

**SINGAPORE**

**Schedule of Specific Commitments**

**(For the First Package of Commitments)**

## SINGAPORE - SCHEDULE OF SPECIFIC COMMITMENTS

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>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>4) Presence of natural persons unbound, except for intra-corporate transferees (see below)</p> <p>4) Temporary movement of skilled personnel unbound except for the temporary movement of intra-corporate transferees at the level of managers, executives and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provide services within Singapore through a branch, subsidiary, or affiliate established in Singapore and who have been in the prior employ of their firms outside Singapore for a period of not less than one year immediately preceding the date of their application for admission and</p>	4) Unbound	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>who are one of the following:</p> <p>(a) <b>Managers</b> – persons within an organization who primarily direct the organization, or a department or sub- division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorization), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.</p> <p>(b) <b>Executives</b> - persons within the organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the</p>		

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>business. Executives would not directly perform tasks related to the actual provision of the service or services of the organization.</p> <p>(c) <b>Specialists</b> – persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions). Entry for these intra corporate transferees is limited to a two year period that may be extended for up to three additional years each time for a total term not exceeding eight years.</p>		
		<p>3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions:</p> <ul style="list-style-type: none"> <li>- A foreigner who wishes to register a business firm must have a local manager who should be a</li> </ul>	

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		<p>Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.)</p> <ul style="list-style-type: none"> <li>- At least one director of the company must be locally resident</li> <li>- All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.)</li> </ul>	
	<p>1), 2), 3), 4) Specific commitments in market access in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector</p>		
<b>II. SECTOR SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			

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>A. Professional Services</b>			
c. Taxation Services			
Taxation services except for other tax-related services (CPC 863**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
e. Engineering Services (CPC 8672**) <p>The sectors covered by Engineering services are:</p> (a) Civil engineering services (b) Production engineering services (c) Mechanical engineering services (d) Electrical engineering services (e) Electronic engineering services (f) Aeronautical engineering services (g) Marine engineering services (h) Naval architectural engineering services (i) Industrial engineering services (j) Chemical engineering services	1) None  2) None 3) These measures are also limitations on national treatment. <u>Limited Corporations</u> <ul style="list-style-type: none"> <li>- Not less than 80% of the directors of the corporation shall be registered Professional Engineers or allied professionals (registered Architects or Land Surveyors).</li> <li>- Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered Professional Engineers or allied professionals</li> <li>- Professional engineering work in Singapore will be under the</li> </ul>	1) None, other than engineers should be effectively resident in Singapore 2) None 3) None	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>control and Management of a director of the Corporation who is a registered owner of at least one share of the corporation; who is a registered Professional Engineer ordinarily resident in Singapore and who has a valid Certificate</p> <p><u>Unlimited Corporation</u></p> <ul style="list-style-type: none"> <li>- Only registered Professional Engineers or allied professionals (registered Architects or Land Surveyors) shall be a director of the corporation</li> <li>- The articles of association of the corporation provide that any person who is neither a registered Professional Engineer nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation</li> <li>- The business of the corporation, so far as it relates to professional engineering work, will be under the control and management of a director of the corporation who: <ul style="list-style-type: none"> <li>- is a registered Professional Engineer ordinarily resident</li> </ul> </li> </ul>		

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>in Singapore;</p> <ul style="list-style-type: none"> <li>- has in force a practising certificate authorizing him to engage in such professional engineering work; and</li> <li>- is a member, or a registered owner of at least one share, of the corporation</li> </ul> <p><u>Partnership</u></p> <ul style="list-style-type: none"> <li>- The partnership consists of only registered Professional Engineers with valid practising certificates and allied professionals; and</li> <li>- Professional engineering work in each discipline of engineering in Singapore will be under the control and management of a partner who is a registered Professional Engineer in the relevant discipline, ordinarily resident in Singapore and who has a valid practising certificate.</li> </ul> <p>4) Unbound except as indicated in the horizontal section</p>	<p>4) Unbound</p>	
g. Landscaping services (CPC 86742 **)	<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</p>	



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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>B. Research and Development Services</b>			
c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853** )	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>D. Real Estate Services</b>			
a. Residential and non-residential property management services on a fee or contract basis (CPC 82201, 82202)	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound except as indicated in the horizontal section	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound	
<b>E. Rental/Leasing Services without Operators</b>			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in	1) None 2) None 3) None 4) Unbound	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the horizontal section		
b. Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Relating to motor vehicles (CPC 831**)	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound	
<b>F. Other Business Services</b>			
a. Advertising services (8711, 8712, 8719)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
d. Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
e. Technical testing and analysis services			
Technical testing and analysis	1) Unbound*	1) Unbound*	

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
services of motor vehicles (CPC 8676**)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound	
Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
k. Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
i. Investigation and security			
Security consultation services (CPC 87302)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Alarm monitoring services (CPC 87303)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Unarmed guard services (87305 **)	<u>Horizontal limitation on market access and national treatment</u>		

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>All commitments in this sector are subject to the Private Investigation and Security Agencies Act (Cap. 249). The Act stipulates that:</p> <ul style="list-style-type: none"> <li>- Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident.</li> <li>- The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths.</li> <li>- Foreigners are not allowed to work as guards, but can be involved in the administration of the company.</li> </ul> <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</p>	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)	<p>1) None 2) None 3) None 4) Unbound except as indicated in</p>	<p>1) None 2) None 3) None 4) Unbound</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 633, CPC 8861-8866)	the horizontal section		
p. Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>C. Telecommunication Services*</b>			
<u>General Conditions statement</u>			
Commitments undertaken in this schedule are subject to the following conditions:			
1. The number of licences may be limited due to scarce resources, such as rights of way and availability of frequency spectrum.			
2. This excludes services regulated under the Broadcasting Act.			
1. Basic Telecommunication Services (facilities-based):  (a) Public Switched Services <sup>1</sup> (local and international)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99%	1) None  2) None 3) None	

<sup>1</sup> This includes voice, data and facsimile services.

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Leased Circuit Services (local and international)	foreign Shareholding, based on 49% direct Investment and 24.99% indirect Investment is allowed. 4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal commitments.	
2. Mobile Services <sup>2</sup> : (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign Shareholding, based on 49% direct Investment and 24.99% indirect investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	
3. Resale basis: (a) Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network) (b) Leased Circuit Services (local and international)	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	

<sup>2</sup> Mobile Services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia Services

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(without connection to the public switched network) (c) Public Cellular Mobile Telephone Services (d) Public Radio Paging Services			
4. Value-added Network (VAN) services  The services covered are: - electronic-mail - voice-mail - on-line information and data-base retrieval - electronic data interchange - on-line information and/or data processing - store-and-forward (S&F) - store-and-retrieve (S&R)	1) Provision of VAN services is subject to licence from the Infocomm Development Authority of Singapore (IDA) 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>4. DISTRIBUTION SERVICES</b>	<b>Horizontal limitations on Market Access and National Treatment</b> Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments.  Singapore reserves the right and flexibility to modify and / or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import prohibition or non-automatic import licensing regime.		
<b>A. Commission Agents' Services</b>			
Commission agents' services except for:	1) None 2) None	1) None 2) 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
pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
Sales on a fee or contract basis of pharmaceutical goods and medical goods intended for the Singapore market (CPC 62117**)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
<b>B. Wholesale Trade Services</b>			
Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Wholesale trade of pharmaceutical and medical goods and surgical and orthopaedic instruments (CPC 62251 & 62252)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
<b>C. Retailing services</b>			
Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
<b>D. Franchising</b>			
Franchising services (CPC 8929 **)	1) None 2) None	1) None 2) None	



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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound	
<b>5. EDUCATION SERVICES</b>	Specific commitments on Market Access and National Treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purposes of admission, registration and qualification for professional practice in Singapore.		
D. Adult education services (CPC 924 n.e.c.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
E. Short term training including language courses (CPC 92900 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>6. ENVIRONMENTAL SERVICES</b>			
C. Sanitation and similar services (CPC 9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
D. Cleaning services of exhaust gases (CPC 9404)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Noise abatement services (CPC 9405)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
<b>7. FINANCIAL SERVICES</b>			
A. <u>Insurance and Insurance-related Services</u>			
<p>All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services of the GATS.</p>			
(a) Life insurance services including annuity, disability income, accident and health insurance services	1) Unbound 2) None 3) These measures are also limitations on national treatment. None except foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; insurance companies must establish as branches or subsidiaries; and for activities relating to the use, including via investment, of monies from any social security, public retirement	1) Unbound 2) None 3) None	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	or statutory savings scheme. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section	
(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee	1) Unbound 2) None except that compulsory insurance of Motor Third Party Liability and Workmen's Compensation may only be purchased from licensed insurance companies in Singapore. 3) None except that foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder; and insurance companies must establish as branches or subsidiaries. 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) Reinsurance and retrocession	1) None 2) None 3) None except that reinsurance companies must be established as branches or subsidiaries. 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
<p>All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services of the GATS.</p>			
<p>(a) Acceptance of deposits and other repayable funds from the public</p>	<p>1) Unbound 2) None 3) These measures are also limitations on national treatment. Only institutions licensed or approved as banks, merchant banks and finance companies can accept deposits. Where a foreign financial institution is subject to legislation in its home country which requires that institution to confer lower priority to depositors of its foreign offices vis-à-vis the home country depositors in receivership or winding-up proceedings, the MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors. MAS may require foreign banks to incorporate under Singapore law.</p> <p>Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed</p>	<p>1) Unbound 2) None 3) <u>Commercial banks:</u> Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches. Unbound for provision of all electronic banking services. Location of banks and relocation of banks and sub-branches require prior approval from MAS.</p> <p>Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit. Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>under activities B(a) to B(l) and the following limitations:</p> <p><u>Commercial banks</u> No new full and Wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents. Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents. A single/related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares.</p> <p><u>Merchant banks</u> Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.</p> <p><u>Finance companies</u> No new finance companies. No foreign person shall acting alone or in concert with other persons, assume control of any</p>	<p>per deposit from non-residents. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents.<sup>4</sup></p> <p><u>Merchant banks</u> Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks require MAS' prior approval. Merchant banks can, with MAS' authorization, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.</p> <p><u>Finance companies</u> Location of finance companies and relocation of sub-branches require MAS' prior approval.</p>	

<sup>4</sup> MAS may permit a bank incorporated in Singapore which is a wholly owned subsidiary of a bank of another Member incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>finance company. A foreign person is a person that is:</p> <p>(a) in the case of a natural person, not a citizen of Singapore and</p> <p>(b) in the case of a corporation, not controlled by citizens of Singapore.</p> <p>Approval from the MAS is required before a person (together with associated persons) is allowed to acquire shareholdings or voting control in a finance company of or exceeding 5%, 12% and 20%, and before he obtains effective control of the finance company. In approving applications to exceed the threshold limits, MAS may impose conditions it considers necessary to prevent undue control, protect public interests, and ensure the integrity of the financial system.</p> <p>All finance companies, local and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/convertible</p>	<p>Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches.</p>	

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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>securities.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
<p>(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction</p>	<p>1) Unbound. Measures taken are also limitations on national treatment.</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment.</p> <p>(i) Other than in-house credit cards, credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines.</p> <p>(ii) Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad.</p> <p>Financial entities shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for</p>	<p>1) None</p> <p>2) None</p> <p>3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$500m in aggregate.</p> <p>Offshore banks should not use their related merchant banks to circumvent the S\$500m lending limit.</p> <p>Unbound for establishment of off-premise cash dispensing machines for credit and charge cards issuers.</p>	



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Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>S\$ currency speculation. (iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
(c) Financial leasing	<p>1) None 2) None 3) None except as indicated for activity B(b) above. 4) Unbound except as indicated in the horizontal section.</p>	<p>1) None 2) None 3) None except as indicated for activity B(b) above. 4) Unbound except as indicated in the horizontal section.</p>	
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts	<p>1) Unbound 2) None 3) These measures are also limitations on national treatment. Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens. Bankers' drafts can only be issued by banks. Multi-purpose stored value cards can only be issued by a bank in Singapore licensed by MAS. The limitations indicated in B.b)3) above also apply to the activities listed in B.d).</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
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(e) Guarantees and commitments	<p>1) None except for the limitations indicated in activity A.b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee.</p> <p>2) None</p> <p>3) None except for the limitations indicated in activity A.b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B.b)3)(ii) above.</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>	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> <li>- money market instruments (including cheques, bills, certificates of deposit)</li> <li>- foreign exchange</li> <li>- derivative products, including financial futures and options</li> <li>- exchange rate and interest rate</li> </ul>	<p>1) Unbound except for trading in products listed in B.(f) for own account. Trading in money market instruments, foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only. Measures taken are also limitations on national treatment.</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment. Banks and merchant banks are</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above.</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>instruments, including swaps and forward rate agreements</p> <ul style="list-style-type: none"> <li>- transferable securities</li> <li>- other negotiable instruments and financial assets, including bullion</li> </ul>	<p>required to set up separate subsidiaries to trade financial futures for customers. Financial futures brokers can establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided:</p> <ul style="list-style-type: none"> <li>- the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets;</li> <li>- the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch/subsidiary; and</li> <li>- MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management systems to trade in these products.</li> </ul> <p>The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B.b)3)(ii). Moneychangers, except where the moneychanging business is</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>conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
<p>(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues</p>	<p>1) Unbound except for participation in issues of securities for own account, and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore. Measures taken are also limitations on national treatment.</p> <p>2) None</p> <p>3) Measures taken are also limitations on national treatment. Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will be able to trade directly in S\$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S\$150,000.</p> <p>Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies.</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as indicated for activity B(b) above</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>Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd (SGX-DT) must be held through subsidiaries. Unbound for new Primary and Registered dealers of Singapore Government Securities.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
(h) Money broking	<p>1) Unbound 2) None 3) Unbound for new money brokers. Measures taken are also limitations on national treatment.</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) These measures are also limitations on national treatment. None except asset management companies, custodial depositories, and trust services companies can establish as branches, subsidiaries or joint ventures; only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the</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
	<p>scripless trading system; and for activities relating to the use, including via investment, of monies from any social security, public retirement or statutory saving scheme.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	<p>1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only.</p> <p>2) None</p> <p>3) These measures are also limitations on national treatment. Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively. Only one clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and interbank fund transfer.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(k) Advisory and other auxiliary financial services, including credit reference and analysis,	<p>1) Commercial presence is required for provision of investment and portfolio research and advice to</p>	<p>1) 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
investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	<p>the public.</p> <p>2) None</p> <p>3) Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents.</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>	
(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services	<p>1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are also limitations on national treatment. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/information are safeguarded, and MAS is allowed on-site access to the data/information at the place where the data/information is processed.</p> <p>2) Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. Measures taken are also limitations on national treatment.</p>	<p>1) None for the provision of financial information by providers such as Reuters and Bloomberg.</p> <p>2) 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
	3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers of banks and merchant banks. 4) Unbound except as indicated in the horizontal section.	3) None  4) Unbound except as indicated in the horizontal section.	
<b>8. HEALTH RELATED AND SOCIAL SERVICES</b>	Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments		
B. Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act, run on a commercial basis (CPC 93193 **)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
C. Social services delivered through residential institutions to old persons and the handicapped (CPC 93311)  Social services delivered through residential institutions to children and other clients (CPC 93312 **)	1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore. 3) None, except unbound for facilities/ service operations run by non-profit service suppliers	1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore. 3) None, except unbound for facilities/ service operations run by non-profit service suppliers	



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>that are partially or totally state-funded.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>that are partially or totally state-funded.</p> <p>4) Unbound</p>	
<p>C. Child day-care services including day-care services for the handicapped (CPC 93321)</p> <p>Vocational rehabilitation services (CPC 93324)</p>	<p>1) Unbound</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</p> <p>4) Unbound</p>	
<p>C. Guidance and counselling services not elsewhere classified related to children (CPC 93322)</p>	<p>1) Unbound</p> <p>2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore</p> <p>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</p> <p>4) Unbound</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
C. Welfare services not delivered through residential institutions (CPC 93323)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore</li> <li>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore</li> <li>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded</li> <li>4) Unbound</li> </ol>	
C. Other social services without accommodation (CPC 93329 **)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</li> <li>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore.</li> <li>3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded.</li> <li>4) Unbound</li> </ol>	
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>			
b. Travel Agent and Tour Operators	1) None	1) 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
Services (CPC 7471)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound	
c. Tourist Guide Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)</b>			
A. Entertainment services (including theatre, live bands & circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
C. Archive services except for services specified under the National Heritage Board Act	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Parks except for national parks, nature reserves and parklands as defined under the National Parks Acts (9633**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

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. Sports and recreational services, except gambling and betting services (964**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
<b>11. TRANSPORT SERVICES</b>			
A. Maritime Transport Services			
International maritime transport (freight and passengers) excluding cabotage transport (7211 **, 7212 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section; unbound for intra-corporate transfers of ships of ships crews	1) None 2) None 3) None 4) Unbound	When the following services are not otherwise covered by the obligation enshrined in Article XXVIII(c) (ii) of General Agreement on Trade in Services in Annex 1B to the WTO Agreement, they will be made available to international maritime transport suppliers on reasonable and non-discriminating terms and conditions: <ul style="list-style-type: none"> <li>- pilotage;</li> <li>- towing and tug assistance;</li> <li>- provisioning fuelling and watering;</li> <li>- garbage collecting and ballast; waste disposal</li> <li>- port captain's services;</li> <li>- navigation aids emergency;</li> <li>- repair facilities;</li> <li>- anchorage; and</li> <li>- other shore-based operational services essential to ship</li> </ul>

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
			operations, including communications, water and electrical suppliers.
Maritime Auxiliary Services:  International Towing	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services:  Classification societies, except for statutory services for Singapore flag ships	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
<b>D. Air Transport Services</b>			
Selling and marketing of air transport services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	
<b>F. Road Transport Services</b>			
Rental services of cars with operators (CPC 71222)  Rental services of buses and	1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound * 2) None 3) None 4) Unbound	

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
coaches with operators (CPC 71223)  Rental services of commercial freight vehicles with operators (CPC 71240)			
Freight transportation of:  a) refrigerated goods (CPC 71231)  b) liquids or gases (CPC 71232)  c) containerized freight (CPC 71233)  d) furniture (CPC 71234)	1) Unbound * 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound * 2) None 3) None 4) Unbound	
Maintenance and repair services of motor vehicles (CPC 61120)  Maintenance and repair services of parts of motor vehicles (CPC 88 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Parking services (CPC 74430)	1) None 2) None 3) None 4) Unbound except as indicated in	1) None 2) None 3) None 4) Unbound	

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
	the horizontal section		
<b>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</b>			
Washing, cleaning and dyeing services (CPC 9701)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Hairdressing and other beauty services (CPC 9702)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
<b><u>APPENDIX</u></b>			
<b>TYPES OF SOCIAL SERVICES EXCLUDED FROM SINGAPORE'S SCHEDULE OF COMMITMENTS</b>			
1 <u>Statutory Supervision Services With Accommodation for the Following Types of Clients (CPC 9331):</u>			
a) women and girls detained in a place of safety under Section 160 of the Women's Charter (CPC 93312);			
b) children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (CPC 93312);			

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
	<ul style="list-style-type: none"> <li>c) children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school<sup>5</sup> under Section 44 (1) (g) of the CYP Act (CPC 93319);</li> <li>d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (CPC 93312);</li> <li>e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (CPC 93319).</li> </ul>		<p><u>2 Statutory Supervision Services Without Accommodation for the Following Types of Clients (9332):</u></p> <ul style="list-style-type: none"> <li>a) children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the CYP Act (CPC 93329);</li> <li>b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (CPC 93329).</li> </ul>

<sup>5</sup> The term 'approved school' used in Section 44(1) (g) of the CYP Act denotes a remand home for young offenders, and not a mainstream educational institution. Young offenders are detained in an 'approved school' for rehabilitation rather than for formal education.

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