

LAO PDR – SCHEDULE OF SPECIFIC COMMITMENTS

For the 5th Package of Commitments under ASEAN Framework Agreement on Services

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
BUSINESS SERVICES			
A. Professional Services			
Accounting, auditing and bookkeeping services (CPC 862)	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Foreigners may acquire a license to practice as Certified Public Accountants or Accounting Consultants in the Lao PDR provided an agreement or contract is signed with their countries on such issue</p> <p>Nevertheless, on a temporary basis, the Professional Accountants Body can authorized foreigners to practice as Certified Public Accountants or Accounting Consultants if they belong to countries, which are members of the International Accounting Standards Committee.</p> <p>To apply for a license in the Lao PDR, foreign professional accountants shall acquire certification based on the following conditions:</p> <p>1. Equivalence of diploma as provided for Lao professional accountants.</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p>	

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	<p>Such certificates shall be issued with the approval of the Equivalence Qualification Commission;</p> <p>2. Employment of assistants of Lao nationality in percentage not less than the one provided by the professional sector</p> <p>3. Commitment to provide necessary and continuous training to employees of Lao nationality;</p> <p>4. Morality conditions required by the Professional Accountant's Body Board;</p> <p>5. Certification of financial statements by staff of Lao nationality.</p> <p>In addition foreigners shall implement rights and obligations similarly to members of the Professional Accountant's Body, but they may not become members of such body.</p>		

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	<p>- For auditing services: foreign suppliers may audit only private enterprises - All accounting and bookkeeping must be done in Lao</p> <p>(4) Unbound</p>	<p>(4) Unbound</p>	
<p>Architectural services (CPC 8671)</p> <p>Engineering services (CPC 8672)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Can be in the following forms: • A foreign joint venture with one or more domestic Lao investors, • A wholly foreign-owned enterprise • A branch or representative office</p> <p>a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee</p> <p>b) Foreign equity not less than 30% (for joint venture).</p> <p>(4) As indicated in the Horizontal Section</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) As indicated in the Horizontal Section</p> <p>(4) As indicated in the Horizontal Section</p>	
<p>Integrated engineering and project</p>	<p>(1) None</p>	<p>(1) Unbound</p>	

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management services (CPC 86732)	(2) None	(2) None	
Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)	(3) Must joint with Lao domestic investors. The Lao investor must have at least 1/3 of the total investment shares (4) As indicated in the Horizontal Section	(3) As indicated in the Horizontal Section (4) As indicated in the Horizontal Section	
Landscape architectural services (CPC 86742)	(1) Unbound (2) None (3) Foreign architectural and engineering services suppliers can be in the following forms: - A foreign joint venture with domestic Lao partnership; - A branch or representative office To be approved by government competent authority prior to licensing by the Committee for Foreign Investment and Economic Cooperation (CPC) Foreign equity not more than 40% (for joint venture)	(1) Unbound (2) None (3) Unbound	

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	(4) Unbound, except as indicated in the horizontal measures	(4) Unbound, except as indicated in the horizontal measures	

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B. Computer and Related services	(1) None	(1) None	
Consultancy services related to the installation of computer hardware (CPC 84100)	(2) None	(2) None	
Software implementation service (CPC 842)	(3) As per specified in the horizontal commitments	(3) Same as mentioned in Market Access	
Data base services (CPC 84400)	(4) This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	(4) Same as mentioned in Market Access and in Law on Taxation	

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COMMUNICATIONS SERVICES			
Telecommunication Services			
Voice telephone service (CPC 7521)	(1) Unbound	(1) Unbound	
Telegraph services (CPC 7522)	(2) None	(2) None	
Facsimile services (CPC 7529)	(3) As per specified in the horizontal commitments	(3) Same as mentioned in Market Access	
	(4) This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	(4) Same as mentioned in Market Access and in Law on Taxation	
Public pay phone services (CPC 75211)	(1) Unbound	(1) Unbound	
Electronic message and information services (CPC 75232)	(2) None	(2) None	
	(3) Can be in the following forms: • A foreign joint venture with one or more domestic Lao investors, • A wholly foreign-owned enterprise a) to be approved by Government competent authority prior to licensing by Foreign Investment Management Committee b) Foreign equity not less than 30% (for joint venture).	(3) Unbound	

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	(4) Unbound, except as indicated in the Horizontal Section	(4) Unbound	
Paging services (CPC 75291)	(1) None (2) None (3) None (4) As indicated in the Horizontal Section	(1) None (2) None (3) None (4) As indicated in the Horizontal Section	
Data and message transmission services (CPC 7523)	(1) None (2) None (3) As per specified in the horizontal commitments (4) This has to be in consistence with the Labour Law and Law on the Promotion and Management of the Foreign Investment	(1) None (2) None (3) Same as mentioned in Market Access (4) Same as mentioned in Market Access and in Law on Taxation	
Consulting services (CPC 75440)	(1) None (2) None (3) Must joint with local investor (4) As indicated in the Horizontal Section	(1) None (2) None (3) Unbound, except as indicated in the Horizontal Section (4) As indicated in the Horizontal Section	

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CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Pre-erection Work at Construction Site (CPC 511)	(1) None (2) None	(1) None (2) None	
Assembly and Erection of Prefabricated Constructions (CPC 514)	(3) As per specified in the horizontal commitment	(3) Same as mentioned in Market Access	
Installation Work (CPC 516)	(4) This has to be in consistence with the Labour Law and Law on the Promotion and management of foreign investment in Lao PDR	(4) Same as mentioned in Market Access and in Law on Taxation	
Construction Work for Buildings (CPC 512)	(1) Unbound due to lack of technical feasibility	(1) Unbound due to lack of technical feasibility	
Construction Work for Civil Engineering (CPC 513)	(2) None (3) As per specified in the horizontal commitment	(2) None (3) Same as mentioned in Market Access	
Special Trade Construction (CPC515)	(4) This has to be in consistence with the Labour Law and Law on the Promotion and management of foreign investment in Lao PDR	(4) Same as mentioned in Market Access and in Law on Taxation	
Building Completion and Finishing Work (CPC 517)			
Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)			

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TOURISM AND TRAVEL RELATED SERVICES			
Hotel lodging services (CPC 641) Beverage serving services without entertainment (CPC 64310)	(1) None (2) None (3) Can be in the following forms: a) a foreign joint venture with one or more domestic Lao investors; b) a foreign partner in a joint venture must contribute at least 30% of the total equity investment; c) a wholly owned enterprise; d) a foreign investment should be in conformity with the law and regulations on the foreign investment of Lao PDR; e) standard required for a hotel to be developed is 3 or higher. (4) Unbound, except for the following persons and subject to the approval of the competent authority of the government of Lao PDR: General Manager, food and beverage manager, sales and marketing manager, operator manager and congress manager.	(1) None (2) None (3) Unbound (4) Unbound, except as indicated in the Horizontal Section	

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Meal serving services with full restaurant service (CPC 64210)	(1) None (2) None (3) Can be in the following forms: a) a foreign joint venture with one or more domestic Lao investors; b) a foreign partner in a joint venture must contribute at least 30% of the total equity investment; c) a wholly owned enterprise; d) a foreign investment should be in conformity with the law and regulations on the foreign investment of Lao PDR; (4) Unbound, the following persons are allowed for Market Access, but subject to approval of the competent authority of the Government Lao PDR	(1) None (2) None (3) Unbound (4) Unbound	

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TRANSPORT SERVICES			
A. Maritime Transport Services Freight transportation for maritime transport (CPC 7212)	(1) None (2) None (3) As indicated in the Horizontal Section (4) As indicated in the Horizontal Section	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Section (4) As indicated in the Horizontal Section	
Storage and warehousing services (CPC 742)	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Section (4) As indicated in the Horizontal Section	(1) Unbound due to lack of technical feasibility (2) None (3) As indicated in the Horizontal Section (4) As indicated in the Horizontal Section	