

WORLD TRADE ORGANIZATION

GATS/SC/121

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Trade in Services

UNITED ARAB EMIRATES

Schedule of Specific Commitments under the General Agreement on Trade in Services

The attached communication is circulated at the request of the Government of The United Arab Emirates.

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Trade in Services

UNITED ARAB EMIRATES

Schedule of Specific Commitments

(This is authentic in English only)

UNITED ARAB EMIRATES - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply:				
1) Cross-border supply		2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS				
ALL SECTORS INCLUDED IN THIS SCHEDULE	3)	Commercial presence will be through either (i) a representative office or (ii) an incorporation as a company with maximum foreign equity participation of 49% subject to UAE law.	3)	(i) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a share holding. (ii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes keeping in view the provisions of paragraph (d) of Article XIV. (iii) Government subsidized services may only be extended to UAE nationals.

UNITED ARAB EMIRATES (continued)

Modes of supply:				
1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
	<p>4) Unbound except for measures concerning entry and temporary stay of natural persons who fall into one of the following categories:</p> <p>(i) <u>Business visitors</u>: persons not based in the territory of the UAE and receiving no remuneration from a source within the UAE, who visit the UAE on behalf of a service supplier for business negotiations (and not for selling services directly to the public) or for doing preparatory work for establishing commercial presence in the UAE. Entry for persons in this category shall not be for more than ninety days.</p> <p>(ii) <u>Intra-corporate transferees</u>: managers, executives and specialists (as defined below) who have been in the employment of a juridical person of another Member outside the UAE, for a period of not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions:</p>			

UNITED ARAB EMIRATES (continued)

Modes of supply:				
1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments	
	<p>a) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier.</p> <p>b) Their entry shall be for a period of one year subject to renewal for two additional years with a maximum of three years.</p> <p>c) Their stay in the UAE will be subject to UAE labour and immigration laws.</p> <p><u>Definitions:</u></p> <p><u>Managers:</u> 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 or 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>			

UNITED ARAB EMIRATES (continued)

Modes of supply:							
1)	Cross-border supply	2)	Consumption abroad	3)	Commercial presence	4)	Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment		Additional commitments		
	<u>Executives:</u> persons within an organization who primarily direct the management of the organisation, establish the goals and policies of the organisation, 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 business. Executives would not directly perform tasks related to the actual provision of service or services of the organization. <u>Specialists:</u> persons within an organization who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.						

UNITED ARAB EMIRATES (continued)

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>	1) None	1) None	
b) Accounting, auditing and book-keeping services (CPC 862)	2) None	2) None	
	3) None	3) None, except as indicated in the horizontal section	
c) Taxation services: the following:	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal section	
- Business tax planning and consulting (CPC - 86301)			
- Business tax preparation and review services (CPC - 86302)			

UNITED ARAB EMIRATES (continued)

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
d) Architectural services (CPC 8671)			
e) Engineering Services (CPC 8672)			
g) Urban planning and landscape services (CPC - 8674)			
i) Veterinary services (CPC - 9320)			

UNITED ARAB EMIRATES (continued)

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector		Limitations on market access		Limitations on national treatment	Additional commitments
B. <u>Computer and Related Services</u>	a) Consultancy services related to the installation of computer hardware (CPC - 841)	1) None		1) None	
		2) None		2) None	
		3) None		3) None, except as indicated in the horizontal section	
	b) Software implementation services (CPC - 842)	4) Unbound, except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	
	c) Data processing services (CPC - 843)				
d) Data base services (CPC - 844)					

UNITED ARAB EMIRATES (continued)

Modes of supply:				
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
C. <u>Research and Development Services</u>	1) None		1) None	
a) R & D services on natural science (CPC - 851)	2) None		2) None	
b) R & D services on social science and humanities (CPC - 852)	3) None		3) None	
c) Interdisciplinary R & D services (CPC - 853)	4) Unbound, except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	

UNITED ARAB EMIRATES (continued)

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector		Limitations on market access		Limitations on national treatment	Additional commitments
F. <u>Other Business Services</u>		1) None		1) None	
a) Advertising services (CPC 871)		2) None		2) None	
b) Market research services (CPC - 864)		3) None		3) None, except as indicated in the horizontal section	
c) Management consulting services (CPC 8650)		4) Unbound, except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	
e) Technical testing and analysis services (CPC - 8676)					
s) Convention services (CPC 87909)					

UNITED ARAB EMIRATES (continued)

Modes of supply:				
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Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
2. COMMUNICATION SERVICES				
B. <u>Courier Services</u> (CPC 7512)	1) None		1) None	
	2) None		2) None	
	3) None		3) None, except as indicated in the horizontal section	
	4) Unbound except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	

UNITED ARAB EMIRATES (continued)

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or subsector		Limitations on market access		Limitations on national treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES					
A. <u>General Construction Work for Building</u> (CPC 512)		1) None		1) None	
		2) None		2) None	
B. <u>General Construction Work for Civil Engineering</u> (CPC 513)		3) None		3) None, except as indicated in the horizontal section	
		4) Unbound except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	
C. <u>Installation and Assembly Work</u> (CPC 514 + 516)					
D. <u>Building Completion and Finishing Work</u> (CPC 517)					
E. <u>Other</u> (CPC 511 + 515 + 518)					

UNITED ARAB EMIRATES (continued)

Modes of supply:				
1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons				
Sector or subsector	Limitations on market access		Limitations on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES	1) None		1) None	
A. <u>Sewage Services</u> (CPC 9401)	2) None		2) None	
B. <u>Refuse Disposal Services</u> (CPC 9402)	3) None		3) None, except as indicated in the horizontal section	
C. <u>Sanitation and Similar Services</u> (CPC 9403)	4) Unbound except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section	
D. <u>Other</u>				

UNITED ARAB EMIRATES (continued)

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
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7. FINANCIAL SERVICES					
B. <u>Banking and Other Financial Services</u>					
Items a) to l) but not including item j) (Settlement and clearing services for financial assets)					
		1) None		1) None	
		2) None		2) None	
		3) (i) No limitations for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities.		3) None	
		4) Unbound except as indicated in the horizontal section.		4) Unbound, except as indicated in the horizontal section	

UNITED ARAB EMIRATES (continued)

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
9. TOURISM AND TRAVEL RELATED 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	
A. <u>Hotels and Restaurants</u> (CPC 641-643)			
C. <u>Travel Guide Services</u> (CPC 7472)			