

附件 4C

委外加工適用產品列表

4014.90

7019.90

8207.19

8409.99

8412.80

8414.59

8414.80

8414.90

8415.81

8415.90

8421.21

8421.99

8422.30

8422.40

8423.82

8423.89

8423.90

8424.30

8424.90

8437.90

8441.10

8443.91

8451.29

8462.31

8462.99

8467.22

8467.91

8467.99

8479.90

8480.20

8480.49

8480.79

8483.50

8484.20

8501.20

8501.31

8501.32

8501.33

8501.34

8501.53

8501.61

8501.62

8502.11

8502.12

8502.13

8502.20

8502.31

8502.39

8502.40

8504.21

8504.22

8504.31

8504.32

8504.33

8504.34

8504.40

8504.90

8505.11

8505.19

8506.90

8507.40

8508.70

8509.80

8509.90

8511.20

8511.80

8514.10

8514.40

8514.90

8515.11

8515.19

8515.21

8515.31

8515.80

8515.90

8516.21

8516.33

8518.29

8518.50

8519.81

8519.89

8522.10

8522.90

8525.80

8526.92

8529.90

8535.29

8535.40

8536.41

8536.49

8539.29

8539.32

8539.39

8539.41

8539.49

8539.90

8540.72

8540.79

8540.89

8543.20

8543.30

8543.90

8545.20

8546.10

8548.10

8714.93

8714.96

9001.50

9006.10

9008.30

9010.90

9013.80

9017.20

9017.80

9033.00

9405.50

附件 4D

有關原產地之關務程序政府主管機關

依據第 4.14 條（定義），政府主管機關為：

- (a) 新加坡為新加坡海關，或其繼任單位；及
- (b) 中華臺北為財政部海關單位或其繼任單位，及經濟部或其繼任單位。

附件 4E

原產地聲明書

新加坡與臺灣、澎湖、金門及馬祖個別關稅領域（「中華臺北」）
經濟夥伴協定

1. 出口商名稱： 地址：		
2. 受貨人名稱： 地址：		
3. 製造商名稱：（得不填寫且僅於已知時填寫）		
4. 貨品名稱	5. 統一分類制度號列	6. 發票之編號及日期
7. 本人聲明本文件所列之貨品係原產於新加坡/中華臺北領域內，符合本協定針對該等貨品之原產地要求。 本文件所載資訊係正確詳實並由本人承擔提出此聲明之責任，本人瞭解應為本文件中不實之聲明或重要缺漏或與本文件有關之不實聲明或重要缺漏負責。 本人同意保存本文件之證明資料，於經要求時出示該等證明資料，亦同意於資料更動而影響本文件之正確或有效性時，以書面通知本原產地聲明書之所有收受人。		
8. 姓名、職稱、日期、簽名：		

原產地聲明書填寫說明

本原產地聲明書應由貨品之出口商以英文清楚填寫。如提供之書寫空間不敷使用，得另附加紙張於文件後。

第1欄	填寫出口商的法定名稱及地址。
第2欄	填寫進口商的法定名稱及地址。
第3欄	填寫製造商之法定名稱及地址，如已知。
第4欄	提供各項貨品之完整貨名，該貨名應包含足以連結發票上的貨名之細節以及該貨品的統一分類制度貨名。
第5欄	提出第4欄所列各項貨品於進口締約方之統一分類制度之六位碼。
第6欄	針對第4欄所列各項貨品，於本欄填列發票之編號及日期。發票之編號不得為遠期。
第7欄	聲明適用之原產地： a. 自新加坡出口之貨品，請註明「新加坡」 b. 自中華台北出口之貨品，請註明「中華臺北」
第8欄	本欄應由出口商或製造商填寫、簽名並註明日期，日期應為原產地聲明書完成並簽署之日。

附件 7

技術性貿易障礙協調人

1. 就第 7.9 條而言，協調人應由下列單位擔任：
 - (a) 新加坡為貿工部，或其繼任單位；及
 - (b) 中華臺北為經濟部，或其繼任單位。
2. 本協定生效後，締約雙方應交換各自協調人之詳細聯絡方式，包括電子郵件地址、傳真及電話號碼。如有變更時，締約方應於三(3)天內通知締約他方。

附件 8A

電信服務

一、範圍及定義

1. 本附件適用於對有特定承諾之電信服務有影響之措施。
2. 就本附件而言：
 - (a) 「電信」係指經由任何電磁媒介之傳送及接收信號；
 - (b) 「公眾電信傳輸服務」係指經由任一締約方明示或實質要求，提供予一般大眾之任何電信傳輸服務。該等服務得包括電報、電話、電報交換及數據傳輸等，通常涉及於兩點或多點間即時傳送用戶所提供之資訊，且端間均未改變其格式或內容。
 - (c) 「公眾電信傳輸網路」係指允許在特定之網路終端間通信之公眾電信基礎設施；
 - (d) 「關鍵設施」係指各締約方所指定之公眾電信傳輸網路或服務設施，其：
 - (i) 僅由單一或限量之業者主導提供；及
 - (ii) 為提供某一服務，於經濟上或技術上，無替代可能性；
 - (e) 「主要業者」係指因以下原因而能實質影響有關基礎電信服務相關市場之價格與供應參與條件之業者：
 - (i) 控制關鍵設施；或
 - (ii) 運用其市場地位；
 - (f) 「以設施為基礎之業者」係指：
 - (i) 對中華臺北而言，為電信法所指之第一類電信事業；或
 - (ii) 對新加坡而言，為以電信機線設備為基礎之電信業者；

(g) 「以服務為基礎之業者」係指：

- (i) 對中華臺北而言，為電信法所指之第二類電信事業；或
- (ii) 對新加坡而言，為以服務為基礎之電信業者。

二、競爭防衛

電信反競爭行為之防範

1. 各締約方應維持適當措施以防止業者單獨或與主要業者共同從事或繼續反競爭行為。

防衛措施

2. 第 1 項之反競爭行為尤其應包括：
 - (a) 從事導致不公平競爭之反競爭交叉補貼或價格服務；
 - (b) 於提供電信服務時為不公平之歧視；
 - (c) 利用得自競爭對手之資訊，導致反競爭結果；及
 - (d) 不及時向其他業者公開提供服務必要之關鍵設施技術資訊及商業相關資訊。

不對稱管制

3. 各締約方得根據其法律與規定，決定適當程度之監管規定以促進公平競爭。

三、發照標準之公開化

1. 如執照為法所明定，各締約方應公開下列資料：
 - (a) 所有發照標準及完成執照申請通常所需之時間；及
 - (b) 個別執照之條款及條件。

2. 各締約方應依申請者之要求告知拒絕核發執照之理由。

四、網路互連

確保網路互連

1. 各締約方應依據其國內相關法規，確保以設施為基礎之業者或以服務為基礎之業者之網路與其他以設施為基礎之業者或以服務為基礎之業者互連。

主要業者互連

2. 各締約方應確保主要業者於網路內任何技術可行點提供互連服務，此等互連應以下列方式提供：

(a) 依據無歧視性條款、條件（包括技術標準及規範）及費率，且其品質不低於該主要業者本身所提供之類似服務，或提供給非關係企業服務業者或其子公司或其關係企業業者之類似服務；

(b) 於適當時間內，在條款、條件（含技術標準及規範）及成本導向之費率上，具備透明、合理、及經濟可行性及網路細分化之原則，俾使業者不須支付非提供服務所需之網路元件或設施之費用；及

(c) 依互連業者之合理要求，除提供大部分使用者介接之網路介接點外，其收費以反映必要額外設施之建造成本為限。

3. 各締約方應確保主要業者被要求允許與其互連的其他業者得：

(a) 將其網路互連關鍵設備設置於主要業者的建築物^{附註 1}；或

(b) 將其網路互連關鍵電纜及線路安裝於相關設備，而這些相關設備依各締約方之法律、規定或行政裁決訂定之；

以上係為在實務運作可行，且無其他實際或可行的替代方案時，為能順利和主要業者之關鍵設施進行網路互連所為之規定。

附註 1：為通訊而設置互連點之建築物。

經核可之網路互連參考協議書或範本^{附註 2}

4. 各締約方應確保主要業者提供主管機關互連參考協議書供審核，或提供已生效之互連範本協議。互連參考協議書或範本協議至少應包含以下各項：

- (a) 所提供網路互連相關服務之項目及描述、條款及條件、營運及技術需求及用來簽定及提供此服務之程序或流程；
- (b) 主要業者提供所有網路互連相關服務之成本導向價格清單。在可行的情況下，應要求主要業者使用前瞻性增支經濟成本為計算基礎之成本導向方法；
- (c) 基於明確及合理的方式訂定之要求日至開始提供互連日之標準期間；及
- (d) 關於所協議的網路互連協議書有效期間之陳述，倘有訂定。

附註 2：為求明確，範本協議應不包含任何侵害商業機密、專利或其他智慧財產權的資訊。

5. 本附件第 4 條第 2、3 及 4 項僅適用於控制關鍵設施之主要業者。

網路互連協商程序之公開化

6. 各締約方應確保主要業者的網路互連協商程序可公開取得。

互連安排之透明化

7. 各締約方應公開主要業者與其他業者之互連參考協議書或範本協議以及相關資訊，俾協議之費率、條款及條件等廣為周知。

五、互連爭議之處理

8. 與主要業者互連之服務業者得於：

- (a) 任何時間；或

(b) 已公告周知之一合理期間後

向獨立之國內機構（得為本附件第 7 條所列之監理機構）尋求救濟，俾在合理時間內解決先前未定案之網路互連之條款、條件及費率之爭議。

六、普及服務

9. 各締約方應有權決定其欲維持之普及服務義務之種類；如該義務係在透明、無歧視及競爭中立原則下受到監管，且未逾越其所決定之普及服務所必要之負擔，則該義務本身將不被視為反競爭行為。

七. 獨立之監理機構

10. 監理機構須與所有電信服務業者分離且不對之負責，又對所有市場參與者，其決策及採用之程序，不得有差別待遇。

八. 稀有資源之分配與使用

11. 任何與稀有資源之分配及使用有關之程序，包含頻率、編碼及電信路權等，須以客觀、及時、透明及無歧視性方式進行。各締約方應公開現行頻段之分配情形，但毋須公開供特定政府使用頻段之詳細情形。

附件 8B

不符合措施

附件 8B:I

前註

1. 締約一方依據第 8.6 條第 1 項(不符合措施)，以及第 9.11 條第 1 項(不符合措施)，於附件 I 列出之既有措施，不受下列部分或全部義務條款之規範：
 - (a) 第 8.3 條(國民待遇)及第 9.5 條(國民待遇)；
 - (b) 第 8.4 條(市場開放)；
 - (c) 第 8.5 條(當地據點呈現)；
 - (d) 第 9.9 條(實績要求)；或
 - (e) 第 9.10 條(高階管理人員及董事會)。
2. 清單各項目列示下列要素：
 - (a) 「行業別」係指該項目所屬之行業別；
 - (b) 「子行業別」係指該項目所屬之特定行業別；
 - (c) 「產業分類」於適用時，係指各項目依據中央貨品號列所採用之 CPC 分類號列所涵蓋之活動(聯合國經濟和社會事務部，統計辦公室，紐約，1991)；
 - (d) 「相關條款」所列之條款係指第 1 段依據第 8.6 條第 1(a)款及 1(b)款 (不符合措施)及第 9.11 條第 1(a)款及 1(b)款(不符合措施)所列之義務，不適用於第 4 段所載；
 - (e) 「措施」係各項目所針對之現行法律、規定或其他措施。「措施」欄中所列之措施係指：
 - (i) 自本協定生效日起修正、延續或更新之措施，及

(ii) 包含任一經該措施授權而採行或維持，且與該措施一致之附屬措施；及

(f) 「說明」載明該項目之既有措施不合本協定規定之部分。

3. 解釋某一項目時，應將該項目所有欄位所述一併納入考量。
4. 依據第 8.6 條第 1(a)款及 1(b)款(不符合措施)以及第 9.11 條第 1(a)款及 1(b)款(不符合措施)，「相關條款」欄載明之本協定條款，不適用於「說明」欄中所指明之措施。
5. 第 8.5 條(當地據點呈現)及第 8.3 條(國民待遇)為分別獨立之規範，倘一措施僅不符合第 8.5 條(當地據點呈現)時，不須保留不符合第 8.3 條(國民待遇)。

新加坡不符合措施清單 (附件 8B : I)

1.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇
措施	新加坡政府政策與 PSA 公司 (新加坡港務公司) 組織章程大綱及章程細則
說明	<p><u>投資</u></p> <p>PSA 公司之外國持有和/或其繼承實體所持有之股權總計不得超過百分之四十九。</p> <p>所謂”外國持有之股權總計”之定義為下列之人所持有之股份總數:</p> <p>(a)任何非新加坡公民之自然人;</p> <p>(b)任何不超過百分之五十股份為新加坡公民或政府所持有之公司;與/或</p> <p>(c)任何其他非由新加坡政府持有或控制之企業。</p>

2.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇
措施	涉及措施為新加坡政府政策和以下相關企業之章程組織大綱與章程細則。
說明	<p><u>投資</u></p> <p>除新加坡政府外，所有個別投資人，於以下所列之企業與/或其繼承實體，其股份之持有須受限制：</p> <p>(a)新加坡科技工程-15%</p> <p>(b)PSA 公司-5%</p> <p>(c)新加坡航空-5%</p> <p>(d)新加坡電力，電網，電力供給，天然氣-10%</p> <p>為符本保留之目的，在上述企業和/或其繼承實體的投資者所持有之股份包括對股份直接持有和間接持有。</p>

3.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇 當地據點呈現
措施	《商業登記法》，Cap.32，2004 年修訂 《商業登記條例》，Cap.32，Regulation 1 《公司法》，Cap.50，2006 年修訂 《有限責任合夥法》，Cap.163A，2006 年修訂 《有限責任合夥條例》，Cap.163A，Regulation 1 《有限合夥法》，Cap.163B，2010 年修訂 《有限責任合夥條例》，Cap.163B，Regulation 1

說明

跨境服務貿易及投資

《商業登記法》，Cap.32，2004 年修訂。依本法之要求須為登記之個人或公司，若該董事或公司秘書非新加坡一般居民，必須指派一名當地經理人*。

《公司法》，Cap.50，2006 年修訂。

(a)所有於當地設立之公司，須有至少一名董事為新加坡一般居民

(b)所有於新加坡註冊登記之外國分公司，須有至少兩名居住於新加坡之代理人。

《有限責任合夥法》，Cap.163A，2006 年修訂。

所有有限責任合夥須確保有至少一名經理人為新加坡一般居民。

《有限合夥法》，Cap.163B，2010 年修訂。

所有註冊登記於本法中之一般有限合夥之合夥人，若居住於新加坡以外之地，須另指派一名當地經理人。

*符合該被指定之人資格者，以新加坡公民，新加坡永久居留以及持有創業入境准證之人（皆須有當地住址）為主。

4.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇
措施	《銀行法》，Cap. 19，MAS Notice 757 《新加坡金融管理局法》，Cap. 186，MAS Notice 1105 《金融公司法》，Cap. 108，MAS Notice 816 《保險法》，Cap. 142，MAS Notice 109 《證券暨期貨法》，Cap. 289，MAS Notice SFA 04-N04

說明

跨境服務貿易及投資

金融機構提供超過五百萬新加坡幣信用貸款予非居民之金融實體或發給股票(equity)或債券給予非居民時，須確保該新加坡幣收益使用於新加坡境外，於支取時或匯款至國外前須交換或兌換成外國貨幣¹。

若有理由相信該新加坡幣收益可能被使用於貨幣投機買賣，金融機構不得提供新加坡幣信用貸款給予非居民金融實體。

¹ 由於這些對金融機構提供新加坡幣貸款予非居民之金融實體所加限制，一非居民之金融實體在某些特定情況下可能無法向金融機構借貸超過五百萬新加坡幣。以新加坡幣向非居民金融實體申請新加坡幣貸款之企業可能因此而受有限制。

5.

行業別	商業服務
子行業別	未附操作員之私用汽車、貨品運輸車輛以及其他地上運輸設備之出租或租賃服務
產業分類	未附操作員之私用汽車、貨品運輸車輛以及其他地上運輸設備之出租或租賃服務(CPC 83101, 83102, 83105)
相關條款	國民待遇 市場進入
措施	《道路交通法》，Cap. 276，2004年修訂
說明	<u>跨境服務貿易</u> 跨境租賃私用汽車、貨品運輸車輛以及其他無人操作之地上運輸設備，禁止新加坡公民、居民和僱用通行證持有人，於未繳納註冊稅及在新加坡使用為目的而租賃。

6.

行業別	商業服務
子行業別	專利代理服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
措施	《專利法》，Cap. 221，2005年修訂

說明

跨境服務貿易及投資

只有於新加坡智慧財產局登記且居住於新加坡之服務提供者，與(或)其繼承實體才能在新加坡從事商業行為、執業或擔任專利代理人。

只有至少一名居住於新加坡且於新加坡註冊之專利代理人為董事或合夥人的服務提供者，才能在新加坡從事商業行為、執業或擔任專利代理人。

7.

行業別	商業服務
子行業別	人力仲介與供給服務
產業分類	-
相關條款	市場進入 當地據點呈現
措施	《僱傭仲介法》，Cap. 92，2012 年修訂
說明	<u>跨境服務貿易</u> 只有在當地設立據點之服務提供者，可在新加坡成立僱傭仲介以及安排外國勞工。

8.

行業別	商業服務
子行業別	不動產服務
產業分類	在收費或契約基礎上的非住宅地產管理服務 (CPC 82202)
相關條款	國民待遇 市場進入
措施	《聖淘沙發展局法》，Cap. 291，1998年修訂
說明	<u>跨境服務貿易及投資</u> 只有聖淘沙發展局及(或)其繼任實體才可開發和管理聖淘沙度假小島和水道。 須經批准，私人開發商才可以商業、居住以及娛樂目的開發聖淘沙特定土地。

9.

行業別	商業服務
子行業別	技術檢定與分析服務
產業分類	其他技術檢定與分析服務(CPC 86769)
相關條款	當地據點呈現
措施	《農糧與獸醫局法》，Cap. 5，2012年修訂 《動物與鳥類法》，Cap. 7，2002年修訂 《植物保護法》，Cap. 57A，2000年修訂
說明	<u>跨境服務貿易</u>

只有設立當地據點的服務提供者，才可對新加坡當地之動植物與動植物產品提供檢測、分析和認證服務，包括但不限於該項產品之目的在於進口、出口以及進口後再次出口。

對於《動物與鳥類法》與《植物保護法》中之定義和條列之項目內容，新加坡保留修正和增加其項目之權利。

10.

行業別	商業服務
子行業別	調查服務 非武裝之警衛服務
產業分類	調查服務(CPC 87301) 安全諮詢服務(CPC 87302) 警衛服務（僅適用非武裝之警衛服務）(CPC 87305)
相關條款	國民待遇 市場進入 當地據點呈現 高階經理人與董事會
措施	《私人保全企業法》，Cap. 250A，2008年修訂
說明	<u>跨境服務貿易及投資</u> 允許外國人設立保全仲介以提供非武裝保全之雇傭，但該公司必須與當地出資者（local participation）共同登記註冊公司。至少有兩名以上董事須為新加坡公民或新加坡永久居民。 外國人，除馬來西亞人外，不得從事保全工作，但得參與該公司之行政業務。 外國董事應出示來自其母國之無犯罪證明紀錄或在新加坡宣示公證人前做法定聲明，證明其從未在任何法庭因刑事犯行被定罪。

11.

行業別	教育服務
子行業別	與醫師訓練相關之高等教育服務
產業分類	其他高等教育服務(與醫師訓練相關之高等教育服務)(CPC 92390)
相關條款	國民待遇 市場進入
措施	《醫療註冊法》，Cap. 174，第2，3，5，34及35部份，2004年修訂 《私立教育法》，Cap. 247A，2011年修訂
說明	<u>跨境服務貿易及投資</u> 只有本地大專院校可在新加坡開設對醫生訓練的大學或碩士課程。 本地大專院校係指根據國會所通過法案所設立，或由教育部所指定者。

12.

行業別	健康與社會服務
子行業別	醫療服務、牙醫服務、藥物服務、接生及其相關服務、護士服務、物理治療與輔助醫療服務及聯合健康服務、配光及驗鏡師服務
產業分類	-
相關條款	當地據點呈現
措施	《醫療登記法》，Cap. 174，2004 年修訂 《牙醫登記法》，Cap. 76，2009 年修訂 《藥師登記法》，Cap. 230，2008 年修訂 《藥品法》，Cap. 176，1985 年修訂 《藥品登記條例》，Cap. 176，Regulation 4 《護士與助產士法》，Cap. 209，2012 年修訂 2011 年《專業醫療人員法令》第一條 《驗光師與配鏡師法》Cap. 213A，2008 年修訂
說明	<u>跨境服務貿易</u> 只有居住在新加坡者才可提供下列服務：醫療，牙醫，藥物服務，接生及其相關服務、護士，物理治療與輔助醫療與聯合健康服務，驗光與配鏡師服務。

13.

行業別	進口、出口與交易服務
子行業別	-
產業分類	-
相關條款	當地據點呈現
措施	《進出口法》，Cap. 272A，1996 年修訂 《進出口條例》，Cap. 272A，Regulation 1
說明	<u>跨境服務貿易</u> 只有在當地設立據點之服務提供者，得向相關機關申請核發進出口許可、原產地證明或其他貿易文件。

14.

行業別	電信服務
子行業別	電信服務
產業分類	-
相關條款	市場進入 當地據點呈現
措施	《新加坡資訊通信發展局條例》，Cap.137A，2000年修訂 《通訊條例》，Cap.323，2000年修訂
說明	<u>跨境服務貿易</u> 1. 「以設備為基礎之營運商」與「以服務為基礎營運商」必須依 2006 年修訂之公司法 Cap.50 規定在新加坡完成設立。 「以設備為基礎營運商」(FBO)係指營運商鋪設任何形式之電信網路、系統與設施，提供電信服務給第三方，包括其他已取得執照之電信營運商、商業客戶或一般大眾。 「以服務為基礎營運商」係指向持有新加坡資訊通信發展局(IDA)執照之 FBO 租用電信網路基礎設施(例如傳輸設備或交換服務)之營運商，得以提供電信服務或向第三方轉售 FBO 之電信服務。 2. 電信執照的核發數量受限於資源限制，例如：無線電頻譜。針對無線電頻譜之限制，有意鋪設無線技術網路之各方業者可以透過競標方式，取得無線電頻譜使用執照。

15.

行業別	電信服務
子行業別	「網際網路名稱與號碼指配機構」及「網際網路號碼指派機構」指定「國家代碼頂級網域名」之分配政策與各國(或領域)之一致性
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
措施	《新加坡資訊通信發展局條例》Cap.137A，2000年修訂 《通訊法》Cap.323，2000年修訂 網際網路名稱與號碼指配機構」及「網際網路號碼指派機構」認可各國政府對「國家代碼頂級網域名」的管理有最終決定權。
說明	<u>跨境服務貿易</u> 受理註冊機構應依 2006 年修訂之《公司法》Cap.50 規定，為登記設立之新加坡公司或外國公司。

16.

行業別	電力供應服務
子行業別	-
產業分類	-
相關條款	市場進入
措施	《電力法》，Cap. 89A，Sections 6(1)及9(1)，2002年修訂
說明	<p><u>跨境服務貿易</u></p> <p>能源製造業者僅得於新加坡電力批發市場販賣其能源，不得直接販賣予消費者。</p> <p>自新加坡以外提供能源於新加坡電力批發市場者，其能源製造業者累計所提供之能源總量不得超過600兆瓦。</p>

17.

行業別	電力供應服務
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入
措施	《電力法》，Cap. 89A，Sections 6(1)及 9(1)，2002年修訂
說明	<u>跨境服務貿易及投資</u> 僅新加坡能源服務有限公司及（或）其繼任實體得提供電力於： (a)所有的家庭用電戶；及 (b)每月平均用電量不超過 1 萬度的非家庭用電消費者；及 (c)使用單相低電壓供電方式的用電消費者。

18.

行業別	電力傳輸及配銷服務
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入
措施	《電力法》，Cap. 89A，Sections 6(1)及 9(1)，2002年修訂
說明	<u>跨境服務貿易及投資</u> 《電力法》所稱受許可進行能源傳輸業者，以新加坡的能源資產有限公司及（或）其繼任實體為限。 新加坡電力傳輸及配送網之所有權及經營權，專屬於新加坡的能源資產有限公司及（或）其繼任實體。

19.

行業別	觀光及旅遊相關服務
子行業別	由政府營運之飲食設施之食物與飲料提供服務、以及宴會食物與飲料提供服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
措施	《環境公共衛生法案》，Cap. 95，2002 年修訂
說明	<u>跨境服務貿易及投資</u> 以個人身分申請許可於政府經營之市場或攤販中心經營攤販者，以新加坡公民或永久居留權者為限。 外國業者於新加坡經營餐飲服務時，應於新加坡設立登記有限公司，並以有限公司之名義向新加坡政府申請經營餐飲服務之設立許可。

20.

行業別	交易服務
子行業別	危害物質之配銷與販售
產業分類	-
相關條款	當地據點呈現
措施	《環境保護與管理法》，Cap. 94A，Section 22， 2002 年修訂
說明	<u>跨境服務貿易</u> 就《環境保護與管理法》所稱之危險物質從事配銷及販售者，以於新加坡有設立商業據點之服務供應者為限。 新加坡保留修改及（或）增加於《環境保護與管理法》所稱之危險物質名單的權利及彈性。

21.

行業別	交易服務
子行業別	配銷、零售與批發服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
措施	《藥品法》，Cap. 176，1985 年修訂 《健康產品法案》，Cap. 122D，2008 年修訂
說明	<u>跨境服務貿易及投資</u> 僅於新加坡有聘用本地代理人之服務供應者得批發、零售及配銷於《藥品法》及《健康產品法案》中所稱，以治療、舒緩、防止或診斷任何醫療狀況、疾病或傷害為目的之醫療及與健康相關的產品或材料，以及任何其他對人體之健康及舒適有效用的產品項目。 這些產品包括但不限於麻醉藥品、綜合藥物、傳統藥品、健康食品添加劑、診斷試驗用品、醫療儀器、外用藥物、菸草製品、輻射物質及輻射儀器。 新加坡保留修改及（或）增加於《藥品法》及《健康產品法案》中所稱之醫療及與健康相關的產品及物質之名單的權利及彈性。

22.

行業別	運輸服務
子行業別	空運服務、空中旅客運送服務、航空貨運服務
產業分類	空中旅客運送服務(CPC 731) 航空貨運服務(CPC 732)
相關條款	國民待遇 高階經理人與董事會
措施	
說明	<p><u>投資</u></p> <p>被新加坡所指定之空運（包括乘客及貨物）服務業者，必須遵守新加坡的雙邊或多邊空運服務協定中的「有效控制」及「實質經營權」之要求，亦即要求必須遵守規範於相關協定之有效控制之條件及外國持股之限制。</p> <p>依據前述空運協定之要求，對於作為新加坡指定之空運業者，外國人持股比例可能不得超過49%。</p>

23.

行業別	運輸服務
子行業別	海運服務 貨物處理服務 領航服務 停泊在新加坡港口或水域內之船舶供應淡化水服務
產業分類	貨物處理服務(CPC 741) 領航服務(CPC 74520) 其他附屬於水路運輸相關服務(CPC 74590)
相關條款	國民待遇 市場進入
措施	《新加坡海事暨港口局法案》，Cap. 170A， Section 81，1997年修訂
說明	<u>跨境服務貿易及投資</u> 貨物裝卸服務業之經營，以新加坡港務集團有限公司、裕廊海港私人有限公司及其各自之繼任實體為限。 為停泊於新加坡港口或位於新加坡水域內之船舶提供領航服務及淡水物資之事業，專屬由新加坡港務集團海洋有限公司及其繼任實體經營之。

24.

行業別	運輸服務
子行業別	海運服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
措施	《新加坡海事暨港口局法案》，Cap. 170A， Section 81，1997年修訂
說明	<u>跨境服務貿易及投資</u> 郵輪及運輸船站之經營及管理，以本地服務提供者為限。 所謂本地服務提供者，係指新加坡公民或超過50%之股權由新加坡公民持有之企業。

25.

行業別	運輸服務
子行業別	海運服務---依據新加坡船旗法登記之船舶
產業分類	其他附屬於水路運輸相關服務(CPC 74590)
相關條款	國民待遇 市場進入 當地據點呈現
措施	《商船法》，Cap. 179，1996年修訂 《商船條例》(船舶之登記)(修正)，Cap. 179，Regulation 7
說明	<u>跨境服務貿易及投資</u> 僅新加坡公民、新加坡永久居留權人及新加坡法人得將船舶登記為新加坡國籍。 欲將船舶登記於新加坡之公司，除拖船及駁船外，其實收資本額須達5萬新加坡幣以上；欲將拖船或駁船登記於新加坡之公司，該公司或其控制公司之實收資本必須達到其所登記之第一艘拖船或駁船之價值的10%或5萬新加坡幣此二者中之一較低者，但仍不得低於1萬新加坡幣。 任何為將船舶登記為新加坡國籍之新加坡法人，應聘用一位居住於新加坡之人為船舶經理人。 任何由新加坡法人擁有之船舶，若該法人過半數以上之股權並非由新加坡公民或永久居留權人所持有者，則於得被登記為新加坡國籍之船舶前，其船舶之淨重必須至少達到1,600噸且必須具備自行推進之動力。 就本保留之目的而言，所稱新加坡法人係指於新加坡當地設立登記之公司。

26.

行業別	運輸服務
子行業別	海運服務---海員服務
產業分類	-
相關條款	國民待遇
措施	《新加坡海事暨港口局法案》，Cap. 170A， Section 40，1997年修訂 《新加坡海事暨港口局條例》（海員之登記及僱 傭）
說明	<u>跨境服務貿易</u> 於《新加坡海事暨港口局法案》中所稱之海員， 以新加坡公民及永久居留權人為限。

27.

行業別	運輸服務
子行業別	管線運輸服務
產業分類	以管線運輸如化學、石油、石油製品及其他相關產品之運輸服務
相關條款	國民待遇 市場進入 當地據點呈現
措施	行政措施
說明	<u>跨境服務貿易</u> 針對化學產品、石油、石油製品及其他相關產品進行管線運輸服務之事業之經營，以於新加坡當地有設有商業據點之服務提供者為限。 新加坡保留修改及(或)增加該化學產品、石油、石油製品及其他相關產品之名單之權利及彈性。

28.

行業別 人造瓦斯及天然瓦斯之生產、零售、運輸及配銷服務

子行業別 -

產業分類 -

相關條款 國民待遇
市場進入

措施 《天然氣法》Cap. 116A，2002年修訂

說明 **跨境服務貿易與投資**

人造瓦斯之生產及零售，專屬由新加坡「城市煤氣有限公司」或其繼任實體經營之。

人造瓦斯及天然瓦斯之運輸及配送，專屬由新加坡「能源瓦斯煤氣有限公司」及其繼任實體經營之。

新加坡瓦斯管線之所有權及經營權，專屬於新加坡的「能源瓦斯有限公司」及其繼任實體。

中華臺北不符合措施清單 (附件 8B : I)

1

行業別: 所有

子行業別:

產業分類:

相關條款: 國民待遇(第9.5條)

措施: 2011年6月15日土地法

說明: 投資

林地、漁地、狩獵地、鹽地、礦地、水源地、要塞軍備區域及領域邊境之土地不得移轉、設定負擔或租賃於外國人。

外國人在中華臺北取得或設定土地權利，以依條約或其本國法律，中華臺北國民得在該國享受同樣權利者為限。

外國人基於自用、投資或公益之目的，得在中華臺北取得下列各款用途之土地：住宅、營業處所、教堂、醫院、外僑子弟學校、使領館及公益團體之會所、墳場、或其他經中華臺北主管機關核准之使用。

2

行業別： 礦業

子行業別：

產業分類：

相關條款： 國民待遇(第9.5條)

措施： 2003年12月31日礦業法

說明： 投資

僅中華臺北之國民或在中華臺北設立並向中華臺北主管機關登記之法人可取得礦業權。

3

行業別： 水

子行業別：

產業分類：

相關條款： 國民待遇(第9.5條)

措施： 2011年6月1日水利法

說明： 投資

外國人不得取得水權，但依法報經中華臺北主管機關核准者不在此限。

下列用水免為水權登記：

1. 家用及牲畜飲料；
2. 在私有土地內挖塘；
3. 在私有土地內鑿井汲水，其出水量每分鐘在一百公升以下者；
4. 用人力、獸力或其他簡易方法取水。

前項各款用水，如足以妨害公共水利事業或他人用水之利益時，中華臺北主管機關得酌予限制或令其辦理登記。

4

行業別： 水供給

子行業別： 自來水供給

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

措施： 2013年1月16日自來水法

2011年6月11日水利法

1999年6月29日自來水事業專營權管理規則

說明： **跨境服務貿易及投資**

自來水事業為公共事業，以公營為原則，並得准許中華臺北法人經營。

5

行業別： 能源附屬配送服務

子行業別： 天然氣供應

產業分類：

相關條款： 高階管理人員及董事會(第9.11條)

措施： 2011年2月1日天然氣事業法

說明： 投資

外國人不得為中華臺北天然氣事業之發起人、董事或監察人。

6

行業別： 電力供應、電力輸配服務

子行業別：

產業分類：

相關條款： 市場開放(第8.4條)

措施： 2000年4月26日民營公用事業監督條例

2012年8月8日電業法

說明： 跨境服務貿易及投資

申設發電廠需獲得中華臺北政府基於經濟需求測試方予核發許可。

僅允許臺灣電力公司於中華臺北從事電力輸配服務。

行業別： 教育服務業

子行業別： 中小學教育服務業(CPC 921 及922)

成人教育及其他教育服務業(CPC 924 and 929)

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

措施： 2008年1月16日私立學校法

2004年6月23日補習及進修教育法

說明： 跨境服務貿易及投資

外僑學校

由外國人設立之中小學不得招收本國籍學生。

成人及其他教育

外國人不得於中華臺北擔任成人及其他教育服務業之管理人。

8

行業別： 運輸服務業

子行業別： 航運服務業

產業分類： 國民待遇(第8.3條及第9.5條)

相關條款：

措施： 2013年1月30日航業法
2010年12月8日船舶法

說明： 跨境服務貿易及投資

非經中華臺北主管機關每年核准特許，外國船舶不得在各港口間運送客貨。

外國船舶除經中華臺北主管機關特別許可或為避難者外，不得在公告為國際商港以外之其他港灣口岸停泊。

行業別:	運輸服務業
子行業別:	國際海運服務業及經營中華台北籍船舶
產業分類:	
相關條款:	國民待遇(第8.3條第9.5條) 市場開放(第8.4條) 高階管理人員及董事會(第9.10條)
措施:	2013年1月30日航業法 2010年12月8日船舶法 2011年6月29日船員法 2011年8月13日外國籍船員僱用許可及管理規則
說明:	<u>跨境服務貿易及投資</u>

經營船舶運送業，須至少擁有一艘中華臺北籍船舶。

中華臺北籍船舶係指向中華臺北主管機關登記之船舶。船舶合於下列規定之一者，得申請該登記：

1. 中華臺北政府所有者；
2. 中華臺北之國民所有者，或
3. 依中華臺北法律設立，且主事務所位於中華台北之下列各公司所有者：
 - (i) 無限公司，其股東全體為中華臺北之國民者。
 - (ii) 有限公司，資本二分之一以上為中華臺北之國民所有，其代表公司之董事為中華臺北之國民。
 - (iii) 兩合公司，其無限責任股東全體為中華臺北之國民。
 - (iv) 股份有限公司，其董事長及董事二分之一以上為中華臺北之國民，並其資本二分之一以上為中華臺北之國民所有。

4. 依中華臺北法律設立，且主事務所位於中華台北之法人所有，其社員三分之二以上及法定代表為中華臺北之國民者。

船舶所有人或船舶營運人應優先僱用合格之中華臺北籍船員，僱用外國籍船員時，應經中華臺北之主管機關核准並滿足相關經濟需求測試之條件。

10

行業別： 運輸服務業

子行業別： 陸運服務業、民營鐵路業

產業分類：

相關條款： 國民待遇(第9.5條)

措施： 2010年1月27日公路法
2006年2月3日鐵路法

說明： 投資

外國人不得在中華臺北所轄領域投資經營公路汽車客運業、市區汽車客運業、遊覽車客運業及計程車客運業。

外國人不得在中華臺北投資經營鐵路。

行業別： 運輸服務

子行業別： 航空運輸

產業分類： 民用航空運輸業，普通航空業¹

相關條款： 國民待遇(第9.5條)

高階管理人員及董事會(第9.10條)

措施： 2012年1月4日民用航空法

說明： **投資**

外國人投資民用航空運輸業及普通航空業須具備下列法定形式，且不得超過以下門檻：

1. 無限公司之股東全體為中華臺北之國民。
2. 有限公司之資本總額逾百分之五十為中華臺北之國民、法人所有，其代表公司之董事為中華臺北之國民。
3. 兩合公司之無限責任股東全體為中華臺北之國民。
4. 股份有限公司之股份總數逾百分之五十為中華臺北之國民、法人所有，其董事長及董事逾半數為中華臺北之國民，且單一外國人持有之股份總數不得逾百分之二十五。

¹ 指民用航空運輸業以外之航空企業，包含空中遊覽、調查、攝影、消防、研究、救護、外掛載重、播撒(種子或進行人造雨)、無人載具飛行或運輸、具有營業執照及其他授權許可之航空服務。

行業別： 運輸服務

子行業別： 航空運輸

產業分類： 地勤服務

空廚服務

相關條款： 國民待遇(第9.5條)

高階管理人員及董事會(第9.10條)

措施： 2012年1月4日民用航空法

說明： 投資

外國人投資航空站地勤服務業及空廚服務業須具備下列法定形式，且不得超過以下門檻：

1. 無限公司之股東全體為中華臺北之國民。
2. 有限公司之資本總額逾百分之五十為中華臺北之之國民、法人所有，其代表公司之董事為中華臺北之國民。
3. 兩合公司之無限責任股東全體為中華臺北之國民。
4. 股份有限公司之股份總數逾百分之五十為中華臺北之國民、法人所有，其董事長及董事逾半數為中華臺北之國民，且單一外國人持有之股份總數不得逾百分之二十五。

13

行業別： 運輸服務

子行業別： 航空運輸

產業分類： 機場經營與管理

相關條款： 國民待遇(第9.5條)

高階管理人員及董事會(第9.10條)

措施： 2012年1月4日民用航空法

說明： **投資**

外國人投資民營航空站應符合下列要件：以股份有限公司營運，其股份總數逾半數應為中華臺北之國民、法人所有，其董事長及董事逾半數為中華臺北之國民，且單一外國人或法人持有之股份不得逾百分之二十五。

行業別： 運輸服務

子行業別： 航空運輸

產業分類： 飛行場經營與管理

相關條款： 國民待遇(第9.5條)

高階管理人員及董事會(第9.10條)

措施： 2012年1月4日民用航空法

說明： 投資

外國人投資民營飛行場之公司應符合下列要件：

- 無限公司之股東全體為中華臺北之國民。
- 有限公司之資本總額逾百分之五十為中華臺北之國民、法人所有，其代表公司之董事為中華臺北之國民。
- 兩合公司之無限責任股東全體為中華臺北之國民。
- 股份有限公司之股份總數逾百分之五十為中華臺北之國民、法人所有，其董事長及董事逾半數為中華臺北國民，且單一外國人持有之股份總數不得逾百分之二十五。
- 其他法人之代表人全體為中華臺北之國民。

15

行業別： 運輸服務

子行業別： 航空運輸

產業分類： 輔助服務

相關條款： 國民待遇(第8.3條)

措施： 2012年1月4日民用航空法

說明： 跨境服務貿易

外國自然人須經交通部核准，始得受僱擔任航空器駕駛員、飛航機械員、地面機械員、維修員及航空器簽派員。

行業別:	通訊傳播服務業
子行業別:	電信服務業
產業分類:	CPC752電信服務業(CPC7524節目傳輸服務業除外)
相關條款:	國民待遇(第8.3條及第9.5條) 市場開放(第8.4條) 當地據點呈現(第8.5條) 高階管理人員及董事會(第9.10條)
措施:	2007年7月11日電信法 2012年4月18日衛星通信業務管理規則 2007年12月28日交通部函釋

說明: **跨境服務貿易及投資**

第一類電信事業之董事長應為中華台北之國民。

外國人直接持有第一類電信事業之股份總數不得超過49%，外國人直接及間接持有之股份總數不得超過60%。

外國人間接持有股份之計算，依本國法人占第一類電信事業之持股比例乘以外國人占該本國法人之持股或出資額比例計算之。

第一類電信事業應依《公司法》設立股份有限公司。

中華電信股份有限公司由外國人直接持有股份總數不得超過49%，外國人直接及間接持有股份總數不得超過55%。此限制由中華臺北主管機關公告修正。

外國衛星行動通信業者須與本國衛星通信業務或經營國際網路業務之固定通信業務之經營者訂定合作契約，並由本國衛星通信業務或經營國際網路業務之固定通信業務之經營者代理在中華臺北推展其衛星行動通信業務。

行業別： 通訊傳播服務業

子行業別： 電信服務業

「網際網路名稱與號碼指配機構」及「網際網路號碼指派機構」指定「國家代碼頂級網域名」分配政策與領域具一致性

產業分類：

相關條款： 國民待遇(第8.3條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

措施： 2007年7月11日電信法

2003年2月11日網際網路位址及網域名稱註冊管理業務監督及輔導辦法

「網際網路名稱與號碼指配機構」及「網際網路號碼指派機構」，認可對「國家代碼頂級網域名」之管理有最終決定權。

說明： **跨境服務貿易**

受理網際網路位址及網域名稱註冊之機構，須為法人組織並取得中華臺北註冊管理機構²之授權。

² 指從事網際網路位址或網域名稱註冊管理業務之非營利法人組織

行業別： 健康及社會服務業

子行業別： 醫療服務

產業分類： 醫院服務

相關條款： 國民待遇(第 9.5 條)

高階管理人員及董事會(第 9.10 條)

措施：

2009 年 5 月 13 日醫師法

2011 年 1 月 26 日藥師法

2007 年 1 月 29 日物理治療師法

2007 年 1 月 29 日職能治療師法

2007 年 1 月 29 日醫事檢驗師法

2007 年 1 月 29 日醫事放射師

2004 年 5 月 5 日營養師法

2009 年 1 月 23 日牙體技術師法

2007 年 1 月 29 日護理人員法

2003 年 7 月 2 日助產人員法

2009 年 1 月 23 日聽力師法

2008 年 7 月 2 日語言治療師法

2001 年 11 月 21 日心理師法

2009 年 5 月 20 日醫療法

2011 年 12 月 26 日函釋

說明： 投資

1. 醫療服務

外國人不得設立診所、藥局、物理治療所、職能治療所、醫事檢驗所、醫事放射所、牙體技術所、護理機構、助產所、聽力治療所、語言治療所、心理治療所、心理諮商所或其他醫療機構。

2.醫院服務

外國人充任醫療財團法人及醫療社團法人董事，其人數不得超過總名額三分之一。此外，外國人不得擔任醫療社團法人之董事長。

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行業別： 漁業及養殖漁業

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

措施： 2008年1月9日漁業法

說明： 跨境服務貿易及投資

漁業人以中華台北之國民為限，但外國人經中央主管機關核准與中華台北之漁業人合作經營漁業者，不再此限。

行業別： 農業、畜牧業、林業

子行業別：

產業分類：

相關條款： 國民待遇(第9.5條)

措施： 1997年11月19日外國人投資條例

2010年12月21日僑外投資負面表列

說明： 投資

外國人禁止投資林業、伐木業、狩獵業。

其他業別之外國投資限制如下列。外國投資申請須經農業委員會依個案審查及核准：

1. 農業：稻作栽培業、雜糧栽培業、特用作物栽培業、蔬菜栽培業、果樹栽培業、食用菌菇類栽培業、花卉栽培業、其他農作物及園藝栽培業；
2. 畜牧業：牛飼育業、豬飼育業、雞飼育業、鴨飼育業、其他畜牧業。

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行業別： 公益彩券

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

措施： 2008年5月28日公益彩券發行條例

說明： **跨境服務貿易及投資：**

公益彩券由中華臺北主管機關指定之本國銀行辦理發行。前項所稱之銀行，係指依中華臺北銀行法組織登記之銀行。

行業別： 運動及其他娛樂服務

子行業別： 運動服務

產業分類： 運動場館業

相關條款： 國民待遇(第9.5條)

措施： 1999年8月25日高爾夫球場管理規則

說明： 投資
不開放外國人投資高爾夫球場。

行業別： 運動及其他娛樂服務

子行業別： 運動彩券業

產業分類：

相關條款： 國民待遇(第 8.3 條及第 9.5 條)

市場開放(第 8.4 條)

措施： 2009 年 7 月 1 日運動彩券發行條例

2012 年 7 月 26 日運動彩券發行機構遴選公告

說明： **跨境服務貿易及投資**

運動彩券發行機構應為依中華臺北公司法於我國境內完成註冊登記之股份有限公司，中華臺北之國民或法人直接持有股數應超過公司股份總數百分之五十。

外國銀行不得提供關於運動彩券資金管理方面之服務。

- 行業別： 娛樂、文化及運動服務
- 子行業別： 圖書館、檔案、博物館及其他文化服務
- 產業分類：
- 相關條款： 國民待遇(第8.3條)
- 措施： 2005年2月5日文化資產保存法
2005年12月30日遺址發掘資格條件審查辦法

說明：**跨境服務貿易**

外國人不得在中華台北之領域範圍內調查及發掘遺址。但與國內學術或專業機構合作，經中華臺北主管機關許可者，不在此限。

外國人與國內學術或專業機構進行遺址發掘合作者，應由本國人擔任主持人，出土遺物等原始資料應妥善維護，並不得攜出國境。但有攜至國外進行實驗分析之必要，經中華臺北主管機關核准者，不在此限。

行業別： 商業服務

子行業別： 專業服務

產業分類： 專業工程服務(CPC 8672, 8673)
與工程有關之科技顧問服務 (CPC 86754)

相關條款： 當地據點呈現(第8.5條)

措施： 2011年6月22日技師法
2003年7月2日工程技術顧問公司管理條例
2007年3月21日國土測繪法

說明： 跨境服務貿易
專業工程服務
於中華臺北提供專業工程師簽證服務者，須設立當地據點。
測繪業
在中華臺北從事測繪業，需成立當地據點。

行業別:	商業服務
子行業別:	專業服務
產業分類:	會計師服務(CPC 86211) 租稅服務(8630)、記帳士服務(86213,86219,8622,8630) 建築服務業(CPC 8671) 獸醫服務業 (CPC 93201 [*] , 93209 ^{*3}) 不動產服務 (CPC82203 ^{**} , 82205 ^{**})
相關條款:	市場開放(第 8.4 條) 當地據點呈現(第8.5條)
措施:	2009 年 6 月 10 日會計師法 2012 年 12 月 5 日所得稅法 2012 年 12 月 5 日記帳士法 2011 年 1 月 5 日修正之建築法 2009 年 12 月 30 日修正之建築師法 2009 年 5 月 27 日獸醫師法 2011 年 12 月 30 日不動產經紀業管理條例 2011 年 6 月 15 日不動產估價師法
說明:	<u>跨境服務貿易</u> 會計師簽證服務及所得稅簽證服務 有關會計師簽證業務之執行或與所得稅簽證有關之稅務代理人服務，僅能由具備中華臺北會計師資格或稅務代理人資格者

³排除實驗室及技術服務，食品(包括特殊飼料)，及其他設施與資源。

提供服務，且必須在中華臺北境內設立或加入會計師事務所始能執業。

需設立當地據點。

記帳士服務

需設立當地據點。此據點不得為公司型態。

建築服務業

於中華臺北提供建築師簽證相關服務，必須於當地設立非公司型態之建築師事務所。

獸醫服務業

需設立當地據點。當地據點不得以公司型態呈現。

不動產經紀業

需設立當地據點。

經營不動產經紀業務及銷售國外不動產，必須依中華臺北公司法規定辦理公司登記。

不動產估價服務

從事不動產估價服務者，需在中華臺北成立事務所，並不得以公司型態呈現。

行業別： 商業服務

子行業別： 專業服務

產業分類：

相關條款： 國民待遇(第8.3條)

措施： 2009年12月30日修正之公證法

2011年12月30日地政士法

2011年7月25日專門職業及技術人員考試法施行細則

2002年1月30日引水人法

2011年12月21日消防法

說明： 跨境提供服務

外國人不得擔任公證人、地政士、引水人、及消防設備師/士。

行業別:	商業服務
子行業別:	法律服務
產業分類:	
相關條款:	市場開放(第 8.4 條) 當地據點呈現(第 8.5 條)
措施:	2010年1月27日律師法及相關法令

說明: 跨境服務貿易

中華臺北律師及外國法事務律師應設立當地據點，始得執行職務。又該據點必須以獨資或合夥方式為之。

基於透明化目的，對於外國法事務律師提供服務的規定如下：

1. 服務範圍

(1)外國法事務律師獨立執行其原資格國法或國際法。

(2)有關婚姻、親子或繼承事件當事人一造為中華臺北之國民或遺產在中華臺北境內之個案，外國法事務律師須與中華臺北律師合作或取得其提供之書面意見始得為之。

2. 中華臺北之主管機關將依下列條件許可外國法事務律師：

(1)服務提供者在其原資格國為合格律師；且

(2)服務提供者在其原資格國以律師身分執業五年以上。但外國律師曾受中華臺北律師聘僱為助理或顧問，或曾在其他國家或地區執行其母國法者，其受僱或執業期間，以二年為限，得計入所須之五年執業經驗中。

(3)2002年1月1日前，已依中華臺北「律師聘僱外國人許可及管理辦法」受僱於中華臺北律師擔任助理或顧問之外國律師，申請時受僱滿二年者，得申請成為「外國法事務律師」。

3. 「外國法事務律師」得僱用中華臺北律師或與中華臺北律師合夥，惟須經法務部許可。
4. 取得中華臺北之外國法事務律師資格後，須在中華台北加入法律事務所所在地之律師公會。

外國人於大學法律相關科系畢業，或至少有二年法律相關工作經驗，或通過任何國家律師考試者，得受僱於中華臺北律師或外國法事務律師擔任助理或顧問工作，但不得以助理或顧問本身名義從事訴訟或提供其他法律服務。

行業別： 文化、娛樂及運動服務

子行業別： 娛樂服務

產業分類：

相關條款： 國民待遇(第9.5條)

措施： 1997年11月19日外國人投資條例

2013年6月17日僑外投資負面表列

說明： 投資

外國人不得投資有侍者陪伴且與性有關之娛樂業，凡在中華臺北於特種咖啡廳／茶店、舞場及夜總會、酒家、酒吧、歌廳等提供侍者服務者均屬之。

行業別:	商業服務
子行業別:	人力仲介及供給服務業
產業分類:	
相關條款:	國民待遇(第 8.3 條及第 9.5 條) 市場開放(第 8.4 條) 當地據點呈現(第 8.5 條)
措施:	2012 年 1 月 30 日就業服務法 2010 年 3 月 2 日私立就業服務機構許可及管理辦法
說明:	<u>跨境服務貿易及投資</u>

外國人力仲介公司辦理仲介外國人至中華臺北、或依規定仲介香港或澳門居民、大陸地區人民至中華臺北工作者，應向主管機關申請認可。非經主管機關許可之外國人力仲介公司，不得在中華臺北境內從事任何就業服務業務。主管機關為認可前開規定之外國人力仲介公司，得限制其來源國、家數及業務種類。

任何在中華臺北提供就業服務之仲介公司，須以公司型態成立或依中華臺北公司法登記之外國公司。主管機關依國內經濟及就業市場，得許可外國人力仲介公司在中華臺北境內設立私立就業服務機構提供就業服務。

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行業別： 郵政及專差服務業

子行業別：

產業分類：

相關條款： 市場開放(第8.4條)

措施： 2011年4月27日郵政法

說明： 跨境服務貿易

遞送信函、明信片或其他具有通信性質之文件之業務由中華郵政股份有限公司專營。除中華郵政股份有限公司外，無論何人，不得以遞送信函、明信片或其他具有通信性質之文件為營業。

行業別： 所有業別

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

高階管理人員及董事會(第9.10條)

措施： 針對投資人的投資或服務提供者提供的跨境服務貿易，且該投資人或服務提供者為擁有另一締約方永久居留權，或是由非締約方人士所擁有或控制之締約另一方企業進行禁止或限制之相關法規。

說明： **跨境服務貿易及投資**

中華臺北保留依據有關現行法律對於締約方之投資人之投資或服務提供者提供之跨境服務貿易維持任何現行禁止或限制措施之權利。其中該等有關現行法令明白規範前述該等投資人之投資或該等服務提供者提供之跨境服務貿易，且明訂該投資人或該服務提供者係擁有締約另一方永久居留權，或係由非締約方人士所擁有或控制之締約另一方企業。據前述現行相關法規對前述該等投資人之投資或該等服務提供者提供之服務貿易之任何待遇，不得低於在相似情況下，中華臺北對非締約方投資人之投資或服務提供者提供之跨境服務貿易，所採取的待遇。

新加坡不符合措施清單 (附件 8B : II)

1.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現
說明	<u>跨境服務貿易</u> 新加坡保留採取或維持任何與自然人呈現、或自然人移動，包括移民、入境或短期停留等服務措施之權利。
既存措施	--

2.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留採取或維持任何與機場營運商或管理機構之撤資措施之權利
既存措施	-

3.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採取任何影響由政府所持有或控制之醫療機構，例如醫院與聯合診所，包括其投資之機構、醫院、與聯合診所所提供之健康服務之措施之權利。

既存措施

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4.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響社會服務、社會安全、公共訓練、以及救護車服務措施之權利
既存措施	--

5.

行業別	商業服務
子行業別	信用報告服務
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留採取或維持任何影響信用報告服務 措施之權利。
既存措施	--

6.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響進行土地或土地利用，包括但不限於土地分區、土地利用以及城市規劃政策此類活動措施之權利。
既存措施	《計畫法》，Cap 232，1998年修訂

7.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 實績要求 高階經理人與董事會

說明

投資

新加坡保留維持或採取任何影響，包括但不限於由國家所有不動產之轉讓與撤資措施之權利。

既存措施

《國家土地法》，Cap. 314，1996年修訂

8.

行業別	所有
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採取任何影響下列活動措施之權利：

- (a) 將政府行使之公權力，全部或部分移轉給私營部門之服務；
- (b) 釋出新加坡政府完全持有之企業之股權或資產；
- (c) 釋出新加坡政府部分持有之企業之股權或資產。

既存措施

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9.

行業別	國家電子系統之管理與營運服務
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響國家電子系統之管理與營運之措施之權利。
既存措施	--

10.

行業別	武器與炸藥
子行業別	--
產業分類	--
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響武器與炸藥業別之措施之權利。
既存措施	2003年修訂《武器與炸藥法案》，Cap. 13

11.

行業別

廣播服務業

廣播服務之定義為透過任何技術傳遞標象或訊號，為全部或部分國內大眾所接收或展示的視聽節目訊號。

子行業別

-

產業分類

-

相關條款

國民待遇

市場進入

當地據點呈現

實績要求

高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採取任何影響新加坡國內聽眾接收之廣播電視服務之權利，以及與廣播電視服務有關之頻譜分配，包括在新加坡所提供之服務，以及由新加坡所發射之國際廣電服務管制措施之權力。

本保留不適用單純將獲得許可的廣電服務之訊號傳輸給終端消費者之業者。

本保留不適用節目製作、發行、電影公開播送、錄音與錄影。對於節目製作、發行、電影公開播送、錄音與錄影之開放承諾，不包括所有涉及與廣電相關之廣電、視聽服務及素材。保留服務之例包括：保留無線廣電、有線電視與付費電視之服務。

既存措施

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12.

行業別	娛樂與文化服務
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採行任何與創意藝術、文化遺產、其他文化產業（包括娛樂服務與其他文化服務）相關措施之權利。

創意藝術：表演藝術（包括戲劇、舞蹈與音樂）、視覺藝術與工藝、文學、電影、電視、影像、廣播、網路創意、本地傳統產業、當代文化傳達、數位互動媒體，以及使用新技術以跨越藝術形式之混合藝術工作。

文化遺產：民族學、考古學、歷史學、文學、藝術、科學或技術遺產，包括博物館、美術館、圖書館、檔案館與其他文物收藏機構所記錄、保存、展出之收藏品。

既存措施

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13.

行業別	商業服務
子行業別	專利代理服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 高階經理人與董事會 實績要求
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何影響教育與專業資格承認措施（例如專利代理人之申請、登記與發照）之權利。
既存措施	《專利法》，Cap. 221，2005年修訂

14.

行業別	所有
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留採行或維持任何不動產相關措施之權利。包括但不限於影響不動產所有權、銷售、購買、開發與管理之措施。

本保留內容不適用不動產諮詢服務、不動產經紀服務、不動產拍賣服務與不動產估價服務。

既存措施

《物業住宅法》，Cap. 274，2009年修訂

《國有土地法》，Cap. 314，1996年修訂

《建屋發展法》，Cap. 129，2004年修訂

《裕廊鎮管理法》，Cap. 150，1998年修訂

《公共住宅計畫法案》，Cap. 99A，1997年修訂

15.

行業別	商業服務
子行業別	與科技工程有關之顧問服務
產業分類	與科技工程有關之顧問服務(CPC 8675)
相關條款	國民待遇 市場進入 當地據點呈現 高階經理人與董事會 實績要求

說明

跨境服務貿易及投資

新加坡保留維持行或採行任何與提供下列服務有關之權利：

- (a) 地質、地球物理，以及其他科學勘探服務（CPC86751）
- (b) 地底勘查服務（CPC86752）；
- (c) 地表測量服務（CPC86753）；與
- (d) 地圖繪製服務（CPC86754）。

既存措施

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16.

行業別	商業服務
子行業別	武裝護衛服務、裝甲車武裝警衛服務
產業分類	警衛服務(CPC87305)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何與武裝護衛服務、裝甲車和武裝警衛服務有關之權利
既存措施	《警察法》，Cap. 235，Part IX，2006年修訂

17.

行業別	商業服務
子行業別	博奕服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何與提供博奕服務相關措施之權利。
既存措施	《博弈法》，Cap. 21，2011年修訂 《公眾博彩場所法》，Cap. 49，1985年修訂 《私營彩券法》，Cap. 250，2012年修訂

18.

行業別	商業服務
子行業別	法律服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何與在新加坡境內提供法律服務相關措施之權利。
既存措施	《法律專業法》，Cap. 161，2009年修訂

19.

行業別	社區、個人的及社會服務
子行業別	合作社團服務 工會組織服務
產業分類	工會組織服務(CPC 952) 其他成員性質組織服務(CPC 959)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何影響合作社團及工會所提供服務之相關措施之權利。
既存措施	《合作社團法》，Cap. 62，2009年修訂 2009年《合作社團組織條例》(S349/2009) 《工會法》，Cap. 333，2004年修訂

20.

行業別	國防
子行業別	-
產業分類	-
相關條款	國民待遇 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留採行或維持任何維持新加坡政府控制新科工程公司(包括其繼承實體)股權相關措施之權利。包括但不限於透過指派或撤銷董事會成員、減持股份、解散公司。
既存措施	-

21.

行業別	報紙分銷、出版及印刷服務 「報紙」一詞指任何內含新聞、報導或其他註記、觀察、評論內容之出版品，以任何語言印製發行，定期公開發送或銷售者，惟政府發行刊物不屬之。
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何影響報紙分銷、出版及印刷服務相關措施之權利，包括但不限於持股限制、與經營權控制。
既存措施	《報紙及印刷品法》，Cap. 206，2002年修訂

22.

行業別	交易服務
子行業別	配銷服務 經紀商服務 批發交易服務 零售服務 經銷服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何針對禁止進出口產品供應或非自動進出口許可證相關措施之權利。 針對法律、規則或其他措施所訂定之進出口禁止產品或非自動進出口許可證機制，新加坡保留修改(或)與增加之權利。
既存措施	-

23.

行業別	教育服務
子行業別	初等教育服務 中等教育服務
產業分類	初等教育(CPC 921) 初級中等教育服務(CPC 92210) 高級中等教育服務(僅適用於新加坡學制下之大學預備課程教育中心與初級學院)(CPC 92220)
相關條款	國民待遇 市場進入 當地據點呈現
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採行任何影響供新加坡國民就讀之初等教育、初級中等教育、高級中等教育(僅適用於新加坡學制下之大學預備課程教育中心與初級學院)相關措施之權利，包含運動教育服務。
既存措施	《教育法》，Cap. 87，1985年修訂 行政指導綱領 《私立教育法》，Cap. 247A，2011年修訂

24.

行業別	健康及社會服務
子行業別	醫療服務、牙醫服務、藥事服務、醫療綜整與應用服務、護理服務、物理治療服務、輔助醫療服務、專職醫療服務、驗光和配鏡師服務
產業分類	-
相關條款	國民待遇 市場進入
說明	<u>跨境服務貿易</u> 新加坡保留維持或採行任何限制下列服務業提供者數量之相關措施權利：包括但不限於，醫療服務、牙醫服務、藥事服務、醫療綜整與應用服務、護理服務、物理治療服務、輔助醫療服務、專職醫療服務、驗光和配鏡師服務。 新加坡保留維持或採行任何規範下列服務業提供者相關措施之權利：包括但不限於，醫療服務、牙醫服務、藥事服務、醫療綜整與應用服務、護理服務、物理治療服務、輔助醫療服務、專職醫療服務、驗光和配鏡師服務。
既存措施	-

25.

行業別 製造業及附屬於製造業服務

子行業別 -

產業分類 -

相關條款 國民待遇

市場進入

實績要求

說明 **跨境服務貿易及投資**

新加坡保留維持或採行任何影響課徵稅收、限制產品生產製造、(或)與製造控管法訂定罰則等相關措施之權利。

新加坡保留修改或新增製造控管法所列產品清單之權利與彈性。

現行產品清單有：

(a) 啤酒與黑啤酒

(b) 雪茄

(c) 軋延鋼品

(d) 口香糖，泡泡糖，牙科口香糖或任何類似物質
(不屬於醫療法(Cap. 176)所稱之藥品或依該法
Section 54 所製造之物質)

(e) 香菸

(f) 火柴

既存措施 《製造控管法》，Cap. 57，2001年修訂

26.

行業別	污水與垃圾處理，公共衛生與其他環境保護服務
子行業別	廢水管理服務，包括但不限於固體廢棄物和廢水之收集、處理
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何會影響污水管理，包括但不限於污水收集及處理之措施之權利。
既存措施	《廢水處理及衛生工作執業準則》 《污水下水道法》，Cap. 294，2001年修訂

27.

行業別	污水與垃圾處理，公共衛生與其他環境保護服務
子行業別	廢水管理服務，包括收集與危險性廢棄物處理
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何會影響污水管理，包括對於危險性廢棄物收集及處理之措施之權利。
既存措施	-

28.

行業別	郵政服務
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留採取或維持任何影響基本與快捷郵件服務之措施之權利。
既存措施	《郵政服務法》，Cap. 237A，2000年修訂

29.

行業別 電信服務

子行業別 電信服務

產業分類 -

相關條款 國民待遇

市場進入

當地據點呈現

實績要求

說明

跨境服務貿易及投資

新加坡保留及維持採取與締約國相同之外資持股限制，這些範圍涉及公眾行動網路及無線網路通訊系統。項目包括：

(a) 公眾無線通信服務（海運與航空之無線電通信服務）；

(b) 公眾行動電話服務 (PCMTS) ；

(c) 公眾無線電呼叫服務 (PRPS) ；

(d) 公眾中繼式無線電服務 (PTRS) ；

(e) 公眾行動數據服務 (PMDS) ；

(f) 公眾行動寬頻多媒體服務；與

(g) 公眾固定無線寬頻多媒體服務

既存措施 -

30.

行業別	交易服務
子行業別	飲用水提供服務
產業分類	自來水(僅適用於飲用水供給) (CPC 18000)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何會影響飲用水提供之措施之權利。
既存措施	《公共事業法》，Cap. 261，2002年修訂

31.

行業別	運輸服務
子行業別	空運服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採取任何對航空運輸相關服務之投資(或)與提供有影響之措施之權利，包括但不限於航空導航與空中交通控制服務，航空站服務與設備，航空緊急情況與消防服務，機場安全服務，航空站與直升飛機場之建築物、所有權、管理與運作(包含不動產管理)，以及地勤服務與電腦訂位系統。

既存措施

2009年《新加坡民用航空局法》(Act 17 of 2009)

32.

行業別	運輸服務
子行業別	旅客空運服務 航空貨運服務
產業分類	旅客空運服務(CPC 731) 航空貨運服務(CPC 732)
相關條款	國民待遇 市場進入 當地據點呈現 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何新加坡所締結的雙邊與多邊航空服務協定要求的相關措施之權利。
既存措施	-

33.

行業別	運輸服務
子行業別	航空作業服務
產業分類	-
相關條款	國民待遇 實績要求 高階經理人與董事會
說明	<u>投資</u> 新加坡保留維持或採取對於航空作業有影響之措施之權利。
既存措施	《航空法》，Cap. 6，Section 3，1985年修訂

34.

行業別	運輸服務
子行業別	陸地運輸服務-旅客運送服務業，包括但不限於由鐵路、城市與郊區定期班次運輸的旅客運送服務，計程車服務，公車站與火車站服務以及與大眾運輸服務相關之售票服務 公共運輸服務係指社會大眾得加以使用並且其目的為在新加坡境內旅客自身運送
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響提供旅客運送服務措施之權利。 旅客運送服務係指社會大眾得加以使用並且其目的為在新加坡境內旅客自身運送。
既存措施	《捷運系統法》，Cap. 263A，2004年修訂 《新加坡陸路交通管理法》，Cap. 158A，1996年修訂 《公共交通理事會法》，Cap. 259B，2012年修訂 《道路交通法》，Cap. 276，2004年修訂

35.

行業別	運輸服務
子行業別	地面運輸服務-鐵路與道路貨物運輸 鐵路與道路運輸支援服務
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響上述地面運輸服務供給措施之權利。
既存措施	-

36.

行業別	運輸服務
子行業別	所有運輸方式之運輸輔助服務
產業分類	儲存和倉儲服務(CPC 742) 貨櫃集散站服務(CPC 742**) 貨運代理服務(CPC 748) 內陸運輸服務(CPC 7123**)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響給予他方儲藏與倉庫，貨物運輸，內陸貨運，貨櫃站之平等待遇措施之權利。
既存措施	-

37.

行業別	運輸服務
子行業別	海事運輸-牽引或拖曳協助；補給、燃料與供水；廢料收集與壓艙廢棄物處理（ballast waste disposal）；港口船長服務；導航協助；緊急修復設備；拋錨；與以陸地為基地的運輸服務，主要為船隻之運作，包括通訊、水與電力供給
產業分類	港口水道營運服務(CPC 74510) 引水服務(CPC 74520) 導航輔助服務(CPC 74530) 其他水路運輸輔助服務(CPC 74590)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響牽引與拖曳協助供應；補給，燃料與供水；廢料收集與壓艙廢棄物處理（ballast waste disposal）；港口船長服務；導航協助；緊急修復設備；拋錨；與以陸地為基地的運輸服務，主要為船隻之運作，包括通訊、水與電力供給之措施之權利。 為臻明確，不得採取任何否定國際海事運輸操作員之合理與不歧視取得上述港口服務之措施。
既存措施	《海事與港口法》，Cap. 170A，Section 41 (Part VIII)，1997年修訂

38.

行業別	運輸服務
子行業別	內陸水道運輸服務
產業分類	內水船隻運輸服務(CPC 722)
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會
說明	<u>跨境服務貿易及投資</u> 新加坡保留維持或採取任何影響內陸水道運輸服務供給措施之權利。
既存措施	-

39.

行業別	交易服務
子行業別	酒精飲料與菸草之批發貿易服務與零售貿易服務
產業分類	-
相關條款	市場進入 當地據點呈現
說明	<u>跨境服務貿易</u> 新加坡保留採取或維持任何影響供給菸草產品與酒精飲料之批發與零售貿易服務業措施之權利。
既存措施	-

40.

行業別	能源
子行業別	-
產業分類	-
相關條款	國民待遇 市場進入 當地據點呈現 實績要求 高階經理人與董事會

說明

跨境服務貿易及投資

新加坡保留維持或採取任何影響核能之禁止，管制，管理或控制核能製造，使用，分配與零售，包括設定自然人或法人行使上述行為之條件措施之權利。

既存措施

-

中華臺北不符合措施清單（附件 8B：II）

1

行業別： 所有

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

高階管理人員及董事會(第9.10條)

說明：

跨境服務貿易及投資

中華臺北得採取或維持任何有關法律執行與矯正服務之措施，以及下列基於公共目的設置或維持之社會服務措施：所得保障或保險、社會安全或保險、社會福利、公共教育、公共訓練、健康、兒童照顧、公共汗水設施。

2

行業別： 關於原住民之議題

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

高階管理人員及董事會(第9.10條)

說明：

跨境服務貿易及投資

中華臺北得採取或維持任何有關給予原住民權利或優惠之措施。

3

行業別： 博弈業

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

實績要求(第9.9條)

說明：

跨境服務貿易及投資

中華臺北保留採取或維持任何有關博弈事業措施之權利，及任何涉及賭博的行為，包括但不限於彩券之營運發行。

4

行業別： 視聽服務業

子行業別： 電視廣播傳輸服務(CPC 75241)

廣播傳輸服務(CPC 75242)

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

高階管理人員及董事會(第9.10條)

說明：

跨境服務貿易及投資

中華臺北保留採取或維持任何涉及其境內廣播電視服務措施之權利，並對來自中華臺北之國際廣播電視服務、以及廣播電視服務之頻率指配等事項保留權利。

5

行業別： 所有

子行業別：

產業分類：

相關條款： 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

說明：

跨境服務貿易及投資

中華臺北得採取或維持任何有關給予社會、經濟弱勢族群權利或優惠之措施。

6

行業別: 所有

子行業別:

產業分類:

相關條款: 國民待遇(第8.3條及第9.5條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

實績要求(第9.9條)

高階管理人員及董事會(第9.10條)

說明:

跨境服務貿易及投資

中華臺北保留維持或採取任何為禁止、規範、管理或控制核能之製造、使用、配銷及零售的措施之權利，包括針對自然人或法人設立條件。

7

行業別: 所有

子行業別:

產業分類:

相關條款: 國民待遇(第8.3條)

市場開放(第8.4條)

當地據點呈現(第8.5條)

說明: **跨境服務貿易**

中華臺北保留採取或維持任何有關與自然人提供服務，或其他自然人移動，包含移民、入境或短期停留措施之權利。

附件9

徵收

締約雙方同意：

1. 締約一方採取之單一行動或一系列行動除非涉及有形或無形之財產權或投資之財產利益，否則不構成徵收。
2. 第9.12條（徵收）第1項處理兩種情形。第一種情形為直接徵收，即為投資國有化，或透過正式所有權轉移或直接沒收而達到直接徵收之目的。
3. 第9.12條（徵收）第1項處理之第二種情形為間接徵收，即締約一方採取之單一行為或一系列行為之影響相當於直接徵收，但無正式所有權轉移或直接沒收。
 - (a) 對於締約一方之單一行為或一系列行為，在特定事實狀況下，是否構成間接徵收之決定需要個案、依事實考量包含以下在內之其他因素：
 - (i) 政府行為對經濟之衝擊，雖然締約一方之單一或一系列行為本身對一投資之經濟價值造成負面影響，並不代表間接徵收已發生；
 - (ii) 政府行為對投資期望之明確及合理性之干預程度；及
 - (iii) 政府行為之性質。
 - (b) 除極少數情況外，締約一方規劃並用於保護例如公共衛生、安全與環境等合法公共福利目標之非歧視性管理作為，並不構成間接徵收。

附件 12A

新加坡

適用機關

新加坡

承諾表 A：中央機關

新加坡於世界貿易組織政府採購協定附錄一之附件一所列全部機關適用該附件之採購。

門檻金額：

財物及服務（不含工程服務）：100,000 特別提款權；及

工程服務：5,000,000 特別提款權

承諾表 B：中央以下機關

新加坡不適用。

承諾表 C：其他機關

新加坡於世界貿易組織政府採購協定附錄一之附件三所列全部機關適用該附件之採購。

門檻金額：

財物及服務（不含工程服務）：400,000 特別提款權；及

工程服務：5,000,000 特別提款權

適用財物及服務

承諾表 D：財物

本章適用新加坡於世界貿易組織政府採購協定附錄一之附件四所列之財物採購。

承諾表 E：服務（工程服務除外）

本章參採 MTN.GNS/W/120 文件所作分類項目（其餘項目除外），適用於下列

服務項目：

中央貨品號列	服務名稱
6112	公路運輸設備維修
	語音電話業務
	分封交換式數據傳輸業務
	電路交換式數據傳輸業務
	電報交換業務
	電報業務
	傳真業務
	出租電路業務
	增值傳真(含存轉、存取)服務
	編碼及通信協定轉換服務
	行動電話業務
	中繼式無線電話業務
	行動數據通信業務
	無線電叫人業務
641-643	旅館及餐廳(含餐飲)
74710	旅行社及旅遊服務
7472	導遊服務
7512	快遞服務
7523	電子文件存送服務
7523	語音存送服務
7523	資訊儲存、檢索服務
7523	電子資料交換服務
84100	與電腦硬體安裝有關之諮詢服務
842	軟體執行服務
843	資料處理服務
844	資料庫服務
845	包括電腦之辦公機器設備維修服務
849	其他電腦服務
862	會計、審計及簿記服務
865	管理顧問服務
866	與管理顧問相關之服務(仲裁及調解服務除外)
8671	建築服務
8672	工程服務
8673	綜合工程服務
8676	技術檢定與分析服務
871	廣告服務(僅限電視或廣播廣告)
87201	管理階層人員搜尋服務

874	建築物清理服務
87905	翻譯及傳譯服務
932	獸醫服務
9401	污水處理服務
9402	廢棄物處理服務
9403	衛生及類似服務
9404	排氣清潔服務
9405	噪音防制服務
9409	其他環境保護服務
96112	錄影帶及電影之製作服務業
96113	錄影帶及電影之行銷服務業
96121	電影放映服務業
96122	錄影帶放映服務業
96311	圖書館服務
	生物科技服務
	會議展覽服務
	商業市場研究
	室內設計服務，不含建築
	與農、林、漁、礦有關之專業、諮詢及顧問服務，含 油田服務

新加坡附件 12A 承諾表 E 之附註：

1. 不適用中央貨品號列 9401 至 9405 及 9409 項目之有毒廢棄物管理。
2. 服務清單須依照附件 8B 所列之限制和條件。

承諾表 F：工程服務

本章適用新加坡於世界貿易組織政府採購協定附錄一之附件六依照 MTN.GNS/W/120 文件所列工程服務。

新加坡附件 12A 承諾表 F 之附註：

工程服務清單須依照附件 8B 所列之限制和條件。

承諾表 G：總附註

本章適用新加坡於世界貿易組織政府採購協定附錄一之附件七。

中華臺北

適用機關

承諾表 A：中央機關

中華臺北於世界貿易組織政府採購協定附錄一之附件一所列全部機關適用該附件之採購。

門檻金額：

財物 ：100,000 特別提款權

服務 ：100,000 特別提款權

工程服務：5,000,000 特別提款權

承諾表 B：中央以下機關

中華臺北於世界貿易組織政府採購協定附錄一之附件二所列全部機關適用該附件之採購，以及下列機關：

— 新北市政府

— 臺中市政府

— 臺南市政府

— 桃園縣政府 (升格為直轄市之日起生效)

門檻金額：

財物 ：200,000 特別提款權

服務 ：200,000 特別提款權

工程服務：5,000,000 特別提款權

承諾表 C：其他機關

中華臺北於世界貿易組織政府採購協定附錄一之附件三所列全部機關適用該附件之採購。

門檻金額：

財物 ：400,000 特別提款權

服務 ：400,000 特別提款權

工程服務：5,000,000 特別提款權

承諾表 D：財物

本章適用中華臺北於世界貿易組織政府採購協定附錄一之附件四所列之財物

採購。

承諾表 E：服務（工程服務除外）

本章適用下列依照 MTN.GNS/W/120 文件所列之服務項目（其餘項目除外）：

GNS/W/120 中央貨品號列	服務名稱
1.A.b 862**	會計、審計及簿記服務
1.A.d. 8671	建築服務
1.A.e. 8672	工程服務
1.A.f. 8673	綜合工程服務
1.A.g. 8674	都市規劃及景觀建築服務
1.B.a. 84100	與電腦硬體安裝有關之諮詢服務
1.B.b. 842	軟體執行服務
1.B.c. 843	資料處理服務
1.B.d. 844	資料庫服務
1.B.e. 845	包括電腦之辦公機器設備維修服務
849	其他電腦服務
1.F.a. 871**	廣告服務（僅限電視或廣播廣告）
1.F.c. 865	管理顧問服務
1.F.d. 866**	與管理顧問相關之服務（仲裁及調解服務除外）
1.F.e. 8676	技術檢定與分析服務
1.F.f. 88110**,88120** 88140**	附帶於農、牧、林之顧問服務
1.F.h. 883,5115	附帶於礦業之服務
1.F.m. 8675	與科技工程有關之顧問服務
1.F.o. 874	建築物清理服務
1.F.t. 87905	翻譯及傳譯服務
2.B. 7512**	國際快遞服務陸地運送部分
2.C.a. 7521**	語音電話業務
2.C.b. 7523**	分封交換式數據傳輸業務
2.C.c. 7523**	電路交換式數據傳輸業務
2.C.d 7523**	電報交換業務
2.C.e 7522	電報業務
2.C.f. 7521**, 7529**	傳真業務
2.C.g. 7522**, 7523**	出租電路業務
2.C.h. 7523**	電子文件存送服務
2.C.i. 7523**	語音存送服務
2.C.j. 7523**	資訊儲存、檢索服務
2.C.k. 7523**	電子資料交換服務(EDI)
2.C.l. 7523**	加值傳真(含存轉、存取)服務

2.C.m.	7523**	編碼及通信協定轉換服務
2.C.o.	75213*	行動電話業務
2.C.o.	7523**, 75213*	中繼式無線電話業務
2.C.o.	7523**	行動數據通信業務
2.C.o.	75291*	無線電叫人業務
2.D.a.	96112	錄影帶及電影之製作服務業
2.D.a.	96113	錄影帶及電影之行銷服務業
2.D.b.	96121	電影放映服務業
2.D.b.	96122	錄影帶放映服務業
6.A.	9401	污水處理服務
6.B.	9402	廢棄物處理服務
6.C.	9403	衛生及類似服務
6.D.		其他
	9404	排氣清潔服務
	9405	噪音防制服務
	9409	其他環境保護服務
9.A.	64110**	旅館服務
9.A.	642	提供食物服務
9.B.	7471	旅行社及旅遊服務
11.E.d.	8868**	鐵路運輸設備維修
11.F.d.	6112	公路運輸設備維修
		商業市場研究
		會議服務（關於會議之會場服務）

附註：

不適用中央貨品號列 9401 至 9405 及 9409 項目之有毒廢棄物管理。

承諾表 F：工程服務

本章適用中華臺北於世界貿易組織政府採購協定附錄一之附件六所列所有工程服務。

承諾表 G：附註及總附註

1. 本章適用中華臺北於世界貿易組織政府採購協定附錄一所載附註及總附註，但不包括總附註第 1 點、第 2 點及第 8 點。

適用本章之服務將依照本協定第 8 章（跨境服務貿易）之規定，而非依世界貿易組織服務貿易總協定之規定。

附件 12B

新加坡

本章適用新加坡於世界貿易組織政府採購協定附錄二、三、四所載之內容。

中華臺北

本章適用中華臺北於世界貿易組織政府採購協定附錄二、三、四所載之內容。

附件 12C

依據第 12.4 條 (聯絡點)，聯絡點為：

(a) 新加坡為財政部，或其存續機關；及

(b) 中華臺北為行政院公共工程委員會，或其存續機關。

附件 15

標準程序規則

適用範圍

1. 本規則係依據第 15.10 條制定，除締約雙方另有約定外，本規則應適用於第 15 章（爭端解決）之爭端解決程序。

定義

2. 為本附件之目的，相關用語定義如下：

控訴締約方：係指依第 15.6 條請求成立小組之締約方；及

仲裁小組：係指依據第 15.7 條所組成的仲裁小組。

3. 本規則所提及之條文，均係指第 15 章（爭端解決）適當之條文。

小組之職權範圍

4. 除締約雙方於收到成立小組之請求後二十(20)日內另有合意，小組之職權範圍如下：

「依本協定相關規定，審查根據第 15.6 條組成仲裁小組請求所載之事項，並認定法律及/或事實，說明理由及建議，並依第 15.12 條、第 15.13 條規定出具書面報告。」

5. 締約雙方應儘速於最後一名仲裁員選出後向小組提交協議之職權範圍。
6. 控訴締約方如主張其利益受到剝奪或減損，應載明於小組之職權範圍。

書狀及其他文件

7. 各締約方就其書狀應提交至少四(4)份複本予小組，並將一份複本交給締約他方。
8. 控訴締約方應於最後一名仲裁員選出後十(10)日內，將其初步書狀提交被控訴締約方。被控訴締約方應於收受控訴締約方之初步書狀後二十(20)日內，將答辯狀提交控訴締約方。
9. 各締約方得以傳真、電子郵件或其他電子傳送形式，提交第 7 條及第 8 條以外與仲裁程序有關之請求、通知或其他文件給締約他方。
10. 締約方得隨時提出新文件，用以修正其前所提出與小組程序有關之任何請求、通知、書狀或其他文件抄寫上之微小錯誤。新提出之文件應明確指出修正之處。

小組之運作

11. 小組之主席應主持所有會議。小組得授權主席決定行政上或程序上之事項。
12. 除本規則另有規定外，小組得以包括電話、傳真及電腦連結等方式執行其事務。
13. 僅小組成員得參加小組之評議。但小組得於徵詢締約雙方後，聘雇仲裁程序必需之助理、口譯或筆譯人員、紀錄人員，並允許該等人員於評議時在場。除非資訊已經公開，小組成員及小組聘雇人員應對仲裁程序保密。
14. 小組就本規則未涵蓋之程序問題，得採取符合本協定之適當程序。
15. 小組成員無法執行職務之日起，至繼任小組成員選出之日止，各項仲裁程序規定之期限，應暫停計算。

16. 小組於徵詢締約雙方之意見後，得修改適用於仲裁程序之時間規定，並做必要之程序上或行政上之調整。

聽審

17. 小組主席於徵詢締約雙方及其他小組成員後，應決定開庭之日期及時間，並書面通知締約雙方開庭之日期、時間及地點。

18. 小組之開庭地點應依締約雙方同意定之。若未能合意，應輪流在締約雙方領域內舉行開庭，第一次開庭應在控訴締約方領域內進行。

19. 開庭時應確保控訴締約方及被控訴締約方均有相同之時間提出論點、反駁意見及再反駁意見。

小組之決定

20. 小組應依共識作成決定；若無法獲致共識，則應以多數決作成決定。

資訊之取得

21. 締約雙方對開庭程序、評議、初步報告及所有提交小組之書狀或與小組之溝通事項，應依下列規定保守秘密：

(a) 任一方得隨時公布自己提交之書狀；

(b) 為保護個人隱私或特定公有或私人企業正當商業利益或處理關鍵機密之必要，締約方得指明其書狀中之資訊或於小組開庭時提出之資訊應予保密。

(c) 締約方應對締約他方提交並依前(b)款指定為機密之資訊，予以保密；及

- (d) 各締約方應採取合理必要措施，確保其聘請之專家、口譯、筆譯人員、法庭記錄員或參與仲裁程序之其他人員，對仲裁程序予以保密。

酬勞與費用之支付

22. 小組應保持紀錄，結算所有與仲裁程序有關之一般費用，包括支付予助理、法庭紀錄員、或徵詢締約雙方後於仲裁程序所聘雇人員之費用。

附件 16

有關第 16.4 條（租稅）第 5 項之政府主管機關

依據第 16.4 條（租稅）第 5 項之規定，政府主管機關為：

- (a) 新加坡為財政部財政政策署署長或其繼任者，或其他由新加坡指定之政府官員；及
- (b) 中華臺北為財政部賦稅署署長或起指派之代表者，或其他中華臺北指定之官員。

附件 17

聯絡點

依據第 17.2 條（聯絡點）第 1 項之規定，聯絡點為：

- (a) 新加坡為貿工部或其繼任單位；及
- (b) 中華臺北為經濟部或其繼任單位。

ANNEX 4C
LIST OF GOODS ELIGIBLE FOR OUTWARD PROCESSING (HS 2007)

4014.90
7019.90
8207.19
8409.99
8412.80
8414.59
8414.80
8414.90
8415.81
8415.90
8421.21
8421.99
8422.30
8422.40
8423.82
8423.89
8423.90
8424.30
8424.90
8437.90
8441.10
8443.91
8451.29
8462.31
8462.99
8467.22
8467.91
8467.99
8479.90
8480.20
8480.49
8480.79
8483.50
8484.20
8501.20
8501.31
8501.32
8501.33
8501.34
8501.53

8501.61
8501.62
8502.11
8502.12
8502.13
8502.20
8502.31
8502.39
8502.40
8504.21
8504.22
8504.31
8504.32
8504.33
8504.34
8504.40
8504.90
8505.11
8505.19
8506.90
8507.40
8508.70
8509.80
8509.90
8511.20
8511.80
8514.10
8514.40
8514.90
8515.11
8515.19
8515.21
8515.31
8515.80
8515.90
8516.21
8516.33
8518.29
8518.50
8519.81
8519.89
8522.10
8522.90
8525.80

8526.92
8529.90
8535.29
8535.40
8536.41
8536.49
8539.29
8539.32
8539.39
8539.41
8539.49
8539.90
8540.72
8540.79
8540.89
8543.20
8543.30
8543.90
8545.20
8546.10
8548.10
8714.93
8714.96
9001.50
9006.10
9008.30
9010.90
9013.80
9017.20
9017.80
9033.00
9405.50

ANNEX 4D
COMPETENT GOVERNMENT AUTHORITY FOR CUSTOMS PROCEDURES
RELATING TO ORIGIN

Pursuant to Article 4.14 (Definitions), the competent government authority is:

- (a) in the case of Singapore, Singapore Customs, or its successors; and
- (b) in the case of Chinese Taipei, the customs administration under the Ministry of Finance or its successors and the Ministry of Economic Affairs or its successors.

ANNEX 4E
TEMPLATE FOR DECLARATION OF ORIGIN

DECLARATION OF ORIGIN

**Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu,
Kinmen and Matsu (“Chinese Taipei”) on Economic Partnership (“ASTEP”)**

1. Name of Exporter: Address:		
2. Name of Consignee: Address:		
3. Producer name: (Optional field & to be filled only if known)		
4. Description of Goods	5. HS Tariff Classification	6. Number & Date of Invoice
<p>7. I hereby declare that the goods enumerated on this invoice are originating from the territory of <i>Singapore / Chinese Taipei</i> and they comply with the origin requirements specified for those goods in the ASTEP.</p> <p>The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</p> <p>I agree to maintain and present upon request, documentation necessary to support this declaration of origin, and to inform, in writing, all persons to whom the declaration of origin was given of any changes that could affect the accuracy or validity of this certification.</p>		
8. Name, Designation, Date and Signature:		

INSTRUCTIONS FOR FILLING THE DECLARATION OF ORIGIN

The Declaration of Origin shall be completed by the exporter of the goods legibly in English. Annexes may be attached if the spaces provided are insufficient.

Field 1	Indicate legal name, address of the exporter.
Field 2	Indicate legal name, address of the importer.
Field 3	Indicate legal name, address of the producer, if known.
Field 4	Provide a full description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the Harmonized System (HS).
Field 5	For each good described in Field 4, identify the six digits corresponding to the HS tariff classification of the importing authority.
Field 6	For each good described in Field 4, identify the number and date of invoice. The invoice number should not be post-dated.
Field 7	Declaration of origin as applicable: a. For exports from Singapore, please declare “Singapore”; b. For exports from Chinese Taipei, please declare “Chinese Taipei”.
Field 8	This field must be completed, signed and dated by the exporter or producer. The date must be the date the Declaration of Origin was completed and signed.

ANNEX 7
COORDINATORS FOR TECHNICAL BARRIERS TO TRADE

1. For the purpose of Article 7.9 (Coordinators), the Coordinator shall be:
 - (a) in the case of Singapore, the Ministry of Trade and Industry, or its successors;
and
 - (b) in the case of Chinese Taipei, the Ministry of Economic Affairs, or its successors.

2. Upon entry into force of this Agreement, the Parties shall exchange contact details of their respective Coordinators, including email addresses, fax and telephone numbers. In the event of any changes, the Party shall inform the other Party within three (3) days of the changes.

ANNEX 8A
TELECOMMUNICATIONS SERVICES

I. Scope and Definitions

1. This Annex applies to measures affecting telecommunications services where specific commitments are undertaken.

2. For the purposes of this Annex:

- (a) **telecommunications** means the transmission and reception of signals by any electromagnetic means;
- (b) **public telecommunications transport service** means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;
- (c) **public telecommunications transport network** means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;
- (d) **essential facilities** means facilities of a public telecommunications transport network or service designated by each Party that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (e) **major supplier** means a supplier that has the ability to materially affect the terms of participation having regard to price and supply in the relevant market for basic telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (f) **facilities-based suppliers** means:
 - (i) for Chinese Taipei, Type 1 Telecommunications Carriers provided for in its Telecommunications Act;
 - (ii) for Singapore, Facilities-Based Operators;

and

- (g) **services-based suppliers** means:
 - (i) for Chinese Taipei, Type 2 Telecommunications Carriers provided for in its Telecommunications Act;
 - (ii) for Singapore, Services-Based Operators.

II. Competitive Safeguards

Prevention of Anti-competitive Practices in Telecommunications

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers, who alone or together are a major supplier, from engaging in or continuing anti-competitive practices.

Safeguards

2. The anti-competitive practices referred to in paragraph 1 above shall include in particular:

- (a) engaging in anti-competitive cross-subsidisation or pricing services in a manner that gives rise to unfair competition;
- (b) discriminating unfairly in providing telecommunications services;
- (c) using information obtained from competitors with anti-competitive results; and
- (d) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Asymmetric Regulation

3. Each Party may, in accordance with its laws and regulations, determine the appropriate level of regulation required to promote fair competition.

III. Public Availability of Licensing Criteria

- 1. Where a licence is required, each Party shall make publicly available the following:
 - (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of individual licences.

2. Each Party shall make known to the applicant the reasons for the denial of a licence upon request.

IV. Interconnection

Interconnection to be ensured

1. Each Party shall ensure interconnection between a facilities-based supplier or a services-based supplier and any other facilities-based supplier or a services-based supplier to the extent provided for in its laws and regulations.

Interconnection with Major Suppliers

2. Each Party shall ensure that a major supplier is required to provide interconnection at any technically feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services, for like services of non-affiliated service suppliers or for like services of its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be provided; and
- (c) upon reasonable request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

3. Each Party shall ensure that a major supplier is required to allow other suppliers who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection within the major supplier's buildings^(Note 1); or
- (b) to install their cables and lines which are essential for interconnection within the facilities specified by the laws, regulations, or administrative adjudication of each Party;

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

Note 1: Buildings used for communications that house a point of interconnection.

Interconnection Pursuant to an Approved Reference Interconnection Offer or a Model Agreement ^(Note 2)

4. Each Party shall ensure that major suppliers are required to provide, to the relevant regulatory authorities, a reference interconnection offer for approval, or an interconnection agreement already in effect. At a minimum, the reference interconnection offer or the model agreement shall be required to contain the following:

- (a) a list and description of the interconnection-related services offered, the terms and conditions for such services, the operational and technical requirements, and the procedures or processes that will be used to order and provide such services;
- (b) a list of cost-oriented prices that a major supplier offers for all its interconnection-related services. Where feasible, the major supplier shall be required to use an established cost-oriented methodology based on incremental forward-looking economic cost;
- (c) standard periods between the dates of request and commencement which are stipulated in a clear manner and are reasonable; and
- (d) a statement regarding the duration of the proposed interconnection agreement, if it is fixed.

Note 2: For greater clarity, model agreements shall not contain any information which infringes business secrecy, patent or other intellectual property rights.

5. Paragraphs 2, 3 and 4 of Clause IV of this Annex are applied only to a major supplier which has control over essential facilities.

Public Availability of the Procedures for Interconnection Negotiations

6. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.

Transparency of Interconnection Arrangements

7. Each Party shall make publicly available the rates, terms, conditions of the interconnection agreement between major suppliers and other suppliers by publishing either the reference interconnection offer or model agreement as well as relevant information.

V. Interconnection Dispute Settlement

A service supplier requesting interconnection with a major supplier shall have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known,

to an independent domestic body, which may be a regulatory body as referred to in Clause VII of this Annex, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

VI. Universal Service

Each Party shall have the right to define the kind of universal service obligation it wishes to maintain. Such obligations shall not be regarded as anti-competitive *per se*, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

VII. Independent Regulators

The regulatory body shall be separate from, and not accountable to, any supplier of telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

VIII. Allocation and Use of Scarce Resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner. Each Party shall make publicly available the current state of allocated frequency bands. Each Party shall not be required to make publicly available detailed identification of frequencies allocated for specific government uses.

ANNEX 8B
NON-CONFORMING MEASURES

ANNEX 8B:I

Explanatory Note

1. The Schedule of a Party to Annex 8B:I sets out, pursuant to paragraph 1 of Article 8.6 (Non-Conforming Measures) and paragraph 1 of Article 9.11 (Non-Conforming Measures), a Party's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (National Treatment) and Article 9.5 (National Treatment);
- (b) Article 8.4 (Market Access);
- (c) Article 8.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements); or
- (e) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific sub-sector for which the entry is made;
- (c) **Industry Classification**, where referenced, refers to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (d) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to subparagraph 1(a) and 1(b) of Article 8.6 (Non-Conforming Measures) and subparagraph 1(a) and 1(b) of Article 9.11 (Non-Conforming Measures), do not apply to the listed measure(s), as set out in paragraph 4;
- (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

- (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **Description** sets out the non-conforming measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered in their totality.

4. In accordance with subparagraphs 1(a) and 1(b) of Article 8.6 (Non-Conforming Measures) and subparagraphs 1(a) and 1(b) of Article 9.11 (Non-Conforming Measures), the obligations set out in this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming measures identified in the Description element of that entry.

5. Article 8.5 (Local Presence) and Article 8.3 (National Treatment) are separate disciplines and a measure that is only inconsistent with Article 8.5 (Local Presence) need not be reserved against Article 8.3 (National Treatment).

SCHEDULE OF SINGAPORE (ANNEX 8B:I)

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	This is an administrative policy of the Government of Singapore and is inscribed in the Memorandum and Articles of Association of PSA Corporation.
Description	<p><u>Investment:</u></p> <p>The aggregate of foreign shareholdings in PSA Corporation and/or its successor bodies is subject to a 49% limit.</p> <p>The “aggregate of foreign shareholdings” is defined as the total number of shares owned by:</p> <ul style="list-style-type: none">(a) any individual who is not a Singapore citizen;(b) any corporation which is not more than 50% owned by Singapore citizens or by the Government of Singapore; and/or(c) any other enterprise which is not owned or controlled by the Government of Singapore.

2.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	This is an administrative policy of the Government of Singapore and is inscribed in the Memorandum and Articles of Association of the relevant enterprises below.
Description	<p><u>Investment:</u></p> <p>All individual investors, apart from the Government of Singapore, will be subject to the following equity ownership limits in the enterprises and/or its successor bodies, as listed below:</p> <ul style="list-style-type: none">(a) Singapore Technologies Engineering – 15%;(b) PSA Corporation – 5%;(c) Singapore Airlines – 5%;(d) Singapore Power, Power Grid, Power Supply, Power Gas – 10%;

For the purposes of this reservation, ownership of equity by an investor in these enterprises and/or its successor bodies includes both direct and indirect ownership of equity.

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Local Presence
Measures	Business Registration Act, Cap. 32, 2004 Rev Ed Business Registration Regulations, Cap. 32, Regulation 1 Companies Act, Cap. 50, 2006 Rev Ed Limited Liability Partnerships Act, Cap. 163A, 2006 Rev Ed Limited Liability Partnerships Regulations, Cap. 163A, Regulation 1 Limited Partnerships Act, Cap. 163B, 2010 Rev Ed Limited Partnerships Regulations, Cap. 163B, Regulation 1
Description	<u>Cross-Border Trade in Services and Investment:</u> <u>Business Registration Act, Cap. 32, 2004 Rev Ed</u> Where a person required to be registered under this Act is, or, in the case of any corporation, the directors are, or the secretary of the corporation is, not ordinarily resident in Singapore, a local manager* must be appointed. <u>Companies Act, Cap. 50, 2006 Rev Ed</u> <p>(a) All locally incorporated companies shall have at least 1 director of the company who shall be ordinarily resident* in Singapore.</p> <p>(b) All branches of foreign companies registered in Singapore shall have at least 2 agents resident* in Singapore.</p>

Limited Liability Partnerships Act, Cap. 163A, 2006 Rev Ed

Every limited liability partnership shall ensure that it has at least 1 manager who is ordinarily resident* in Singapore.

Limited Partnerships Act, Cap. 163B, 2010 Rev Ed

Where every general partner of a limited partnership registered or to be registered under this Act is ordinarily resident outside Singapore, a local manager* must be appointed.

* Persons who qualify to be appointed in such capacities are primarily Singapore citizens, Singapore permanent residents and EntrePass holders (all with local addresses).

4.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	Banking Act, Cap. 19, MAS Notice 757 Monetary Authority of Singapore Act, Cap. 186, MAS Notice 1105 Finance Companies Act, Cap. 108, MAS Notice 816 Insurance Act, Cap. 142, MAS Notice 109 Securities and Futures Act, Cap. 289, MAS Notice SFA 04-N04
Description	<u>Cross-Border Trade in Services and Investment:</u> Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad ¹ . Financial institutions shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation.

¹ Owing to these restrictions placed on financial institutions lending of the Singapore dollar to non-resident financial institutions, a non-resident financial institution may in certain circumstances be unable to borrow in Singapore dollars more than S\$5 million per entity from resident financial institutions. Entities that borrow in Singapore dollars from non-resident financial institutions may face constraints as a result.

5.

Sector	Business Services
Sub-Sector	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
Industry Classification	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator (CPC 83101, 83102 and 83105)
Obligations Concerned	National Treatment Market Access
Measures	Road Traffic Act, Cap. 276, 2004 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> The cross-border rental of private cars, goods transport vehicles and other land transport equipment without operator by Singapore residents with the intent to use the vehicles in Singapore is prohibited.

6.

Sector	Business Services
Sub-Sector	Patent agent services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Patents Act, Cap. 221, 2005 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only service suppliers registered with the Intellectual Property Office of Singapore and/or its successor bodies and resident in Singapore shall be allowed to carry on a business, practise or act as a patent agent in Singapore. Only service suppliers which have at least 1 Singapore-registered patent agent resident in Singapore either as a director or partner, shall be allowed to carry on a business, practise or act as a patent agent in Singapore.

7.

Sector	Business Services
Sub-Sector	Placement and supply services of personnel
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Measures	Employment Agencies Act, Cap. 92, 2012 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to set up employment agencies and place foreign workers in Singapore.

8.

Sector	Business Services
Sub-Sector	Real estate services
Industry Classification	Non-residential property management services on a fee or contract basis (CPC 82202)
Obligations Concerned	National Treatment Market Access
Measures	Sentosa Development Corporation Act, Cap. 291, 1998 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only the Sentosa Development Corporation and/or its successor bodies shall be allowed to develop and manage the resort island of Sentosa and its waterways. However, subject to approval, private developers are allowed to develop specific plots of land on Sentosa for commercial, residential, and recreational purposes.

9.

Sector	Business Services
Sub-Sector	Technical testing and analysis services
Industry Classification	Other technical testing and analysis services (CPC 86769)
Obligations Concerned	Local Presence
Measures	Agri-Food and Veterinary Authority Act, Cap. 5, 2012 Rev Ed Animals and Birds Act, Cap. 7, 2002 Rev Ed Control of Plants Act, Cap. 57A, 2000 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to provide testing, analytical and certification services on animals, plants, and products derived from animals and plants which are physically present in Singapore, including but not limited to, where such items are intended for import, export and import for the purposes of re-export. Singapore reserves the right and flexibility to modify and/or increase the items as defined and/or listed in the Animals and Birds Act and the Control of Plants Act.

10.

Sector	Business Services
Sub-Sector	Private investigation services Unarmed guard services
Industry Classification	Investigation services (CPC 87301) Security consultation services (CPC 87302) Guard services (only applies to unarmed security guard services) (CPC 87305)
Obligations Concerned	National Treatment Market Access Local Presence Senior Management and Boards of Directors
Measures	Private Security Industry Act, Cap. 250A, 2008 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Foreigners are permitted to set up security agencies to provide unarmed guards for hire but must register a company with local participation. At least 2 of the directors must be a Singapore citizen or Singapore permanent resident. Foreigners, with the exception of Malaysians, shall not be allowed to work as guards, but can be involved in the administration of the company. The foreign directors shall produce a certificate of no criminal conviction from their country of origin, or a statutory declaration made before a Singapore commissioner of oaths, to the effect that they have never been convicted in any court of law for any criminal offence.

11.

Sector	Education Services
Sub-Sector	Higher education services in relation to the training of doctors
Industry Classification	Other higher education services (Only applies to higher education services in relation to the training of doctors) (CPC 92390)
Obligations Concerned	National Treatment Market Access
Measures	Medical Registration Act, Cap. 174, 2004 Rev Ed, Sections 2, 3, 5, 34 and 35 Private Education Act, Cap. 247A, 2011 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only local tertiary institutions shall be allowed to operate undergraduate or graduate programmes for the training of doctors in Singapore. Local tertiary institutions are tertiary institutions which are established pursuant to an Act of Parliament, or as designated by the Ministry of Education.

12.

Sector	Health and Social Services
Sub-Sector	Medical services Dental services Pharmacy services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometry and opticianry
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Medical Registration Act, Cap. 174, 2004 Rev Ed Dental Registration Act, Cap. 76, 2009 Rev Ed Pharmacists Registration Act, Cap. 230, 2008 Rev Ed Medicines Act, Cap. 176, 1985 Rev Ed Medicines (Registration of Pharmacies) Regulations, Cap. 176, Regulation 4 Nurses and Midwives Act, Cap. 209, 2012 Rev Ed Allied Health Professions Act 2011, Act 1 of 2011 Optometrists and Opticians Act, Cap. 213A, 2008 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only persons who are resident in Singapore are allowed to provide the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services, allied health services, and optometry and opticianry services.

13.

Sector	Import, Export and Trading Services
Sub-Sector	-
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Regulation of Imports and Exports Act, Cap. 272A, 1996 Rev Ed Regulation of Imports and Exports Regulations, Cap. 272A, Regulation 1
Description	<u>Cross-Border Trade in Services:</u> Only services suppliers with local presence shall be allowed to apply for import/export permits, certificates of origin or other trade documents from the relevant authorities.

14.

Sector	Telecommunications Services
Sub-Sector	Telecommunications services
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Measures	Info-communications Development Authority of Singapore Act, Cap. 137A, 2000 Rev Ed Telecommunications Act, Cap. 323, 2000 Rev Ed
Description	<p><u>Cross-Border Trade in Services:</u></p> <ol style="list-style-type: none">1. Facilities-based operators and service-based operators must be locally incorporated under the Companies Act, Cap. 50, 2006 Rev Ed. “Facilities-based operators” are operators who deploy any form of telecommunication networks, systems and facilities, outside of their own property boundaries, to offer telecommunication services to third parties, which may include other licensed telecommunication operators, business customers, or the general public. “Services-based operators” are operators who lease telecommunication network elements (such as transmission capacity and switching services) from any Facilities-Based Operator (FBO) licensed by Info-communications Development Authority of Singapore so as to provide their own telecommunication services, or to resell the telecommunication services of FBOs to third parties.2. The number of licences granted will be limited only by resource constraints, such as the availability of radio frequency spectrum. In view of spectrum constraints, parties interested in deploying networks based on wireless technology may be licensed to use radio frequency spectrum via a tender or auction process.

15.

Sector	Telecommunications Services
Sub-Sector	Telecommunications services Domain name allocation policies in Internet “country code top level domains” (ccTLDs) designated by the Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA) corresponding to the territory of Singapore.
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Info-communications Development Authority of Singapore Act, Cap. 137A, 2000 Rev Ed Telecommunications Act, Cap. 323, 2000 Rev Ed The Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA), which delegates full authority to the “country code top level domains” (ccTLDs) manager in Singapore to administer the domain names and operate the domain name system.
Description	<u>Cross-Border Trade in Services:</u> A registrar must be a company incorporated or a foreign company registered under the Companies Act, Cap. 50, 2006 Rev Ed.

16.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Obligations Concerned	Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<p><u>Cross-Border Trade in Services:</u></p> <p>Power producers shall only sell power through the Singapore electricity wholesale market and shall not be allowed to sell directly to consumers.</p> <p>The amount of power supplied cumulatively by power producers located outside of Singapore to Singapore's wholesale power market shall not exceed 600 MW.</p>

17.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<u>Cross-Border Trade in Services and Investment:</u> Only SP Services Ltd and/or its successor bodies shall be allowed to supply electricity to: <ul style="list-style-type: none">(a) all household consumers of electricity;(b) non-household consumers of electricity whose average monthly consumption is below 10,000kWh; and(c) consumers whose electricity is supplied at single-phase low voltage.

18.

Sector	Power Transmission and Distribution
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<u>Cross-Border Trade in Services and Investment:</u> Only PowerAssets Ltd and/or its successor bodies shall be the transmission licensee as defined in the Electricity Act. PowerAssets Ltd and/or its successor bodies shall be the sole owner and operator of the electricity transmission and distribution network in Singapore.

19.

Sector	Tourism and Travel Related Services
Sub-Sector	Food and/or beverage serving services in eating facilities run by the government Food and/or beverage catering services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Environmental Public Health Act, Cap. 95, 2002 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only a Singapore citizen or permanent resident can apply for a licence to operate a stall in government-run markets or hawker centres, in their personal capacity. To provide food and/or beverage catering services in Singapore, a foreign service supplier must incorporate as a limited company in Singapore, and apply for the food establishment licence in the name of the limited company.

20.

Sector	Trade Services
Sub-Sector	Distribution and sale of hazardous substances
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Environmental Protection and Management Act, Cap. 94A, 2002 Rev Ed, Section 22
Description	<p><u>Cross-Border Trade in Services:</u></p> <p>Only service suppliers with local presence shall be allowed to distribute and sell hazardous substances as defined in the Environmental Protection and Management Act.</p> <p>Singapore reserves the right and flexibility to modify and/or increase the list of hazardous substances as defined and/or listed in the Environmental Protection and Management Act.</p>

21.

Sector	Trade Services
Sub-Sector	Distribution services Retailing services Wholesale trade services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Medicines Act, Cap. 176, 1985 Rev Ed Health Products Act, Cap. 122D, 2008 Rev Ed
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Only service suppliers who appoint a local agent shall be allowed to supply wholesale, retail and distribution services for medical and health-related products and materials as defined under the Medicines Act and Health Products Act, intended for purposes such as treating, alleviating, preventing or diagnosing any medical condition, disease or injury, as well as any other such items that may have an impact on the health and well-being of the human body.</p> <p>Such products and materials include but are not limited to drugs and pharmaceuticals, traditional medicines, health supplements, diagnostic test kits, medical devices, cosmetics, tobacco products, radioactive materials and irradiating apparatuses.</p> <p>Singapore reserves the right and flexibility to modify and/or increase the list of medical and health-related products and materials as defined and/or listed in the Medicines Act and Health Products Act.</p>

22.

Sector	Transport Services
Sub-Sector	Air transport services Passengers transportation by air Freight transportation by air
Industry Classification	Passenger transportation by air (CPC 731) Freight transportation by air (CPC 732)
Obligations Concerned	National Treatment Senior Management and Boards of Directors
Measures	-
Description	<u>Investment:</u> Services suppliers providing air transport services (for both passenger and freight) as a Singapore designated airline shall have to comply with the “effective control” and/or “substantial ownership” requirements of Singapore’s bilateral and multilateral air services agreements, which may require these service suppliers to comply with conditions on effective control and limits on foreign ownership, as stipulated in the relevant agreement. Compliance with the requirements of these agreements may require such enterprises to impose a 49% limit on the foreign ownership of their shares.

23.

Sector	Transport Services
Sub-Sector	Maritime transport services Cargo handling services Pilotage services Supply of desalinated water to ships berthed at Singapore ports or in Singapore territorial waters
Industry Classification	Cargo Handling Services (CPC 741) Pilotage and Berthing Services (only applies to Pilotage Services) (CPC 74520) Other Supporting Services for Water Transport (CPC 74590)
Obligations Concerned	National Treatment Market Access
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 81
Description	<u>Cross-Border Trade in Services and Investment:</u> Only PSA Corporation Ltd and Jurong Port Pte Ltd and/or their respective successor bodies shall be allowed to provide cargo handling services. Only PSA Marine (Pte) Ltd and/or its successor bodies shall be allowed to provide pilotage services and supply desalinated water to ships berthed at Singapore ports or in Singapore territorial waters.

24.

Sector	Transport Services
Sub-Sector	Maritime transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 81
Description	<u>Cross-Border Trade in Services and Investment:</u> Only local service suppliers shall be allowed to operate and manage cruise and ferry terminals. Local service suppliers are either Singapore citizens or enterprises which are more than 50% owned by Singapore citizens.

25.

Sector	Transport Services
Sub-Sector	Maritime transport services – Registration of ships under Singapore flag
Industry Classification	Other supporting services for water transport (CPC 74590)
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Merchant Shipping Act, Cap. 179, 1996 Rev Ed Merchant Shipping (Registration of Ships) (Amendment) Regulations, Cap. 179, Regulation 7
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Only a Singapore citizen or permanent resident or Singapore legal person may register a ship under the Singapore flag.</p> <p>To register a ship, other than tugs and barges, in Singapore, the company shall have a minimum paid-up capital of S\$50,000. To register a tug or barge in Singapore, the company and its holding company shall have a paid-up capital pegged to 10% of the value of the first tug or barge registered or S\$50,000 whichever is the lesser, subject to a minimum of S\$10,000.</p> <p>All Singapore legal persons seeking to register ships under the Singapore flag shall appoint a ship manager who is resident in Singapore.</p> <p>Vessels or ships owned by Singapore legal persons that are not majority owned by Singapore citizens or Singapore permanent residents shall be of at least 1,600 Gross Tonnage and be self-propelled before they can be registered under the Singapore flag.</p> <p>For the purposes of this reservation, a Singapore legal person is a locally incorporated company.</p>

26.

Sector	Transport Services
Sub-Sector	Maritime transport services – Seaman services
Industry Classification	-
Obligations Concerned	National Treatment
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 40 Maritime and Port Authority of Singapore (Registration and Employment of Seamen) Regulations, Cap. 170A, Regulation 8
Description	<u>Cross-Border Trade in Services:</u> Only Singapore citizens and permanent residents can register as Singapore seamen as defined in the Maritime and Port Authority of Singapore Act.

27.

Sector	Transport Services
Sub-Sector	Transportation services via pipeline
Industry Classification	Transportation of goods via pipeline of goods such as chemical and petroleum products and petroleum, and other related products
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Administrative
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to provide transportation services via pipeline of goods such as chemical and petroleum products and petroleum, and other related products. Singapore reserves the right and flexibility to modify and/or increase the list of the chemical and petroleum products, and other related products that are subject to this reservation.

28.

Sector	Production, Retail, Transportation and Distribution of Manufactured Gas and Natural Gas
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Gas Act, Cap. 116A, 2002 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only City Gas Ltd and/or its successor bodies shall be allowed to produce and retail manufactured gas. Only Power Gas Ltd and/or its successor bodies shall be allowed to transport and distribute manufactured and natural gas. Power Gas Ltd and/or its successor bodies shall be the sole owner and operator of the gas pipeline in Singapore.

SCHEDULE OF CHINESE TAIPEI (ANNEX 8B:I)

1

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Land Law of June 15, 2011

Description: **Investment**

Land used for forest reserves, fisheries and aquaculture, hunting reserves, desalination fields, mineral deposits areas, water resources, military purposes, or land adjacent to frontiers shall not be leased or transferred to foreigners, or used as collateral to foreigners.

Foreigners are allowed to acquire land in Chinese Taipei to the extent that citizens of Chinese Taipei are allowed to acquire land in the country of that foreigner.

Foreigners are allowed to acquire land in Chinese Taipei for self-use, investment or public welfare purposes, provided that such acquisition is consistent with the following land use: residences, business operations, churches, hospitals, foreign schools, embassies or consulates, public welfare institutions offices, cemeteries, or other uses approved by the competent authorities of Chinese Taipei.

Sector: Mining

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Mining Law of December 31, 2003

Description: **Investment**

Mining concessions are granted only to natural persons having citizenship of Chinese Taipei or juridical persons incorporated and registered with the competent authorities of Chinese Taipei.

Sector: Water

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Water Act of June 1, 2011

Description: **Investment**

Foreigners are not allowed to acquire water rights, unless otherwise granted by the government upon request by the competent authorities of Chinese Taipei.

The following waters are exempt from water rights registration:

1. domestic use and livestock water consumption;
2. pond digging on private land;
3. well drilled on private land, provided that its water output yield is less than one hundred litres per minute; and
4. water drawn by means of human power, animal power, or other simple means.

The competent authorities of Chinese Taipei may impose restrictions upon, or order a registration of, the exempted use of the above waters if such use has interfered with public water business or benefits from water use of others.

Sector: Water Supply

Sub-Sector: Supply of Tap Water

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Measures: Water Supply Act of January 16, 2013

Water Act of June 11, 2011

Regulations for Administrations of Franchised Tap Water
Business of June 29, 1999

Description: **Cross-Border Trade in Services and Investment**

Tap water supply enterprises are public utilities, which should be operated by public entities in principle, but may be operated by juridical persons of Chinese Taipei upon approval by the competent authorities of Chinese Taipei.

Sector: Services Incidental to Energy Distribution

Sub-Sector: Natural Gas Supply

Industry Classification:

Obligations Concerned: Senior Management and Boards of Directors (Article 9.10)

Measures: Natural Gas Act of February 1, 2011

Description: **Investment**

Foreigners are not allowed to serve as founders and directors of the board of a natural gas company in Chinese Taipei.

Sector: Power Supply, Transmission and Distribution

Sub-Sector:

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Measures: The Statute for Regulating Privately-Owned Utilities of April 26, 2000

The Electricity Act of August 8, 2012

Description: **Cross-Border Trade in Services and Investment**

Establishment of power plants is subject to approval by the government of Chinese Taipei according to economic needs tests.

Only the Taiwan Power Company is allowed to transmit and distribute electricity in Chinese Taipei.

Sector:	Education Services
Sub-Sector:	Primary and secondary education services (CPC 921 and 922)
Industry Classification:	Adult education and other education services (CPC 924 and 929)
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5)
Measures:	Private School Law of January 16, 2008 Supplementary and Continuing Education Law of June 23, 2004
Description:	<u>Cross-Border Trade in Services and Investment</u> <u>Schools Established by Foreigners</u> Primary and secondary schools established by foreigners must not enrol students without foreign citizenship. <u>Adult and Other Education</u> Foreign persons may not serve as a local manager for institutions providing adult education and/or other education services in Chinese Taipei.

Sector:	Transport Services
Sub-Sector:	Internal Waterway Transport, and Cabotage
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5)
Measures:	Shipping Law of January 30, 2013 Law of Ships of December 8, 2010
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Foreign vessels may not navigate between ports to transport passengers or cargos unless an approval is granted by the competent authority of Chinese Taipei on an annual basis.</p> <p>Docking at ports other than the designated international ports is not permitted for foreign vessels unless seeking shelter or approved by the competent authority of Chinese Taipei.</p>

Sector:	Transport Services
Sub-Sector:	Maritime Transportation Services and the Operation of “vessels of Chinese Taipei”
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Senior Management and Boards of Directors (Article 9.10)
Measures:	Shipping Law of January 30, 2013 Law of Ships of December 8, 2010 Seafarer Law of June 29, 2012 The Guidelines of Permission and Administration for Employing Foreign Seafarers of August 13, 2012
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Persons seeking to engage in maritime transportation services as a vessel carrier of Chinese Taipei shall own at least one vessel of Chinese Taipei.</p> <p>The term “vessels of Chinese Taipei” means ships which are registered with the competent authority of Chinese Taipei. A ship may apply for such registration if:</p> <ol style="list-style-type: none"> 1. the ship is owned by the government of Chinese Taipei; 2. the ship is owned by citizens of Chinese Taipei; or 3. the ship is owned by any of the following companies, which are incorporated under the laws of Chinese Taipei, with principal offices

situated in Chinese Taipei;

(i) an unlimited company, of which all shareholders are citizens of Chinese Taipei;

(ii) a limited company, of which at least half of the capital are owned by citizens of Chinese Taipei and that the director authorised to represent such company is a citizen of Chinese Taipei;

(iii) a joint company, of which all shareholders with unlimited liabilities are citizens of Chinese Taipei;

(iv) a company limited by shares, of which the chairman of the board and at least half of the directors are the citizens of Chinese Taipei, and at least half of the capital are owned by citizens of Chinese Taipei; or

4. the ship is owned by a juridical person, which is established under the laws of Chinese Taipei, with its main office situated in Chinese Taipei and at least two-thirds of the members and the statutory representative being citizens of Chinese Taipei.

Ship owners or operators shall employ eligible seafarers of Chinese Taipei in the first priority. The employment of foreign seafarers must be approved by the competent authority of Chinese Taipei and the approval is subject to an economic needs test.

Sector: Transport Services

Sub-Sector: Road Transport Services and Rail Transport Services

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Highway Law of January 27, 2010

Railway Law of February 3, 2006

Description: **Investment**

Foreigners may not invest in the business of bus transportation, urban bus transportation, tour bus transportation and taxicab transportation in Chinese Taipei.

Foreigners may not invest in railways in Chinese Taipei.

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry Classification:	Civil air transport enterprise, General aviation enterprise ²
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in civil air transport enterprise and general aviation enterprise shall be in the following juridical form and not exceed the following thresholds:</p> <ol style="list-style-type: none"> 1. unlimited company with the entire body of its shareholders being citizens of Chinese Taipei; 2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei; 3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei; and 4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or

² means an enterprise engaging in the aviation business other than civil air transport enterprise for compensation, including aerial tourism, survey, photographing, fire-fighting, searching, paramedic, hauling and lifting, spraying and dusting, drone-hauling service, business charter, as well as other authorised aviation services.

juridical person may hold more than 25 percent of its total shares.

Sector: Transport Services

Sub-Sector: Air Transportation

Industry Classification: Ground handling services
Catering services

Obligations Concerned: National Treatment (Article 9.5)
Senior Management and Boards of Directors (Article 9.10)

Measures: Civil Aviation Act of January 4, 2012

Description: **Investment**

Foreign investment in an airport ground handling services or a catering service company shall be in the following juridical form and not exceed the following thresholds:

1. unlimited company with the entire body of its shareholders being citizens of Chinese Taipei;
2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei;
3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei; and
4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold

more than 25 percent of its total shares.

Sector: Transport Services

Sub-Sector: Airport Operation and Management

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Senior Management and Boards of Directors (Article 9.10)

Measures: Civil Aviation Act of January 4, 2012

Description: **Investment**

Foreign investment in a private airport terminal company shall be subject to the following conditions:

Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares.

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry Classification:	Airfield operation and management
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in an airfield shall be subject to the following conditions:</p> <ol style="list-style-type: none">1. unlimited company completely owned by citizens of Chinese Taipei;2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei;3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei;4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares; and5. other juridical persons whose representatives are

citizens of Chinese Taipei.

Sector: Transport Services

Sub-Sector: Air Transportation

Industry Classification: Auxiliary

Obligations Concerned: National Treatment (Article 8.3)

Measures: Civil Aviation Act of January 4, 2012

Description: **Cross-Border Trade in Services**

Any aircraft pilot, flight engineer, mechanic, air traffic controller, repairman and aircraft dispatcher shall be a citizen of Chinese Taipei, unless otherwise approved by the Ministry of Transportation and Communications.

Sector:	Communications
Sub-Sector:	Telecommunications Services
Industry Classification:	Telecommunications services (CPC 752, other than CPC 7524 Programme transmission services)
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Local Presence (Article 8.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Telecommunications Act of July 11, 2007 Administrative Regulations on Satellite Communication Services of April 18, 2012 Promulgated Announcement of the Ministry of Transportation and Communications of December 28, 2007
Description:	<u>Cross-Border Trade in Services and Investment</u> The chairman of the Board of a Type I telecommunications enterprise shall be a citizen of Chinese Taipei. The total direct shareholding of a Type I telecommunications enterprise by foreigners may not exceed 49%, and the sum of direct and indirect shareholding by foreigners may not exceed 60%. The percentage of indirect shareholding by foreigners shall be calculated by multiplying the percentage of shareholding by domestic juridical persons in the Type I telecommunications enterprise by the percentage of shareholding or capital paid by foreigners in the said domestic juridical persons of Chinese Taipei. A Type I telecommunications enterprise shall be a company

limited by shares incorporated pursuant to the Company Law.

The total direct shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 49%, and the sum of direct and indirect shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 55%, which is subject to change by announcement promulgated by the competent authority of Chinese Taipei.

Foreign Mobile Satellite Service (MSS) operators shall be able to provide service by entering into a cooperative agreement with a domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Services. The domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Service that has entered into such agreement shall act as a representative to promote the MSS in Chinese Taipei.

Sector: Communications

Sub-Sector: Telecommunications Services

The registration policies for “country code top level domains (ccTLDs)” designated by the Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA) corresponding to the territory of Chinese Taipei.

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Measures: Telecommunications Act of July 11, 2007

Regulations Supervising and Guidance Internet Protocol Address and Domain Name Registration Management Services of February 11, 2003

The Internet Corporation for Assigned Names and Numbers (ICANN) / Internet Assigned Numbers Authority (IANA), which delegates full authority to the “country code top level domains (ccTLDs)” manager in Chinese Taipei to administer the domain names and operate the domain name system

Description: **Cross-Border Trade in Services**

A Registrar shall be a juridical person who is engaged in registration services authorised by a Registry³ in Chinese Taipei.

³ A Registry means a non-profit juridical person who is engaged in the Internet Protocol Address or Domain Name Registration Management Service.

18

Sector:	Health Related and Social Services
Sub-Sector:	Medical Services
Industry Classification:	Hospital Services
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Physicians Act of May 13, 2009 Pharmacists Act of January 26, 2011 Physical Therapists Act of January 29, 2007 Occupational Therapists Act of January 29, 2007 Medical Laboratory Technologists Act of January 29, 2007 Medical Radiology Technologists Act of January 29, 2007 Dietitians Act of May 5, 2004 Dental Technicians Act of January 23, 2009 Nursing Personnel Act of January 29, 2007 Midwives Act of July 2, 2003 Hearing Specialists Act of January 23, 2009 Speech Therapists Act of July 2, 2008 Psychologists Act of November 21, 2001 Medical Care Law of May 20, 2009 Administrative of December 26, 2011

Description:

Investment

Medical services

Foreigners are not allowed to set up clinics, pharmacy, physical therapy clinic, occupational therapy clinic, clinical laboratory, medical radiation clinic, dental laboratory, nursing institution, midwifery institution, hearing therapy clinic, speech therapy clinic, psychological therapy clinic, psychological counselling clinic, or other medical care institutions in Chinese Taipei.

Hospital services

No more than one-third of the total number of trustees or directors of the board of a medical care corporate or corporation shall be foreigners. Foreigners shall not be the chairperson of a medical care corporation.

Sector: Fisheries and Aquaculture

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Measures: Fisheries Law of January 9, 2008

Description: **Cross-Border Trade in Services and Investment**

Only citizens of Chinese Taipei may serve as fishery operators (including those engaging in aquaculture businesses). However, a foreign national may obtain the approval from the competent authority to operate fisheries in cooperation with any fishery operator of Chinese Taipei.

Sector: Agriculture, Animal Husbandry and Forestry

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Statute for Investment by Foreign Nationals of November 19, 1997

Negative List for Investment by Overseas Chinese and Foreign Nationals of December 21, 2010

Description:

Investment

Foreign investment is not allowed in forestry, wood logging and hunting industries.

Other industries in which foreign investment is conditionally restricted are listed below. Applications will be subject to approval by the Council of Agriculture, and be determined on a case-by-case basis:

1. Agriculture: cultivation of rice, dry land food crops, special crops, vegetables, fruits, mushrooms, flowers, and other agricultural and horticultural products;
2. Animal husbandry: raising of cattle, hogs, chickens, ducks, and other animal husbandry.

Sector: Public Welfare Lottery

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Measures: Public Welfare Lottery Issue Act of May 28, 2008

Description: **Cross-Border Trade in Services and Investment**

The public welfare lottery shall be issued by a local bank appointed by the competent authority of Chinese Taipei. The term “bank” shall mean an organisation formed and registered in accordance with the provisions of the Banking Act of Chinese Taipei.

Sector:	Sporting and other Recreational Services
Sub-Sector:	Sporting Services
Industry Classification:	Sports Facility operation services
Obligations Concerned:	National Treatment (Article 9.5)
Measures:	Regulations Governing Management of Golf Course of August 25, 1999
Description:	<u>Investment</u> Foreign investment is not allowed in golf courses.

Sector: Sports and other Recreational Services

Sub-Sector: Sports Lottery

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Measures: Act for Issuance of Sports Lottery of July 1, 2009

Administrative of July 26, 2012

Description: **Cross-Border Trade in Services and Investment**

Sports lottery operators shall be companies with limited shares registered under Chinese Taipei's Company Act, with more than 50% of the shares owned by Chinese Taipei's citizens or juridical persons.

Foreign banks are not allowed to provide services related to the management of cash flow from sports lotteries.

Sector:	Recreational, Cultural and Sporting Services
Sub-Sector:	Library, Archive, Museum and Other Cultural Services
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3)
Measures:	Cultural Heritage Preservation Act of February 5, 2005 <i>Regulation Governing the Excavation Requirements of Historic Site of December 30, 2005</i>
Description:	<u>Cross-Border Trade in Services</u> Foreigners may not investigate and excavate historical sites within the territory of Chinese Taipei. Provided that with the prior approval of the competent authority of Chinese Taipei, foreigners may cooperate with domestic scientific research organisations or professional institutions to conduct such investigation and excavation. Upon conducting joint excavation project carried out by foreigners and domestic scientific research organizations or professional institutions, the representative of the domestic counterpart will invariably be the director of the project. All original data thereby accumulated, such as the unearthed artefacts, must be well preserved. Carrying or transporting those data abroad is strictly forbidden, provided that with the prior approval of the competent authority of Chinese Taipei, they can be carried abroad to conduct the necessary scientific analyses.

Sector:	Business Services
Sub-Sector:	Professional Services
Industry Classification:	Professional engineers services (CPC 8672 and 8673) Engineering related scientific and technical consulting services (CPC 86754)
Obligations Concerned:	Local Presence (Article 8.5)
Measures:	Professional Engineers Act of June 22, 2011 Act Governing the Administration of Professional Engineering Consulting Firms of July 2, 2003 Land Surveying and Mapping Act of March 21, 2007
Description:	<u>Cross-Border Trade in Services</u> <u>Professional engineering services</u> Local presence is required for the services related to Professional Engineer certification practice in Chinese Taipei. <u>Land Surveying and Mapping Services</u> Local presence is required for the services related to land surveying and mapping services in Chinese Taipei.

Sector:	Business Services
Sub-Sector:	Professional Services
Industry Classification:	Certified Public Accountant services (CPC 86211) Taxation services (CPC 8630) Certified Public Bookkeeper services (CPC 86213, 86219, 8622, and 8630) Architectural services (CPC 8671) Veterinary services (CPC 93201* and 93209* ⁴) Real estate services (CPC 82203** and 82205**)
Obligations Concerned:	Market Access (Article 8.4) Local Presence (Article 8.5)
Measures:	Certified Public Accountant Law, June 10, 2009 Income Tax Act of December 5, 2012 Certified Public Bookkeepers Act of December 5, 2012 Building Act of January 5, 2011 Architects Act of December 30, 2009 Veterinarian Act, May 27, 2009 Real Estate Broking Management Act of December 30, 2011 Real Estate Appraiser Act of June 15, 2011
Description:	<u>Cross-Border Trade in Services</u>

⁴ Laboratory and technical services, food (including special diets), and other facilities and resources are excluded.

Certified Public Accountant (CPA) Attestation Services and Income Tax Certification Services

The CPA services related to accountant attestation practice or tax agent services related to income tax certification can be provided only by a CPA or tax agent of Chinese Taipei, who has established or joined a CPA firm in Chinese Taipei.

Local presence is required.

Certified Public Bookkeeper Services

Local presence is required. Such presence shall not be in the form of company.

Architectural Services

Local presence is required for the services related to architect certification practice in Chinese Taipei. Such presence shall not be in the form of company.

Veterinary Services

Local presence is required. Such presence shall not be in the form of company.

Real Estate Brokering Agency Services

Local presence is required.

Real estate broking services dealing with the broking business and sale of foreign real estates shall be registered in the form of company under the Company Act of Chinese Taipei.

Real Estate Appraisal Services

Local presence is required for the services related to real estate appraisal certification practice in Chinese Taipei. Such presence shall not be in the form of company.

Sector: Business Services

Sub-Sector: Professional Services

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Measures: Notary Act of December 30, 2009

Land Administration Agent Act of December 30, 2011

Enforcement Rules of Examination Act for Professional and
Technical Staff of July 25, 2011

Pilotage Law of January 30, 2002

Fire Services Act of December 21, 2011

Description: **Cross-Border Trade in Services**

A foreign national is not allowed to serve as a notary, land administration agent, pilot, and fire protection equipment engineer or technician.

Sector: Business Services

Sub-Sector: Legal Services

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Local Presence (Article 8.5)

Measures: Attorney Regulation Act of January 27, 2010 and accompanying regulations

Description: **Cross-Border Trade in Services**

Local presence is required for practising law by a licensed lawyer of Chinese Taipei and attorney of foreign legal affairs (AFLA). Such presence shall be in the form of sole proprietorship or partnership.

For transparency purposes, AFLA may provide services subject to the following terms:

1. Scope of the services:
 - (i) AFLA practising the law of his/her home jurisdiction(s) or international law independently.
 - (ii) AFLA cooperating with the licensed lawyer of Chinese Taipei or acquiring the latter's written opinions in the matters concerning marriage, parental or inheritance cases in which a citizen of Chinese Taipei is a party or the estate is located in Chinese Taipei.
2. The following qualifications are required for the recognition of AFLA by the competent authority of Chinese Taipei:
 - (i) the service provider is qualified as a

lawyer in his/her home jurisdiction(s), and

(ii) the service provider has practised as a qualified lawyer for at least five years in his/her home jurisdiction(s). However, should a foreign lawyer be employed by a licensed lawyer of Chinese Taipei as an assistant or consultant or have practised his/her home jurisdiction laws elsewhere, the term, up to a maximum of two years of employment or practice may be accredited to the said five year term; or

(iii) any foreign lawyer who is already employed by a licensed lawyer of Chinese Taipei by 1 January 2002 in accordance with the Regulation Concerning Chinese Taipei's Lawyers' Employment of Foreigners and Administration thereof, may apply to become an AFLA after the completion of the two years' employment period.

3. AFLAs who obtain permission from the Ministry of Justice may establish partnership with or employ licensed lawyer of Chinese Taipei.
4. Registration shall be made with the Bar Association in the locality in Chinese Taipei where the law office is located after the person is recognised by Chinese Taipei as AFLA.

Foreigners who are college graduates majoring in law-related subjects or have law-related working experience for at least two years, or who have passed the lawyer's examination in any foreign country may be employed by licensed lawyers of Chinese Taipei or AFLAs to work as assistants or consultants, but may not conduct litigation or provide other legal services under the assistant/consultant's own name.

Sector: Recreational, Cultural and Sporting Services

Sub-Sector: Recreational Services

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: The Statute for Investment by Foreign Nationals of November 19, 1997

Negative List for Investment by Overseas Chinese and Foreign Nationals of June 17, 2013

Description:

Investment

Foreigners are not allowed to invest in entertainment establishments which offer personalised attention by a host or hostess of a sexually arousing or seductive nature. Host/hostess services in Chinese Taipei are offered in venues such as coffee/tea shops, ballrooms, dance halls, wine shops, bars and karaoke rooms.

Sector:	Business Services
Sub-Sector:	Placement and Supply Services of Personnel
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Local Presence (Article 8.5)
Measures:	Employment Service Act of January 30, 2012 Regulations for Authorization and Administration of Private Employment Service Agencies of March 2, 2010
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Foreign employment service agencies have to apply for recognition from the competent authorities of Chinese Taipei to refer foreign nationals to work in Chinese Taipei, or citizens of Hong Kong, Macau, and mainland China to work in Chinese Taipei, provided such employment services agencies shall not engage in employment services in Chinese Taipei. Limitations in the form of country of origin, numerical quota and types of services may apply to such recognition by competent authorities.</p> <p>Any employment service agency that provides full employment service in Chinese Taipei must be a company incorporated or a foreign company registered under Chinese Taipei's Company Act. The competent authorities may authorise foreign employment service agencies to set up commercial presence to provide full employment services in Chinese Taipei according to the situation of the domestic economy and employment market.</p>

Sector: Postal and Courier Services

Sub-Sector:

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Measures: Postal Act of April 27, 2011

Description: **Cross-Border Trade in Services**

Business of delivering letters, postcards or other correspondence is reserved to the Chunghwa Post Co. Ltd. Apart from Chunghwa Post Co. Ltd., no others may engage in the business of delivering letters, postcards or other correspondence.

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)
Market Access (Article 8.4)
Local Presence (Article 8.5)
Performance Requirements (Article 9.9)
Senior Management and Boards of Directors (Article 9.10)

Measures: Relevant laws and regulations which provide for prohibitions and restrictions against investments of an investor and cross-border trade in services by a service supplier, which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party.

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei reserves the right to maintain any existing measure with respect to investments of an investor and cross-border trade in services by a service supplier, which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party, that is made pursuant to the relevant laws and regulations which provide for prohibitions and restrictions against such investments of an investor and cross-border trade in services by a service supplier which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party specified in the relevant laws and regulations, provided that any treatment accorded to investments of such an investor and cross-border trade in services by such a service supplier of the other Party pursuant to such measure shall be no less favourable than that it accords, in like circumstances, to investments of investors and cross-border trade in services by service suppliers of any other non-

Party.

ANNEX 8B:II

Explanatory Note

1. The Schedule of a Party to this Annex sets out, pursuant to paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 8.3 (National Treatment) and Article 9.5 (National Treatment);
- (b) Article 8.4 (Market Access);
- (c) Article 8.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements); or
- (e) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific sub-sector for which the entry is made;
- (c) **Industry Classification**, where referenced, refers to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (d) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), do not apply to the sectors, sub-sectors, or activities listed in the entry;
- (e) **Description** sets out the scope and/or nature of the sectors, sub-sectors, or activities covered by the entry to which the reservation applies; and
- (f) **Existing Measures** identifies, for transparency purposes, a non-exhaustive list of existing measures that apply to the sectors, sub-sectors, or activities covered by the entry.

3. In accordance with paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), the obligations set out in this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, sub-sectors, and activities identified in the Description element of that entry.

SCHEDULE OF SINGAPORE (ANNEX 8B:II)

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary stay.
Existing Measures	-

2.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirement Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure in relation to the divestment of the administrator and operator of airports.
Existing Measures	-

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of health services by government-owned or controlled healthcare institutions, such as hospitals and polyclinics, including investments in these institutions, hospitals and polyclinics.
Existing Measures	-

4.

Sector All

Sub-Sector -

Industry Classification -

Obligations Concerned National Treatment
Market Access
Local Presence
Performance Requirements
Senior Management and Boards of Directors

Description Cross-Border Trade in Services and Investment:
Singapore reserves the right to maintain or adopt any measure affecting the supply of social services, social security, public training, and ambulance services.

Existing Measures -

5.

Sector	Business Services
Sub-Sector	Credit reporting services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of credit reporting services.
Existing Measures	-

6.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the type of activities which may be conducted on land or the usage of land, including but not limited to, its land zoning, land use and urban planning policies.
Existing Measures	Planning Act, Cap. 232, 1998 Rev Ed

7.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting, including but not limited to the alienation and divestment of, real estate owned by the State.
Existing Measures	State Lands Act, Cap. 314, 1996 Rev Ed

8.

Sector All

Sub-Sector -

Industry Classification -

Obligations Concerned National Treatment
Market Access
Local Presence
Performance Requirements
Senior Management and Boards of Directors

Description Cross-Border Trade in Services and Investment:
Singapore reserves the right to maintain or adopt any measure affecting:

- (a) the full or partial devolvement to the private sector of services provided in the exercise of governmental authority;
- (b) the divestment of its equity interests in, and/or the assets of, an enterprise that is wholly owned by the Singapore government; and
- (c) the divestment of its equity interests in, and/or the assets of, an enterprise that is partially owned by the Singapore government.

Existing Measures -

9.

Sector	Administration and Operation of National Electronic Systems
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the administration and operation of any national electronic system.
Existing Measures	-

10.

Sector	Arms and Explosives
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the arms and explosives sector.
Existing Measures	Arms and Explosives Act, Cap. 13, 2003 Rev Ed

11.

Sector	Broadcasting Services “Broadcasting” is defined as the transmission of signs or signals via any technology, for the reception and/or display of aural and/or visual programme signals by all or part of the domestic public.
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting broadcasting services receivable by Singapore’s domestic audience and to the allocation of spectrum in relation to broadcasting services, including services offered in Singapore and international services originating from Singapore. This reservation does not apply to the sole activity of transmitting licensed broadcasting services to a final consumer. This reservation does not apply to the production, distribution and public display of motion pictures, video recordings and sound recordings. Commitments in the production, distribution and public display of motion pictures, video recordings and sound recordings shall not include all the broadcasting and audiovisual services and materials that are broadcasting-related. Examples of services that are reserved include: free-to-air broadcasting, cable and pay television.
Existing Measures	-

12.

Sector	Entertainment and Cultural Services
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Singapore reserves the right to maintain or adopt any measure relating to the creative arts, cultural heritage and other cultural industries, including entertainment services and other cultural services.</p> <p>“Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative on-line, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete artform divisions.</p> <p>“Cultural heritage” includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.</p>
Existing Measures	-

13.

Sector	Business Services
Sub-Sector	Patent agent services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirement
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the recognition of educational and professional qualifications for purposes such as admission, registration and qualification for patent agents.
Existing Measures	Patents Act, Cap. 221, 2005 Rev Ed

14.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting real estate. This includes, but is not limited to, measures affecting the ownership, sale, purchase, development and management of real estate. This reservation does not apply to real estate consultancy services, real estate agency services, real estate auction services and real estate valuation services.
Existing Measures	Residential Property Act, Cap. 274, 2009 Rev Ed State Lands Act, Cap. 314, 1996 Rev Ed Housing and Development Act, Cap. 129, 2004 Rev Ed Jurong Town Corporation Act, Cap. 150, 1998 Rev Ed Executive Condominium Housing Scheme Act, Cap. 99A, 1997 Rev Ed

15.

Sector	Business Services
Sub-Sector	Scientific and technical consulting services
Industry Classification	Engineering related scientific and technical consulting services (CPC 8675)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of the following services: <ul style="list-style-type: none">(a) Geological, geophysical and other scientific prospecting services (CPC 86751);(b) Subsurface surveying services (CPC 86752);(c) Surface surveying services (CPC 86753); and(d) Map making services (CPC 86754).
Existing Measures	-

16.

Sector	Business Services
Sub-Sector	Armed escort services and armoured car services Armed guard services
Industry Classification	Guard services (CPC 87305)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the provision of armed escort, armoured car and armed guard services.
Existing Measures	Part IX of the Police Force Act, Cap. 235, 2006 Rev Ed

17.

Sector	Business Services
Sub-Sector	Betting and gambling services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of betting and gambling services.
Existing Measures	Betting Act, Cap. 21, 2011 Rev Ed Common Gaming Houses Act, Cap. 49, 1985 Rev Ed Private Lotteries Act, Cap. 250, 2012 Rev Ed

18.

Sector Business Services

Sub-Sector Legal services

Industry Classification -

Obligations Concerned National Treatment

Market Access

Local Presence

Description Cross-Border Trade in Services and Investment:

Singapore reserves the right to maintain or adopt any measure affecting the supply of legal services in Singapore law.

Existing Measures Legal Profession Act, Cap. 161, 2009 Rev Ed

19.

Sector	Community, Personal and Social Services
Sub-Sector	Services furnished by co-operative societies Services furnished by trade unions
Industry Classification	Services furnished by trade unions (CPC 952) Services furnished by membership organisations n.e.c. (CPC 959)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting services provided by co-operative societies and trade unions.
Existing Measures	Co-operative Societies Act, Cap. 62, 2009 Rev Ed Co-operative Societies Rules 2009 (S 349/2009) Trade Unions Act, Cap. 333, 2004 Rev Ed

20.

Sector	Defence
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure in relation to the retention of a controlling interest by the Singapore Government in Singapore Technologies Engineering (“the Company”) and/or its successor body, including but not limited to controls over the appointment and termination of members of the Board of Directors, divestment of equity and dissolution of the Company.
Existing Measures	-

21.

Sector	Distribution, Publishing and Printing of Newspapers “Newspaper” means any publication containing news, intelligence, reports of occurrences, or any remarks, observations or comments, in relation to such news, intelligence, reports of occurrences, or to any other matter of public interest, printed in any language and published for sale or free distribution at regular intervals or otherwise, but does not include any publication published by or for the Government.
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the distribution, publishing and printing of newspapers, including but not limited to, shareholding limits and management control.
Existing Measures	Newspaper and Printing Presses Act, Cap. 206, 2002 Rev Ed

22.

Sector	Trade Services
Sub-Sector	Distribution services Commission agents' services Wholesale trade services Retailing services Franchising
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of any products subject to import or export prohibition or non-automatic import or export licensing. Singapore reserves the right to modify and/or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import or export prohibition or non-automatic import or export licensing regime.
Existing Measures	-

23.

Sector	Educational Services
Sub-Sector	Primary education services Secondary education services
Industry Classification	Primary education services (CPC 921) General secondary education services (CPC 92210) Higher secondary education services (only applies to junior colleges and pre-university centres under the Singapore educational system) (CPC 92220)
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of primary, general secondary and higher secondary (only applies to junior colleges and pre-university centres under the Singapore educational system) education services for Singapore citizens, including sports education services.
Existing Measures	Education Act, Cap. 87, 1985 Rev Ed Administrative Guidelines Private Education Act, Cap. 247A, 2011 Rev Ed 2009

24.

Sector	Health and Social Services
Sub-Sector	Medical Services Dental Services Pharmacy Services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometry and opticianry
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to maintain or adopt any limit on the number of service suppliers providing, including but not limited to, the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry services. Singapore reserves the right to maintain or adopt any measure with respect to the regulation of service suppliers providing, including but not limited to, the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry service.
Existing Measures	-

25.

Sector Manufacturing and Services Incidental to Manufacturing

Sub-Sector -

Industry Classification -

Obligations Concerned National Treatment
Market Access
Performance Requirements

Description Cross-Border Trade in Services and Investment:

Singapore reserves the right to maintain or adopt any measures affecting the imposition of duty, restrictions on the manufacture of goods, and/or penalties for offences under the Control of Manufacture Act.

Singapore reserves the right and flexibility to modify and/or increase the list of goods as scheduled in the Control of Manufacture Act.

The current list of scheduled goods is:

- (a) beer and stout;
- (b) cigars;
- (c) drawn steel products;
- (d) chewing gum, bubble gum, dental chewing gum or any like substance (not being a medicinal product within the meaning of the Medicines Act (Cap. 176) or a substance in respect of which an order under section 54 of that Act has been made);
- (e) cigarettes; and
- (f) matches.

Existing Measures Control of Manufacture Act, Cap. 57, 2001 Rev Ed

26.

Sector	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	Waste water management, including but not limited to collection, disposal and treatment of solid waste and waste water
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting waste water management, including but not limited to the collection, treatment and disposal of waste water.
Existing Measures	Code of Practice on Sewerage and Sanitary Works Sewerage and Drainage Act, Cap. 294, 2001 Rev Ed

27.

Sector	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	Waste management, including collection, disposal, and treatment of hazardous waste
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure in relation to waste management, including the collection, treatment, and disposal of hazardous waste.
Existing Measures	-

28.

Sector	Postal Services
Sub-Sector	
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting basic and express letter services.
Existing Measures	Postal Services Act, Cap. 237A, 2000 Rev Ed

29.

Sector Telecommunications Services

Sub-Sector Telecommunications services

Industry Classification -

Obligations Concerned National Treatment

Market Access

Local Presence

Performance Requirements

Description

Cross-Border Trade in Services and Investment:

Singapore reserves the right to adopt or maintain any measure that accords treatment to persons of the other Party equivalent to any measure adopted or maintained by the other Party limiting ownership by persons of Singapore enterprises engaged in the provision of public mobile and wireless communications in the territory of the other Party, including:

(a) Public Radiocommunication Services (Public Radiocommunication Services refer to Maritime and Aeronautical radiocommunication services);

(b) Public Cellular Mobile Telephone Service (PCMTS);

(c) Public Radio Paging Services (PRPS);

(d) Public Trunked Radio Services (PTRS);

(e) Public Mobile Data Services (PMDS);

(f) Public Mobile Broadband Multimedia Services; and

(g) Public Fixed-Wireless Broadband Multimedia Services.

Existing Measures -

30.

Sector	Trade Services
Sub-Sector	Supply of potable water for human consumption
Industry Classification	Natural water (CPC 18000) The sectors listed above apply only insofar as they relate to the supply of potable water.
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of potable water.
Existing Measures	Public Utilities Act, Cap. 261, 2002 Rev Ed

31.

Sector	Transport Services
Sub-Sector	Air transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the investment in, and/or the supply of air transport-related services, including but not limited to, air navigation and air traffic control services, airport services and facilities, airport emergency and fire fighting services, airport security services, the building, ownership, management and operation (including real estate management) of airports and heliports, as well as ground handling and computer reservation systems.
Existing Measures	Civil Aviation Authority of Singapore Act 2009 (Act 17 of 2009)

32.

Sector	Transport Services
Sub-Sector	Air transport services – Passengers transportation by air Freight transportation by air
Industry Classification	Passenger transportation by air (CPC 731) Freight transportation by air (CPC 732)
Obligations Concerned	National Treatment Market Access Local Presence Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure relating to requirements of Singapore's bilateral and multilateral air services agreements.
Existing Measures	-

33.

Sector	Transport Services
Sub-Sector	Aerial work
Industry Classification	-
Obligations Concerned	National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting aerial work.
Existing Measures	Air Navigation Act, Cap. 6, 1985 Rev Ed, Section 3

34.

Sector	Transport Services
Sub-Sector	<p>Land transport services – Passenger transport services, including but not limited to passenger transportation services by railway, urban and suburban regular transportation services, taxi services; bus and rail station services and ticketing services related to passenger transport services</p> <p>Passenger transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore</p>
Industry Classification	-
Obligations Concerned	<p>National Treatment</p> <p>Market Access</p> <p>Local Presence</p> <p>Performance Requirements</p> <p>Senior Management and Boards of Directors</p>
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Singapore reserves the right to maintain or adopt any measure affecting the supply of passenger transport services.</p> <p>Passenger transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.</p>
Existing Measures	<p>Rapid Transit Systems Act, Cap. 263A, 2004 Rev Ed</p> <p>Land Transport Authority of Singapore Act, Cap. 158A, 1996 Rev Ed</p> <p>Public Transport Council Act, Cap. 259B, 2012 Rev Ed</p> <p>Road Traffic Act, Cap. 276, 2004 Rev Ed</p>

35.

Sector	Transport Services
Sub-Sector	Land transport services – Railway and road freight transportation Supporting services for railway and road transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of land transport services as set out above.
Existing Measures	-

36.

Sector	Transport Services
Sub-Sector	Services auxiliary to all modes of transport
Industry Classification	Storage and warehousing services (CPC 742) Container station and depot services (CPC 742**) Freight transport agency services (CPC 748) Inland trucking services (CPC 7123**)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure that accords equivalent treatment to storage and warehousing, freight forwarding, inland trucking, container station and depot services of the other Party.
Existing Measures	-

37.

Sector	Transport Services
Sub-Sector	Maritime transport services – Towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies
Industry Classification	Port and waterway operation services (CPC 74510) Pilotage and berthing services (CPC 74520) Navigation aid services (CPC 74530) Other supporting services for water transport (CPC 74590)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies. For greater certainty, no measures shall be applied which deny international maritime transport operators reasonable and non-discriminatory access to the above port services.
Existing Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 41 (Part VIII)

38.

Sector	Transport Services
Sub-Sector	Internal waterways transport services
Industry Classification	Transport services by non-seagoing vessels (CPC 722)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of internal waterways transportation services.
Existing Measures	-

39.

Sector	Trade Services
Sub-Sector	Wholesale trade services and retail trade services of alcoholic beverages and tobacco
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of wholesale and retail trade services of tobacco products and alcoholic beverages.
Existing Measures	-

40.

Sector	Energy
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure in order to prohibit, regulate, manage or control the generation, use, distribution and retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.
Existing Measures	-

SCHEDULE OF CHINESE TAIPEI (ANNEX 8B:II)

1

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei may adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, and public sewage services.

2

Sector: Issues relating to Indigenous Peoples

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to any rights or preferential treatment granted to its indigenous peoples.

3

Sector: Games of Luck and Chance

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Performance Requirements (Article 9.9)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei reserves the right to adopt or maintain any measure relating to the operation of games of luck and chance, and of activities involving bets including but not limited to the issuance and operation of the lottery.

Sector: Audiovisual Services

Sub-Sector:

Industry Classification: Television broadcast transmission services (CPC 75241)

Radio broadcast transmission services (CPC 75242)

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to adopt or maintain any measure relating to broadcasting services in its territory, to international broadcasting services originating from Chinese Taipei, and to the allocation of spectrum in relation to broadcasting services.

5

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei may adopt or maintain any measure with respect to the rights or preferences granted to minorities with social or economic disadvantages.

6

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to maintain or adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution and retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

7

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Description: **Cross-Border Trade in Services**

Chinese Taipei reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary stay.

ANNEX 9 EXPROPRIATION

The Parties confirm their shared understanding that:

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
2. Paragraph 1 of Article 9.12 (Expropriation) addresses two situations. The first is direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure.
3. The second situation addressed by paragraph 1 of Article 9.12 (Expropriation) is indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) The determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation requires a case-by-case, fact-based inquiry that considers, among other factors:
 - (i) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
 - (iii) the character of the government action.
 - (b) Except in rare circumstances, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety and the environment, do not constitute indirect expropriations.

ANNEX 12A

SINGAPORE

COVERED ENTITIES

For Singapore:

Schedule A. Central Government Entities

All entities included in Singapore's Appendix I, Annex 1 of the GPA, for procurement covered by that Annex.

Thresholds:

For all goods and services (except construction services): SDR 100,000; and

For construction services: SDR 5,000,000.

Schedule B. Sub-Central Government Entities

Not applicable for Singapore.

Schedule C. All Other Entities

All entities included in Singapore's Appendix I, Annex 3 of the GPA, for procurement covered by that Annex.

Thresholds:

For all goods and services (except construction services): SDR 400,000; and

For construction services: SDR 5,000,000.

COVERED GOODS AND SERVICES

Schedule D. Goods

Chapter 12 (Government Procurement) applies to goods covered under Singapore's Appendix I, Annex 4 of the GPA.

Schedule E. Services (Other than construction services)

Chapter 12 (Government Procurement) applies to the following services, as contained in document MTN.GNS/W/120 (others being excluded):

<u>CPC</u>	<u>Description</u>
6112	Maintenance and repair services of motor vehicles Voice telephone services Packet-Switched data transmission services Circuit-Switched data transmission services Telex services Telegraph services Facsimile services Private leased circuit services Enhanced/value-added facsimile services including store and forward, store and retrieval Code and protocol conversion services Cellular mobile phone services Trunked radio services Mobile data services Radio paging services
641-643	Hotels and Restaurants (incl. catering)
74710	Travel Agencies and Tour Operators
7472	Tourist Guide Services
7512	Courier Services
7523	Electronic Mail
7523	Voice Mail
7523	On-Line Information and Database Retrieval
7523	Electronic Data Interchange
84100	Consultancy Services Related to the Installation of Computer Hardware
842	Software implementation services
843	Data Processing Services
844	Database Services
845	Maintenance and repair of office machinery and equipment including computers
849	Other computer services
862	Accounting, Auditing and Book-keeping Services
865	Management Consulting Services
866	Services relating to management consulting (excluding arbitration and conciliation services)
8671	Architectural Services
8672	Engineering Services

8673	Integrated engineering services
8676	Technical testing and analysis services
871	Advertising services (limited to TV or radio advertisements)
87201	Executive Search Services
874	Building-Cleaning Services
87905	Translation and Interpretation Services
932	Veterinary Services
9401	Sewage services
9402	Refuse disposal services
9403	Sanitation and similar services
9404	Cleaning services of exhaust gases
9405	Noise abatement services
9409	Other environmental protection services not elsewhere classified
96112	Motion Picture or Video Tape Production Services
96113	Motion Picture or Video Tape Distribution Services
96121	Motion Picture Projection Services
96122	Video Tape Projection Services
96311	Library Services
	Biotechnology Services
	Exhibition Services
	Commercial Market Research
	Interior Design Services, Excluding Architecture
	Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishing and Mining, Including Oilfield Services

Notes to Singapore's Schedule E of Annex 12A:

1. For CPC 9401-9405 and 9409, hazardous waste management is not covered.
2. The services covered are subject to the limitations and conditions specified in Annex 8B.

Schedule F. Construction services

Chapter 12 (Government Procurement) applies to the construction services covered under Singapore's Appendix I, Annex 6 of the GPA, as contained in the document MTN.GNS/W/120.

Note to Singapore's Schedule F of Annex 12A:

The construction services covered are subject to the limitations and conditions specified in Annex 8B.

Schedule G. General Notes

Singapore's Appendix I, Annex 7 of the GPA, applies to Chapter 12 (Government Procurement).

CHINESE TAIPEI

COVERED ENTITIES

For Chinese Taipei:

Schedule A. Central Government Entities

All entities included in Chinese Taipei's Annex 1 to Appendix I of the GPA, for procurement covered by that Annex.

Thresholds:

100,000 SDRs	-	<i>Goods</i>
100,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule B. Sub-Central Government Entities

All entities included in Chinese Taipei's Annex 2 to Appendix I of the GPA, for procurement covered by that Annex, and the following entities:

New Taipei City Government
Taichung City Government
Tainan City Government
Taoyuan County Government (effective from the date of upgrading as a municipality)

Thresholds:

200,000 SDRs	-	<i>Goods</i>
200,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule C. All Other Entities

All entities included in Chinese Taipei's Annex 3 to Appendix I of the GPA, for procurement covered by that Annex.

Thresholds:

400,000 SDRs	-	<i>Goods</i>
400,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule D. Goods

Chinese Taipei's Annex 4 to Appendix I of the GPA applies to Chapter 12

(Government Procurement).

Schedule E. Services (Other than construction services)

The following services as found in document MTN.GNS/W/120 are covered (others being excluded):

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.A.b.	862**	Accounting, Auditing and Bookkeeping services
1.A.d.	8671	Architectural services, including interior design 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.	84100	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.F.a.	871**	Advertising services (limited to TV or radio advertisements)
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**, 88140**	88120** Consulting services incidental to Agriculture, Animal Husbandry and Forestry
1.F.h.	883, 5115	Services incidental to mining

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.F.m.	8675	Related scientific and technical consulting services
1.F.o.	874	Building-cleaning services
1.F.t.	87905	Translation and interpretation 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
2.C.f.	7521**,7529**	Facsimile services
2.C.g.	7522**, 7523**	Private leased circuit services
2.C.h.	7523**	Electronic mail
2.C.i.	7523**	Voice mail
2.C.j.	7523**	On-line information and data-base retrieval
2.C.k.	7523**	Electronic data interchange (EDI)
2.C.l.	7523**	Enhanced/valued-added facsimile services including store and forward, store and retrieval
2.C.m.	7523**	Code and protocol conversion services
2.C.o.	75213*	Cellular mobile phone services
2.C.o.	7523**,75213*	Trunked radio services
2.C.o.	7523**	Mobile data services
2.C.o.	75291*	Radio paging services
2.D.a.	96112	Motion picture or video tape production services
2.D.a.	96113	Motion picture or video tape distribution services

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
2.D.b.	96121	Motion picture projection
2.D.b.	96122	Video-tape projection services
6.A.	9401	Sewage services
6.B.	9402	Refuse disposal services
6.C.	9403	Sanitation and similar services
6.D.		Others:
	9404	Cleaning services of exhaust gases
	9405	Noise abatement services
	9409	Other environmental protection services not elsewhere classified
9.A.	64110**	Hotel lodging services
9.A.	642	Food serving services
9.B.	7471	Travel agencies and tour operators services
11.E.d.	8868**	Maintenance and repair of rail transport equipment
11.F.d.	6112	Maintenance and repair services of motor vehicles
		Commercial market research
		Convention services (services related to logistics for meetings)

Note:

For CPC 9401-9405 and 9409, hazardous waste management is not covered.

Schedule F. Construction Services

All construction services covered under Chinese Taipei's Annex 6 to Appendix I of the GPA applies to Chapter 12 (Government Procurement).

Schedule G. Notes and General Notes

1. The Notes and General Notes specified in Chinese Taipei's Appendix I of the GPA apply to Chapter 12 (Government Procurement), except for General Notes 1, 2 and 8.

Services offered in Chapter 12 (Government Procurement) will be subject to Chapter 8

(Cross-Border Trade in Services) rather than GATS.

ANNEX 12B

SINGAPORE

For Singapore:

The contents specified in Singapore's Appendices II, III, and IV of the GPA apply to Chapter 12 (Government Procurement).

CHINESE TAIPEI

For Chinese Taipei:

The contents specified in Chinese Taipei's Appendices II, III, and IV of the GPA apply to Chapter 12 (Government Procurement).

ANNEX 12C
CONTACT POINTS FOR GOVERNMENT PROCUREMENT

Pursuant to Article 12.4 (Contact Points), the contact points are:

- (a) for Singapore, the Ministry of Finance, or its successors; and
- (b) for Chinese Taipei, the Public Construction Commission, Executive Yuan, or its successors.

ANNEX 15 MODEL RULES OF PROCEDURE

Application

1. These Rules are established under Article 15.10 (Proceedings of Arbitral Panel) and shall apply to dispute settlement proceedings under Chapter 15 (Dispute Settlement) unless the Parties otherwise agree.

Definitions

2. For the purposes of this Annex:

complaining Party means a Party that requests the establishment of a panel under Article 15.6 (Request for an Arbitral Panel); and

panel means an arbitral panel established under Article 15.7 (Composition of Arbitral Panels).

3. Any reference made in these Rules to an Article, is a reference to the appropriate Article in Chapter 15 (Dispute Settlement).

Terms of Reference for Panels

4. Unless the Parties otherwise agree within twenty (20) days from the date of receipt of the request for the establishment of a panel, the terms of reference shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitral panel, pursuant to Article 15.6 (Request for an Arbitral Panel), to make findings of law and/or fact together with the reasons thereof as well as recommendations, and deliver the written reports referred to in Articles 15.12 (Initial Report) and 15.13 (Final Report).”

5. The Parties shall promptly deliver the agreed terms of reference to the panel, upon the designation of the last member of the panel.

6. If the complaining Party asserts that a matter has nullified or impaired benefits, the terms of reference shall so indicate.

Written Submissions and Other Documents

7. Each Party shall deliver no less than four (4) copies of its written submission to the panel and a copy to the other Party.

8. A complaining Party shall deliver its initial written submission to the Party complained against no later than ten (10) days after the date on which the last member of the

panel is appointed. The Party complained against shall deliver its written submission to the complaining Party no later than twenty (20) days upon receipt of the initial written submission of the complaining Party.

9. In respect of a request, notice or other document(s) related to the panel proceedings that is not covered by paragraphs 7 or 8, each Party shall deliver copies of the document(s) to the other Party by facsimile, email or other means of electronic transmission.

10. A Party may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document(s) related to the panel proceedings by delivering a new document clearly indicating the changes.

Operation of Panels

11. The chair of the panel shall preside at all of its meetings. A panel may delegate to the chair authority to make administrative and procedural decisions.

12. Except as otherwise provided in these Rules, the panel may conduct its business by any means, including by telephone, facsimile transmission and computer links.

13. Only members of the panel may take part in the deliberations of the panel, but the panel may in consultation with the Parties employ such number of assistants, interpreters or translators, or court reporters (designated note takers) as may be required for the proceedings and permit them to be present during such deliberations. The members of the panel and the persons employed by the panel shall maintain the confidentiality of the panel's proceedings unless such information is already made available to the public.

14. Where a procedural question arises that is not addressed by these Rules, a panel may adopt an appropriate procedure that is consistent with this Agreement.

15. The time period applicable to the panel proceedings shall be suspended for a period that begins on the date on which any member of the panel becomes unable to act and ends on the date on which the successor is appointed.

16. A panel may, in consultation with the Parties, modify any time period applicable in the panel proceedings and make other procedural or administrative adjustments as may be required in the proceedings.

Hearings

17. The chair of the panel shall fix the date and time of the hearing in consultation with the Parties and the other members of the panel, and then notify the Parties in writing of the date, time and location of the hearing.

18. The venue for the proceedings of the panel shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the territories of the Parties with the venue of the first sitting to be in the territory of the complaining Party.

19. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the Party complained against are afforded equal time for arguments, replies and counter-replies.

Decisions of the Panel

20. The panel shall take its decisions by consensus; provided that where a panel is unable to reach consensus it may take its decisions by majority vote.

Availability of Information

21. The Parties shall maintain the confidentiality of the panel's hearings, deliberations and initial report, and all written submissions to, and communications with, the panel, in accordance with the following procedures:

- (a) a Party may make available to the public at any time its own written submissions;
- (b) to the extent it considers strictly necessary to protect personal privacy or legitimate commercial interests of particular enterprises, public or private, or to address essential confidentiality concerns, a Party may designate specific information included in its written submissions, or that it has presented in the panel hearing, for confidential treatment;
- (c) a Party shall treat as confidential any information submitted by the other Party to the panel that the latter Party has designated as confidential pursuant to subparagraph (b); and
- (d) each Party shall take such reasonable steps as are necessary to ensure that its experts, interpreters, translators, court reporters (designated note takers) and other individuals involved in the panel proceedings maintain the confidentiality of the panel proceedings.

Remuneration and Payment of Expenses

22. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to their assistants, court reporters (designated note takers) or other individuals that it retains in a panel proceeding in consultation with the Parties.

ANNEX 16
RELEVANT AUTHORITIES FOR PARAGRAPH 5 OF ARTICLE 16.4 (TAXATION)

For the purpose of paragraph 5 of Article 16.4 (Taxation), the relevant authorities are:

- (a) for Singapore, the Chief Tax Policy Officer, Ministry of Finance, or his successor or such other public officer as may be designated by Singapore; and
- (b) for Chinese Taipei, the Director General of Taxation Agency, Ministry of Finance or his authorised representative, or such other public officer as may be designated by the authorities of Chinese Taipei.

ANNEX 17
CONTACT POINTS

Pursuant to paragraph 1 of Article 17.2 (Contact Points), the contact points are:

- (a) for Singapore, the Ministry of Trade and Industry, or its successors; and
- (b) for Chinese Taipei, the Ministry of Economic Affairs, or its successors.