

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** All sectors

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Article 17, 18 and 19 of Land Law of October 31, 2001*

**Description:** Investment

Land used for forests reserves, aquaculture, hunting reserves, desalination fields, mineral deposits areas, water resources, military purposes, and land adjacent to the national frontiers shall not be leased to and transferred to foreigners, or used as collateral by the Republic of China (Taiwan) nationals to foreigners.

El Salvadoran and Honduran nationals (natural and legal persons) shall have the same rights to acquire land in the Republic of China (Taiwan) as those accorded under treaties and El Salvadoran and Honduran laws to the Republic of China (Taiwan) nationals acquiring land in the Republic of El Salvador and the Republic of Honduras, provided that such acquisition of land in the Republic of China (Taiwan) by El Salvadoran and Honduran nationals is consistent with the purposes and uses specified in Article 19 of the Republic of China (Taiwan) Land Law and not subject to the restrictions of Article 17 of the same law.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Business services - Placement and supply services of personnel

**Obligations Concerned:** Local Presence (Article 11.05)

**Measures:** *Articles 16 and 17 of Regulations for Authorization and Administration of Private Employment Service Agencies of January 13, 2004*

**Description:** Cross-border Trade in Services

Foreign employment service agencies have to apply for recognition from the competent authorities to refer foreign people to work in the Republic of China (Taiwan), or people living in Hong Kong, Macau, and Mainland China to work in the Republic of China (Taiwan) according to relevant regulations, provided such employment service agencies shall not engage in employment services within the Republic of China (Taiwan).

The competent authorities may authorize foreign employment service agencies to set up commercial presence to provide full employment services in the Republic of China (Taiwan) according to the situation of domestic economy and employment market.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Business services - Professional services

**Obligations Concerned:** Local Presence (Article 11.05)

**Measures:** CPA certification and taxation services:  
*Articles 10, 27 and 47 of the Certified Public Accountant Law of May 29, 2002*  
*Article 102 of Income Tax Act of January 15, 2003*

CPB bookkeeping and taxation services:  
*Articles 5, 7, 10, 13,19 and 36 of the Certified Public Bookkeepers Act of June 2, 2004*

Architectural services:  
*Article 34 of Law of Architecture of January 20, 2004*  
*Articles 1, 6 and 54 of Architects Act of June 15, 2005*

Professional engineering services:  
*Paragraph 1 of Article 6 and Article 24 of Professional Engineers Act of June 26, 2002*  
*Article 5, Article 6 and 7 of Act Governing the Administration of Professional Engineering Consulting Firms of July 2, 2003*

Veterinary services:  
*Article 17 of Law Governing Veterinarian of January 30, 2002*

Real estate services:  
*Articles 5, 7, 13 and 38 of Real Estate Brokerage Management Act of October 31, 2001*  
*Articles 4,12 and 33 of Land Registration Agents Law of October 24, 2001*  
*Articles 9, 22 and 42 of Real Estate Appraiser Law of December 11, 2002*

**Description:** Cross-border Trade in Services

To practice CPA certification services and taxation services, CPB bookkeeping and taxation services, architectural services, professional engineering services, veterinary services and real estate professional services, local presence is required, and no corporation type of

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commercial presence is allowed except for real estate broking services and professional engineering services, where professional engineering consulting firm is applicable.

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**Sector:** Business services - Professional services

**Obligations Concerned:** National Treatment (Article 11.03)

**Measures:** Notary services:  
*Articles 24 and 25 of Notary Public Law, April 21, 1999*

**Description:** Cross-border Trade in Services  
The profession of Notary can only be exercised by person authorized according to the Notary Public Law. To obtain that authorization, it is required to be a national of the Republic of China (Taiwan).

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Fisheries and Aquaculture

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

**Measures:** *Article 5 of the Fisheries Law of December 18, 2002*

**Description:** Investment

Only citizens of the Republic of China (Taiwan) shall be qualified as fishery persons (including those engaging in aquaculture business) hereunder unless the particular foreigner has obtained the approval of the competent authority to operate fishery in cooperation with the fishermen of the Republic of China (Taiwan).

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Agriculture, animal husbandry, forestry and loggings

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Article 7 of the Statute for Investment by Foreign Nationals of November 19, 1997*

*Negative List for Investment by Overseas Chinese and Foreign Nationals of May 13, 2004*

**Description:** Investment

Foreign investment is not allowed in forestry and loggings industries.

The agriculture and animal husbandry industries in which foreign investment is restricted are:

(1) Agriculture: production on paddy rice, dryland food crops, special crops, vegetables, fruits, mushrooms, sugar-cane, flowers and other agricultural and horticultural products;

(2) Animal husbandry: raising of cattle, hogs, chickens, ducks and other animal husbandry.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Public utilities

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Article 16 of the Statute for Regulating Privately-owned Utilities of April 26, 2000*

**Description:** Investment

Privately-owned utilities companies shall not have foreign stockholders or mortgage their property to foreigners for funds unless having been approved by the Executive Yuan.

Foreign investment in public gas utilities must be less than 50% in total.



## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Water

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Articles 15, 16 and 42 of the Water Act of February 6, 2003*

**Description:** Investment

Foreigners are not allowed to acquire water rights; provided that this shall not apply to the case, which is granted by the Executive Yuan upon request by the competent authorities.

The following waters are exempt from water rights registration:

- (1) domestic use and livestock water consumption;
- (2) pond digging on private land;
- (3) well drilled on private land, provided that its water output yield is less than 100 liters per minute;
- (4) water drawn by means of human power, animal power, or other simple means.

The competent authorities may impose restrictions upon, or order a registration of, the exempted use of the above waters if such use has interfered with public water business or benefits from water use of others.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Communications-Telecommunication services

**Obligation Concerned:** National Treatment (Article 10.03)

Senior Management and Boards of Directors (Article 10.08)

Local Presence (Article 11.05)

**Measures:** *Article 12 of Telecommunications Act of February 2, 2005*

*Article 5 of Satellite Communications Services Regulations of September 14, 2004*

**Description:** Investment and Cross-border Trade in Services

The chairman of the Board of a Type I telecommunications enterprise shall be a national of the Republic of China (Taiwan).

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.

For the Type I Telecommunications enterprise, the total direct shareholding by foreigners may not exceed forty-nine percent, and the sum of direct and indirect shareholding by foreigners may not exceed sixty percent.

The percentage of indirect shareholding by foreigners shall be calculated by multiplying the percentage of shareholding by domestic juristic persons in the Type I telecommunications enterprise by the percentage of shareholding or capital paid by foreigners in the said domestic juristic persons.

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The percentage of shareholding by foreigners in Chunghwa Telecom Co., Ltd. cannot exceed twenty percent.

# SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

## ANNEX I: NON-CONFORMING MEASURES

**Sector:** Communication services - Radio and television

**Obligations Concerned:** National Treatment (Article 10.03)

Performance Requirements (Article 10.07)

Senior Management and Boards of Directors (Article 10.08)

Local Presence (Article 11.05)

**Measures:** *Articles 5 and 19 of Broadcasting and Television Act of December 24, 2003*

*Articles 19, 20 and 43 of Cable Radio and Television Act of December 24, 2003*

*Articles 10 and 15 of Satellite Broadcasting Act of December 24, 2003*

**Description:** Investment and Cross-border Trade in Services

1. Foreign capital restriction:

(1) Foreign investment in radio broadcasting and television stations is not allowed.

(2) Foreign investment in cable radio and television systems shall be less than the following thresholds:

-total shares directly held by foreign shareholders:  
20%

-total direct and indirect foreign investment: 60%

(3) Foreign investment in satellite broadcasting business shall be less than 50% of total shares issued.

2. Domestically-produced programs shall not be less than the following thresholds:

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- Wireless radio and television: 70%
- Cable radio and television: 20%

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.

3. The chairman and at least 2/3 of the board of directors and supervisors of a company operating a cable radio and/or television system shall be the Republic of China (Taiwan) nationals.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

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**Sector:** Education services

**Obligations Concerned:** National Treatment (Article 10.03)

Senior Management and Boards of Directors (Article 10.08)

**Measures:** *Articles 15 and 78 of Private School Law of February 6, 2003*

**Description:** Investment

Foreign investment is not allowed in primary schools and junior high schools.

The chairman and at least 2/3 of the board of trustees, and the president/principal of the institution providing senior high school education, higher education, adult education and other education and training services (CPC 929) should be the Republic of China (Taiwan) nationals.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Health related and social services - Hospital services

**Obligations Concerned:** Senior Management and Boards of Directors (Article 10.08)

**Measures:** *Article 4 and 31 of Medical Law of April 28, 2004*

**Description:** Investment

A hospital should be established only by a non-profit institution, and at least 2/3 of the board of trustees should be the Republic of China (Taiwan) nationals.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Transport services - Internal waterway transport, cabotage, and pilotage

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Senior Management and Boards of Directors (Article 10.08)

**Measures:** *Article 4 of Shipping Law of January 30, 2002*

*Article 13 of Pilotage Law of January 30, 2002*

*Articles 2 and 5 of the Law of Ships of January 30, 2002*

**Description:** Investment

Foreign investment in a company providing the above services shall not exceed the following thresholds:

- Zero percent for unlimited companies;
- 1/3 of the equity for a limited company or a company limited by shares.

The representative director/chairman and at least 2/3 of the board of directors of the company shall be the Republic of China (Taiwan) nationals.

#### Cross-border Trade in Services

Any non-Republic of China (Taiwan) vessel may not navigate between the Republic of China (Taiwan) ports to transport passengers and cargos unless a franchise is granted.

No person shall be registered as a pilot if he/she loses the Republic of China (Taiwan) nationality.

Unless otherwise specially approved by the Republic of China (Taiwan) government or for seeking shelter, any



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non-Republic of China (Taiwan) flag ship shall not stay in any harbor or port other than those announced by the Republic of China (Taiwan) government as international port.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Transport services - International maritime transport services

**Obligations Concerned:** National Treatment (Article 10.03)

Senior Management and Boards of Directors (Article 10.08)

**Measures:** *Article 2 of the Law of Ships of January 30, 2002*

**Description:** Investment

Foreign investment in a company providing the above services shall not exceed the following thresholds:

- Zero percent for unlimited companies;
- 1/2 of the equity for a limited company or a company limited by shares.

The representative director of the limited company shall be the Republic of China (Taiwan) national. The chairman and at least 1/2 of the board of directors of the company limited by shares shall be the Republic of China (Taiwan) nationals.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Transport services - Road transport services

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Article 35 of Highway Law of July 2, 2003*

**Description:** Investment

Foreigners or unincorporated legal entities of the Republic of China (Taiwan) may not invest in automobile transportation services providers within the boundaries of the Republic of China (Taiwan), but those approved by the central highway authority may apply to invest in car rental transportation services and freight transportation services.

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### ANNEX I: NON-CONFORMING MEASURES

<b>Sector:</b>	Transport services - Air transport services General aviation services: business engaging in aerial tourism, survey, photographing, fire-fighting and searching, paramedic, hauling and lifting, spraying and dusting, as well as those authorized and other than air transport of passengers, cargo and mail flight operations for compensation or hire. Airport ground handling services Catering services
<b>Obligations Concerned:</b>	National Treatment (Articles 10.03 and 11.03)  Senior Management and Boards of Directors (Article 10.08)
<b>Measures:</b>	<i>Articles 49, 65 (referring to 49), 74-1, 77 (referring to 74-1) and 81 of Civil Aviation Law of June 9, 2004</i>
<b>Description:</b>	<u>Investment</u> Foreign investment in a Civil Air Transport Enterprises or a specialty air service company shall not exceed the following thresholds:  - Zero percent for an unlimited company; - 1/3 of the equity for a limited company or company limited by shares.  The chairman/representative director, and at least 2/3 of the board of directors of a limited company or a company limited by shares providing the above services shall be the Republic of China (Taiwan) nationals.  Foreign investment in an airport ground handling services or a catering service company shall not exceed the following thresholds: - Zero percent for an unlimited company; - 1/2 of the equity for a limited company or company limited by shares.

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The chairman/representative director, and at least 1/2 of the board of directors of a limited company or a company limited by shares providing the above services shall be the Republic of China (Taiwan) nationals.

#### Cross-border Trade in Services

Only the Republic of China (Taiwan) aircrafts are allowed to provide general domestic aviation services.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Transport services - Airfield management and operation

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Articles 10 and 29 of Civil Aviation Law of June 9, 2004*

**Description:** Investment

The airfield may be established by legal persons in which foreign investment shall not exceed the following thresholds:

- Zero percent for an unlimited company;
- 1/3 of the equity for a limited company or company limited by shares.

The chairman/representative director, and at least 2/3 of the board of directors of a limited company or a company limited by shares providing the above services shall be the Republic of China (Taiwan) nationals. And the managers and operators of the airfield shall be the Republic of China (Taiwan) nationals.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Transport services - Air transport auxiliary services

**Obligations Concerned:** National Treatment (Article 11.03)

**Measures:** *Article 24 of Civil Aviation Law of June 9, 2004*

**Description:** Cross-border Trade in Services

The aircraft pilot and other aeronautical technical personnel, such as flight mechanic, ground mechanic, air traffic controller, technicians employed by an aircraft maintenance facility and aircraft dispatcher shall be the Republic of China (Taiwan) nationals, unless exclusively permitted by Ministry of Transportation and Communication (MOTC) in accordance with relevant regulations.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Mining

**Obligations Concerned:** National Treatment (Article 10.03)

**Measures:** *Article 2 and 6 of Mining Law of December 31, 2003*

**Description:** Investment

Mining concessions are granted only to the natural or legal persons of the Republic of China (Taiwan).



**SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)**

**ANNEX I: NON-CONFORMING MEASURES**

**Sector:** Postal and Courier Services

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

**Measures:** *Article 6 of the Postal Law of July 10, 2002*

**Description:** Investment and Cross-border Trade in Services  
Business of forwarding letters, postal cards or other papers having the nature of correspondence is reserved to the *Chunghwa Post Company Limited*.

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### ANNEX I: NON-CONFORMING MEASURES

**Sector:** Airport operation and management

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

**Measures:** *Article 28 of Civil Aviation Law of June 9, 2004*

**Description:** Investment and Cross-border Trade in Services

According to the Civil Aviation Law, only state, county and city governments are allowed to establish and operate airports, including the air traffic control services.

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**ANNEX I: NON-CONFORMING MEASURES**

**Sector:** Public Welfare Lottery

**Obligations Concerned:** National Treatment (Article 11.03)

Market Access (Article 11.06)

**Measures:** *Article 4 of Public Welfare Lottery Issue Act of June 28, 1999*

**Description:** Cross-border Trade in Services

The Issuing Institute of the Public Welfare Lottery shall be appointed by the Competent Authority.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Issues related to native populations

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Most-Favored-Nation Treatment (Articles 10.04 and 11.04)

Local Presence (Article 11.05)

Performance Requirements (Article 10.07)

Senior Management and Boards of Directors (Article 10.08)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure denying to foreign investors and their investments or to foreign services suppliers any rights or preferences granted to native populations.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Issues related to minorities

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Most-Favored-Nation Treatment (Articles 10.04 and 11.04)

Local Presence (Article 11.05)

Performance Requirements (Article 10.07)

Senior Management and Boards of Directors (Article 10.08)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure with respect to the rights or preferences granted to minorities with social or economical disadvantages.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Business services - Legal services

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Senior Management and Boards of Directors (Article 10.08)

Local Presence (Article 11.05)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measures relating to investment in, or provision of legal services, except investment in or services provided by attorney of foreign legal affairs (AFLA) and foreign legal assistants or consultants according to the following terms:

1. Scope of the services:

(1) Legal services provided by AFLA:

- AFLA practicing the law of his/her home jurisdiction(s) or international law independently.
- AFLA cooperating with the licensed lawyer in the Republic of China (Taiwan) or acquiring the latter's written opinions in the matters concerning marriage, parental or inheritance cases in which the Republic of China (Taiwan) national is a party or the estates is located in the Republic of China (Taiwan).

(2) Foreign legal assistant or consultant: assisting the Republic of China (Taiwan) lawyers or AFLAs but not conducting litigation or providing other legal services under the assistant/consultant's own name.

2. The following qualifications are required for the recognition of AFLA by the Republic of China (Taiwan):

- (1) the service provider is qualified as a lawyer in his/her home jurisdiction(s), and

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(2) 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 the Republic of China (Taiwan) as an assistant or consultant or 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.

(3) any foreign lawyer who is already employed by a Republic of China (Taiwan) lawyer by 1 January 2002 in accordance with the Regulation Concerning Republic of China (Taiwan)'s Lawyers' Employment of Foreigners and Administration Thereof, may apply to become an AFLA after the completion of the two years' employment period.

3. The Republic of China (Taiwan) allows AFLAs to establish partnership with or employ licensed lawyer of the Republic of China (Taiwan).

4. Foreigners who are college graduates majoring in law-related subjects 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 the Republic of China (Taiwan) lawyers or AFLAs to work as assistants or consultants.

5. Registration shall be made with the Bar Association in the locality in the Republic of China (Taiwan) where the law office is located after the person is recognized by the Republic of China (Taiwan) as AFLA.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Communication services - Audiovisual services - Television broadcast transmission services and Radio broadcast transmission services

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Most-Favored-Nation Treatment (Articles 10.04 and 11.04)

Local Presence (Article 11.05)

Performance Requirements (Article 10.07)

Senior Management and Boards of Directors (Article 10.08)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure relating to investment in, or the provision of, television and radio broadcast transmission services.



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### ANNEX II: FUTURE MEASURES

**Sector:** Games of luck and chance

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure relating to the operation of games of luck and chance, and of activities involving bets.

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### ANNEX II: FUTURE MEASURES

**Sector:** Private Security Services

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Local Presence (Article 11.05)

**Description:** Investment and Cross-border Trade in Services

An enterprise must be incorporated in the Republic of China (Taiwan) to operate a private security guard company. Natural persons serving as armed guards must be the Republic of China (Taiwan) nationals who reside in Republic of China (Taiwan).

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Social Services

**Obligations Concerned:** National Treatment (Articles 10.03 and 11.03)

Most-Favored-Nation Treatment (Articles 10.04 and 11.04)

Local Presence (Article 11.05)

Market Access (Article 10.07)

Senior Management and Boards of Directors (Article 10.08)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care and water supply.

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### ANNEX II: FUTURE MEASURES

**Sector:** Construction services

**Obligations Concerned:** National Treatment (Article 10.03 and 11.03)

Local Presence (Article 11.05)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to maintain or adopt any measure regarding cross-border services of construction services.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX II: FUTURE MEASURES

**Sector:** Professional Services

**Obligations Concerned:** National Treatment (Article 11.03)

Most-Favored-Nation Treatment (Article 11.04)

Local Presence (Article 11.05)

Market Access (Article 11.06)

**Description:** Cross-border Trade in Services

The Republic of China (Taiwan) reserves the right to adopt or maintain any measure that is not inconsistent with The Republic of China (Taiwan)'s obligations under Article XVI of the General Agreement on Trade in Services.

## SCHEDULE OF THE REPUBLIC OF CHINA (TAIWAN)

### ANNEX III: MOST-FAVORED-NATION

**Sector:** All Sectors

**Obligations Concerned:** Most-Favored-Nation Treatment (Articles 10.04 and 11.04)

**Description:** Investment and Cross-border Trade in Services

The Republic of China (Taiwan) takes exception to Article 10.04 and 11.04 (Most-Favored-Nation Treatment) for treatment accorded under all bilateral or multilateral international agreements in force or signed prior to the date of entry into force of this Agreement.

The Republic of China (Taiwan) makes exemption to the application of Article 10.04 (Most-Favored-Nation Treatment), to the treatment granted under those agreements in force or signed after the date of entry into effect of this Agreement, in the matter of:<sup>1</sup>

- (a) aviation;
- (b) fisheries;
- (c) maritime affairs, including salvaging;
- (d) telecommunication; and
- (e) financial services.

For greater certainty, Article 10.04 and 11.04 are not applied to any present or future program of international cooperation to promote economic development.

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<sup>1</sup> For greater certainty, the exclusion of Most-Favored-Nation treatment in the cross-border supply of telecommunications and financial services does not nullify or impair the commitments of the Parties to meet their respective obligations under Article XVI of the General Agreement on Trade in Services.