

**Agreement Establishing the ASEAN–Australia–New Zealand Free Trade Area**

**LAO PDR'S SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

**LAO PDR – SCHEDULE OF SPECIFIC SERVICES COMMITMENTS**

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence

<b>HORIZONTAL SECTION</b>			
<b>ALL SECTORS INCLUDED IN THIS SCHEDULE</b>			
	<b>Limitations on market access</b>	<b>Limitations on national treatment</b>	<b>Additional commitments</b>
Land ownership		3) Non-Lao natural and juridical persons are not allowed to own land but may own premises and lease land up to 75 years.	
Subsidies and investment incentives		1), 2), 3) Unbound with respect to subsidies, investment incentives and other state support measures, eligibility for which may be limited to particular regions, categories of persons, or enterprises.	
Commercial presence	3) Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allow to establish commercial presence in the Lao PDR in the form of business co-operation by contract, joint venture enterprises, 100% foreign-invested enterprises.  A foreign juristic entity incorporated under the law of other countries may establish Representative Offices in the Lao PDR to collect information,	3) Foreign investors shall have an obligation to provide training, upgrade professional skills and transfer of technology, as well as to promote Lao nationals to higher skilled and specialized positions, including managerial.  3) Tax measures, generally pertaining to small and medium enterprises may result in a difference of treatment in favour of Lao services and service suppliers.	

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	study the feasibility of investment and coordinate for the purpose of applying for investment  3) Unbound for measures related to publicly funded services including with respect to national treatment.		

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<b>SECTOR-SPECIFIC COMMITMENTS</b>			
<b>BUSINESS SERVICES</b>			
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 authorize 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>1. Unbound</p> <p>2. None</p> <p>3. Unbound</p>	

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	<p>To apply for a license in the Lao PDR, foreign professional accountants shall acquire certification based on the following conditions:</p> <ol style="list-style-type: none"> <li>1. Equivalence of diploma as provided for Lao professional accountants. Such certificates shall be issued with the approval of the Equivalence Qualification Commission;</li> <li>2. Employment of assistants of Lao nationality in percentage not less than the one provided by the professional sector;</li> <li>3. Commitment to provide necessary and continuous training to employees of Lao nationality;</li> <li>4. Morality conditions required by the Professional Accountant's Body Board;</li> <li>5. Certification of financial statements</li> </ol>		

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	<p>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> <ul style="list-style-type: none"> <li>- For auditing services: foreign suppliers may audit only private enterprises</li> <li>- All accounting and bookkeeping must be done in the Lao language.</li> </ul>		
Landscape architectural services (CPC 86742)	<p>1. Unbound</p> <p>2. None</p> <p>3. None</p>	<p>1. Unbound</p> <p>2. None</p> <p>3. None</p>	
Integrated engineering and project management services (CPC 86732)	<p>1. None</p> <p>2. None</p>	<p>1. Unbound</p> <p>2. None</p>	

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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 30% of the total investment shares.	3. None	
<u>Computer and Related Services</u>			
Consultancy services related to the installation of computer hardware (CPC 841)	1. None 2. None 3. None	1. None 2. None 3. None	
Software implementation services (CPC 842)	1. None 2. None 3. None	1. None 2. None 3. None	
Data base services (CPC 844)	1. None 2. None	1. None 2. None	
Other maintenance and repaired services of computer (CPC 845)	3. None	3. None	
Other (CPC 846+847)			

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<b>COMMUNICATION SERVICES</b> Telecommunication Services			
(a) Voice telephone service (CPC 7521)  (e) Telegraph services (CPC 7522)  (f) Facsimile services (CPC 7529)	1. Unbound  2. None  3. None	1. Unbound  2. None  3. None	
(d) Telex services (CPC 7523**) (h) Electronic-mail (CPC 7523**)  (i) Voice mail (CPC 7523**)  (j) Online information and data base retrieval (CPC 7523**)	1. Unbound  2. None  3. Joint venture with Lao services providers is required and only through acquisition of existing operators.	1. Unbound  2. Unbound  3. None	



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Public pay phone services (CPC 75211)	1. Unbound	1. Unbound	
Electronic message and information services (CPC 75232)	2. None 3. None	2. None 3. Unbound, except as indicated in the horizontal section	
Paging services (CPC 75291)	1. None 2. None 3. None	1. None 2. None 3. None	
Data and message transmission services (CPC 7523)	1. None 2. None 3. None	1. None 2. None 3. None	
<b>CONSTRUCTION SERVICES</b>			
Construction work for buildings (CPC 512)	1. None 2. None	1. None 2. None	
Construction work for civil engineering (CPC 513)	3. None	3. None	

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Assembly and erection of prefabricated construction (CPC 514)  Installation work(CPC 516)  Building completion and finishing work (CPC 517)  Rental services related to equipment for construction or demolition of buildings works with operator (CPC 518)			
<b>OTHER</b>  Pre-erection work at construction site (CPC 511)  Special trade construction (CPC 515)	1. None  2. None  3. None	1. None  2. None  3. Unbound, except as indicated in the horizontal section	

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<b>EDUCATIONAL SERVICES PRIVATE EDUCATIONAL SERVICES</b>			
(a) secondary education Services** - Technical and Vocational training (Part of CPC 922)	1. None 2. None 3. None	1. None 2. None 3. Unbound, except as indicated in the horizontal section	
(b) Higher Education Services (CPC 923)  (c) Adult education (CPC 924)  (d) Other education services (including foreign language training) (CPC 929)	1. Unbound 2. Unbound 3. None	1. Unbound 2. Unbound 3. Unbound, except as indicated in the horizontal section	

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<b>ENVIRONMENT SERVICES</b>			
Sewage Services (CPC 9401)  Refuse Disposal Services (CPC 9402)  Sanitation and Similar Services (CPC 9403)  Nature and Landscape Protection Services (CPC 9406)	1. None  2. None  3. None	1. None  2. None  3. Unbound, except as indicated in the horizontal section	
(Urban area only)  Cleaning of exhaust gases (CPC 9404)  Noise abatement services (CPC 9405)	1. Unbound  2. Unbound  3. None	1. Unbound  2. Unbound  3. Unbound, except as indicated in the horizontal section	

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<b>FINANCIAL SERVICES</b>			
a. Acceptance of deposits and other repayable funds from the public (CPC 81115 -81119).	1. None 2. None 3. None	1. None 2. None 3. None	
b. Lending of all types, incl. consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113).	1. None 2. None 3. None	1. None 2. None 3. None	
e. Guarantees and commitments (CPC 81199**).	1. None 2. None 3. None	1. None 2. None 3. None	
c. Financial leasing (CPC 8112).	1. None 2. None 3. None	1. None 2. None 3. None	
d. All payment and money transmission services, incl.	1. None	1. None	

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credit, charge and debit cards, travellers cheques, and bankers drafts (CPC 81339**).	2. None  3. None	2. None  3. None	
<b>TOURISM</b>			
Hotel and other Lodging Services (CPC 64110)  Beverage Serving Services Without Entertainment (CPC 64310)	1. None  2. None  3. None, except that:  (i) if a joint venture is established the foreign partner or partners must contribute at least 30% of the total equity investment; and  (j) standard required for a hotel to be developed is 2 or more stars standard.	1. None  2. None  3. Unbound	

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Travel agencies and tour operators services (Part of CPC 7471)	(1) None (2) None (3) Wholly foreign owned enterprises are not permitted. Business co-operation by contract is permitted. Joint ventures with domestic Lao investors are permitted but foreign JV partner or partners must contribute at least 30 % and no more than 70% of the total equity investment. Foreign investment must be in the form of a travel agency.	(1) None (2) None (3) Unbound	
Meal Serving Services with Full restaurant Services (CPC 64210)	1. None 2. None 3. None, except that if a joint venture is established the foreign partner or partners must contribute at least 30% of the total equity investment.	1. None 2. None 3. Unbound, except as indicated in the horizontal section	