ANNEX 5

Services

This Agreement covers the following services, which are identified in accordance with document MTN.GNS/W/120.

GNS/W/120	*CPC*	*Description*
1.A.a.	861**	Legal services (limited to qualified lawyers under the laws of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu)
1.A.b.	862**	Accounting, Auditing and Bookkeeping services
1.A.c.	863**	Taxation services (excluding income tax certification services)
1.A.d.	8671	Architectural services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.a.	841	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Database services
1.B.e.	845	Maintenance and repair of office machinery and equipment including computers
	849	Other computer services
1.D.b.	82203**, 82205**	Services incidental to residential and non-residential buildings and land sales agents
1.E.b.	83104**	Leasing or rental services concerning aircraft without operator (excluding cabotage)
1.E.d.	83106-83109	Leasing or rental services concerning other machinery and equipment without operator
1.E.e.	8320	Leasing or rental services concerning personal and household goods
1.F.a.	871**	Advertising services (limited to TV or radio advertisements)
1.F.b.	864	Market research and public opinion polling services
1.F.c.	865	Management consulting services
1.F.d.	866**	Services relating to management consulting (excluding arbitration and conciliation services)
1.F.e.	8676	Technical testing and analysis services
1.F.f.	88110**, 88120** 88140**	Consulting services incidental to Agriculture, Animal Husbandry and Forestry
1.F.h.	883, 5115	Services incidental to mining
1.F.i.	884**, 885	Services incidental to manufacturing (excluding CPC 88442 publishing and printing on a fee or contract basis)
1.F.m.	8675	Related scientific and technical consulting services
1.F.n.	633, 8861-8866	Maintenance and repair of equipment (excluding maritime vessel, aircraft or other transport equipment)
1.F.o.	874	Building-cleaning services
1.F.p.	875	Photographic services
1.F.q.	876	Packaging services
1.F.t.	87905	Translation and interpretation services
1.F.s.	87909	Convention services
2.B.	7512**	Land-based international courier services
2.C.a.	7521**	Voice telephone services
2.C.b.	7523**	Packet-switched data transmission services
2.C.c.	7523**	Circuit-switched data transmission services
2.C.d.	7523**	Telex services
2.C.e.	7522	Telegraph services