SCHEDULE OF THE LAO PEOPLE'S DEMOCRATIC REPUBLIC

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services, excluding: - Participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Lao PDR; - Legal documentation and certification services of the laws of Lao PRD; (Part of CPC 861).	1) None 2) None 3) Foreign equity participation limited to 49% 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound, except as indicated in the horizontal section	
b) Accounting, auditing and bookkeeping services (CPC 862)	1) None 2) None 3) Unbound for 7 years after the date of accession. Thereafter, a joint venture with a Lao PDR national accountant who is a full member of the Lao Institute of Certified Public Accountants (LICPA) is required[2]. 4) Unbound	1) None 2) None 3) The majority of directors must be certified accountants who are Lao nationals 4) Unbound	
c) Taxation consulting services (Part of CPC 863)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
d) Architectural services (CPC 8671)	1) None 2) None 3) As specified in the horizontal section 4) As specified in the horizontal section	1) None 2) None 3) As specified in the horizontal section 4) As specified in the horizontal section	

2 For all phased in commitments in this schedule, it is understood that limitations indicated in sectoral headnotes and/or the horizontal commitments section will apply at phase in.