Section	
(Data and message transmission services (CPC 7523))					
Private leased circuit services (CPC 7522**+7523**)					
Telecommunication consulting services (CPC 75440)	(1)	None	(1)	None	
	(2)	None	(2)	None	
	(3)	None	(3)	None, but shall be in accordance with the amended Telecommunication Law	
	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

<sup>&</sup>lt;sup>9</sup> Shall be approved by competent authority (Ministry of Post and Telecommunications)

Sector or Subsector Audiovisual Services		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
		(1) None		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	
<ul> <li>Motion Picture Production (CPC 96112 excl. video tape)</li> </ul>	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
<ul> <li>MotionPicture Distribution (CPC 96113 excl. video tape)</li> </ul>					
Motion Picture Projection service (CPC 9612)					
Radio and Television Services (CPC 9613)	(1)	None	(1)	None	
<ul> <li>Radio Services only for production of radio programmes (CPC 96131)</li> </ul>	(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	

Sector or Subsector	Limitation on Market Access			Limitation on National Treatment	Additional Commitments	
3. CONSTRUCTION AND RELATED	ENGINE	EERING SERVICES				
Construction Work for Buildings (CPC 512)	(1)	None	(1)	None		
Construction Work for Civil	(2)	None	(2)	None		
Engineering (CPC 513)		As per specified in the horizontal commitment	(3)	Same as mentioned in Market Access		
Assembly and Erection of Prefabricated Constructions (CPC 514)		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)		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)		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		

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments					
4. DISTRIBUTION SERVICES								
A. Commission agents' services	(1) None	(1) None						
<ul> <li>Sale on a fee or contract basis of textiles, clothing and footwear (Part of CPC 621)</li> </ul>	(2) None	(2) None						
<ul> <li>B. Wholesale trade services         <ul> <li>Wholesale trade services on a fee or contract basis of textiles, clothing and footwear (Part of CPC 622)</li> </ul> </li> </ul>	<ul> <li>(3) Joint venture with Lao services providers is required. Foreign equity participation is limited to 49 %. Subject to meeting economic needs test</li> </ul>	(3) Unbound						
D. Franchising included only for textiles, clothing and footwear (Part of CPC 8929)	(4) Unbound	(4) Unbound						

	Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments
5.	EDUCATION SERVICES					
	- With respect to C and D below,	the c	nts must be approved by the Ministry of commitments cover only in technical, nat rnational law, tourism and language train	ural so	; iences and technology, business admir	
	- The scope of private education	servi	ces concerns only fully-privately funded	servic	es.	
A.	Primary Education Services (CPC 921)	(1)	None	(1) (2)	None	
B.	<ul> <li>Secondary education services</li> <li>Higher Secondary Education Services (CPC 9222)</li> </ul>	(3)	As per specified in the horizontal section	(3)	Unbound, except as indicated in the horizontal section	
C.	Services (CPC 9222)		Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	

Sector or Subsector		Limitation on Market Access			Limitation on National Treatment	Additional Commitments
B.	,,	(1)	None	(1)	None	
	<ul> <li>General Secondary Education services (CPC 9221)</li> </ul>	(2)	None	(2)	None	
	- Technical and vocational training(Part of CPC 922)	(3)	As per specified in the horizontal section and subject to economic need tests	(3)	Unbound	
C.	Higher education services (CPC 923)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section	
D.	Adult education services					
	(CPC 924)					
E.	Other education services					
	Short term foreign language training (Part of CPC 929)					

Sector or Subsector		Limitation on Market Access		Limitation on National Treatment	Additional Commitments	
6. ENVIRONMENT SERVICES The scope of commitments extended	to serv	ices in Vientiane Capital only.				
Publicly funded services are exclude						
Sewage Services	(1)	None	(1)	None		
(CPC 9401)	(-)		(-)			
Potuco Disposal Sonvices	(2)	None	(2)	None		
Refuse Disposal Services (CPC 9402)	(3)	As specified in horizontal section	(3)	As indicated in the horizontal section		
Sanitation and Similar Services (CPC 9403)	(4)	Unbound, except as indicated in the horizontal section	(4)	Unbound, except as indicated in the horizontal section		
Cleaning of exhaust gases (Part of CPC 9404)						
Noise abatement services (Part of CPC 9405)						
Nature and Landscape Protection Services (CPC 9406)						

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL	SERVICES		
Medical and Dental services (CPC 9312)	(1) None	(1) None	
- General and Medical services (CPC 93121)	(2) None	(2) None	
<ul> <li>Specialized Medical services (CPC 93122)</li> </ul>	<ul> <li>(3) a. Joint-venture with Lao services suppliers and foreign equity participation limited to 49%.</li> <li>b. In accordance with domestic laws and regulations.</li> </ul>	(3) Unbound	
	(4) Unbound	(4) Unbound	
Private hospital services (Hospital with more than 100 beds	(1) None	(1) None	
and modern facilities only) (Part of CPC 93110)	(2) None	(2) None	
	(3) a. Joint-venture with Lao services suppliers	(3) As specified in horizontal sections	
	b. 100% foreign owned		
	<ul> <li>(4) Unbound, except intra- corporate/hospital transferees] OR</li> <li>[intra-corporate/hospital transferees only</li> </ul>	(4) Unbound	

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments					
9. TOURISM AND TRAVEL RELATED SERVICES								
Hotel lodging services, with 3 stars or more	(1) None	(1) None						
(Part of CPC 641)	(2) None	(2) None						
Meal serving services with full restaurant service (CPC 64210) Beverage serving services without	<ul> <li>(3) None,</li> <li>Joint Venture of any proportion of equity participation</li> <li>100% foreign owned</li> </ul>	<ul><li>(3) As specified in horizontal sections</li></ul>						
entertainment (CPC 64310)	<ul> <li>(4) Unbound, except for intra-corporate transferees of general manager and managers and subject to the approval of the competent authority of Lao PDR.</li> </ul>	<ul><li>(4) Unbound, except as indicated in the Horizontal Section</li></ul>						

Sector or Subsector	Limitation on Market Access		Na	Additional Commitments	
B. Travel agencies and tour operators services	(1) None	(1)	) None		
(CPC 7471)	(2) None	(2)	) None		
Travel agencies services, in-bound services only (Part of CPC 74710)	(3) Foreign equity participation limited to 70% <sup>10</sup> ;		<ul><li>(3) As specified in horizontal sections</li></ul>		
		xcept for managers and (4) oproval by the competent Lao PDR.		d, except as indicated in the al section	
Other: Tourism consulting services	(1) None	(1)	) None		
ger in the second s	(2) None	(2)	) None		
	(3) As per spec section.	ified in the horizontal (3)	) As spection	cified in horizontal s	
	Subject to e	conomic need tests.			
		xcept for managers and (4) oproval by the competent Lao PDR.	,	d, except as indicated in the al section	

<sup>&</sup>lt;sup>10</sup>The following requirements are applied:a) foreign investment shall be as a travel agency;

b) a joint venture with one or more Lao services suppliers;c) in compliance with the laws and regulations 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 t Horizontal Section	he
Pushing and towing services CPC 7214)			
Maintenance and repair of vessels CPC 8868)			
/essels salvage and re-floating ervices (not applicable in harbor) CPC 7454)			
3. Internal Waterway Transport Services			
Passenger transportation (CPC 7221)			
Freight transportation CPC 7222)			
Rental of vessels with crew			
Maintenance and repair of vessels CPC 8868** )			

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
E. Rail Transport Services Passenger transportation (CPC 7111)	<ul> <li>(1) None<sup>11</sup></li> <li>(2) None</li> </ul>	<ul> <li>(1) None <sup>12</sup></li> <li>(2) None</li> </ul>	
Freight transportation (CPC 7112)	(3) As indicated in the Horizontal Section	<ul><li>(3) As indicated in the Horizontal Section</li></ul>	
Pushing and towing services (CPC 7113)	(4) As indicated in the Horizontal Section	(4) As indicated in the Horizontal Section	
Maintenance and repair of rail transport equipment (CPC 8868**)			
Supporting services for rail transport services (CPC 743)			

<sup>&</sup>lt;sup>11</sup> subject to domestic laws and regulations <sup>12</sup> subject to domestic laws and regulations

Modes of Supply:	1) Cross-borde	r supply 2) Consumption aboard 3) Commer	cial presence 4) Presence of natural p	ersons
Sector or Sul	bsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments

F. Road Transport Services	(1)	None	(1)	None	
Freight transportation (CPC 7123)	(2)	None	(2)	None	
	(3)	None Foreign equity participation is 100% for domestic transportation	(3)	As indicated in the Horizontal Section	
		For Cross border transportation: joint venture with local service provider(s) is required, with foreign equity limited to 49%			
	(4)	As indicated in the Horizontal Section	(4)	As indicated in the Horizontal Section	
Rental of commercial vehicles with operator	(1)	None	(1)	None	
( CPC 7124 )	(2)	None	(2)	None	
Supporting services for road transport services ( CPC 744)	(3)	Joint venture with Lao services providers is required. Foreign equity participation is limited to 70%.	(3)	As indicated in the Horizontal Section	
	(4)	As indicated in the Horizontal Section	(4)	As indicated in the Horizontal Section	

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Maintenance and repair of road transport equipment	(1) None	(1) None	
CPC 6112+8867)	(2) None	(2) None	
	(3) As indicated in the Horizontal Section	<ul><li>(3) As indicated in the Horizontal Section</li></ul>	
	(4) Unbound, except as indicated in the Horizontal Section	(4) Unbound, exceptas indicated in the Horizontal Section	
H. Services auxiliary to all modes of transport	(1) None	(1) None	
Storage and warehousing services	(2) None	(2) None	
related to maritime transportation (Part of CPC 742)	(3) As indicated in the Horizontal Section	(3) As indicated in the Horizontal Section	
Freight forwarding services	(4) Unbound, except as indicated in the Horizontal Section	(4) Unbound, exceptas indicated in the Horizontal Section	
Shipping brokerage services			

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
OTHER SERVICES NOT INCLUDED	ELSEWHERE		
Skill training services(CPC 97090)	(1) None	(1) None	
	(2) None	(2) None	
	<ul> <li>(3) As per specified in the horizontal section and subject to economic need tests</li> </ul>	(3) Unbound	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	