

WORLD TRADE ORGANIZATION

RESTRICTED

WT/ACC/SPEC/TPKM/3/Rev.3
9 July 1999

(99-2844)

**Working Party on the
Accession of Chinese Taipei**

Original: English

ACCESSION OF CHINESE TAIPEI

Specific Commitments on Services

Revision

The following draft has been received from the Representation of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (hereinafter referred to as "Chinese Taipei") for consideration by Members.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
| I. HORIZONTAL COMMITMENTS | | | |
| | <p><u>Investment</u> (3)</p> <p>(a) Foreign business and individuals may directly invest in Chinese Taipei , unless otherwise falling into the measures of limitations specified in the specific sectors.</p> <p>(b) Until 31 December 2000, with respect to portfolio investment in companies whose shares are listed in the securities markets of Chinese Taipei.</p> <p>i. Any non-Chinese Taipei natural or juridical person may hold 50% of the total issued stocks of a listed company;</p> <p>ii. All non-Chinese Taipei natural or juridical persons, in the aggregate, may hold 50% of the total issued stocks of a listed company.</p> <p>On January 1, 2001 and thereafter, no limitations shall exist, except as otherwise specified in this schedule for specific sectors.</p> <p>Before 1 January 2001 the investment ceilings will be reviewed every six months.</p> | | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | <p data-bbox="521 501 1048 560"><u>Entry and Temporary Stay of Natural Persons</u></p> <p data-bbox="521 560 1048 676">(4) Unbound, except for measures concerning the entry and temporary stay of natural persons in the following categories:</p> <p data-bbox="521 676 1048 767">(a) <u>Business visitors</u> may enter and stay for an initial period of no more than 90 days.</p> <p data-bbox="568 767 1048 1059"><u>Business visitor</u> being a natural person who stays in Chinese Taipei without receiving remuneration from within Chinese Taipei and is not engaged in making direct sales to the general public, for the purpose of participating in business meetings, business negotiations, the preparation for establishing a commercial presence or other similar activities.</p> <p data-bbox="521 1091 1048 1208">(b) <u>Intra-corporate Transferees</u> may enter and stay in Chinese Taipei for three-year initial period that may be renewed for one-year periods indefinitely.</p> | <p data-bbox="1077 296 1563 355"><u>Acquiring the Rights and Interests in the Land</u></p> <p data-bbox="1077 355 1563 501">(3) Land in agriculture, forestry, fishing, pasture, hunting, salt production, mines, and sources of water may not be transferred, encumbered or leased to foreigners.</p> <p data-bbox="1077 560 1563 676">(4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | <p><u>Intra-corporate transferee</u> being a natural person who has been employed by a juridical person of another member for a period of not less than 1 year and who seeks temporary entry to provide services as a responsible person, a senior manager or a specialist through a branch, subsidiary or affiliate established in Chinese Taipei.</p> <p>A responsible person means a board director, the general manager, a branch manager or a department head appointed by the board with the authority to sign for the employing entity.</p> <p>A senior manager means a head or a supervisor who has the authority to appoint or remove the personnel or to make such recommendation, and has the power to make decisions over the day-to-day operation.</p> <p>A specialist means a natural person within an organisation who possesses knowledge at an advanced level of expertise and who possesses proprietary knowledge of the organisation's services, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions.)</p> | | |

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| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | <p>(c) A natural person employed by business entities in Chinese Taipei, may enter and stay for a period of no more than 3 years.</p> <p>(d) Persons who are employees of an enterprise outside Chinese Taipei not having commercial presence in Chinese Taipei may enter and stay in Chinese Taipei with the following requirements:</p> <ul style="list-style-type: none"> i. The enterprise outside Chinese Taipei has concluded a service contract with an enterprise engaged in business operation in Chinese Taipei; ii. These persons should have been employed by the enterprise outside Chinese Taipei for a period of no less than one year and have met the requirements prescribed for "specialist" above; iii. The persons may not engage in other employment while in Chinese Taipei; | | |

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| | <p>iv. The commitment relates only to the service activity which is the subject of the contract. It does not confer entitlement to practice generally as a licensed professional in Chinese Taipei.</p> <p>Each temporary stay may be for a period of no more than 90 days or for the duration of the contract, whichever is less.</p> <p>Such entry permit may be valid for a twelve month period.</p> <p>Such persons may be permitted multiple entries within the twelve month period.</p> <p>The contract has to be obtained for providing services mentioned below:</p> | | |

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| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | architectural services (8671), engineering services (8672), integrated engineering services (8673), urban planning and landscape architectural services (8674), computer and related services (841, 842, 843, 844, 845,849), research and development services (851, 852, 853), market research and public opinion polling services (864), management consulting services (865), services related to management consulting (866), engineering related scientific and technical consulting services (8675), maintenance and repair of equipment (633, 8861-8866) (excluding maritime vessels and land transport equipment), and travel agencies and tour operators services (7471). | | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| II. SECTOR-SPECIFIC COMMITMENTS | | | |
| 1. BUSINESS SERVICES | | | |
| A. Professional Services a) Legal Services(861**) i. Legal services provided by "Attorney of foreign legal affairs (AFLA)"³ - AFLA practicing the law of his/her home jurisdiction(s) or international law independently. - AFLA cooperating with the licensed lawyer in Chinese Taipei or acquiring the latter's written opinions in the matters concerning marriage, parental or inheritance cases in which the national of Chinese Taipei is a party or the estates is located in Chinese Taipei. ii. Foreign legal assistant or consultant: - assisting Chinese Taipei lawyers or AFLAs but not conducting litigation or providing other legal services under the assistant/consultant's own name. | (1) None. (2) None. (3) None, except that i. access is restricted to natural persons ¹ having established a law office in the form of sole proprietorship or ii. partnership ² in a law office is limited to persons registered as attorneys of foreign legal affairs. (4) Unbound except as indicated in the horizontal section. (1) None. (2) None. (3) Access is restricted to natural persons. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) The firm name must indicate the title of "AFLA" ³ (4) Unbound except as indicated in the horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (3) Chinese Taipei will grant recognition of AFLA to the following: i. the service provider is qualified as a lawyer in his/her home jurisdiction(s), and ii. the service provider has practiced as a qualified lawyer for at least 5 years in his/her home jurisdiction(s). However, should a foreign lawyer be employed by a lawyer of Chinese Taipei as an assistant or consultant or |

¹ The AFLA is required to indicate the jurisdiction(s) where he/she is qualified as a lawyer.

² Note For transparency: According to the law of Chinese Taipei, a partnership is not a juridical person.

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| | | | <p>have practiced his/her home jurisdiction laws elsewhere, the term, up to a maximum of two years, of employment or practice may be accredited to the said five year term.</p> <p>iii. Any foreign lawyer who is already employed by a Chinese Taipei lawyer by the date of Chinese Taipei's accession to the WTO in accordance with the Regulation Concerning Chinese Taipei's Lawyers' Employment of Foreigners and Administration Thereof, may apply to become an AFLA after the completion of the two years' employment period.</p> <p>(b) Chinese Taipei will allow AFLAs to establish partnership with or employ licensed lawyer of Chinese Taipei upon the accession to the WTO.</p> |

³ Registration shall be made with the Bar Association in the locality in Chinese Taipei where the law office is located after the person is recognized by Chinese Taipei as "AFLA".

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| <p>b) Accounting, Auditing and Bookkeeping Services (862)</p> <p>i. Certified Public Accountant (862**)</p> | <p>(1) None, except for services related to accountant attestation practice in Chinese Taipei, which can be provided only by the certified public accountants of Chinese Taipei.</p> | <p>(1) None.</p> | <p>(c) Foreigners who are college graduates majoring in law-related subject or have law-related working experience for at least two years, or who have passed the lawyer's examination in any foreign country and may be employed by Chinese Taipei lawyers or "AFLAs" to work as assistants or consultants.</p> |

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|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------|
| ii. Other (excluding certified public accountant) (862**) | <p>(2) None, except for services related to accountant attestation practice in Chinese Taipei, which can be provided only by the certified public accountants of Chinese Taipei.</p> <p>(3) None, except that access is restricted to natural persons having established an office other than in a form of a company</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |
| c) Taxation Services (863) i. Income Tax Certification Services (863**) | <p>(1) None, except for services related to Chinese Taipei's income tax certifications, which can only be provided by the tax attorneys of Chinese Taipei.</p> <p>(2) None, except for services related to Chinese Taipei's income tax certifications, which can only be provided by the tax attorneys of Chinese Taipei.</p> <p>(3) None, except that access is restricted to natural persons having established an office other than in a form of a company.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |

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| <p>ii. Taxation Services (excluding income tax certification services supplied by a tax attorney) (863**)</p> <p>d), e), f), g)</p> <p>Architectural Services(8671), Engineering Services (8672), Integrated Engineering Services (8673), Urban Planning and Landscape Architectural Services (8674)</p> <p>i. Architect</p> | <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) None, except for services related to the architect certification practice in Chinese Taipei, which can only be provided by the licensed architects of Chinese Taipei. (2) None, except for services related to architect certification practice in Chinese Taipei, which can only be provided by the licensed architects of Chinese Taipei. (3) None, except that access is restricted to natural persons having established an office other than in a form of a company. (4) Unbound except as indicated in the horizontal section. In addition: Architecture firms established in Chinese Taipei may employ foreign technicians specialized in architecture, construction and related engineering technology.</p> | <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |

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| ii. Professional Engineer | <p>(1) None, except for services related to professional engineer certification practice in Chinese Taipei, which can only be provided by the licensed professional engineers of Chinese Taipei.</p> <p>(2) None, except for services related to professional engineer certification practice in Chinese Taipei, which can only be provided by the licensed professional engineers of Chinese Taipei.</p> <p>(3) None, except that access is restricted to natural persons having established an office other than in a form of a company.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(1) None.</p> <p>(2) None.</p> <p>(1) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |
| iii. Other (excluding the architect and professional engineer certification services) | <p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(1) None</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |
| I) Veterinary Services (932) | <p>(1) None, except for services related to the prescription, diagnosis and examination which shall be provided by the licensed veterinarian of Chinese Taipei with practice permit from Chinese Taipei.</p> <p>(2) None.</p> <p>(3) None, except that</p> <p>(a) access is restricted to natural persons having established an office other than in a form of a company.</p> | <p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p> | |

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| <p>B. Computer and Related Services (excluding the computer airline reservation system services) (841, 842, 843, 844, 845, 849)</p> <p>C. Research and Development Services (851, 852, 853)</p> | <p>(b) Veterinary assistant shall also meet one of the following requirements with verification documents:</p> <p>i. practicing as a veterinarian assistant for at least 4 years; or</p> <p>ii. undertaking veterinary-related work for at least 5 years.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |

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| D. Real Estate Services - Services Incidental to Residential and Non-residential Buildings and Land Sales Agents (82203**, 82205**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| E. Rental/leasing Services without Operators b) Concerning Aircraft (excluding cabotage)(83104**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| c) Concerning financial leasing of private cars (83101**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| d) Concerning Other Machinery and Equipment (83106 -83109) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| e) Other (832) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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| F. Other Business Services | | | |
| a) Advertising Services | | | |
| i. TV and Radio Advertising Services (the businesses producing or broadcasting/ screening advertisements for TV or radio.) (871**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| ii. Other Advertising Services (871**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| b) Market Research and Public Opinion Polling Services (864) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| c) Management Consulting Services (865) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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| d) Services Related to Management Consulting (866) (includes management and operation by contract of health care facilities on a "for fee" basis but does not include practice of the medical profession) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| e) Technical Testing and Analysis Services (8676) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| f) Consulting services Incidental to Agriculture, Animal Husbandry and Forestry (88110**, 88120**, 88140**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| h) Services Incidental to Mining (883,5115) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| i) Services Incidental to Manufacturing (excluding CPC 88442 publishing and printing) (884**, 885) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| k) Placement and Supply Services of Personnel (872) | (1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| m) Engineering Related Scientific and Technical Consulting Services (8675) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| n) Maintenance and Repair of Equipment (633, 8861-8866) (excluding maritime vessels, aircraft and other transport equipment) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| o) Building-cleaning Services (874) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| p) Photographic Services (875) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| q) Packaging Services(876) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| r) Publishing Services (88442**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section and residence in Chinese Taipei is required for a publisher and an editor. | |
| s) Convention Services (87909*) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| * Activities of establishments engaged in provision of planning, organising, managing and marketing services for conventions and similar events (including catering and beverage service) | | . | |

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| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|
| t) Other | | | |
| i. Telephone Answering Services (87903) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| ii. Duplicating Services (87904) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| iii. Translation and Interpretation Services (87905) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| iv. Mailing List Compilation and Mailing Services (87906) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| v. Specialty Design Services (87907) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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| 2. COMMUNICATION SERVICES | | | |
| B. Land-based International Courier Services: All ground services arising as part of an international shipment being handled by an air express carrier, for delivery to a consignee, except for those currently specifically reserved to the Chinese Taipei postal authorities by law. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| C. Telecommunication services - This draft schedule is in accordance with the Chairman's notes of 16 January 1997 (S/GBT/W/2/Rev.1) on Scheduling Basic Telecommunication Services Commitments, and of 3 February 1997 (S/GBT/W/3) on Market Access Limitations on Spectrum Availability. | | | |
| (A) BASIC TELECOMMUNICATION SERVICES Facilities-based and public switched telecom service ⁴ | | | |

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According to the Telecommunication Act of Chinese Taipei, this sector's services shall be provided by Type I telecommunications enterprises.

A Type I Telecommunications enterprise refers to an enterprise that installs telecommunications machinery and line facilities to provide telecommunications services.

The above facilities refer to network transmission facilities connecting the sending and receiving terminals, switching facilities installed as part of the network transmission facilities and the auxiliary facilities thereof.

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| (a) Voice telephone services (7521) (b) Packet-switched data transmission services (7523**) (c) Circuit-switched data transmission services (7523**) (d) Telex services (7523**) (e) Telegraph services (7522) (f) Facsimile services (7521**, 7529**) (g) Private leased circuit services (7522**, 7523**) | (1) None except :For voice telephone services, the use of leased circuits connected to PSTN is not allowed until 1 July 2001. (2) None. (3) As of 31 December 1999 ⁵ for sub-sector (g) only through satellite technology and as of 1 July 2001 ⁶ for all other, , none except: - A service supplier shall be a Company Limited by Shares incorporated in Chinese Taipei. - Direct investment by non-Chinese Taipei persons in a service supplier cannot exceed 20 %, but the aggregate of direct and indirect investment by non-Chinese | (1) None. (2) None. (3) The chairman and a majority of the board of directors shall be Chinese Taipei nationals. | Chinese Taipei undertakes the obligations contained in the reference paper attached hereto. |

⁵ Licence application has been started on 20 June 1998.

⁶ Licence application will be started on 1 January 1999.

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| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | <p>Taipei persons in a service supplier other than Chunghwa Telecom, is permitted to 60 %⁷.</p> <p>- The aggregate percentage of shares held by non-Chinese Taipei persons in Chunghwa Telecom, including direct and indirect investment, cannot exceed 20 %.⁷⁸</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound except as indicated in the horizontal section.</p> | |

7

Note for Transparency:

Direct investment refers to equity held directly by non-Chinese Taipei persons. Indirect investment refers to equity held by non-Chinese Taipei persons through a Chinese -Taipei company.

For the purpose of determining whether the ceiling limitation on the aggregate investment has been exceeded, the percentage of indirect investment in a services supplier held through a Chinese Taipei company is calculated as follows:

Indirect investment = the percentage of direct investment in the service provider held by the company formed between a non-Chinese Taipei person and a Chinese Taipei person multiplied by the percentage of direct investment held by the non-Chinese Taipei person in this company.

As noted, the aggregate of direct investment by non-Chinese Taipei persons and indirect investment as determined through the above formula **is permitted** to 60%.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <p>(o) Others:</p> <p>- Land-based mobile communications services: Cellular mobile phone services (75213*), Radio paging services (75291*), Trunked radio services (7523**, 75213*) Mobile data services (7523**)</p> <p>- Satellite-based mobile communications services (75213*)</p> | <p>(1) None.</p> <p>(2) None.</p> <p>(3) None except:</p> <p>- A service supplier shall be a Company Limited by Shares incorporated in Chinese Taipei.</p> <p>Direct investment by non-Chinese Taipei persons in a service supplier cannot exceed 20%, but the aggregate of direct and indirect investment by non-Chinese Taipei persons in a service supplier other than Chunghwa Telecom, is permitted to 60 %⁸.</p> <p>- The aggregate percentage of shares held by non-Chinese Taipei persons in Chunghwa Telecom, including direct and indirect investment, cannot exceed 20 %.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(1) Subject to commercial arrangements with Chinese Taipei licensed operators.</p> <p>(2) None.</p> <p>(3) As of 31 December 1999⁹, none except:</p> <p>- A service supplier shall be a Company Limited by Shares incorporated in Chinese Taipei.</p> | <p>(1) None.</p> <p>(2) None.</p> <p>(3) The chairman and a majority of the board of directors shall be Chinese Taipei nationals.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(1) None.</p> <p>(2) None.</p> <p>(3) The chairman and a majority of the board of directors shall be Chinese Taipei nationals.</p> | |

⁸ The same as Footnote 8.

⁹ Licence application has been started on 20 June 1998.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| | <ul style="list-style-type: none"> - Direct investment by non-Chinese Taipei persons in a service supplier cannot exceed 20 %, but the aggregate of direct and indirect investment by non-Chinese Taipei persons in a service supplier other than Chunghwa Telecom, is permitted to 60 %¹⁰. - The aggregate percentage of shares held by non-Chinese Taipei persons in Chunghwa Telecom, including direct and indirect investment, cannot exceed 20 %. <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound except as indicated in the horizontal section.</p> | |

¹⁰

The same as Footnote 8.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------|
| Resale-Based Services ¹¹ | | | |
| (a) Voice telephone service (7521) | <p>(1) Until 1 July 2001:</p> <ul style="list-style-type: none"> - No provision over leased circuits for public use - No provision for closed user groups over leased circuits with two-end breakout - No callback service <p>None as of 1 July 2001.</p> <p>(2) None.</p> <p>(3) Until 1 July 2001:</p> <ul style="list-style-type: none"> - No provision over leased circuits for public use. - No provision for closed user groups over leased circuits with two-end breakout <p>None as of 1 July 2001.</p> <p>(4) Unbound except as indicated in the horizontal section</p> | <p>(1) None</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |

¹¹ According to the Telecommunication Act of Chinese Taipei, this sector's services are provided by Type II telecommunications enterprises. A Type II telecommunications enterprise refers to an enterprise other than a Type I telecommunications enterprise.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| (b) Packet-switched data transmission services (7523**) (c) Circuit-switched data transmission services (7523**) (d) Telex services (7523**) (e) Telegraph services (7522) (f) Facsimile services (7521**, 7529**) (g) Private leased circuit services (7522**, 7523**) (o) Others: Cellular mobile phone services (75213*), Radio paging services (75291*) Trunked radio services (7523**, 75213*), Mobile data services (7523**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|
| (B) VALUE-ADDED TELECOMMUNICATION SERVICES¹² (h) Electronic mail (7523**) (i) Voice mail (7523**) (j) On-line information and data base retrieval (7523**) (k) Electronic data interchange (7523**) (l) Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (7523**) (m) Code and protocol conversion (CPC n.a.) (n) On-line information and/or data processing (843**) (o) Others <ul style="list-style-type: none"> - Remote transactions - Electronic Bulletin Board - Word Processing and Editing | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

¹² According to the Telecommunication Act of Chinese Taipei, this sector's services are provided by Type II telecommunications enterprises. A Type II telecommunications enterprise refers to an enterprise other than a Type I telecommunications enterprise.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|
| D. Audiovisual Services | | | |
| (a) Video Tape / Motion Picture Production and Distribution Services (9611**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| (b) Motion Picture Projection Services (96121) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| (c) Radio and Television Services (96131, 96132) | (1) None, except that: - Wireless Radio and Television : 70% of the wireless radio and television programs are required to be domestically produced. - Cable Television: 20 % of cable television programs are required to be domestically produced. The above-mentioned percentages shall be calculated on the basis of the total number of hours of program transmission on the activated channels of a system operator. (2) None. (3) None, except that - Wireless Radio and Television: 70% of the wireless radio and television programs are required to be domestically produced. | (1) None. (2) None. (3) None. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Sound Recording Services | <p>- Cable Television: 20 % of cable television programs are required to be domestically produced. The above mentioned percentages shall be calculated on the basis of the total number of hours of program transmission on the activated channels of a system operator.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound except as indicated in the horizontal section. In addition, a transferee in the stock transaction of radio and television business is required to be a national residing in Chinese Taipei.</p> <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |
| 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES | | | |
| 3. Construction and related engineering services (511-518) (including dredging) | <p>(1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | <p>(1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|
| 4. DISTRIBUTION SERVICES | | | |
| A. Commission Services (621) Agents' | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| B. Wholesale Trade Services (excluding firearms and military equipment) (622) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| C. Retailing Services (631, 632, 6111, 6113, 6121) (excluding firearms and military equipment) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| D. Franchising (8929) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------|
| 5. EDUCATION SERVICES | | | |
| Student Placement Services for Overseas Studies ¹³ related to education services as described in CPC 9222,9223, 9224, 923,924, and 929 | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| Education Services (9222, 9223, 9224, 923, 924, 929) | (1) None. (2) None. (3) None, except that: (a) The principal / president and chairman of the board should be national of Chinese Taipei. (b)The number of foreigners as director may not exceed one third of the board and may not exceed five directors. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section | |

¹³ Excluding acting as an agent for collecting tuition fees and for holding classes

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|
| 6. ENVIRONMENTAL SERVICES | | | |
| A. Sewage Services (9401); Refuse Disposal Services (9402); Sanitation and Similar Services (9403); Others (9404, 9405, 9409) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| B. Consulting Services Incidental to Nature and Landscape Protection (9406**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------|------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7. FINANCIAL SERVICES | | | |
| All sectors listed in financial services | | | Applications for new products will be reviewed and responded to within three months of receipt of the completed documentation; and applications for products that have already been approved for other financial institutions will be reviewed and responded to within 15 days of receipt of completed documentation. It is the ongoing intention of Chinese Taipei to further expedite and streamline the general approval procedures for new and existing products. |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| <p>A. Insurance and Insurance Related Services</p> <p>a) Direct Insurance:</p> <p>i. Life, accident and health insurance (excluding compulsory social security services and pension insurance currently reserved to the government under Chinese Taipei law)</p> <p>ii. Non-life Insurance</p> | <p>(1) Unbound, except:</p> <p>(a) maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(b) goods in international transit.</p> <p>(2) Unbound except for individual life insurance. In addition, the solicitation and marketing activities in the territory of Chinese Taipei by non-resident financial service suppliers are not allowed.</p> <p>(3) Commercial presence should be limited to the form of branch, subsidiary, joint venture, or representative office; when the presence of a foreign mutual insurance company takes the form of a branch, the parent company of such branch must have net worth of at least NT\$2 billion.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(1) None.</p> <p>(2) Unbound.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>1. All rate formulas, policy clauses, insurance application forms and other relevant materials prescribed by the Ministry of Finance (MOF) and amendments to such items may be filed with MOF for recordation prior to their use and may be used thereafter unless MOF disapproves within 15 days after receipt in the case of products that have already been approved for other financial institutions; and within 90 days after receipt in the case of new products.</p> <p>2. The official version of insurance policies may be issued in English language, but a translation of the policy into the Chinese language must be attached.</p> |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| b) Reinsurance and Retrocession Service | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| c) Insurance Intermediation (including agent, broker, adjuster and insurance solicitor services) | (1) Unbound, except insurance broker services for: (a) maritime shipping and commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (b) goods in international transit. (2) Unbound. (3) Except marine adjusters, all foreign agents, brokers, and adjusters who have set up branch offices in Chinese Taipei must employ at least one individual who has secured a Chinese Taipei's agent, broker, or adjuster licence. (4) Unbound except as indicated in the horizontal section. In addition, one who has obtained an agent, broker, and adjuster qualification certificate may not practice business in the name of individual. | (1) Unbound. (2) Unbound. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| d) Insurance Auxiliary Services (including claim settlement, actuarial services and consultancy services) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
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| <p>B. Banking and Other Financial Services (excluding insurance, securities and futures)</p> <p>All services listed in this sub-sector</p> | <p>(1) Unbound.</p> <p>(2) None, except: 1- that solicitation and marketing activities in the territory of Chinese Taipei by non-resident financial services providers is prohibited ; 2-financial services consumed abroad have to be permitted in the jurisdiction where they are consumed.</p> <p>(3) None, except that</p> <p>(a) Provision of banking services, listed in this sub-sector, through the commercial presence in Chinese Taipei shall be limited to the establishment of the following institutions: commercial banks, branches of foreign banks, offshore banking branches of banks, foreign exchange brokerage firms, credit card institutions and bills finance companies.</p> <p>(b) The following financial institutions incorporated in Chinese Taipei shall be Companies Limited by Shares: banks, bills finance companies and foreign exchange brokerage firms.</p> | <p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None.</p> | <p>As of 1 January 2000, Chinese Taipei will permit the opening, at customer request, of foreign currency deposit accounts abroad and the transfer of funds to these accounts pursuant to the prudential regulations of competent authorities of Chinese Taipei.</p> <p>Specifically, this means that Chinese Taipei residents will be permitted to seek information from the local branch of foreign banks on opening accounts abroad. The local branch of the foreign banks will be allowed to provide information upon request, including application forms and to provide information on filling out such forms. The application forms have to be sent directly by the customer to the parent bank outside Chinese Taipei for processing and approval. The foreign bank will not be</p> |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>(c) Commercial Banks: any single person shall not hold shares in a bank in excess of 5% of the total issued shares of the bank, nor shall persons related to the shareholder hold shares in excess of 15% in the aggregate, unless the approval of the MOF has been obtained.</p> <p>(d) Branches of Foreign Banks: A foreign bank may apply to establish its first branch in Chinese Taipei when it meets the prior-business-activity test, or rank among the top five hundred banks in the world by assets or capital. The prior-business-activity test requires that a foreign bank should have a total business volume of at least US\$1 billion with the banks and major enterprises of Chinese Taipei in the previous three calendar years, of which there shall have been a total amount of not less than US\$180 million granted as medium- or long-term credits.</p> <p>(e) Offshore Banking Branches of Banks: i. An offshore banking branch may not conduct transaction or exchange business between foreign currencies and New Taiwan dollars, and also may not engage in direct investment in company stocks or real estate. ii. Customers of offshore banking branches are limited to non- residents and foreign exchange banks.</p> <p>(f) Trust Investment Companies: New entry is prohibited.</p> <p>(g) Foreign exchange brokerage firms: Investment in a foreign exchange brokerage firm is subject to the following restrictions:</p> | | <p>permitted to solicit such business through any channels, including advertising, promotion or the posting of information in Chinese Taipei.</p> |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------|
| a) Acceptance of deposits and other repayable funds | <p>i. investment by each domestic or foreign financial institution is limited to 10% of the ownership share.</p> <p>ii. investment by each domestic or foreign party other than financial institutions is limited to 20% of the ownership share. The investment by money brokerage firms is exempt from the above-mentioned restrictions.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(3) Acceptance of foreign exchange checking account deposits and issuance of foreign exchange negotiable certificates of time deposit are not allowed. Offshore banking branches accepting foreign exchange deposits may not:</p> <p>(a) accept foreign currency cash deposits;</p> <p>(b) permit the withdrawal of foreign exchange deposits in New Taiwan dollars.</p> | <p>(4) Unbound except as indicated in the horizontal section.</p> <p>(3) None.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
| b) Lending of all types | <p>(3)</p> <p>(a) Foreign banks are subject to per client foreign currency credit extension limit of 25% of the net worth of their head office; and per client New Taiwan dollar credit extension limit of 10% of the total balance of New Taiwan dollars credit extension or one billion New Taiwan dollars, whichever is higher.</p> <p>(b) Foreign currency financing is only available when there are underlying transactions .</p> <p>(c)The borrowers of foreign currency loans are limited to domestic enterprises and individuals. Foreign currency loans, except for post -export loans, are not allowed to be converted into New Taiwan dollars.</p> | (3) None. | |
| c) Financial leasing | (3) None. | (3) None. | |
| d) Payment and money transmission services | (3) None. | (3) None. | |
| e) Guarantees and commitments | <p>(3) Foreign banks are subject to per client foreign currency credit extension limit of 25% of the net worth of their head office; and per client New Taiwan dollar credit extension limit of 10% of the total balance of New Taiwan dollars credit extension or one billion New Taiwan dollars, whichever is higher.</p> | (3) None. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
| <p>f) Trading for own account or for account of customers in the following instruments:</p> <ul style="list-style-type: none"> -Money market instruments -Foreign exchange -Bullion - Derivative products not traded on the exchange and exempted from the Futures Trading Law by the Ministry of Finance or the Central Bank, such as currency options, interest rate options, FX swaps, cross currency swaps, interest rate swaps, forward rate agreements and margin trading | <p>Guarantees of foreign currency guarantee business are limited to domestic enterprises and individuals.</p> <p>(3) Forward exchange business is available when there are underlying transactions.</p> <p>Branches of banks are not allowed to trade for own account in corporate stocks.</p> | <p>(3) None.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
| g) Participation in the issue of short-term bills | (3) None. | (3) None. | |
| h) Money broking | (3) Foreign exchange brokerage firms are not allowed to engage in broking business of New Taiwan dollar money market. | (3) None. | |
| i) Trust service | (3) Banks are not allowed to receive trust fund of which the principal or interest is guaranteed. | (3) None. | |
| k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services | (3) None. | (3) None. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <p>C. Securities and Futures</p> <p>f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, in the following instruments:</p> <ul style="list-style-type: none"> - derivative products subject to the Futures Trading Law, including, but not limited to, futures and options¹⁴ - transferable securities | <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |

¹⁴

Note for transparency: All the derivative products are subject to the Futures Trading Law except otherwise exempted by the relevant competent authorities, i.e. the Ministry of Finance and the Central Bank, as provided for in the said Law.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------|
| g) Participation in issues of all kinds of securities (excluding short-term bills), including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues | <p>(1) Unbound. (2) None.</p> <p>(3) Securities business only include brokerage, underwriting, and dealership.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(1) Unbound. (2) None. (3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |
| i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services | <p>(1) Unbound. (2) None. (3) Securities investment trust enterprises: (a) Equity interest in a company held by a single share holder and its related parties is subject to a ceiling limitation of 25% except for those who meet the qualifications as stated in (b) i. ii. and iii.. (b) At least 20% of the equity holding should come from promoters who meet the following qualifications :</p> <p>i. fund management institutions : at least NTD 65 billion of mutual fund, unit trust, or investment trust under management (assets managed by their 50%, or more than 50%, holding subsidiaries included)</p> | <p>(1) Unbound. (2) None. (3) None.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments | <p>ii. banks : ranked among top 1000 of world banks in terms of assets or net worth</p> <p>iii. insurance companies : holding at least NTD 8 billion securities assets.</p> <p>Securities depository enterprises: Only one securities depository can be established for one stock market (exchange).¹⁵</p> <p>(4) Unbound except as indicated in the horizontal sections.</p> <p>(1) Unbound except that domestic securities issuers may make settlement and clearance through Euroclear, CEDEL or DTC (Depository Trust Company).</p> <p>(2) None.</p> <p>(3) None except that:</p> <p>i. Only securities exchanges and the securities depository enterprises entrusted by the securities exchanges can provide securities settlement and clearing services.</p> <p>ii. Securities depository enterprises: Only one securities depository can be established in one exchange.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | <p>(4) Unbound except as indicated in the horizontal sections.</p> <p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None.</p> <p>(4) Unbound except as indicated in the horizontal section.</p> | |

¹⁵ Banks permitted by the Bureau of Monetary Affairs to engage in the custodial business are allowed to provide such service for collective investment funds.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <p>k) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services</p> <p>l) (i.e. services provided by the securities consulting enterprises in the following categories: a. accepting assignment of providing for researches, analyses and advices relating to securities investments; b. issuing publications relating to securities investments;</p> <p>c. hosting seminars relating to securities investments, and d. providing other services relating to securities investments which have been approved by the SFC), intermediation and other auxiliary financial services</p> | <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | <p>(1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> <p>(1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section.</p> | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 8. HEALTH RELATED AND SOCIAL SERVICES | | | |
| Human Health Services (931) | (1) None. (2) None. (3) A hospital should be established only by a non-profit institution ¹⁶ . In addition: (a) the number of foreigners as directors should not exceed one third of total directors; (b) more than one third of total directors should be medical professionals. (4) Medical services should be provided by persons with medical licenses issued by Chinese Taipei. | (1) None. (2) None. (3) None. (4) Medical services should be provided by persons with medical licenses issued by Chinese Taipei. | |
| Other - Leasing or rental services concerning medical devices without operator | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

¹⁶ Note for Transparency: Non-profit institutions are permitted to purchase and consume services from for-profit entities.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 9. TOURISM AND TRAVEL RELATED SERVICES | | | |
| A. Hotels and Restaurants (including catering) a) Hotel (limited to tourist hotel) (excluding food and beverage serving services) (64110**) b) Hotels (limited to regular hotel) (64110**) c) Food serving services (642) (including related beverage serving services) B. Travel Agencies and Tour Operators Services (7471) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in the (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal section. (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| C. Tourist Guides Services (7472) | (1) Unbound. (2) None. (3) Unbound except such services can only be provided by a travel agency or a tour operator. (4) Unbound except as indicated in the horizontal section. | (1) Unbound. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. In addition, a foreigner can apply for the travel-guide examination only if he has obtained the alien resident certificate and has resided in Chinese Taipei for more than six months. | |
| 10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES) | | | |
| B. News Agency Services (962) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. In addition, residence in Chinese Taipei is required for a publisher and an editor. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------|
| D. Sporting and Other Recreational Services (limited to 96411, 96412, 96419) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| 11. TRANSPORT SERVICES | | | |
| C. Air Transport Services ¹⁷ | | | |
| a) Maintenance and repair of aircraft | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| b) Selling and marketing of air transport services | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in horizontal section. | |
| c) Computer reservation system | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

¹⁷ As defined in the Annex on Air Transport Services.

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------|
| E. Rail Transport Services | | | |
| a) Passenger transportation (7111) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| b) Freight transportation (7112) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| d) Maintenance and repair of rail transport equipment (8868**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| F. Road Transport Services | | | |
| a) Passenger transportation (limited to car rental services) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------|
| b) Import and export of freight that has an origin or destination outside of Chinese Taipei (7123**, excluding regular route freight transportation as currently defined in the Highway Law and those services currently specifically reserved to the Chinese Taipei's postal authorities by law) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| d) Maintenance and repair of road transport equipment (6112, 8867) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| H. Services Auxiliary to All Modes of Transport | | | |
| a) Cargo Handling Services (excluding ramping services provided in airports) (741**) | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

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

| Sector or sub-sector | Limitations on market access | Limitations on national treatment | Additional commitments |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------|
| b) Storage and Warehousing services (742) | (1) Unbound*. (2) None. (3) None, except that services provided in airports are not allowed until 31 December 1999. None as of 1 January 2000. (4) Unbound except as indicated in the horizontal section. | (1) Unbound*. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| c) Freight Transport Agency Services (7480) | (4) None. (5) None. (6) None. (7) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |
| d) Other Supporting and Auxiliary Transport Services (excluding local pick-up and delivery) (7490**) | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | (1) None. (2) None. (3) None. (4) Unbound except as indicated in the horizontal section. | |

**MFN EXEMPTIONS LIST OF
THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN AND MATSU**

| Sector or sub-sector | Description of measure indicating its inconsistency with Article II | Countries to which the measure applies | Intended duration | Conditions creating the need for the exemption |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------|------------------------------------------------|
| ALL SECTORS | <u>Acquiring the Rights and Interests in Lands</u> Non-Chinese Taipei natural and juridical persons are permitted to lease or purchase land for offices, residences, shops and factories, churches, schools of the expatriates, chancellery, facilities of non-profit organisations and graveyard on a reciprocal basis. | All countries. | Indefinite. | Reciprocity. |
| Supporting and Auxiliary Air Transport Services | | | | |
| - ramping services provided in airports (741**) | Foreign air carriers granted under bilateral air services agreement may self-handle their own cargo-handling services. | All countries. | Indefinite. | Bilateral air services agreement. |
| - other supporting services for air transport (7469**) | Foreign air carriers granted under bilateral air services agreement may self-handle their aircraft cleaning, disinfecting and towing services. | All countries. | Indefinite. | Bilateral air services agreement. |

ANNEX

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

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

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either;

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

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licensing criteria

Where a license is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a license will be made known to the applicant upon request.

5. Independent regulators

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

6. Allocation and use of scarce resources

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