Schedule of the Republic of Singapore

Explanatory Notes

A. The classification of service sectors in this revised offer is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office unless otherwise indicated by the absence of a CPC number. The ordering reflects the services sectoral classification list as used in the GATT document MTN.GNS/W/120 dated 10 July 1991.

B. The use of "**" against individual CPC codes indicates that the specific commitment for that code shall not extend to the total range of services covered under that code. The entry "Unbound*" means unbound due to lack of technical feasibility.

C. Singapore's commitments on the Movement of Natural Persons are found under Chapter 6bis (Movement of Natural Persons.

SCHEDULE OF THE REPUBLIC OF SINGAPORE

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

Sector or Sub-sector	SS	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SECTOR SPECIFIC COMMITMENTS				
1. BUSINESS SERVICES				
A. Professional Services				
b) Accounting / Auditing (CPC 8621)		1) 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 2) None 3) As in mode 1 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c) Taxation services, except for other taxation services (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	