

ANNEX 7-A
NON-CONFORMING MEASURES
SCHEDULE OF SINGAPORE

Explanatory Note

1. The Schedule of Singapore to this Annex sets out, pursuant to Articles 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment), the reservations taken by Singapore with respect to measures that do not conform to some or all of the obligations imposed by:
 - (a) Article 7.4 (Market Access) of Chapter 7 (Cross Border Trade in Services);
 - (b) Article 7.3 (National Treatment) of Chapter 7 (Cross Border Trade in Services) or Article 12.4 (National Treatment) of Chapter 12 (Investment);
 - (c) Article 12.5 (Most-Favoured-Nation Treatment) of Chapter 12 (Investment);
 - (d) Article 7.5 (Local Presence) of Chapter 7 (Cross Border Trade in Services);
 - (e) Article 12.7 (Performance Requirements) of Chapter 12 (Investment); or
 - (f) Article 12.8 (Senior Management and Board of Directors) of Chapter 12 (Investment).
2. All measures affecting Article 7.3 (National Treatment), Article 7.4 (Market Access) and Article 7.5 (Local Presence) of Chapter 7 (Cross Border Trade in Services) and Article 12.4 (National Treatment), Article 12.5 (Most-Favoured-Nation Treatment) Article 12.7 (Performance Requirement) and Article 12.8 (Senior Management & Board of Directors) of Chapter 12 (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 7 (Cross Border Trade in Services) and Chapter 12 (Investment) unless the context or circumstances require otherwise.
4. With respect to cross-border supply of services, Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.
5. The reservations and commitments relating to cross border 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.
6. 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:
 - (A) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement; and
 - (B) 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.

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
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	<u>Cross Border Trade in Services and Investment:</u> A non-resident financial institution may in certain circumstances be unable to borrow in Singapore dollars more than S\$5 million from a resident financial institution owing to the following restrictions placed on financial institutions' lending of the Singapore dollar to non-resident financial institutions. A financial institution shall not extend to any non-resident financial institution Singapore dollar (S\$) credit facilities exceeding S\$5 million per non-resident financial institution: (a) where the S\$ proceeds are to be used outside of Singapore, unless: (A) such proceeds are swapped or converted into foreign currency upon draw-down or before remittance abroad; or (B) such proceeds are for the purpose of preventing settlement failures where the financial institution extends a temporary S\$ overdraft to any vostro account of any non-resident financial institution, and the financial institution takes reasonable efforts to ensure that the overdraft is covered within two business days; and (b) where there is reason to believe that the

	S\$ proceeds may be used for S\$ currency speculation, regardless of whether the S\$ proceeds are to be used in Singapore or outside of Singapore. A financial institution shall not arrange S\$ equity or bond issues for any non-resident financial institution where the S\$ proceeds are to be used outside Singapore, unless the proceeds are swapped or converted into foreign currency upon draw-down or before remittance abroad. “Non-resident financial institution” means any financial institution which is not a resident as defined in the relevant notice.
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2.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4)
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	<u>Investment:</u> The aggregate of foreign shareholdings in PSA Corporation and/or its successor body is subject to a 49% limit. The “aggregate of foreign shareholdings” is defined as the total number of shares owned by: (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.

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4)
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	<u>Investment:</u> 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: (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.

4.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
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, Cap. 163B Limited Partnerships Regulations
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> <u>Business Registration Act, Cap. 32, 2001 Revised Edition</u> Where a person is required to be registered under the Business Registration Act (Cap. 32, 2001 Revised Edition) 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, 1994 Revised Edition</u> All locally incorporated companies shall have at least 1 director who is ordinarily resident in Singapore. All branches of foreign companies registered in Singapore shall have at least 2 agents resident in Singapore. <u>Limited Liability Partnerships Act, Cap. 163A, 2006 Revised Edition</u> Every limited liability partnership shall ensure that it has at least 1 manager who is ordinarily resident in Singapore. <u>Limited Partnerships Act, Cap. 163B, 2010 Revised Edition</u> 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. *Persons who qualify to be appointed in such a capacity are primarily Singapore citizens, Singapore permanent residents and EntrePass holders (all with local address).

5.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of ReservationType of Reservation	National Treatment (Article 12.4) Most-Favoured-Nation Treatment (12.5)
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.

6.

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	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Architects Act, Cap.12, 2000 Revised Edition
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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: (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 (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 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. Allied professionals are Singapore-registered land surveyors and engineers.
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7.

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	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
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	<u>Cross Border Trade in Services and Investment:</u> 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 Singapore Chartered Accountants (ISCA). 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.

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

8.

Sector	Business Services – Professional Services
Sub-Sector	Land Surveying Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Land Surveyors Act, Cap. 156, 2012 Revised Edition, Sections 12 – 23 Land Surveyors Rules, Rules 2 – 20
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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: (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 (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. Allied professionals are Singapore-registered engineers and architects.
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9.

Sector	Business Services
Sub-Sector	Patent Agent Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Patents Act, Cap. 221, 1995 Revised Edition
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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.

10.

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 (Article 7.5)
Source of Measure	Employment Agencies Act, Cap. 92
Description of Reservation	<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. 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 7-B reservation relating to the supply of a service by a natural person.

11.

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	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Professional Engineers Act, Cap. 253, Sections 10, 11, 20 – 26
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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. 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: (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 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 (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. Allied professionals are Singapore-registered land surveyors and architects.
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12.

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	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Source of Measure	Sentosa Development Corporation Act, Cap. 291, Revised Edition 1998 (30 May 1998), Paragraph 9
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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.

13.

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 (Article 7.4) Local Presence (Article 7.5)
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	<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.

14.

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	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Senior Management and Board of Directors (Article 12.8)
Source of Measure	Private Security Industry Act 2007
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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. 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. Foreigners 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 before a local commissioner of oaths. Please also note Singapore's reservation for armed guard services in Annex 7-B.

15.

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	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Source of Measure	Medical Registration Act, Part V, Specialist Accreditation Board, Sections 2, 3, 34 and 35 Private Education Act 2009
Description of Reservation	<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. Local tertiary institutions are tertiary institutions which are established pursuant to an Act of Parliament.

16.

Sector	Health and Social Services
Sub-Sector	Medical Services Pharmacy Services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometrists and Opticians
Industry Classification	-
Type of Reservation	Local Presence (Article 7.5)
Source of Measure	Medical Registration Act, Cap. 174 Pharmacists Registration Act, Cap. 230 Medicines Act, Cap. 176, Medicines (Registration of Pharmacies) Regulations, Cap. 176, Regulation 4 Nurses and Midwives Act, Cap. 209 Allied Health Professions Act, Act 1 of 2011 Optometrists and Opticians Act, Cap. 213A
Description of Reservation	<u>Cross Border Trade in Services:</u> Only persons who are resident in Singapore are allowed to provide the following services: medical services pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry services.

17.

Sector	Import, export and trading services
Sub-Sector	-
Industry Classification	-
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	Regulation of Imports and Exports Act, Cap. 272A Regulation of Imports and Exports Regulations
Description of Reservation	<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.

18.

Sector	Telecommunication Services
Sub-Sector	Telecommunication Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	Info-communications Development Authority of Singapore Act, Cap. 137A, 2000 Rev Ed Telecommunications Act, Cap. 323, 2000 Rev Ed
Description of Reservation	<u>Cross Border Trade in Services:</u> 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. “Service-based operators” are operators who lease telecommunication network elements (such as transmission capacity and switching services) from any Facilities-Based Operator (FBO) licensed by Infocomm Development Authority of Singapore (IDA) so as to provide their own telecommunication services, or to resell the telecommunication services of FBOs to third parties. 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.

19.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4)
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<u>Cross Border Trade in Services:</u> 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. The amount of power supplied cumulatively by power producers located outside of Singapore to Singapore's wholesale power market shall not exceed 600 MW. Singapore reserves the right and flexibility to revise and/or reduce the power supply threshold of 600MW.

20.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Only SP Services Ltd and/or its successor body shall be allowed to supply electricity to: (a) all household consumers of electricity; and (b) non-household consumers of electricity whose Average monthly consumption is below 8,000kWh; and (c) consumers whose electricity is supplied at single-phase low voltage.

21.

Sector	Power Transmission and Distribution
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Source of Measure	Electricity Act, Cap. 89A, 2002 Revised Edition, Sections 6(1) and 9(1)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Only Power Grid Ltd and/or its successor body shall be the transmission licensee as defined in the Electricity Act. Power Grid Ltd and/or its successor body shall be the sole owner and operator of the electricity transmission and distribution network in Singapore.

22.

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	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	Environmental Public Health Act, Cap. 95, 1999 Revised Edition
Description of Reservation	<u>Cross Border 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.

23.

Sector	Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	Waste Management, including collection, disposal, and treatment of hazardous waste
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	Environmental Protection and Management Act, Cap. 94A, 2000 Revised Edition, Section 22 Environmental Public Health Act
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Foreign service suppliers must be locally incorporated in Singapore. The public waste collectors (PWCs) rendering services to domestic and trade premises are appointed by public competitive tender. The number of PWCs is limited by the number of geographical sectors in Singapore. For industrial and commercial waste, the market is opened to any licensed general waste collectors (GWCs). Only service suppliers with a local presence shall be allowed to provide hazardous waste management services.

24.

Sector	Trade Services
Sub-Sector	Distribution and Sale of Hazardous Substances
Industry Classification	
Type of Reservation	National Treatment (Article 7.3) Local Presence (Article 7.5)
Source of Measure	Environmental Protection and Management Act, Cap. 94A, 2000 Revised Edition, Section 22
Description of Reservation	<u>Cross Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to distribute and sell hazardous substances as defined in the Environmental Protection and Management Act. 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.

25.

Sector	Manufacturing and Services Incidental to Manufacturing
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Performance Requirements (Article 12.7)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> The manufacture of the following products, and services incidental to the manufacture of these products, in Singapore, may be subject to certain restrictions: (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 the Act has been made); (e) cigarettes; and (f) matches.
Existing Measures	Control of Manufacture Act, Cap. 57, 2004 Revised Edition

26.

Sector	Trade Services
Sub-Sector	Distribution Services Retailing Services Wholesale Trade Services
Industry Classification	-
Type of Reservation	Local Presence (Article 7.5)
Source of Measure	Medicines Act, Cap. 176, 1985 Revised Edition Health Products Act 2007
Description of Reservation	<u>Cross Border Trade in Services:</u> Only service suppliers with local presence 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. 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. 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.

27.

Sector	Production, Retail, Transportation and Distribution of Manufactured Gas and Natural Gas (Piped Gas)
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Source of Measure	Gas Act, Cap. 116A
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Only City Gas Ltd and/or its successor body shall be allowed to produce and retail manufactured gas. Only Power Gas Ltd and/or its successor body shall be allowed to transport and distribute manufactured and natural gas (piped gas). Power Gas Ltd and/or its successor body shall be the sole owner and operator of the gas pipeline in Singapore.

28.

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 (Article 7.4) National Treatment (Article 7.3 and Article 12.4)
Source of Measure	Road Traffic Act, Cap. 276, 1994 Edition
Description of Reservation	<u>Cross Border 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.

29.

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 (Article 7.4) National Treatment (Article 7.3 and Article 12.4)
Source of Measure	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Revised Edition, Section 81
Description of Reservation	<u>Cross Border 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.

30.

Sector	Transport Services
Sub-Sector	Maritime Transport Services
Industry classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4)
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Revised Edition, 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 legal persons which are more than 50% owned by Singapore citizens.

31.

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 (Article 7.4) National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Merchant Shipping Act, Cap. 179, 1996 Revised Edition Merchant Shipping (Registration of Ships) (Amendment) Regulations 2004
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Only a Singapore citizen or permanent resident or Singapore legal person may register a ship under the Singapore flag. All Singapore legal persons seeking to register ships under the Singapore flag shall appoint a ship manager who is resident in Singapore. 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. For the purposes of this reservation, a Singapore legal person is a locally incorporated company.

32.

Sector	Transport Services
Sub-Sector	Maritime Transport Services – Seaman Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4)
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.

**ANNEX 7-A
NON-CONFORMING MEASURES
SCHEDULE OF TURKEY**

EXPLANATORY NOTES

1. The Schedule of Turkey to this Annex sets out, pursuant to Article 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment), the reservations taken by Turkey with respect to existing measures that do not conform to some or all of the obligations imposed by:
 - (a) Article 7.3 (National Treatment) of Chapter 7 (Cross Border Trade in Services) and Article 12.4 (National Treatment) of Chapter 12 (Investment);
 - (b) Article 12.5 (Most-Favored-Nation Treatment) of Chapter 12 (Investment);
 - (c) Article 7.4 (Market Access) of Chapter 7 (Cross Border Trade in Services);
 - (d) Article 7.5 (Local Presence) of Chapter 7 (Cross Border Trade in Services);
 - (e) Article 12.7 (Performance Requirements) of Chapter 12 (Investment); or
 - (f) Article 12.8 (Senior Management and Boards of Directors) of Chapter 12 (Investment).
2. Each Schedule entry sets out the following elements:
 - (a) **Sector** refers to the sector for which the entry is made;
 - (b) **Sub-sector** refers to the specific sub-sector for which the entry is made;
 - (c) **Industry classification** refers, where applicable, to the activity covered by the non-conforming measure, according to the provisional **CPC Codes** as used in the United Nations 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**¹ 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:

¹ For greater certainty, a change in the level of government at which a measure is administered or enforced does not, by itself, decrease the conformity of the measure with the obligations referred to in Article 7.6.1 and Article 12.9.1.

- (A) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (B) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (f) **Description of Reservation**, sets out the non-conforming measures to which the reservation applies.
3. The reservations and commitments relating to cross border 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.
4. For the purposes of this Schedule, **foreign person** means a foreign national or an enterprise organized under the domestic law of Singapore or any non-Party.
5. A National Treatment reservation includes a reservation in respect of National Treatment under Chapter 7 (Cross Border Trade in Services) and Chapter 12 (Investment) unless the context or circumstances require otherwise.
6. With respect to cross-border supply of services, Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.

**ANNEX 7-A
SCHEDULE OF TURKEY**

1.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4)
Source of Measure	Turkish Commercial Code (Law No. 6102), Article 40
Description of Reservation	<u>Investment</u> Establishment of a branch of an enterprise headquartered abroad requires the appointment of a natural person representative with domicile in Turkey, who is duly authorized by the enterprise to fully represent it.

2.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	Market Access (Article 7.4)
Source of Measure	Foreign Direct Investment Law No. 4875, Article 3(h) Regulation for Implementation of Foreign Direct Investment Law, published in the Official Gazette No. 25205, dated August 20, 2003; Article 6-8
Description of Reservation	<u>Cross-Border Service Supply and Investment</u> A liaison office cannot constitute an investment under the definition of Article 12.1, due to the capacity given by Foreign Direct Investment Law No. 4875 which does not give right to a liaison office to engage in commercial activities. For further clarity, liaison offices established in Turkey by foreign enterprises cannot engage in commercial activities in Turkey.

3.

Sector	All sectors in which engineers and architects perform their profession
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3)
Source of Measure	Law No. 6235 Establishing the Union of Chambers of Turkish Engineers and Architects, Article 36
Description of Reservation	<u>Cross-Border Service Supply and Investment</u> Foreign engineers and architects may engage in the supply of engineering and architecture services within or into Turkey only after becoming a temporary member of the related professional chamber under the Union of Chambers of Turkish Engineers and Architects.

4.

Sector	Business services/Professional Services
Sub-sector	Legal Services - only advisory services on foreign and international law
Industry Classification	CPC 861 (part of)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most-Favored-Nation Treatment (Article 12.5)
Source of Measure	- Attorneyship Law No. 1136, (Articles 3, 35, 44 and 55); - Regulation on Attorney Partnerships by Turkish Bar Association, (Articles 7, 11)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Advisory services on foreign and international law can be supplied subject to conditions specified below: - For the supply of “advisory services on foreign and international law” by foreign lawyers in the Turkish territory, establishment in the form of “foreign attorney partnership (yabancı avukatlık ortaklığı)” is required. Foreign lawyers may establish such partnerships either among themselves or with Turkish attorneys. - Reciprocity is sought as a precondition for foreign lawyers to engage in the supply of advisory services on foreign and international law through establishment of foreign attorney partnerships in Turkey. Therefore, existence of reciprocal conditions for Turkish attorneys in the country of each foreign partner in a foreign attorney partnership and foreign lawyers subsequently employed by that partnership shall be proven. - Legal professionals hired by foreign attorney partnerships, including Turkish nationals, cannot supply legal services other than advisory services on foreign and international law. - Use of the professional title “avukat (attorney at law)” is reserved for the Turkish nationals enrolled with Turkish Bar Associations.

5.

Sector	Business services / Professional Services
Sub-sector	Accounting, Auditing and Bookkeeping Services
Industry Classification	CPC 862
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Most-Favored-Nation Treatment (Article 12.5) Senior Management and Board of Directors (Article 12.8)
Source of Measure	- Law No. 3568 on Certified Public Accountants and Sworn-In Public Accountants; - Turkish Commercial Code (Law No: 6102); Art. 397-406 - Statutory Decree (No. 660) on the Organization and Duties of Public Oversight, Accounting and Auditing Standards Authority; - By Law on Independent Audit; - Circular No. 1996/2 by the Chambers of Certified Public Accountants and Sworn in Certified Public Accountants (TÜRMOB), Article 4 - Relevant CMB and BRSA Regulations
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - Accounting, auditing and bookkeeping services can be supplied in the Turkish territory either by a “Certified Public Accountant (serbest muhasebeci mali müşavir)” or a “Sworn-in Public Accountant (yeminli mali müşavir)”; - which are deemed as “members of profession (meslek mensubu)”. - Turkish nationality is required to be licensed for both professions. - However, subject to the observance of reciprocity condition, a “foreign certified public accountant” meeting the professional qualifications required to perform accounting, auditing and bookkeeping services in Turkey, may obtain authorization to supply “certified public accountancy” services in the Turkish territory, through approval of the Prime Minister upon the proposal of the Ministry of Finance. - More than one members of the profession may associate their works in the form of a partnership office (adi ortaklık) or an “equity capital company² (sermaye şirketi)” in accordance with the Turkish Commercial

² Equity capital company types are “joint-stock corporation (anonim şirket)”, “limited liability company (limited şirket)” and “partnership limited by shares (sermayesi paylara bölünmüş komandit şirket)”.

	Code. - Foreign names, other than the names and surnames of the persons authorized in accordance with Article 8 of the Law No. 3568; foreign titles; as well as phrases other than professional titles such as “consultancy, audit, etc.” cannot be used in the trade titles of certified public accountancy or sworn-in public accountancy partnerships or companies. <u>Auditing:</u> - Foreign audit firms and statutory auditors may carry out statutory audit in Turkey on the condition that they are authorized by Public Oversight, Auditing and Accounting Standards Authority, in accordance with the principle of reciprocity. Natural person statutory auditors are authorized by the Public Oversight, Accounting and Auditing Standards Authority among duly licensed certified public accountants and sworn-in public accountants (members of profession). - Auditing firms shall be established as “equity capital companies (sermaye şirketi)” in accordance with the Turkish Commercial Code. Auditing firms that will perform the audits of capital market institutions shall be established as “joint-stock corporations”. - To be authorized, an audit firm shall meet the following criteria, among others specified in Article 13 of the By-Law on Independent Audit: a) It shall have a field of activity exclusively for statutory audit or the professional field falling within the scope of the Law no. 3568, b) Majority of the capital and voting rights shall be owned by auditors and all the partners of the firm shall be members of profession. Turkish nationality condition exists for the members of profession; c) The members of its managing body shall be entirely composed of the members of profession; and majority of them, but provided that this ratio does not exceed seventy-five percent, shall be the auditors permanently employed by it; - To be authorized, in accordance with criteria specified in Article 13 of the By-Law on Independent Audit, statutory auditors must: a) be a member of profession (Turkish nationality is required);
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	b) be domiciled in Turkey; c) have received practical training on professional subjects including auditing of financial statements, for a minimum period of 3 years at an audit firm or from a statutory auditor; d) have passed the statutory auditor exam, among other criteria. - The statutory audit of “public interest entities (PIE’s)”³ and the entities which are included in this scope by the Public Oversight, Accounting and Auditing Standards Authority in terms of their fields of activity, trading volumes, number of personnel they employ, and similar criteria, can only be carried out by audit firms. The audit of other enterprises can be carried out by audit firms or statutory auditors. With regard to the supervision and inspection of audit activities in the area of financial services, special provisions of Banking Law and Capital Markets Law also apply.
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³ For the purpose of this reservation, “**public interest entities (PIEs)**” means Publicly-held companies, banks, insurance, reinsurance and pension companies, factoring companies, financing companies, financial leasing companies, asset management companies, pension funds, issuers and other capital market institutions; and entities which are evaluated in this scope by the Public Oversight, Auditing and Accounting Standards Authority since they significantly concern the public interest regarding their fields of activity, trading volumes, number of personnel they employ and other similar criteria.

6.

Sector	Business Services/Professional Services
Sub-sector	Representation/Agency Activities before the Turkish Patent Institute
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5)
Source of Measure	Law No. 5000 on the Establishment and Functions of Turkish Patent Institute, Article 30; Decree Law No. 551 on the Protection of Patent Rights, Article 171; Decree Law No. 554 on the Protection of Industrial Designs, Article 67; Decree Law No. 555 on the Protection of Geographical Indications, Article 14; Decree Law No. 556 on the Protection of Trademarks, Article 80; Law No 5147 on the Protection of Integrated Circuits Topographies, Article 23
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Only qualified persons registered with the Turkish Patent Institute (the Institute) can act as an agent in Turkey to perform procedures for the establishment and protection of industrial property rights, and to conduct official procedures before the Institute. Only a Turkish national who resides in Turkey can become a natural person agent. Legal persons acting as representatives before the Institute must be represented by a natural person who has the qualifications of an agent.

7.

Sector	Business Services
Sub-sector	Research and Development Services on Natural Sciences (part of)
Industry Classification	CPC 851 except for: - research and experimental development services on biology (CPC 85102-part of), - engineering and technology (CPC 85103), and - agricultural sciences (CPC 85104)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4)
Source of Measure	Council of Ministers Decision No: 88/12839 and dated 04/04/1988 on “Principles Applicable to Foreigners or Those Applying on behalf of Foreigners who Request to Conduct Scientific Research and Analysis or Make Movies in Turkey, and to Foreign Press Members”.
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Foreign persons, as well as enterprises duly established in Turkey but acting on behalf of foreign persons are required to obtain prior permission to conduct scientific research activities in the Turkish territory.

8.

Sector	Business Services/Other Business Services
Sub-sector	Services incidental to hunting
Industry Classification	CPC 881 (part of)
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Law No. 4915 on Land Hunting; - Regulation concerning the Principles and Procedures applicable to Domestic and Foreign Hunters within the context of Hunting Tourism (published on the O.G. dated Jan. 8th, 2005);
Description of Reservation	<u>Cross-Border Service Supply</u> Local presence is required for the supply of services incidental to hunting, which cover services to promote propagation, growth and output of animals and services to promote commercial hunting and trapping. Any work and operations relating to hunting and wildlife management, establishment of hunting fields, hunting grounds, hunting stations and facilities are carried out or commissioned by the Ministry of Forestry and Water Affairs. With respect to hunting tourism, only a travel agency with a Type-A license may supply services to foreign hunters with the condition of obtaining a hunting license. A travel agency with a Type-C license may supply hunting tourism services only to residents of Turkey.

9.

Sector	Business Services/Other Business Services
Sub-sector	Services incidental to mining
Industry Classification	CPC (883+5115)
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Constitution of the Republic of Turkey, (Article 168) - Mining Law, No. 3213, (Article 4, 6 and 31) - Regulation on the Implementation of Mining Law, (Article 132 and 140)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> The right to explore and exploit natural wealth and resources belongs exclusively to the Republic of Turkey (State). The State has the exclusive right to decide whether to delegate this right to persons or corporate bodies for a certain period, and choose the types of contractual arrangements to use in the development of the resource. The right of exercising mining rights⁴ can only be assigned to Turkish nationals or to enterprises that are established in accordance with the Turkish Commercial Code. Mining activities can only be conducted under the technical and/or permanent supervision of mining engineers. Only Turkish nationals can be assigned as a “technical supervisor (teknik nezaretçi)” or a “permanent supervisor (daimi nezaretçi)”. “Technical employees (teknik personel)” are also required to be Turkish nationals.

⁴ Mining rights are defined, in the Mining Law, as the authorizations provided for the exploration, prospecting and exploitation of natural resources.

10.

Sector	Business Services
Sub-sector	Computer and Related Services/Electronic certificate services
Industry Classification/Description	Electronic signature certification and verification services.
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Electronic Signature Law No. 5070; - By-law on the Procedures and Principles Pertaining to the Implementation of Electronic Signature Law
Description of Reservation	<u>Cross-Border Service Supply:</u> - Electronic certificate ⁵ service suppliers can be public entities or establishments, natural persons, or private law legal entities that supply services related to electronic certificates, time-stamps and other services related to electronic signatures. - Electronic certificate service suppliers are obliged to generate their own certificate, signature creation and verification data within the territory of Turkey and they are not allowed to take signature creation data out of the Turkish territory by any means.

⁵ Electronic Certificate is defined as electronic data binding the signature verification data of the signature owner to the identity data of that person.

11.

Sector	Communication Services
Sub-sector	Postal Services (postal and courier services)
Industry Classification	Postal services cover the acceptance, collection, processing, shipment, distribution and delivery of “postal items” as defined in the Law on Postal Services No. 6475.
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Law on Postal Services No. 6475; - By-law on the Provision of Postal Services, published on the Official Gazette No. 29019, dated 3 June 2014; - By-law on Authorization for Postal Services Sector, published on the Official Gazette No. 29019, dated 3 June 2014; - Legislative Decree on Establishment and Duties of the Ministry of Transport, Maritime Affairs and Communications numbered 655 and dated 26/9/2011; - Law No. 4925 on Road Transportation; - Regulation on Road Transportation; - Customs Law numbered 4458 dated 27/10/1999; - Turkish Commercial Code (Law No. 6102)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - Supply of postal services is subject to authorization from the Information and Communications Technologies Authority (ICTA). In order to be authorized as a postal service supplier, establishment is required in the form of an “equity capital company (sermaye şirketi)”⁶ and these companies are required to meet the criteria specified in the relevant legislation to apply for certificate of authorization. - The certificate of authorization granted by ICTA to service suppliers shall not cancel the obligation of getting certificate of authorization required under the Legislative Decree on Establishment and Duties of the Ministry of Transport, Maritime Affairs and Communications numbered 655 and dated 26/9/2011, Road Transport Law numbered 4925 and dated 10/7/2003, Customs Law numbered 4458 dated 27/10/1999 and Law numbered 6102 and the other relevant legislation. - “Posta ve Telgraf Teşkilatı Anonim Şirketi (PTT)”,

⁶ In accordance with Article 124 of the Turkish Commercial Code (Law No. 6102), the following are considered equity capital companies: “joint-stock company (anonim şirket)”; “limited liability company (limited şirket)”; “limited partnership in which the capital is divided into shares (sermayesi paylara bölünmüş komandit şirket)”.

	which is a 100% government owned entity, is authorized by the Law on Postal Services to supply postal services and has the monopoly right to supply the following services: • acceptance, collection, sorting, transport, distribution and delivery of domestic and international items of correspondence whose weight or fee limits are determined by the Council of Ministers upon suggestion of ICTA and proposal of the Ministry of Transport, Maritime Affairs and Communications by taking the basic tariff into consideration⁷; • Without prejudice to the provisions related with electronic notification of the Tax Procedural Law no. 213 dated 4/1/1961, acceptance, collection, sorting, transport, distribution and delivery of any type of notification including through electronic media within scope of the Law numbered 7201 and other laws; • Postal services of Turkish Armed Forces in peacetime; • Printing and sale of postal stamps that show the fees to be collected in postal services, personal stamps, commemorative stamps, postcards and first day covers. - PTT A.Ş. is also the designated universal service supplier by law. The Council of Ministers has the authority to determine the scope of universal service obligation and The Ministry of Transport, Maritime Affairs and Communications is entitled to designate additional universal service suppliers.
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⁷ Until the weight and fee limits of monopoly right is determined by the Council of Ministers, the PTT A.Ş. shall continue to exercise its monopoly right over all the open and closed letters and postcards bearing any kind of correspondence without any weight limit.

12.

Sector	Communication Services
Sub-sector	Electronic Communications (Telecommunications) Services and Networks
Industry Classification	Supply of electronic communications services and electronic communications networks as defined in the Electronic Communications Law No. 5809. Electronic communication is defined as the transmission, exchange and receiving of all kinds of signals, symbols, sounds, images and data which could be converted into electrical signals, by means of cable, radio, optic, electric, magnetic, electromagnetic, electrochemical, electromechanical and other types of transmission systems. Broadcasting services are excluded. In addition, provision of electronic communication services do not in any way include editorial activities relating to the content transmitted through electronic communications services and networks.
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7)
Source of Measure	- Law on Electronic Communications No. 5809; - By-law on Authorization for Electronic Communications Sector
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - Supply of electronic communications networks and services is subject to authorization by the Information Technologies and Communications Authority (ICTA). - In cases where assignment of resources is necessary, the service suppliers are authorized upon the granting of right of use by the ICTA. The number of rights of use can be limited when the resources need to be operated by a limited number of operators, and for the aim of ensuring the efficient and effective use of resources. The ICTA is entitled to determine which electronic communication services require granting of rights of use, and whether to limit the number of rights of use for such services. - In granting authorizations, the ICTA is entitled to impose non-discriminatory conditions and requirements on service suppliers, including performance requirements, taking into consideration the principles set forth in Article 4 of the Electronic Communications Law. - Except for national public organizations and state-owned enterprises foreseen by law, in order to be authorized for

	the supply of electronic communications services and networks, establishment in the territory of Turkey is required in the form of a joint-stock or limited liability company. Electronic communications services and networks requiring authorization in the form of limited number of rights of use can only be supplied by joint stock companies. - The concession contracts and service contracts that were signed between specific service suppliers and the ICTA before the entry into force of the Electronic Communications Law shall remain in force until their validity period is over.
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13.

Sector	Communication Services
Sub-sector	Telegraph Services
Industry Classification	
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Senior Management and Board of Directors (Article 12.8)
Source of Measure	Law No. 406 on Telegraph and Telephone
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> PTT A.Ş. is the exclusive service supplier in the supply of telegraph services.

14.

Sector	Communication Services
Sub-sector	Electronic Communications (Telecommunications) Services/Registered Electronic Mail Services
Industry Classification	Registered electronic mail (REM) is an enhanced form of mail transmitted by electronic means (e-mail) which provides evidence relating to the handling of an e-mail including proof of submission and delivery.
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Turkish Commercial Code No. 6102, Article 1525; - By-law on the Procedures and Principles Pertaining to the Registered Email System
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - Either a joint-stock company that is established to build and operate a registered electronic mail (REM) system under the framework of the authorization as set out in the Turkish Commercial Code No. 6102; or the administration that is authorized to make electronic notification according to the provisions of Notification Law No. 7201 (i.e. The General Directorate of Post and Telegraph Organization-PTT A.Ş.) can be a registered electronic mail service supplier (REMSP). - Electronic certificate service suppliers or the operators who operate within the scope of Electronic Communications Law No.5809 cannot apply to be REMSP. - A REMSP is obliged to keep the main and backup REM systems within the Turkish territory.

15.

Sector	Communication Services/Audiovisual Services (excluding Broadcasting)
Sub-sector	- Motion picture and video-tape production and distribution services (CPC 9611) - Motion picture projection services (CPC 9612) - Radio and television programme distribution services, excluding transmission
Industry Classification	
Type of Reservation	Local Presence (Article 7.5)
Source of Measure	- Law No. 5846 on Intellectual and Artistic Works, - Regulation on the Recording and Registration of Intellectual and Artistic Works, - Regulation on the Procedures and Principles Regarding the Certification of the Enterprises Disseminating or Performing the Recording, Copying and Sale of the Materials on which Intellectual and Artistic Works are Fixed
Description of Reservation	<u>Cross-Border Service Supply:</u> Local presence is required for the distribution of intellectual and artistic works such as motion pictures, radio and TV programmes, sound recordings, video and computer games in physical media (CD, video-tape, etc); and for the projection of intellectual and artistic works.

16.

Sector	Educational Services
Sub-sector	Primary, secondary, higher education and other education services (only private education services)
Industry Classification	CPC 921, CPC 922, CPC 923 and CPC 929
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Senior Management and Board of Directors (Article 12.8)
Source of Measure	- Law No. 5580 on Private Educational Institutions - The Constitution of the Republic of Turkey, Art.130-132 - Law No. 2547 on Higher Education - Law No. 2809 on the Organization of Higher Education Institutions - Regulation by the Higher Education Council concerning Non-profit Foundation Higher Education Institutions (“Vakıf Yükseköğretim Kurumları Yönetmeliği”)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - With respect to the supply of primary (CPC 921), secondary (CPC 922) and other (CPC 929) education services, natural and juridical persons of Singapore, either directly or by establishing a partnership with Turkish citizens, may establish “international educational institutions (milletlerarası özel öğretim kurumu)”, including vocational and technical schools, only for foreign students, upon the approval of Council of Ministers. Foreign teachers may work in primary and secondary educational institutions after obtaining a prior permission from the Ministry of National Education. General work permit requirements also apply. - With respect to the supply of higher education services (CPC 923), “non-profit foundation higher education institutions (vakıf yükseköğretim kurumları)” may be founded by the enactment of a specific Law, and can only be established by foundations constituted in accordance with Turkish Civil Code. - Non-profit foundation higher education institutions have a separate legal personality from the foundation establishing it. All the members of the administrative board of the non-profit foundation higher education

	institution, i.e. the Board of Trustees (“Mütevelli Heyeti”), must be Turkish nationals. - The president (rector) of the non-profit foundation higher education institution is appointed by the Board of Trustees, and Turkish nationality is required to be appointed to the post.
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17.

Sector	Health Related and Social Services
Sub-sector	Private Hospital Services
Industry Classification	CPC 9311
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Senior Management and Board of Directors (Article 12.8)
Source of Measure	- Health Services Law No. 3359 - Regulation on Private Hospitals
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> - Foreign persons can only establish private hospitals with the permission of Ministry of Health (referred to as “the Ministry”, hereafter). - The Ministry evaluates the applications for establishment of hospitals in accordance with investment plans. Such plans specify the residential areas that have health service needs; the number and type of health institutions required and the health personnel that is to be hired by these institutions; the medical branches that these institutions must have and their technical qualities; as well as the nation-wide distribution of technology-intensive medical devices. - Responsible directors (mesul müdür) of private hospitals are required to be Turkish citizens and they should have at least 5 years of professional experience as medical doctors, 2 years of which must be gained in state or private hospitals in Turkey.

18.

Sector	Tourism and Travel Related Services
Sub-sector	Hotels and restaurants (incl. catering)
Industry Classification	CPC 641-643
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	Law No. 2634 on the Promotion of Tourism, Art.18;
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Hotels and restaurants authorized by the Ministry of Culture and Tourism may employ foreign personnel after receiving the permission of the Ministry of Labour and Social Security, based on the affirmative opinions of the Ministry of Interior and the Ministry of Culture and Tourism. However, the quantity of foreign personnel that would be employed in an enterprise shall not exceed 10 per cent of the total personnel. This ratio could be increased up to 20 per cent by the approval of the Ministry of Culture and Tourism, on a case by case basis. Cross-border supply of hotel and restaurant services from Singapore to Turkey is not technically feasible.

19.

Sector	Tourism and Travel Related Services
Sub-sector	Travel Agencies and Tour Operators' Services
Industry Classification	CPC 7471
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Law No. 1618 on Travel Agencies and the Association of Travel Agencies, Art.3; - Regulation on Travel Agencies, Art. 8, 9, 20
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Local presence is required for the supply of travel agencies and tour operators' services. Foreign travel agencies, which do not have a local presence in Turkey, cannot organize tours originating from Turkey to abroad. Travel agencies are required to be established in the Turkish territory as a commercial company in accordance with the Turkish Commercial Code. Each travel agency should be locally represented in the geographical area where it operates. In addition, opening up of branches are subject to the authorization of Ministry of Culture and Tourism.

20.

Sector	Transportation Services
Sub-sector	Maritime Transport Services (excluding Cabotage) Passenger and Freight Transportation
Industry Classification	CPC 7211, CPC 7212
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Senior Management and Board of Directors (Article 12.8)
Source of Measure	Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815), Article 3; Turkish Commercial Code (Law No 6102), Part V.
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Each Turkish ship shall fly the Turkish flag. A ship is deemed a Turkish ship under the following conditions: - When ownership of a ship belongs to a natural person, the ship shall be regarded as a Turkish ship only if it is owned by a Turkish citizen. - A ship that belongs to more than one natural person shall be regarded as a Turkish ship either if the majority shares are held by Turkish citizens in case of joint ownership/condominium-principled ownership (“paylı mülkiyet”); or if the majority of the owners are Turkish citizens in case of co-ownership (“elbirliğiyle mülkiyet”). - A ship that belongs to an institution, association and/or foundation with legal personality and established in accordance with Turkish legislation shall be deemed as a Turkish ship on the condition that the majority of Board of Directors of such juridical persons are of Turkish nationality. - A ship that belongs to a commercial company that is established in accordance with Turkish legislation shall be regarded as a Turkish ship on the condition that the majority of the personnel having managerial authority are Turkish nationals; and, the majority voting rights belong to Turkish national shareholders in accordance with the articles of incorporation. In the case of a “joint-stock company (anonim şirket)” or a “partnership limited by shares (sermayesi paylara bölünmüş komandit şirket)”, in addition to the above mentioned conditions, majority of the shares are required to be registered shares and that transfer of these shares to a foreign person must be subject to the approval of Board of Directors. - Ships belonging to an “association of ship-owners

	(donatma iştiraki)” shall be deemed as Turkish ships, on the condition that the majority of shares belong to Turkish nationals, and that majority of the ship-owners with managerial authority are also Turkish nationals. Turkish nationality is required for the captain and crew of vessels flying the Turkish flag.
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21.

Sector	Transport Services/Maritime Transport Services (excluding Cabotage)
Sub-sector	Rental of Vessels with Crew
Industry Classification	CPC 7213
Type of Reservation	National Treatment (Article 7.3)
Source of Measure	- Turkish Commercial Code, Art. 940, 941 - Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815)
Description of Reservation	<u>Cross-Border Service Supply:</u> Vessels rented out by foreigners cannot operate within Turkish coastal waters. These vessels are considered as foreign vessels and cannot fly the Turkish flag.

22.

Sector	Transportation Services-Air Transport Services
Sub-sector	Maintenance and repair of aircraft
Industry Classification	CPC 8868
Type of Reservation	Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Turkish Civil Aviation Law (No. 2920) - Regulation No. 145 on Civil Aviation regarding Certified Aircraft Maintenance and Repair Entities (SHY-145) - Directive No. 145 on Civil Aviation regarding Certified Aircraft Maintenance and Repair Entities (SHT-145) - Regulation No. 66 on Civil Aviation regarding the Licensing of Aircraft Maintenance and Repair Personnel (SHY-66) - Regulation No. 147 on Civil Aviation regarding the Entities Providing Educational Services on Aircraft Maintenance and Repair (SHY-147)
Description of Reservation	<u>Cross-Border Service Supply and Investment</u> Authorization from the Ministry of Transport, Maritime Affairs and Communications is necessary to perform functions for the maintenance and repair of aircraft. The Ministry authorizes service suppliers engaged in the maintenance and repair of aircraft in the territory of Turkey, and certifies service suppliers that are established abroad providing maintenance and repair services to Turkish aircraft. Service suppliers engaged in the maintenance and repair of aircraft in the Turkish territory are required to be established as a commercial company in accordance with the Turkish Commercial Code.

23.

Sector	Transportation Services - Road Transport Services
Sub-sector	Passenger and Freight Transportation
Industry Classification	CPC 7121 + 7122, CPC 7123
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Law No. 4925 on Road Transportation, - Regulation on Road Transportation
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkish citizenship or being a legal entity established in accordance with the Turkish Commercial Code is required for obtaining a carrier license from the Ministry of Transport, Maritime Affairs and Communications. Cross-border supply of road transport services from Singapore to Turkey is not technically feasible.

24.

Sector	Transportation Services - Road Transport Services
Sub-sector	Rental of Commercial Vehicles With Operator
Industry Classification	CPC 7124
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Source of Measure	- Law No. 4925 on Road Transportation, - Regulation on Road Transportation
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkish citizenship or being a legal entity established in accordance with the Turkish Commercial Code is necessary for obtaining authorization from the Ministry of Transport, Maritime Affairs and Communications. Cross-border supply of rental services of commercial vehicles (with operator) from Singapore to Turkey is not technically feasible.

25.

Sector	Pharmaceuticals and Medical Products
Sub-sector	-
Industry Classification	-
Type of Reservation	Senior Management and Boards of Directors (Article 12.8)
Source of Measure	- <i>Law on Pharmaceuticals and Medical Products</i> (Law No. 1262, as amended by Law No. 6243 February 8, 1954), Article 5 - <i>Law on Veterinary Services, Plant Health, Food and Feed</i> (Law no 5996, June 11, 2010) Article 12 - Regulation on Veterinary Medical Products (OG: December 24, 2011) Article 22 - Law on Pharmacists and Pharmacies (Law no 6197, December 18, 1953) Article 2 - Law on the Exercise of Veterinary Profession (Law No. 6343, March 9, 1954) Article 2
Description of Reservation	<u>Investment</u> An enterprise which will produce pharmaceuticals or medical products has to be directed by a responsible director “<i>mesul müdür</i>”, who is a medical doctor, a pharmacist, or a chemist, or where the necessity of the specialization required so under the Law, a veterinarian or a dentist. The responsible director referred shall be Turkish National. An enterprise which will produce veterinarian medical products has to be directed by a responsible director “<i>sorumlu yönetici</i>”, who is a chemist, a chemical engineer, a pharmacist or veterinarian. The responsible director referred shall be Turkish National.

26.

Sector	Mining
Sub-sector	-
Industry Classification	-
Type of Reservation	Senior Management and Boards of Directors (Article 12.8)
Source of Measure	- <i>Law on Mining</i> (Law No. 3213, June 4, 1985), Article 16
Description of Reservation	<u>Investment:</u> Enterprises that have license to extract coccolith, sapropel and hydrogen sulfide from the sea are required to appoint at least one member of the Board of Directors and at least one auditor from the Turkish Petroleum Corporation (“<i>Türkiye Petrolleri Anonim Ortaklığı</i>”) or a subsidiary of it. These appointed persons from the Turkish Petroleum Corporation or a subsidiary of it must be Turkish nationals.

27.

Sector	Petroleum
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Performance Requirements (Article 12.7)
Source of Measure	- Turkish Petroleum Law (Law No. 6491, May 30, 2013), Articles 18 and 22 - Petroleum Market Law (Law No. 5015, December 04, 2003), Article 10 - Regulation on Licensing in Petroleum Market (Published in the Official Gazette on June 17, 2004), Article 7 - Notice on Blending Ethanol with Gasoline Types (Published in the Official Gazette on July 7, 2012) Article 5
Description of Reservation	<u>Investment:</u> A Foreign person who will apply to obtain license for refinery of petroleum products must be resident in Turkey, registered in trade or industrial register and must be an income or corporate taxpayer in Turkey. Types of the gasoline that are delivered by a refinery license owner via tank truck filling units shall meet the local production requirements of Notice on Blending Ethanol with Gasoline Types. Refinery license holders must give priority to domestic crude oil and purchase domestic crude oil offered by domestic producers at the minimum price formed in the market. Refinery license holders must reply to offers in fifteen days, price of which are over the minimum market price. Refinery license holders cannot offer or demand disadvantageous conditions to domestic oil producers. For greater certainty, all measures regarding transmission, distribution, transportation, pipeline transportation, and sale of petroleum will be subject to NCMs #23 (Other business services-services incidental to energy distribution), #26 (Distribution services) and #45 (Transportation Services-pipeline transportation) under Annex 7-B.

28.

Sector	Agriculture
Sub-sector	Agricultural Credit Cooperatives
Industry Classification	-
Type of Reservation	Senior Management and Boards of Directors (Article 12.8)
Source of Measure	<i>Articles of Incorporation of Turkish Agricultural Credit Cooperatives</i> , Articles 30 and 37
Description of Reservation	<u>Investment:</u> All members of the boards of directors and auditors of Turkish Agricultural Credit Cooperatives (“ <i>Türkiye Tarım Kredi Kooperatifleri</i> ”) must be Turkish nationals.

29.

Sector	Fishery
Sub-sector	
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Most Favored Nation (Article 12.5)
Source of Measure	<i>Law on Fisheries</i> (Law No. 1380, March 22, 1971), Article 21 <i>Regulation on Fisheries</i> (Published in the Official Gazette on March 10, 1995), Article 5 <i>Notice on Commercial Fishing</i> (Notice No: 2012/65 Published in the Official Gazette on August 18, 2012) Article 21
Description of Reservation	<u>Investment:</u> Foreign Persons cannot engage in fish hunting in Turkish territorial sea and internal waters. Enterprises that are established in Turkey in conformity with the legislation on Foreign Direct Investment are subject to prior authorization and license requirements of the Ministry of Food, Agriculture and Livestock. Foreign persons cannot operate in Tuna fishing by renting Turkish vessels.

ANNEX 7-B
NON-CONFORMING MEASURES
SCHEDULE OF SINGAPORE
Explanatory Note

1. The Schedule of Singapore to this Annex sets out, pursuant to Articles 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment), the reservations taken by Singapore for sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - a) Article 7.3 (National Treatment) of Chapter 7 (Cross Border Trade in Services) or Article 12.4 (National Treatment) of Chapter 12 (Investment);
 - b) Article 7.4 (Market Access) of Chapter 7 (Cross Border Trade in Services);
 - c) Article 12.5 (Most-Favoured-Nation Treatment) of Chapter 12 (Investment);
 - d) Article 7.5 (Local Presence) of Chapter 7 (Cross Border Trade in Services);
 - e) Article 12.7 (Performance Requirements) of Chapter 12 (Investment); or
 - f) Article 12.8 (Senior Management and Board of Directors) of Chapter 12 (Investment).
2. The sectors, subsectors or activities to which a reservation applies shall be stated in the **Description of Reservation** element. In the interpretation of a reservation, all elements of the reservation shall be considered in their totality.
3. A National Treatment reservation includes a reservation in respect of National Treatment under Chapter 7 (Cross Border Trade in Services) and Chapter 12 (Investment) unless the context or circumstances require otherwise.
4. With respect to cross-border supply of service, Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.
5. The reservations and commitments relating to cross border 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.
6. 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) referred to in paragraph 1 that, pursuant to Article 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment), do not apply to the sectors, sub-sectors, or activities listed in the entry for which a reservation is taken;
- e) **Description of Reservation** sets out the scope of the sector, sub-sector or activities to which the reservation applies; and
- f) **Existing Measures** identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the entry. The measures stipulated therein are not exhaustive.

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<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, subject to the provisions of Chapter 11 (Temporary Movement of Natural Persons).
Existing Measures	-

2.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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, social security and public training.
Existing Measures	-

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of social services, social security, public training, public law enforcement, ambulance services, correctional services and fire-fighting services.
Existing Measures	-

4.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and 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 Revised Edition

5.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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	-

6.

Sector	All
Sub-Sector	
Industry Classification	
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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, real estate valuation services, and renting or leasing services involving owned or leased non-residential property.
Existing Measures	Residential Property Act, Cap. 274, 1985 Revised Edition State Lands Act, Cap. 314, 1996 Revised Edition Housing and Development Act, Cap. 129, 1997 Revised Edition Jurong Town Corporation Act, Cap. 150, 1998 Revised Edition Executive Condominium Housing Scheme Act, Cap. 99A, 1997 Revised Edition Planning Act, Cap 232

7.

Sector	Administration and Operation of National Electronic Systems
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 which contains proprietary information of the government or information gathered pursuant to regulatory functions and powers. Such measures apply to existing national electronic systems like TradeNet and Marinet and any other national electronic systems that may be established in the future.
Existing Measures	-

8.

Sector	Arms and Explosives
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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. The manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives are regulated for protection of vital security interests.
Existing Measures	Arms and Explosives Act, Cap. 13, Revised Edition 1985

9.

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 public.
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 or originating from Singapore and to the allocation of spectrum in relation to broadcasting services. This reservation does not apply to the sole activity of transmitting licensed broadcasting services to a final consumer. Commitments in 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, direct broadcasting by satellite and teletext.
Existing Measures	-

10.

Sector	Entertainment and Cultural Services
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> 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; “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. “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.
Existing Measures	-

11.

Sector	Business Services
Sub-Sector	Credit Reporting Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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	-

12.

Sector	Business Services
Sub-Sector	Patent Agent Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4)
Description of Reservation	<u>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, 1995 Revised Edition

13.

Sector	Business Services
Sub-Sector	Armed Escort Services and Armoured Car Services Armed Guard Services
Industry classification	CPC 87305 Guard Services
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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, 1985 Revised Edition.

14.

Sector	Business Services
Sub-Sector	Betting and Gambling Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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, 1985 Revised Edition Common Gaming Houses Act, Cap. 49, 1985 Revised Edition Private Lotteries Act, Cap. 250

15.

Sector	Business Services - Professional Services (Legal Services)
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of legal services in Singapore.
Existing Measures	-

16.

Sector	Community, Personal and Social Services
Sub-Sector	Services furnished by co-operative societies Services furnished by trade unions
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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, 1985 Revised Edition Trade Unions Act, Cap. 333, 1985 Revised Edition

17.

Sector	Defence
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 for the purpose of safeguarding the security interest of Singapore.
Existing Measures	-

18.

Sector	Distribution, Publishing and Printing of Newspapers Newspapers 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 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	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the publishing or printing of newspapers, including but not limited to, shareholding limits and management control. The distribution of any newspaper, whether published outside of Singapore or in Singapore, shall be subject to the laws of Singapore.
Existing Measures	Newspaper and Printing Presses Act, Cap. 206, 1991 Revised Edition

19.

Sector	Trade Services
Sub-Sector	Distribution Services Commission Agents' Services Wholesale Trade Services Retailing Services Franchising
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<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 prohibition or non-automatic import 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 prohibition or non-automatic import licensing regime.
Existing Measures	-

20.

Sector	Educational Services
Sub-Sector	Primary Education Services Secondary Education Services
Industry Classification	CPC 921 Primary Education Services CPC 92210 General Secondary Education Services CPC 92220 Higher Secondary Education Services (only applies to Junior colleges and pre-university centres under the Singapore educational system)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 Revised Edition Administrative Guidelines

21.

Sector	Health and Social Services
Sub-Sector	Medical Services Pharmacy Services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometrists and Opticians
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4)
Description of Reservation	<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, 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, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry services.
Existing Measures	Allied Health Professions Act 2011

22.

Sector	Foreign Employee Dormitory Services
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of dormitory services for foreign employees.
Existing Measures	-

23.

Sector	Sewage Services
Sub-Sector	Waste Water Management, including but not limited to collection, disposal and treatment of solid waste and waste water.
Industry Classification	CPC 9401 Sewage Services
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 Revised Edition

24.

Sector	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	New Environmental Services
Industry Classification	CPC 9409 – Other environmental protection services not elsewhere classified
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of any new environmental services.
Existing Measures	-

25.

Sector	Business Services Postal Services
Sub-Sector	Mailing List compilation and mailing services Postal Services
Industry Classification	CPC 87906 Mailing List compilation and mailing services Postal Services
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 7.5 and Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of postal services. Commitments in mailing list compilation and mailing services shall be subject to this reservation.
Existing Measures	-

26.

Sector	Telecommunications Services ^[1]
Sub-Sector	Telecommunications Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of Telecommunications services, except for the following sectors and subsectors which are subject to the limitations, conditions and qualifications listed herein and in Singapore's Schedule of Non-Conforming Measures in Annex 7-A on Telecommunication Services: 1. Basic Telecommunication Services^[2], including resale (facilities-based and services-based): (a) Public Switched Services^[3] (local and international); (b) Leased Circuit Services (local and international); 2. Mobile Services^[4], including resale (facilities-based and services-based): (a) Public Mobile Data Service (PMDS); (b) Public Trunked Radio Service (PTRS); (c) Public Radio Paging Service (PRPS); (d) Public Cellular Mobile Telephone Service (PCMTS); and 3. The following value-added Network (VAN) services: (a) electronic-mail; (b) voice-mail;

	(c) on-line information and data-base retrieval; (d) electronic data interchange; and (e) on-line information and/or data processing. ^[1] Telecommunication services exclude broadcasting services, which 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 public. For cross border supply of service from the territory of Turkey into the territory of Singapore, market access is subject to commercial arrangements with licensed operator(s). ^[2] Basic Telecommunication Services may be provided using satellite technology. ^[3] This includes voice, data and facsimile services. ^[4] Mobile Services may be provided using satellite technology. For cross border supply of service from the territory of Turkey into the territory of Singapore, market access is subject to commercial arrangements with licensed operator(s).
Existing Measures	-

27.

Sector	Telecommunication Services
Sub-Sector	Telecommunication 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	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<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.
Existing 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 name system.

28.

Sector	Trade Services
Sub-Sector	Supply of potable water for human consumption
Industry classification	CPC 18000 Natural Water The sectors listed above apply only insofar as they relate to the supply of potable water.
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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. For greater certainty, this reservation does not affect the supply of bottled water.
Existing Measures	Public Utilities Act, Cap. 261, 2002 Revised Edition Public Utilities Act 2001, Act 8 of 2001

29.

Sector	Transport Services
Sub-Sector	Transportation services via pipeline
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<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.
Existing Measures	Administrative

30.

Sector	Transport Services
Sub-Sector	Air transport services
Industry Classification	-
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting cross-border supply of: (a) aircraft repair and maintenance services; (b) the selling and marketing of air transport services; (c) computer reservation system services. Singapore reserves the right to maintain or adopt any measure affecting the investment in air transport and air transport-related services and facilities. These services and facilities include but are not limited to, air navigation and air traffic control services, airport services and facilities, airport emergency and fire fighting services, airport security services, ground handling services, management and operation (including real estate management) of airports and heliports and computer reservation systems.
Existing Measures	Civil Aviation Authority of Singapore Act 2009

31.

Sector	Transport Services
Sub-Sector	Air Transport Services - Passengers Transportation by Air Freight Transportation by Air
Industry Classification	CPC 731 Passenger Transportation by Air CPC 732 Freight Transportation by Air
Type of Reservation	Most Favoured Nation (Article 12.5) National Treatment (Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Investment:</u> Service suppliers providing air transport services (for both passenger and freight) as a Singapore designated airline may have to be “effectively controlled” and/or “substantially owned” by the Government or citizens of Singapore or both.
Existing Measures	Air Navigation (Licensing of Air Services) Regulations, Cap. 6, Regulation 2

32.

Sector	All
Sub-Sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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.

33.

Sector	Transport Services
Sub-Sector	Land Transport Services – Public 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 public transport services. Public Transport Services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.
Industry Classification	-
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3 and Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of public transport services. Public transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.
Existing Measures	Rapid Transit Systems Act, Cap. 263A Land Transport Authority of Singapore Act, Cap. 158A, 1996 Revised Edition Public Transport Council Act, Cap. 259B, 2000 Revised Edition

34.

Sector	Transport Services
Sub-Sector	Land Transport Services – Rail and Road Freight transportation. Supporting services for rail and road transport services.
Industry Classification	-
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3 and Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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	-

35.

Sector	Transport Services
Sub-Sector	Services Auxiliary to All Modes of Transport
Industry Classification	CPC 742 Storage and warehousing services CPC 742** Container station and depot services CPC 748 Freight transport agency services CPC 7123** Inland trucking services
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3 and Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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	-

36.

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	CPC 74510 Port and Waterway Operation Services CPC 74520 Pilotage and Berthing Services CPC 74530 Navigation Aid Services CPC 74590 Other Supporting Services for Water Transport
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3 and Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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 of Singapore Act Cap. 170A, Section 41 (Part VIII)

37.

Sector	Transport Services
Sub-Sector	Internal Waterways Transport Services
Industry Classification	CPC 722 Transport Services by Non-seagoing Vessels
Type of Reservation	Local Presence (Article 7.5) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) National Treatment (Article 7.3 and Article 12.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<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	-

38.

Sector	Trade Services
Sub-Sector	Wholesale trade services and retail trade services of alcoholic beverages and tobacco
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross Border Trade in Services and Investment:</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	-

39.

Sector	All
Sub-Sector	
Industry Classification	
Type of Reservation	Most Favoured Nation (Article 12.5)
Description of Reservation	<u>Investment:</u> Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. Singapore reserves the right to adopt or maintain any measure that accords differential treatment to ASEAN member states under any international agreement in force or signed after the date of entry into force of this Agreement. Singapore reserves the right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement involving: (a) Aviation; (b) Maritime and Services Auxiliary to Maritime; and Port matters; (c) Land Transport matters; (d) Postal and Courier Services matters; (e) Telecommunications and Information Technology matters; and (f) Ecommerce matters.
Existing Measures	-

40.

Sector	Energy
Sub-Sector	
Industry classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Most Favoured Nation (Article 12.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description	<u>Cross Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting or relating to nuclear energy, including energy products (e.g. electricity, heat and steam) produced by nuclear energy.
Existing Measures	-

**ANNEX 7-B
NON-CONFORMING MEASURES
SCHEDULE OF TURKEY**

EXPLANATORY NOTES

1. The Schedule of Turkey to this Annex sets out, pursuant to Article 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment), the reservations taken by Turkey for the specific sectors, subsectors, or activities for which Turkey may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article 7.3 (National Treatment) of Chapter 7 (Cross Border Trade in Services) and Article 12.4 (National Treatment) of Chapter 12 (Investment);
 - (b) Article 12.5 (Most-Favored-Nation Treatment) of Chapter 12 (Investment);
 - (c) Article 7.4 (Market Access) of Chapter 7 (Cross Border Trade in Services);
 - (d) Article 7.5 (Local Presence) of Chapter 7 (Cross Border Trade in Services);
 - (e) Article 12.7 (Performance Requirements) of Chapter 12 (Investment); or
 - (f) Article 12.8 (Senior Management and Boards of Directors) of Chapter 12 (Investment).
2. Each Schedule entry sets out the following elements:
 - (a) **Sector** refers to the sector for which the entry is made;
 - (b) **Sub-sector** refers to the specific sub-sector for which the entry is made;
 - (c) **Industry classification** refers, where applicable, to the activity covered by the non-conforming measure, according to the provisional CPC Codes as used in the United Nations 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 article(s) referred to in paragraph 1 that, pursuant to paragraph 2 of Article 7.6 (Non-Conforming Measures) of Chapter 7 (Cross Border Trade in Services) and paragraph 2 of Article 12.9 (Non-Conforming Measures) of Chapter 12 (Investment) do not apply to the sectors, subsectors, or activities scheduled in the entry;
 - (e) **Description of Reservation** sets out the scope of the sectors, subsectors, or activities covered by the entry; and

- (d) **Source of Measure** identifies, for transparency purposes, existing measures that apply to the sectors, subsectors, or activities covered by the entry. The measures stipulated therein are not exhaustive.

3. In accordance with paragraph 2 of Article 7.6 of Chapter 7 (Cross Border Trade in Services) and paragraph 2 of Article 12.9 of Chapter 12 (Investment), the articles of this Agreement specified in the **Type of Reservation** element of an entry do not apply to the sectors, subsectors, and activities identified in the **Description of Reservation** element of that entry.

4. For the purposes of this Schedule, **foreign person** means a foreign national or an enterprise organized under the domestic law of Singapore or any non-Party.

ANNEX 7-B
SCHEDULE OF TURKEY

1.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the constitution, acquisition, maintenance or operation of foundations, trusts, associations, or any other non-profit enterprise in its territory by foreign persons. Foreign non-profit enterprises must obtain prior authorization from the Ministry of Interior in order to establish an enterprise in the territory of Turkey or to acquire shares of an existing enterprise or to do other business activities.
Source of Measure	Turkish Civil Code (Law No. 4721, as amended by Law No. 4778, January 2, 2003), Articles 92 and 117

2.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the provision of public law enforcement and correctional services, income security or insurance, social security or insurance, social welfare, public education, public training, and public health services.
Source of Measure	-

3.

Sector	<i>All Sectors</i>
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u><i>Cross-Border Service Supply and Investment:</i></u> <i>Turkey reserves the right to adopt or maintain any measure affecting the transfer or disposition of equity interests or assets held by state enterprises or governmental authorities.</i>
Source of Measure	-

4.

Sector	Monopolies and Public Utilities
Sub-sector	Relevant Sectors
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to maintain public monopolies in postal services; railway transportation and infrastructure; lotteries in cash, and football pools. Turkey also reserves the right to subject economic activities considered as public utilities at the national or local level to public monopolies or to exclusive rights granted to private enterprises. Public utilities include such service activities as the distribution of energy and water, public transportation, and other activities considered as public services. In the event that the supply of services by the public monopolies listed in paragraph 1, or economic activities considered as public utilities as listed in paragraph 2, are liberalized, or in the event where the designated enterprises or governmental entities no longer operate on a non-commercial basis, Turkey may adopt or maintain any measure relating to those activities.
Source of Measure	-

5.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<u>Cross-Border Service Supply:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of services in its territory by a national of Singapore, subject to the provisions of Chapter 11 (Temporary Movement of Natural Persons). Turkey's commitments on business visitors and intra-corporate transferees do not apply in cases where the intent or effect of their temporary stay is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.
Source of Measure	-

6.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	Most-Favored-Nation Treatment (Article 12.5)
Description of Reservation	<u>Investment:</u> Turkey reserves the right to adopt or maintain any measure that accords differential treatment to any non-Party under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. With regard to supply of a service in the territory of Turkey by an investor of Singapore or a covered investment as defined in Article 12.1 (Definitions) of Chapter 12 (Investment), Turkey reserves, in addition to the above, the right to accord differential treatment to any non-Party under any international agreement signed after the date of entry into force of this Agreement and notified to the World Trade Organization (WTO) under Article V or Article V <i>bis</i> of the GATS. Turkey reserves the right to adopt or maintain any measure that accords differential treatment to European Union member states under any international agreement in force or signed after the date of entry into force of this Agreement.
Source of Measure	-

7.

Sector	All Sectors
Sub-sector	-
Industry Classification	-
Type of Reservation	Performance Requirements (Article 12.7)
Description of Reservation	<i>Turkey reserves the right to adopt or maintain any measure with regard to hazardous chemicals and hazardous waste.</i>
Source of Measure	<i>Law on Environment (Law No. 2872, as amended by Law No. 5491, April 26, 2006), Article 13</i>

8.

Sector	<i>All Sectors</i>
Sub-sector	<i>Acquisition of Immovable Property and Limited Rights in rem</i>
Industry Classification	-
Type of Reservation	<i>National Treatment (Article 7.3 and 12.4)</i> <i>Most-Favored-Nation Treatment (Article 12.5)</i> <i>Market Access (Article 7.4)</i> <i>Local Presence (Article 7.5)</i> <i>Performance Requirements (Article 12.7)</i> <i>Senior Management and Board of Directors (Article 12.8)</i>
Description of Reservation	<u>Cross-border Service Supply and Investment</u> Turkey reserves the right to adopt or maintain any measure affecting the acquisition of immovable property and limited

Annex 7-B Non-Conforming Measures (Schedule of Turkey)

	rights in rem over them by foreign persons, and enterprises established in Turkey in which foreign persons have shares. When it is deemed necessary for national interest or security, the Council of Ministers may ban, suspend partially or fully, restrict and/or determine acquisition of immovable property and limited rights in rem over them in respect with country, person, geographical zone, time period, number, proportion, type, qualification, area and/or quantity by foreign persons.
Source of Measure	- Land Registry Law (Law No. 2644, as amended by Law No. 6302, May 3, 2012), Articles 35 and 36 - Military Forbidden Zones and Security Zones Law (Law No. 2565, December 22, 1981)

9.

Sector	Business services/Professional Services
Sub-sector	Legal Services (except for advisory services on foreign and international law) and Arbitration and Conciliation Services
Industry Classification	CPC 861 (part of) + (CPC 86602)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt- or, maintain any measure affecting the supply of legal services, except for advisory services on foreign and international law¹. This reservation also applies to the supply of arbitration and conciliation services. For further clarity: - With regard to supply of “legal services”, the following activities are reserved to Turkish attorneys at law (“avukat”) enrolled with bar associations: - Legal representation, advisory and documentation services on domestic law, - Litigation and representation of natural or legal persons before Turkish courts, arbitrators, conciliators or other bodies empowered with jurisdictional functions; and, preparation of all relevant legal documents. - Use of the professional title “avukat (attorney at law)” is reserved for Turkish nationals enrolled with Turkish Bar Associations. - Turkish nationality is also required for the supply of legal services by notaries; arbitrators, conciliators, and other legal professionals entrusted with public functions.

¹ Please refer to NCM # 4 under Annex 7-A for the limitations and conditions imposed on the supply of advisory services on foreign and international law.

Annex 7-B Non-Conforming Measures (Schedule of Turkey)

Source of Measure	- Attorneyship Law No. 1136, Art.3, 35, 44 and 55; - Regulation on Attorney Partnerships by Turkish Bar Association, Art. 7, 11 - Notary Public Law No. 1512, Art. 7 - Law No. 6325 on Arbitration and Conciliation for the Settlement of Legal Disputes, Art. 20
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10.

Sector	Business services / Professional Services
Sub-sector	Accounting, Auditing and Bookkeeping Services
Industry Classification	CPC 862
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<u>Cross-Border Service Supply:</u> Turkey reserves the right to adopt or maintain any measure affecting the cross-border supply of accounting, auditing and bookkeeping services, from Singapore to Turkey Turkey further reserves the right to adopt or maintain any measure pursuant to Article 7.4 (Market Access) affecting the supply of accounting, auditing and bookkeeping services by Singaporean nationals.
Source of Measure	-

11.

Sector	Business services / Professional Services
Sub-sector	Taxation Services
Industry Classification	CPC 86302 + 86303 + 86309
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of following taxation services: - Business tax preparation and review services (CPC 86302), - Individual tax preparation and planning services (CPC 86303), - Other tax related services (CPC 86309). For transparency purposes, according to Tax Procedure Law No.213, such services can only be performed by sworn-in public accountants, for whom Turkish nationality is required.
Source of Measure	Tax Procedure Law No.213 and related Communiques.

12.

Sector	Business Services/Professional Services
Sub-sector	Urban Planning and Landscape Architecture Services
Industry Classification	CPC 8674
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of urban planning and landscape architecture services.
Source of Measure	-

13.

Sector	Business Services/Professional Services
Sub-sector	Veterinary Services
Industry Classification	CPC 932
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of veterinary services, except for consumption of veterinary services by Turkish consumers in Singapore. For further clarity, Turkish nationality is required for veterinarians providing veterinary services in Turkey.
Source of Measure	Law No. 6343 on the Exercise of Veterinary Profession

14.

Sector	Business Services/Professional Services
Sub-sector	Representation/Agency Activities before the Turkish Patent Institute
Industry Classification	
Type of Reservation	National Treatment (Article 7.3 and Article 12.4)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the recognition of educational and professional qualifications for agents authorized to act before the Turkish Patent Institute.
Source of Measure	

15.

Sector	Business Services
Sub-sector	Computer and Related Services
Industry Classification	CPC 844, 845, 849 (part of)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of data base services, including data storage, data hosting and web hosting services; maintenance and repair services of office machinery and equipment including computers; and other computer services under CPC 849-except for training services for staff of clients falling under CPC 8499. The right to introduce or maintain mandatory localization requirements for the storage of data is reserved for all sectors.
Source of Measure	-

16.

Sector	Business Services
Sub-sector	Research and Development Services on Natural Sciences
Industry Classification	CPC 851
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of R&D services on biology (CPC 85102-part of), engineering and technology (CPC 85103) and agricultural sciences (CPC 85104). Turkey further reserves the right to adopt or maintain any measure affecting the cross-border supply of any R&D services on natural sciences (CPC 851) from Singapore to Turkey. In addition, Turkey reserves the right to adopt or maintain performance requirements on the supply of R&D services in its territory.
Source of Measure	-

17.

Sector	Business Services
Sub-sector	Research and Development Services on Social Sciences and Humanities and Interdisciplinary Research and Development Services
Industry Classification	CPC 852, 853
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of R&D services on social sciences and humanities (CPC 852); and, interdisciplinary R&D services (CPC 853).
Source of Measure	-

18.

Sector	Business Services
Sub-sector	Real Estate Services
Industry Classification	CPC 82 (821+822)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.5) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of real estate services either involving own or leased property (CPC 821), or on a fee or contract basis (CPC 822).
Source of Measure	-

19.

Sector	Business Services
Sub-sector	Leasing or Rental Services Without Operator
Industry Classification	CPC 83 (CPC 831, 832)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the cross-border supply of leasing and rental services without operator from Singapore to Turkey. Turkey further reserves the right to adopt or maintain any measure affecting the supply of leasing and rental services concerning goods transport vehicles without operator (CPC 83102), vessels without operator (CPC 83103), and aircraft without operator (CPC 83104).
Source of Measure	-

20.

Sector	Business Services/Publishing Services
Sub-sector	Publishing of newspapers, magazines and publications of news agencies
Industry Classification	CPC 88442 (part of)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the publishing of newspapers, magazines and publications of news agencies.
Source of Measure	-

21.

Sector	Business Services/Other Business Services
Sub-sector	Technical testing and analysis services
Industry Classification	CPC 8676
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply technical testing and analysis services, except for the supply of services in its territory by an investor of Singapore or a covered investment as defined in Article 12.1 (Definitions) of Chapter 12 (Investment), in the following sectors: - Inspection, testing and analysis services of air, water, noise level and vibration level (CPC 86761-part of) - Testing and analysis services of physical properties (CPC 86762) - Testing and analysis services of integrated mechanical and electrical components (CPC 86763): Turkey reserves its right to apply economic needs tests. - Technical inspection services (CPC 86764) Notwithstanding the above, Turkey reserves the right to adopt or maintain any measure affecting the supply of technical testing and analysis services relating to the construction sector, including measures affecting construction and building control activities performed to ensure that the whole construction process, as well as the construction materials used as inputs in the construction, are in conformity with the technical specifications and standards specified by relevant laws and regulations.
Source of Measure	-

22.

Sector	Business Services
Sub-sector	Convention Services
Industry Classification	CPC 87909 (part of)
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<u>Cross-Border Service Supply</u> Turkey reserves the right to adopt or maintain any measure affecting the cross-border supply of convention services from Singapore to Turkey.
Source of Measure	=

23.

Sector	Business Services
Sub-sector	Other Business Services
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of: - Public opinion polling services (CPC 864-part of) - Services incidental to agriculture (CPC 881-part of) - Services incidental to forestry (CPC 881-part of) - Services incidental to fishing (CPC 881-part of) - Services incidental to manufacturing (CPC 884+885 except for 88442) - Services incidental to energy distribution (CPC 887) - Placement and supply services of personnel (CPC 872) - Investigation and security services (CPC 873) - Related scientific and technical consulting services (CPC 8675) - Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861-8866) - Photographic services (CPC 875) - Other business services except translation and interpretation services other than sworn/certified translation services (CPC 8790 except 87905 (part of))
Source of Measure	-

24.

Sector	Communication Services/Audiovisual Services
Sub-sector	Broadcasting
Industry Classification	Broadcasting covers 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 public
Type of Reservation	National Treatment (Article 7.3 and 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of broadcasting services into and within its territory.
Source of Measure	Law No. 6112 on the Establishment of Radio and Television Enterprises and Their Media Services

25.

Sector	Communication Services
Sub-sector	Telecommunication 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 Turkey.
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the allocation and management of “.tr” country code top level Internet domain names within its territory.
Source of Measure	Law No. 5809 on Electronic Communications; By-Law on Internet Domain Names; Ordinance on Internet Domain Names

26.

Sector	Distribution Services
Sub-sector	Commission agents' services; wholesale trade services; retailing services; franchising; and, any other distribution services
Industry Classification	CPC 621, CPC 622, CPC (631+632, 6111+6113+6121), CPC 8929
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of distribution services. This reservation other than Turkey's right to apply economic needs tests does not apply to retailing services to the extent that these are supplied as defined in subparagraphs (b) and (c) of the "cross-border supply of services" definition in Article 7.1 (Definitions) of Chapter 7 (Cross-Border Trade in Services), or supplied in the territory of Turkey by an investor of Singapore or a covered investment as defined in Article 12.1 (Definitions) of Chapter 12 (Investment) in the following sectors: - Food retailing services (CPC 631); - Non- food retailing services (CPC 632); - Retail sales of motor vehicles (CPC 61112); - Retailing services of parts and accessories of motor vehicles (CPC 61130-part of); and - Retailing services of motorcycles and snowmobiles and related parts and accessories (CPC 61210-part of); other than the following sub-sectors: - Retail sales of alcoholic beverages not consumed on the spot (CPC 63107-part of); - Retail sales of tobacco products CPC 63108); - Retail sales of pharmaceutical goods (CPC 63211); - Retail sales of optical goods (CPC 63254-part of), - Retail sales of seeds, fertilizers, pesticides and preparations of a kind used in animal feeding (63295-part of); - Retail sales of coal and wood (CPC-63297); - Retail sales of Instruments and appliances for measuring electricity, gas and liquid (CPC 482-part of); and - Retail sales of taximeters.
Source of Measure	-

27.

Sector	Trade Services
Sub-sector	Commission agents' services; wholesale trade services; retailing services; franchising; and, any other distribution services
Industry Classification	CPC 621, CPC 622, CPC (631+632, 6111+6113+6121), CPC 8929
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of any products subject to import prohibition or non-automatic import licensing. Turkey reserves the right to modify and/or add to the list of products stipulated in the laws, regulations and other measures governing Turkey's import prohibition or non-automatic import licensing regime.
Source of Measure	-

28.

Sector	Educational Services
Sub-sector	-
Industry Classification	CPC 92 (except CPC 921, CPC 922, CPC 923 and CPC 929)
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of educational services; except for primary (CPC 921), secondary (CPC 922) and other (CPC 929) education services and higher education services (CPC 923) ² .
Source of Measure	<u>Law No. 5580 on Private Educational Institutions</u> <u>The Constitution of the Republic of Turkey, Art.130-132</u> <u>Law No. 2547 on Higher Education</u> <u>Law No. 2809 on the Organization of Higher Education Institutions</u> <u>Regulation by the Higher Education Council concerning Non-profit Foundation Higher Education Institutions (Vakıf Yükseköğretim Kurumları Yönetmeliği)</u>

² Please refer to NCM #16 under Annex 7-A for the limitations and conditions imposed on the supply of primary (CPC 921), secondary (CPC 922) and other (CPC 929) education services and higher education services (CPC 923).

29.

Sector	Environmental Services including Related Consultancy Services
Sub-sector	-
Industry Classification	CPC 94
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the cross-border supply of environmental services, including related consultancy services, from Singapore to Turkey. Turkey further reserves the right to adopt or maintain any measure affecting the supply of nature and landscape protection services (CPC 9406), and other environmental services (CPC 9409). For further clarity, nothing in this Schedule shall be construed as providing the right for private enterprises to supply environmental services considered as public utilities; only service supply between private entities (B2B) is covered. Supply of sewage services and distribution of drinking/clean water to the general public, as well as establishment and maintenance of related infrastructure networks are considered as public utilities under the duty of governorships and municipalities.
Source of Measure	-

30.

Sector	Health Related and Social Services
Sub-sector	Human Health Services
Industry Classification	CPC 931 (except 9311:Private Hospital Services ³) and 933
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of human health services and related professional services, except for the supply of private hospital services (CPC 9311).
Source of Measure	Health Services Law No. 3359 Regulation on Private Hospitals

³ Please refer to NCM #17 under Annex 7-A and NCM #31 in this Annex for the limitations and conditions imposed on the supply of private hospital services (CPC 9311).

31.

Sector	Health Related and Social Services
Sub-sector	Private Hospital Services
Industry Classification	CPC 9311
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<u>Cross-Border Service Supply:</u> In addition to conditions stated in NCM #17 in Annex 7-A with respect to the supply of private hospital services (CPC 9311), Turkey reserves the right to adopt or maintain any measure affecting the medical and technical health personnel employed by hospitals, including managerial staff.
Source of Measure	=

32.

Sector	Tourism and Travel Related Services
Sub-sector	Hotels and restaurants (incl. catering)
Industry Classification	CPC 641-643
Type of Reservation	Market Access (Article 7.4)
Description of Reservation	Cross-Border Service Supply Turkey reserves the right to impose a fee on Turkish nationals when they are traveling abroad, and retains the right to modify the amount of the fee up to US\$ 100 for each exit.
Source of Measure	-

33.

Sector	Tourism and Travel Related Services
Sub-sector	Tourist Guides Services
Industry Classification	CPC 7472
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of tourist guides services. For further clarity, Turkish nationality requirement applies for the tourist guides.
Source of Measure	Law No. 6326 on the Profession of Tourist Guides, Art.3

34.

Sector	Tourism and Travel Related Services
Sub-sector	Other (Tourism and travel related services other than those falling under CPC 641-643 + CPC 7471 + CPC 7472)
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of tourism and travel related services other than those falling under CPC 641-643, CPC 7471 and CPC 7472.
Source of Measure	-

35.

Sector	Recreational, Cultural and Sporting Services (other than audio-visual services)
Sub-sector	-
Industry Classification	CPC 9619, CPC 962, CPC 963, CPC 964
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of recreational, cultural and sporting services (other than audio-visual services), including: a) <u>Entertainment services, such as:</u> - Theatrical producer, singer group, band and orchestra entertainment services; - Services supplied by authors, composers, sculptors, entertainers and other individual artists; - Ancillary theatrical services, including the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, design services of scenery and lighting; - Circus, amusement park, and similar attraction services; - Ballroom, discotheque and dance instructor services; - Other entertainment services except for the supply of “theatrical producer, singer group, band and orchestra entertainment services (CPC 96191)” as defined in paragraphs (b) and (c) of the “cross-border supply of services” definition in Article 7.1 (Definitions) of Chapter 7 (Cross-Border Trade in Services) or by an investor of Singapore or a covered investment in the territory of Turkey as defined in Article 12.1 (Definitions) of Chapter 12 (Investment). b) <u>News agency services, such as:</u> - News agency services to newspapers and periodicals; - News-reporting agency services to radio stations; - News agency services to TV stations; - Other news agency services c) <u>Library, archive, museum, and other cultural services, such as;</u>

Annex 7-B Non-Conforming Measures (Schedule of Turkey)

	- Library and archive services; - Museum services including preservation services of historical sites and buildings; - Other cultural services, including botanical and zoological garden services, and nature reserve services including wildlife preservation services. d) <u>Sporting and other recreational services, such as:</u> - Sports event promotion services; - Sports facility operation services; - Other sporting services related to sporting events, such as judges, time keepers, etc., and services supplied by sport and game schools and other sporting services - Recreation park and beach services; - Gambling and betting services; - Other recreational services
Source of Measure	-

36.

Sector	Transportation Services
Sub-sector	Maritime Transport Services and Related Auxiliary Services/Maritime Cabotage Services
Industry Classification	CPC 7211, CPC 7212, CPC 7214
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of maritime cabotage services. In this respect, the right to transport goods and passengers from one point to another along Turkish shores and to perform pushing, towing and piloting, anchor handling, and all other port services of any type, whatsoever, within or between Turkish ports and shores belong exclusively to ships and vessels that fly the Turkish flag in accordance with Article 940 of the Turkish Commercial Code (Law No. 6102), and, to Turkish nationals. Maritime cabotage services also include “feeder services related to transport of international cargo and transport of empty containers for international trade between two points located in Turkish shores”; as well as, “maritime transport services and related auxiliary services in relation to offshore exploration and exploitation of natural resources under Turkish jurisdiction”. Furthermore, this Schedule does not establish any right for nationals of Singapore for the conduct of activities⁴ falling under cabotage rights, which are reserved for Turkish nationals.

⁴ The right to perform trade in rivers and lakes, in the Marmara Sea and the Straits, in territorial sea and in gulfs, ports, bays and the like within territorial sea by means of fixed or floating vessels such as ships, tugboats, steamboats, motorboats, barges, lighters, rowboats and, in brief, all types or large or small vessels driven by machinery, sail or oars, and/or dredges, cranes, crane barges, flat-bottomed boats, transport and water boats, salvage vessels, buoys, pontoons, rafts or the like, and by performing navigation and transportation using the same, shall belong exclusively to Turkish nationals. (Article 2 of Law No. 815).

In addition, The right to catch or obtain fish, oysters, mussels, sponges, pearls, coral, mother-of-pearl and the like, extract sand, gravel and the like, extract and salvage sunken ships and vessels or shipwrecks and the like either on the surface or on the bottom of the sea, perform diving, searching, piloting and maritime supply, work as captain, engineer, secretary, crew or workman or in another capacity on Turkish maritime vessels, and carry out wharf portage or any type of maritime business, within Turkish territorial sea, shall belong exclusively to Turkish nationals. (Article 2 of Law No. 815).

Annex 7-B Non-Conforming Measures (Schedule of Turkey)

Source of Measure	Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815); Turkish Commercial Code (Law No 6102), Part V.
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37.

Sector	Transport Services
Sub-sector	Internal Waterways Transport Services
Industry Classification	CPC 7221, CPC 7222, CPC 7223, CPC 7224
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of internal waterways transport; including passenger (CPC 7221) and freight (CPC 7222) transportation; rental of vessels with crew (CPC 7223); and pushing and towing services (CPC 7224).
Source of Measure	Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815);

38.

Sector	Transport Services/ Maritime and Internal Waterways Transport Services
Sub-sector	Supporting Services for Water Transport
Industry Classification	CPC 745
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of supporting services for water transport, including port and waterway operation services (excl. cargo handling), pilotage and berthing services, navigation aid services, vessel salvage and refloating services, and other support services for water transport.
Source of Measure	Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters” (Law No: 815)

39.

Sector	Transport Services
Sub-sector	Air services and related services in support of air services
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services; except for; - the selling of air transport services; - computer reservation systems (CRS) services, and - maintenance and repair of aircraft. This reservation covers any specialized commercial operation using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire-fighting, flight training, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.
Source of Measure	-

40.

Sector	Transport Services
Sub-sector	Space Transport Services
Industry Classification	CPC 733
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of space transport services.
Source of Measure	-

41.

Sector	Transport Services
Sub-sector	Rail Transport Services
Industry Classification	CPC 7111-7113, CPC 8868-part of
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Passenger and freight transportation by railways (CPC 7111+7112) in the Turkish territory is provided through a public monopoly by Turkish State Railways (Türkiye Cumhuriyeti Devlet Demiryolları - TCDD). In addition, Turkey reserves the right to adopt or maintain any measure affecting the supply of pushing and towing services (CPC 7113); maintenance and repair of rail transport equipment (CPC 8868-part of); and supporting services for rail transport services (CPC 743).
Source of Measure	-

42.

Sector	Transport Services
Sub-sector	Road Transport Services/Passenger and Freight Transportation
Industry Classification	CPC 7121+7122, CPC 7123
Type of Reservation	National Treatment (Article 7.3) Market Access (Article 7.4) Local Presence (Article 7.5)
Description of Reservation	<u>Cross-Border Service Supply:</u> Turkey reserves the right to adopt or maintain any measure affecting the cross-border supply of road transportation services from Singapore to Turkey. Cross-border supply of road transport services from Singapore to Turkey is not technically feasible.
Source of Measure	-

43.

Sector	Transportation Services - Road Transport Services
Sub-sector	Maintenance and Repair of Road Transport Equipment
Industry Classification	CPC 6112+8867
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of maintenance and repair of road transport equipment.
Source of Measure	-

44.

Sector	Transportation Services - Road Transport Services
Sub-sector	Supporting Services for Road Transport
Industry Classification	CPC 744
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of supporting services for road transport, including: - Bus station services, - Highway, bridge and tunnel operation services, - Parking services, - Any other supporting services for road transportation.
Source of Measure	-

45.

Sector	Transportation Services
Sub-sector	Pipeline Transport
Industry Classification	CPC 7131, CPC 7139
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of pipeline transport services, including transportation of fuels and transportation of other goods.
Source of Measure	-

46.

Sector	Transportation Services
Sub-sector	Services Auxiliary to All Modes of Transport
Industry Classification	CPC 741, CPC 742, CPC 748, CPC 749
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of services auxiliary to all modes of transport.
Source of Measure	-

47.

Sector	Other Services
Sub-sector	-
Industry Classification	CPC 95+97+98+99
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of other services classified under CPC 95, CPC 97, CPC 98 and CPC 99.
Source of Measure	-

48.

Sector	New Services
Sub-sector	-
Industry Classification	New Services
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure affecting the supply of new services that cannot be classified under the United Nations Provisional Central Product Classification (CPC), 1991.
Source of Measure	-

49.

Sector	<i>Firearms, Swords, Explosives, Munitions, War Materials and Similar Items</i>
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> <i>Turkey reserves the right to adopt or maintain any measure with respect to the firearms, swords, explosives, munitions or war materials sector, including the manufacture, use, sale, storage, transport, import, export, and possession of firearms, swords, explosives, munitions or war materials.</i>
Source of Measure	-

50.

Sector	<i>Defense Industry</i>
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> <i>Turkey reserves the right to adopt or maintain any measure with respect to the defense industry.</i>
Source of Measure	-

51.

Sector	Manufacturing of Biological Products
Sub-sector	Blood products
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Performance Requirements (Article 12.7)
Description of Reservation	<u>Investment</u> <i>Turkey reserves the right to adopt or maintain any measure with respect to manufacturing of blood products.</i>
Source of Measure	-

52.

Sector	Atomic Energy and Nuclear Energy, Atomic Materials, Radioactive materials, Radioactive Waste Management
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure with respect to the atomic energy and nuclear energy industry including generation, use, sale, storage, transport, import, export, and possession of atomic energy and nuclear energy, production of atomic and radioactive materials, and radioactive waste management.
Source of Measure	-

53.

Sector	Aquaculture
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Most Favoured Nation (Article 12.5)
Description of Reservation	<u>Investment</u> <i>Turkey reserves the right to adopt or maintain any measure with respect to aquaculture activities in Turkey's internal waters, territorial sea and Exclusive Economic Zone.</i>
Source of Measure	-

54.

Sector	<i>Manufacturing of Sugar</i>
Sub-sector	-
Industry Classification	-
Type of Reservation	<i>Performance Requirements (Article 12.7)</i>
Description of Reservation	<u><i>Investment</i></u> <i>Turkey reserves the right to adopt or maintain any measure with respect to manufacturing of sugar.</i>
Source of Measure	<i>Law on Sugar (Law No. 4634, as amended by Law No. 6111, February 13, 2011), Article 5</i> <i>Regulation on Raw Material and Sugar Prices (June 28, 2002), Articles 4 and 5</i>

55.

Sector	Manufacturing of Tobacco Products
Sub-sector	-
Industry Classification	-
Type of Reservation	Performance Requirements (Article 12.7)
Description of Reservation	<u>Investment</u> Turkey reserves the right to adopt or maintain any measure with respect to manufacturing of tobacco and tobacco related products including but not limited to cigarette tube and cigarette paper.
Source of Measure	Law on Organization and Duties of Tobacco and Alcohol Market Regulatory Authority (Law No. 4733, as amended by Law No. 6111 February 13, 2011), Article 8

56.

Sector	Natural Gas
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> <i>Turkey reserves the right to adopt or maintain any measure with respect to the natural gas industry.</i>
Source of Measure	-

57.

Sector	<i>Boron, Thorium and Uranium</i>
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure with respect to boron, thorium and uranium minerals.
Source of Measure	Law on the Exploitation of Boron Salts, Trona and Asfaltit Minerals and Nuclear Energy Raw Materials, and Return of Lignite and Iron Fields, (Law No. 2840. June 13, 1983) Law on Mining, (Law No 3213, June 4, 1985), Article 50

58.

Sector	Electric Power Generation
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 12.4) Most-Favored-Nation Treatment (Article 12.5) Performance Requirements (Article 12.7) Senior Management and Boards of Directors (Article 12.8)
Description of Reservation	<u>Investment</u> Turkey reserves the right to adopt or maintain any measure with respect to electric power generation sector.
Source of Measure	-

59.

Sector	Disadvantaged Groups
Sub-sector	-
Industry Classification	-
Type of Reservation	National Treatment (Article 7.3 and Article 12.4) Most Favoured Nation (Article 12.5) Market Access (Article 7.4) Local Presence (Article 7.5) Performance Requirements (Article 12.7) Senior Management and Board of Directors (Article 12.8)
Description of Reservation	<u>Cross-Border Service Supply and Investment:</u> Turkey reserves the right to adopt or maintain any measure that accords rights or preferences to socially or economically disadvantaged groups, such as the disabled persons and persons who have rendered distinguished services to the state.
Source of Measure	-