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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal Services (CPC 861) 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 PDR (part of CPC 861)	(1) None (2) None (3) Foreign equity participation is limited to 49 per cent. (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) 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. (4) Unbound	(1) None (2) None (3) The majority of directors must be certified accountants who are Lao nationals. (4) Unbound	

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
c) Taxation Services (CPC 863): 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) e) Engineering services (CPC 8672) f) Integrated engineering services (CPC 8673) g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical person established in Lao PDR. (2) The service must be authenticated by an architect or engineer who has appropriate practicing certificate working in a juridical person established in Lao PDR. (3) None (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services			
Computer and Related Services (CPC 84)	(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.	