

Annex I
Non-Conforming Measures
Schedule of Singapore

Explanatory Note

1. A Party's Schedule to this Annex sets out, pursuant to Articles 10.7 (Non-Conforming Measures) of Chapter 10 (Trade in Services) and Article 11.13 (Non-Conforming Measures) of Chapter 11 (Investment), the reservations taken by that Party with respect to measures that do not conform to some or all of the obligations imposed by:

- (a) Article 10.5 (Market Access) of Chapter 10 (Trade in Services);
- (b) Article 10.3 (National Treatment) of Chapter 10 (Trade in Services) or Article 11.4 (National Treatment) of Chapter 11 (Investment);
- (c) Article 10.4 (Most-Favoured-Nation Treatment) of Chapter 10 (Trade in Services) or Article 11.5 (Most-Favoured-Nation Treatment) of Chapter 11 (Investment);
- (d) Article 10.6 (Local Presence) of Chapter 10 (Trade in Services);
- (e) Article 11.8 (Performance Requirements) of Chapter 11 (Investment); or
- (f) Article 11.12 (Senior Management and Board of Directors) of Chapter 11 (Investment).

2. All measures affecting Article 10.5 (Market Access), Article 10.3 (National Treatment) and Article 10.6 (Local Presence) of Chapter 10 (Trade in Services), and Article 11.4 (National Treatment), Article 11.5 (Most-Favoured-Nation Treatment), 11.8 (Performance Requirements) and Article 11.12 (Senior Management and Board of Directors) of Chapter 11 (Investment), shall be stated in the **Description of Reservation** element. In the interpretation of a reservation, all elements of the reservations shall be considered in their totality.

3. A National Treatment reservation includes a reservation in respect of National Treatment under Chapter 10 (Trade in Services) and Chapter 11 (Investment) unless the context or circumstances require otherwise.

4. The reservations and commitments relating to trade in services shall be read together with the relevant guidelines, stated in GATT documents MTN.GNS/W/164 dated 3 September 1993 and MTN.GNS/W/164 Add. 1 dated 30 November 1993.

5. Each Schedule entry sets out the following elements:
- (a) **Sector** refers to the general sector for which the entry is made;
 - (b) **Sub-Sector**, for Singapore, refers to the specific subsector for which the entry is made;
 - (c) **Industry Classification** refers, for Singapore, where applicable, 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) **Type of Reservation** specifies the obligation(s) (Market Access, National Treatment, Most-Favoured-Nation Treatment, Performance Requirements, Local Presence and Senior Management and Board of Directors) for which a reservation is taken;
 - (e) **Source of Measure** identifies the laws, regulations, rules, procedures, administrative actions or any other form for which the reservation is taken. A measure cited in the **Source of Measure** 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 of Reservation**, for Singapore, sets out the non-conforming measures to which the reservation applies.

Sector	All
Sub-Sector	-
Industry classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Insurance Act, Cap. 142, MAS Notice 149 Banking Act, Cap. 19, MAS Notice 757 Finance Companies Act, Cap. 108, MAS Notice 816 Monetary Authority of Singapore Act, Cap. 186, MAS Notice 1105 Securities and Futures Act 2001, Act 42 of 2001, MAS Notice 1201
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>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.</p> <p>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.</p> <p>The term “non-resident” is as defined in MAS notice 757 issued under the Banking Act.</p>

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	This is an administrative policy of the Government of Singapore and is inscribed in the Memorandum and Articles of Association of PSA Corporation.
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>The aggregate of foreign shareholdings in PSA Corporation and/or its successor body 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 Singapore Government; and/or (c) any other enterprise which is not owned or controlled by the Singapore Government.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	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 of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>All individual investors, apart from the Singapore government, 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%. <p>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.</p>

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Business Registration Act, Cap. 32 Business Registration Regulations Companies Act, Cap. 50 Limited Liability Partnerships Act, Cap. 163A Limited Liability Partnerships Regulations Limited Partnerships Act Limited Partnerships Regulations
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p><u>Business Registration Act, Cap. 32, 2001 Revised Edition</u></p> <p>Only a service supplier who is a Singapore citizen, Singapore permanent resident or Singapore EntrePass holder shall be allowed to register a business without appointing a local manager.</p> <p>A local manager can be a Singapore citizen, Singapore permanent resident or Singapore EntrePass holder.</p> <p><u>Companies Act, Cap. 50, 1994 Revised Edition</u></p> <p>All locally incorporated companies shall comply with the following requirements:</p> <p>(a) at least 1 director of the company 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> <p><u>Limited Liability Partnerships Act, Cap. 163A, 2006 Revised Edition</u></p> <p>Every limited liability partnership shall ensure that it has at least 1 manager who is ordinarily resident in Singapore.</p>

	<p><u>Limited Partnerships Act, Act 37 of 2008</u></p> <p>Where every general partner of a limited partnership registered or to be registered under this Act is ordinarily resident outside Singapore, a local manager may need to be appointed.</p> <p>To be ordinarily resident or resident under the Companies Act, Limited Liability Partnerships Act and Limited Partnerships Act, a person can be either a Singapore citizen or Singapore permanent resident or EntrePass holder.</p>
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Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment Most-Favoured-Nation Treatment
Source of Measure	State Lands Act, Cap. 314, Sections 3 and 19 (1)
Description of Reservation	<u>Investment:</u> Singapore may divest State Land in a manner inconsistent with Articles on National Treatment, and Most-Favoured-Nation Treatment.

Sector	Business Services
Sub-Sector	Architectural Services Architectural services includes preparing and selling or supplying for gain or reward any architectural plan, drawing, tracing, design, specification, or the like for use in the construction, enlargement or alteration of any building or part thereof. It includes the certification and inspection of buildings for compliance with a building authority or public authority.
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Architects Act, Cap.12, 2000 Revised Edition
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only persons who are registered with the Board of Architects (BOA) and/or its successor body and resident in Singapore are allowed to provide architectural services.</p> <p>All corporations, limited liability partnerships and partnerships (including those which are providing architectural services as part of a multi-disciplinary corporation or practice) providing architectural services shall obtain a licence from the Board of Architects (BOA) and/or its successor body. To qualify for the licence, the corporation or partnership shall:</p> <p>(a) be under the control and management of a director or partner who is a Singapore-registered architect; where a multi-disciplinary corporation or partnership is concerned, the business of the corporation or partnership relating to architectural services shall be under the control and management of a director or partner who is a Singapore-registered architect; and</p> <p>(b) where limited corporations are concerned, the majority of the directors of a corporation shall be Singapore-registered architects or allied professionals; where unlimited corporations are concerned, the majority of directors shall be registered professional architects or allied professionals who have in force practicing certificates; where partnerships are concerned, the</p>

	<p>beneficial interest in the capital assets and profits of the partnership shall be held by Singapore-registered architects or allied professionals who have in force practicing certificates.</p> <p>Allied professionals are Singapore-registered land surveyors and engineers.</p>
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Sector	Business Services
Sub-Sector	Public Accountancy Services (including statutory audit)
Industry Classification	CPC 86211 Financial auditing services CPC 86309 Other Tax-related services
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Accountants Act, Cap. 2, Sections 2, 10(1), 17(3)(d), 18(3)(c) and 18A(3)(e) Accountants (Public Accountants) Rules, Cap. 2, R1 – Second Schedule, Paragraph 7 Companies Act, Cap. 50, Section 9
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only public accountants, accounting firms, accounting corporations or accounting LLPs may provide public accountancy services. Public accountants must be registered with the Accounting and Corporate Regulatory Authority (ACRA) and fulfil the registration requirements under the Accountants Act, including requirements pertaining to qualifications, experience as well as membership with the Institute of Certified Public Accountants of Singapore (ICPAS).</p> <p>Accounting firms, accounting corporations and accounting LLPs must be approved by the Public Accountants Oversight Committee, which is a Board Committee of ACRA under the Accountants Act. The business of an accounting firm, accounting corporation or an accounting LLP, so far as it relates to the provision/supply of public accountancy services in Singapore, shall be under the control and management of one or more directors (in the case of accounting corporation) or a partner (in the case of accounting firm) who is / are (a) public accountant(s) ordinarily resident in Singapore¹.</p>

¹ Ref: See Sections 17, 18 and 18A of the Accountants Act.

Sections 17, 18, 18 A of the Accountants Act

Approval of accounting corporations

17. —(1) A public accountant who wishes to have a company or proposed company approved as an accounting corporation may apply to the Oversight Committee for approval of —

- (a) the company as an accounting corporation; and
- (b) the name or proposed name of the accounting corporation.

(2) An application under subsection (1) shall be made in accordance with the prescribed requirements and shall be accompanied by the prescribed fee.

(3) Subject to subsection (4) and any other provisions of this Act, the Oversight Committee may, on receiving an application made under this section, approve the company or proposed company concerned as an accounting corporation if and only if —

- (a) one of the primary objects of the company or proposed company is to provide public accountancy services;

[Act 11/2006, wef 06/10/2006](#)

- (b) the share capital of the company or proposed company that is paid up or to be paid up is not less than \$50,000 or such other sum as may be prescribed;
- (c) the articles of association of the company or proposed company provide that —

- (i) not less than two-thirds, or such other proportion as may be prescribed, of the directors (including the chairman) shall be public accountants, or —

- (A) if the company or proposed company has only one director, that that director shall be a public accountant; or

- (B) if the company or proposed company has only 2 directors, that one of those directors shall be a public accountant;

- (ii) not less than two-thirds, or such other proportion as may be prescribed, of the voting shares of the company or proposed company shall be owned by corporate practitioners; and

- (iii) only natural persons may own any shares of the company or proposed company;

- (d) the business of the company or proposed company, so far as it relates to the provision of public accountancy services in Singapore, will be under the control and management of one or more directors of the company who are public accountants ordinarily resident in Singapore; and

[Act 11/2006, wef 06/10/2006](#)

- (e) the company or proposed company is or will be covered by professional indemnity insurance in accordance with section 28 and the prescribed requirements.

(4) If the Oversight Committee grants its approval for a proposed company to be an accounting corporation, the approval shall not take effect until the company is formed and registered under the Companies Act (Cap. 50).

[*Accountants 2001 Ed., s. 19*]

Approval of accounting firms

18. —(1) A public accountant who wishes to have a firm or proposed firm approved as an accounting firm may apply to the Oversight Committee for approval of —

- (a) the firm as an accounting firm; and
 - (b) the name or proposed name of the accounting firm.
- (2) An application under subsection (1) shall be made in accordance with the prescribed requirements and shall be accompanied by the prescribed fee.
- (3) The Oversight Committee may, on receiving an application made under this section, approve the firm or proposed firm concerned as an accounting firm if and only if —
- (a) one of the primary objects of the firm or proposed firm is to provide public accountancy services;
 - (b) at least two-thirds, or such other proportion as may be prescribed, of the partners are public accountants, or if the partnership has only 2 partners, one of those partners is a public accountant; and
 - (c) the business of the partnership, so far as it relates to the supply of public accountancy services in Singapore, will be under the control and management of one or more partners who are public accountants ordinarily resident in Singapore.

[Act 11/2006, wef 06/10/2006](#)

Approval of accounting LLPs

18A. —(1) A public accountant who wishes to have a limited liability partnership or proposed limited liability partnership approved as an accounting LLP may apply to the Oversight Committee for the approval of —

- (a) the limited liability partnership as an accounting LLP; and
 - (b) the name or proposed name of the accounting LLP.
- (2) An application under subsection (1) shall be made in accordance with the prescribed requirements and shall be accompanied by the prescribed fee.
- (3) The Oversight Committee may, on receiving an application made under this section, approve the limited liability partnership or proposed limited liability partnership concerned as an accounting LLP if and only if —
- (a) one of the primary objects of the limited liability partnership or proposed limited liability partnership is to provide public accountancy services;
 - (b) the capital of the limited liability partnership or proposed limited liability partnership that is paid up or to be paid up is not less than \$50,000 or such other sum as may be prescribed;
 - (c) at least two-thirds, or such other proportion as may be prescribed, of the partners are public accountants, or if the partnership has only 2 partners, one of those partners is a public accountant;
 - (d) the accounting LLP or proposed accounting LLP is or will be covered by professional indemnity insurance in accordance with section 28 and the prescribed requirements; and
 - (e) the business of the accounting LLP, so far as it relates to the supply of public accountancy services in Singapore, will be under the control and management of one or more partners who are public accountants ordinarily resident in Singapore.

Sector	Business Services – Professional Services
Sub-Sector	Land Surveying Services
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Land Surveyors Act, Cap. 156, 2006 Revised Edition, Sections 12 – 23 Land Surveyors Rules, Rules 2 – 20
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>All persons seeking to provide land surveying services in Singapore are required to register with the Land Surveyors Board (LSB) and/or its successor body, and physically present in Singapore for the duration of the land surveying project which requires his supervision and/or certification.</p> <p>All corporations, limited liability partnerships and partnerships (including those which are providing land surveying services as part of a multi-disciplinary corporation or practice) seeking to provide land surveying services must obtain a licence from the Board. To qualify for the licence, the corporation or partnership must:</p> <p>(a) be under the control and management of a director or partner who is a Singapore-registered surveyor; where a multi-disciplinary corporation or partnership is concerned, the business of the corporation or partnership relating to land surveying services must be under the control and management of a director or partner who is a Singapore-registered surveyor; and</p> <p>(b) where limited corporations are concerned, a simple majority of its directors must be Singapore-registered surveyors or allied professionals; where unlimited corporations are concerned, the directors or members shall be Singapore-registered surveyors or allied professionals; where partnerships are concerned, only Singapore-registered surveyors and allied professionals can have a beneficial interest in the capital assets and profits of the partnership.</p> <p>Allied professionals are Singapore-registered engineers and architects.</p>

Sector	Business Services
Sub-Sector	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
Industry Classification	CPC 83101, 83102, 83105 Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
Type of Reservation	Market Access National Treatment
Source of Measure	Road Traffic Act, Cap. 276, 1994 Edition
Description of Reservation	<u>Trade in Services and Investment:</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.

Sector	Business Services
Sub-Sector	Patent Agent Services
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Patents Act, Cap. 221, 1995 Revised Edition
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only service suppliers registered with the Intellectual Property Office of Singapore (IPOS) and/or its successor body and resident in Singapore shall be allowed to carry on a business, practise or act as a patent agent in Singapore.</p> <p>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.</p>

Sector	Business Services
Sub-Sector	Placement and supply services of personnel
Industry Classification	CPC 87204 Supply services of domestic help personnel
Type of Reservation	Local Presence
Source of Measure	Employment Agencies Act, Cap. 92
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Only service suppliers with local presence shall be allowed to set up employment agencies and place foreign workers in Singapore.</p> <p>These agencies are not the direct employer of foreign workers in Singapore. They serve as intermediaries to help source and supply foreign workers to employers of these workers. Thus, this reservation shall be read with the Annex II reservation relating to the supply of a service by a natural person.</p>

Sector	Business Services
Sub-Sector	Professional Engineering Services Professional engineering services includes any professional service, consultation, investigation, evaluation, planning, design or responsible supervision of construction or operation in connection with any public or privately owned public utilities, buildings, machines, equipment, processes, works or projects wherein the public interest and welfare, or the safeguarding of life, public health or property is concerned or involved, and that requires the application of engineering principles and data.
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Professional Engineers Act, Cap. 253, Sections 10, 11, 20 – 26
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only persons who are registered with or firms which are licensed by the Professional Engineers Board (PEB) are allowed to provide professional engineering services in Singapore in prescribed branches of engineering, namely: civil, electrical and mechanical engineering.</p> <p>The implementation in Singapore of professional engineering works which require approval by the authorities shall be carried out by a professional engineer physically present in Singapore for the duration when the project is being implemented.</p> <p>All corporations, multi-discipline partnerships and limited liability partnerships providing professional engineering services shall obtain a licence from Professional Engineering Board and/or its successor body. To qualify for the licence, the corporation or multi-disciplinary partnership and limited liability partnership shall meet the following requirements:</p> <p>(a) the business of the corporation, multi-discipline partnership or limited liability partnership relating to professional engineering services shall be under the control and management of a director or a partner who is a Singapore-registered professional engineer and who</p>

	<p>has a valid practising certificate and who, in the case of corporations or limited liability partnerships, is authorised under a resolution of the board of directors of the corporation or partners of the limited liability partnership to make all final engineering decisions on behalf of the corporation or limited liability partnership; and</p> <p>(b) where limited or unlimited corporations are concerned, not less than 51% of the directors shall be Singapore-registered professional engineers or allied professionals; where multi-disciplinary partnerships are concerned, the beneficial interest in the capital assets and profits of the partnerships shall be held by Singapore-registered professional engineers or allied professionals; where limited liability partnerships are concerned, partners shall be Singapore-registered professional engineers or allied professionals, licensed corporations or licensed limited liability partnerships.</p> <p>Allied professionals are Singapore-registered land surveyors and architects.</p>
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Sector	Business Services
Sub-Sector	Real Estate Services
Industry Classification	CPC 82202 Non-residential property management services on a fee or contract basis
Type of Reservation	Market Access National Treatment
Source of Measure	Sentosa Development Corporation Act, Cap. 291, Revised Edition 1998 (30 May 1998), Paragraph 9
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only the Sentosa Development Corporation and/or its successor body shall be allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore.</p> <p>For the purpose of this reservation, the “Southern Islands of Singapore” are St. John’s Island, Lazarus Island, Kusu Island, Pulau Renggit, Sister’s Island, Pulau Hantu, Pulau Biola, Pulau Jong and Pulau Tekukor.</p>

Sector	Business Services
Sub-Sector	Technical testing and analysis services
Industry Classification	CPC 86769 Other technical testing and analysis services
Type of Reservation	Market Access Local Presence
Source of Measure	Agri-Food and Veterinary Authority Act, Cap. 5, 2001 Revised Edition Animals and Birds Act, Cap. 7, 2002 Revised Edition Control of Plants Act, Cap. 57A, 2000 Revised Edition
Description of Reservation	<p><u>Trade in Services:</u></p> <p>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.</p> <p>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.</p>

Sector	Business Services
Sub-Sector	Private Investigation Services Unarmed Guard Services
Industry Classification	CPC 87301 Investigation Services CPC 87302 Security Consultation Services CPC 87305 Guard Services (only applies to unarmed security guard services)
Type of Reservation	Market Access Most-Favoured-Nation Treatment Local Presence National Treatment Senior Management and Board of Directors
Source of Measure	Private Security Industry Act 2007
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only service suppliers who meet the criteria and the licensing conditions as listed in the Private Security Act Section 21 may apply for the licence to provide unarmed guard services.</p> <p>Foreigners are permitted to set up legal persons 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.</p> <p>Foreigners shall not be allowed to work as guards, but can be involved in the administration of the company.</p> <p>The foreign directors shall produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths.</p> <p>Security agency who wishes to provide security transportation as a service, shall notify in writing the licensing officer of his intention. If the value of the items transported exceeds \$250,000, at least 2 armed guards approved by the licensing officer shall be deployed to protect the items while it is being transported.</p> <p>Private investigators do not have police powers of seizure, search or arrest.</p> <p>Please also note Singapore's reservation for armed guard services in Annex II.</p>

Sector	Education Services
Sub-Sector	Higher Education Services in relation to the training of doctors
Industry Classification	CPC 92390 Other Higher Education Services (Only applies to Higher Education Services in relation to the training of doctors)
Type of reservation	Market Access National Treatment Local Presence
Source of Measures	Medical Registration Act, Part V, Specialist Accreditation Board, Sections 2, 3, 34 and 35 Private Education Act 2009
Description of Reservation	<u>Trade in Services and Investment:</u> Only local tertiary institutions shall be allowed to operate undergraduate or graduate programmes for the training of doctors. Local tertiary institutions are tertiary institutions which are established pursuant to an Act of Parliament.

Sector	Health and Social Services
Sub-Sector	Optometrists and Opticians
Industry Classification	-
Type of Reservation	Market Access Local Presence
Source of Measure	Optometrists and Opticians Act 2007 (No 36 of 2007), Sections 5, 12 –16
Description of Reservation	<u>Trade in Services:</u> Only persons who are registered with the Optometrists and Opticians Board and/or its successor body, and resident in Singapore are allowed to provide Optometry or Opticianry services.

Sector	Health and Social Services
Sub-Sector	Deliveries and related services, nursing services, physiotherapeutic and para-medical services (only for nursing and midwifery services)
Industry Classification	CPC 93191 Deliveries and related services, nursing services, physiotherapeutic and para-medical services (Only applies to nursing and midwifery services)
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Nurses and Midwives Act, Cap. 209, 2005 Revised Edition
Description of Reservation	<u>Trade in Services:</u> Only persons who are registered with the Singapore Nursing Board and/or its successor body and resident in Singapore are allowed to provide nursing or midwifery services.

Sector	Health and Social Services
Sub-Sector	Medical Services
Industry Classification	CPC 9312 Medical Services
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Medical Registration Act, Cap. 174, 2004 Edition, Sections 13, 21, 22 and 23
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Only persons who are registered with the Singapore Medical Council and/or its successor body and resident in Singapore are allowed to provide medical services.</p> <p>This reservation shall be read in conjunction with the Annex II reservation on the limit on the number of doctors who can practise in Singapore.</p>

Sector	Health and Social Services
Sub-Sector	Dental Services
Industry Classification	CPC 93123 Dental Services
Type of Reservation	Market Access National Treatment Most-Favoured-Nation Treatment Local Presence
Source of Measure	Dental Registration Act, Cap. 76, Sections 14, 14A, 14B, 14C and 22(1)
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Only persons who are registered with the Singapore Dental Council and/or its successor body and resident in Singapore are allowed to provide dental services.</p> <p>This reservation shall be read in conjunction with the Annex II reservation on the limit on the number of dentists who can practise in Singapore.</p>

Sector	Health and Social Services
Sub-Sector	Pharmacy Services
Industry Classification	-
Type of Reservation	Market Access Local Presence
Source of Measure	Pharmacists Registration Act 2007 (No. 48 of 2007), Part III Medicines Act, Cap. 176, Part IV, Pharmacies, Medicines (Registration of Pharmacies) Regulations
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Only persons who are registered with the Singapore Pharmacy Council and/or its successor body and resident in Singapore are allowed to provide pharmacy services.</p> <p>This reservation shall be read in conjunction with the Annex II reservation relating to the limit on the number of pharmacists who can practise in Singapore.</p> <p>Only Singapore-registered pharmacists (apart from medical professionals) shall be able to do the following: prepare, dispense, assemble or sell medicinal products as defined under the Medicines Act.</p> <p>Singapore reserves the right and flexibility to modify and/or increase the list of products as defined and/or listed in the Medicines Act.</p>

Sector	Import, export and trading services
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access Local Presence
Source of Measure	Regulation of Imports and Exports Act, Cap. 272A Regulation of Imports and Exports Regulations
Description of Reservation	<u>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.

Sector	Telecommunications Services
Sub-Sector	Telecommunications Services
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Info-communications Development Authority of Singapore Act, Cap. 137A Telecommunications Act, Cap. 323
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Facilities-based operators and service-based operators must be locally incorporated under the Companies Act, Cap. 50 (1994)².</p> <p>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 licenced to use radio frequency spectrum via a tender or auction process.</p> <p>Services regulated or licenced by the Ministry of Information, Communications and the Arts, and the Media Development Authority, are not defined as telecommunications services in Singapore.</p>

² A facilities-based operator deploying only fixed wireless infrastructure for public broadband multimedia services through the use of nationwide wireless LAN, LMDS, infra-red and laser technologies may be a foreign company registered under the Singapore Companies Act, Cap. 50 (1994).

Sector	Telecommunications Services
Sub-Sector	Telecommunications Services Domain name allocation policies in Internet country code top level domains (ccTLDs) corresponding to Singapore territories (.sg)
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Info-communications Development Authority of Singapore Act, Cap. 137A Telecommunications Act, Cap. 323 The Internet Corporation for Assigned Names and Numbers (ICANN), which recognises the ultimate authority of sovereign Governments over ccTLDs corresponding to their territories.
Description of Reservation	<u>Trade in Services:</u> A registrar must be a company incorporated or a foreign company registered under the Companies Act, Cap. 50 (1994).

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<p><u>Trade in Services:</u></p> <p>Power producers, whether or not foreign-owned and whether located within or outside Singapore, 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> <p>Singapore reserves the right and flexibility to revise and/or reduce the power supply threshold of 600MW.</p>

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only SP Services Ltd and/or its successor body shall be allowed to supply electricity to:</p> <ul style="list-style-type: none"> (a) all household consumers of electricity; and (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.

Sector	Power Transmission and Distribution
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only Power Grid Ltd and/or its successor body shall be the transmission licensee as defined in the Electricity Act.</p> <p>Power Grid Ltd and/or its successor body shall be the sole owner and operator of the electricity transmission and distribution network in Singapore.</p>

Sector	Tourism and Travel Related Services
Sub-Sector	Beverage serving services for consumption on the premises Meal serving services in eating facilities run by the government Retail sales of foods
Industry Classification	CPC 643 Beverage serving services for consumption on the premises. CPC 642 Food serving services CPC 6310 Retail sales of food
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Environmental Public Health Act, Cap. 95, 1999 Revised Edition
Description of Reservation	<u>Trade in Services and Investment:</u> Only a Singapore citizen or permanent resident can apply for a licence to operate a food establishment in places such as hawker centres, restaurants and cafes, in their personal capacity.

Sector	Trade Services
Sub-Sector	Distribution and Sale of Hazardous Substances
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Environmental Protection Management Act, Cap. 94A, 2000 Revised Edition, Section 22
Description of Reservation	<p><u>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 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 Management Act.</p>

Sector	Trade Services
Sub-Sector	Distribution Services Retailing Services Wholesale Trade Services
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Medicines Act, Cap. 176, 1985 Revised Edition Health Products Act 2007
Description of Reservation	<p><u>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>

Sector	Transport Services
Sub-Sector	Air Transport Services - Ground Handling Services (including but not limited to cargo handling services)
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Civil Aviation Authority of Singapore Act 2009
Description of Reservation	<u>Trade in Services and Investment:</u> Only Singapore Airport Terminal Services (SATS) and Changi International Airport Services (CIAS) and/or their respective successor bodies shall be allowed to provide ground handling services, including but not limited to cargo handling services at airports.

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	CPC 741 Cargo Handling Services CPC 74520 Pilotage and Berthing Services (only applies to Pilotage Services) CPC 74590 Other Supporting Services for Water Transport
Type of Reservation	Market Access National Treatment Most-Favoured-Nation Treatment
Source of Measure	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Revised Edition, Section 81
Description of Reservation	<u>Trade in Services and Investment:</u> Only PSA Corporation Ltd and Jurong Port Pte Ltd and/or their respective successor bodies are allowed to provide cargo handling services. Only PSA Marine (Pte) Ltd and/or its successor body is allowed to provide pilotage services and supply desalinated water to ships berthed at Singapore ports or in Singapore territorial waters.

Sector	Transport Services
Sub-Sector	Maritime Transport Services
Industry Classification	-
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Revised Edition, Section 81
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only local service suppliers shall be allowed to operate and manage cruise and ferry terminals.</p> <p>Local service suppliers are either Singapore citizens or legal persons which are more than 50% owned by Singapore citizens.</p>

Sector	Transport Services
Sub-Sector	Maritime Transport Services – Registration of ships under Singapore flag
Industry Classification	CPC 74590 Other Supporting Services for Water Transport
Type of Reservation	Market Access National Treatment Local Presence
Source of Measure	Merchant Shipping Act, Cap. 179, 1996 Revised Edition Merchant Shipping (Registration of Ships) (Amendment) Regulations 2004
Description of Reservation	<p><u>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>

Sector	Transport Services
Sub-Sector	Maritime Transport Services – Seaman Services
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Revised Edition, Section 40 Maritime and Port Authority of Singapore (Registration and Employment of Seamen) Regulations
Description of Reservation	<u>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.

Sector	Production, Retail, Transportation and Distribution of Manufactured Gas and Natural Gas (Piped Gas)
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access National Treatment
Source of Measure	Gas Act, Cap. 116A
Description of Reservation	<p><u>Trade in Services and Investment:</u></p> <p>Only City Gas Ltd and/or its successor body shall be allowed to produce and retail manufactured gas.</p> <p>Only Power Gas Ltd and/or its successor body shall be allowed to transport and distribute manufactured and natural gas (piped gas).</p> <p>Power Gas Ltd and/or its successor body shall be the sole owner and operator of the gas pipeline in Singapore.</p>

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
Type of Reservation	Market Access Local Presence
Source of Measure	Administrative
Description of Reservation	<p><u>Trade in Services:</u></p> <p>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.</p> <p>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.</p>