

15 September 2023

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**Council for Trade in Services****COMPILATION OF UNANSWERED QUESTIONS RAISED FOR  
THE REVIEW OF ARTICLE II (MFN) EXEMPTIONS**NOTE BY THE SECRETARIAT<sup>1</sup>

This document has been prepared at the request of the Council for Trade in Services for the fifth review of MFN exemptions. As agreed at the CTS meeting held on 12 June 2023, this document compiles the questions submitted by Members on other Members' MFN exemptions that did not receive an answer, neither in writing nor during the meeting.<sup>2</sup>

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<sup>1</sup> This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members and to their rights and obligations under the WTO.

<sup>2</sup> A list of answered questions is included in the Annex.

## COMPILATION OF UNANSWERED QUESTIONS RAISED BY MEMBERS

(The page numbers in the second column refer to the sectoral compilation JOB/SERV/29/Rev.2)

N°	QUESTION TO	QUESTION	QUESTION FROM
<b>General question</b>			
1	All Members	For each of the MFN exemptions listed in the Secretariat's sectoral compilation (JOB/SERV/29/Rev.2), we would appreciate it if all Members maintaining any MFN exemptions would respond to the following general questions: Please indicate whether the exemption has been used for any actual measure since the previous review in 2016/17, and if so provide information on the use. If the exemption has not been used, please explain why the conditions which created the need for the exemption still prevail, and describe whether any action has been taken or is being contemplated to eliminate such exemption. Please explain why if not.	Hong Kong, China
<b>All sectors</b>			
2	Afghanistan All entries (Page 2)	The exemptions appear to be covered by GATS exceptions and not MFN inconsistent. Would Afghanistan consider removing these exemptions? If not, please explain the rationale for maintaining such exemptions.  Why the exemptions are needed despite the exception provided by Article V of GATS?	Hong Kong, China
3	Brunei Darussalam (Page 3)	Regarding the MFN exemption measures, "Preferences for entry and temporary stay of workers from traditional sources of supply.", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
11	Guatemala (Page 14, 4th and 5th entries)	In the last review, Guatemala indicated that it had started an internal process of review to examine whether the relevant exemptions were still pertinent. In this regard, please provide an update of the internal review and advise whether the conditions which created the need for the exemptions still prevail.	Hong Kong, China
12	Indonesia (Page 16)	Regarding the MFN exemption measure, "Low level occupations are reserved for Indonesian citizens. Based on Government Policy, limited exemptions may be granted to citizens of certain countries.", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement.	Republic of Korea
13	Jamaica (Page 16)	Regarding the MFN exemption measure, "The work permit requirement will be waived for citizens of the countries indicated in column 3.", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement.	Republic of Korea
14	Jordan (Page 17, Land use)	Please explain which countries are included in "Arab countries".	Japan

N°	QUESTION TO	QUESTION	QUESTION FROM
15	Kazakhstan all entries (Page 18)	The exemptions appear to be covered by GATS exceptions and not MFN inconsistent. Would Kazakhstan consider removing these exemptions? If not, please explain the rationale for maintaining such exemptions.  Why the exemptions are needed despite the exception provided by Article V of GATS?	Hong Kong, China
16	Lao PDR (Page 18)	The exemption appears to be covered by GATS exceptions and not MFN inconsistent. Would Lao PDR consider removing this exemption? If not, please explain the rationale for maintaining such exemption.  Why the exemption is needed despite the exception provided by Article V of GATS?	Hong Kong, China
17	Liberia 3rd entry (Page 19)	The exemption appears to be covered by GATS exceptions and not MFN inconsistent. Would Liberia consider removing this exemption? If not, please explain the rationale for maintaining such exemption.  Why the exemption is needed despite the exception provided by Article V of GATS?	Hong Kong, China
19	Malaysia (Page 22)	Regarding the MFN exemption measure, "Liberalization of measures affecting movement of foreign semi-skilled and unskilled workers into Malaysia may be carried out in a differentiated manner based on reasons including proximity, either contiguous or regional, religious and/or cultural compatibility", please confirm if the exemption measures pertain to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
20	New Zealand (Page 24)	Regarding the MFN exemption measures applied to Kiribati, "More favourable entry conditions possible for up to 20 Nationals each year for employment purposes", please confirm if the exemption measures pertain to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
21	New Zealand (Page 24)	Regarding the MFN exemption measures applied to Tuvalu, "More favourable entry conditions possible for up to 80 Nationals at any one time for employment purposes", please confirm if the exemption measures pertain to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
28	Solomon Islands (Page 31)	Regarding the MFN exemption measure, "Depending on the progress made within the Melanesian Spearhead Group, members of the Group may have recourse to waivers with respect to normal government approval and registration for foreign investors and measures affecting the entry and temporary stay of natural persons.", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
32	Tajikistan all entries (Pages 34 and 35)	The exemptions appear to be covered by GATS exceptions and not MFN inconsistent. Would Tajikistan consider removing these exemptions? If not, please explain the rationale for maintaining such exemptions.  Why the exemptions are needed despite the exception provided by Article V of GATS?	Hong Kong, China

Nº	QUESTION TO	QUESTION	QUESTION FROM
35	Vanuatu (Page 47)	Regarding the MFN exemption measure, "Citizens and permanent residents of Melanesian Spearhead Group Countries may be granted a waiver from the normal investment and right of temporary sojourn obligations of Vanuatu law.", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
<b>Business services Professional Services</b>			
		Comment from Republic of Korea In this subsector, there are 22 MFN exemptions in total, among which 12 are MFN exemptions based on reciprocity, over 50 percent of the total MFN exemptions. This could give the impression that MFN exemptions based on reciprocity are a norm rather than an exception in this subsector. As Hong Kong, China pointed out at the second review back in November 2004, Korea is also concerned that the maintenance of an MFN exemption on the basis of reciprocity would preclude the negotiation of specific commitments in this particular subsector. This is all the more so coupled with the prevalence of nationality requirements in this subsector. Against this backdrop, Korea focuses on the issue of whether the reciprocity-based MFN exemptions are based on any international agreements.	Republic of Korea
36	Brunei Darussalam (Page 47)	Do the conditions that created the need for the MFN exemptions still prevail? Could the Member please provide an update as to whether it is considering removal of the MFN exemption?	Australia
39	Jordan (Page 49)	Regarding the reciprocity-based MFN exemption under auditors and pharmacists, "Temporary access for non-Jordanian is allowed to duly qualified auditors and pharmacists whose countries grant reciprocal treatment to Jordanians.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
40	Jordan (Page 50)	Regarding the reciprocity-based MFN exemption under geologists / geological engineers, "Temporary access for non-Jordanian geologists / geological engineers may be allowed by Cabinet permission, and only if Jordanians are granted reciprocal treatment.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
41	Montenegro (Page 50)	Regarding the reciprocity-based MFN exemption under legal services, "Apart from consultancy services, other legal services provided by advocates, i.e. attorneys who are members of the Montenegrin Bar Association and registered in the Association's Register may be provided subject to reciprocity.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
42	North Macedonia (Page 51)	Regarding the reciprocity-based MFN exemption under legal services, we wonder whether this exemption is based on any international agreements.	Republic of Korea
43	Panama (Page 51)	Regarding the reciprocity-based MFN exemption, "Authorization to exercise a profession is granted on the basis of reciprocity.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
47	Venezuela, Bolivarian Republic of (Page 52)	Regarding the MFN exemption measure, "Restricted to national enterprises, professional services governed by special laws, some of which specify as a condition for exercise of the profession that Venezuelan professionals should receive the same treatment in countries whose professionals wish to exercise in Venezuela (physicians, engineers, lawyers, architects, veterinary surgeons, pharmacists, economists).", we wonder whether this exemption is based on any international agreements.	Republic of Korea

N°	QUESTION TO	QUESTION	QUESTION FROM
<b>Business Services</b>			
<b>Other Business Services</b>			
51	Georgia (Page 54)	Regarding the reciprocity-based MFN exemption measure under fishing related services, "Access to Georgian waters for fish catches is granted on the basis of reciprocity.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
52	Malaysia (Page 54)	Regarding the MFN exemption measure under advertising services, "20 per cent foreign content limitation for advertising is waived for these countries.", we wonder whether the conditions which created the need for this exemption still prevail and if so, please specify them.	Republic of Korea
53	New Zealand (Page 54)	Regarding the MFN exemption measure under interpretation services, "More favourable entry conditions possible for nationals of countries listed in column (3) with requisite skills as interpreters for employment for up to two years in tourism-related industries", please confirm if the exemption measure pertains to measures affecting natural persons seeking access to the employment market, which are carved out by paragraph 2 of Annex on Movement of Natural Persons Supplying Services under the Agreement, irrespective of the period of stay.	Republic of Korea
<b>Communication Services</b>			
<b>Audiovisual Services</b>			
72	Tajikistan (Page 105)	Regarding the MFN exemption measures, "Measures granting the benefit of support programs to audio-visual works, including television and radio programs, and suppliers of such works meeting certain origin criteria.", we wonder whether these exemptions are based on any international agreements.	Republic of Korea
<b>Construction and Related Engineering Services</b>			
77	Indonesia (Page 114)	In the last review, Indonesia indicated that the exemption fell under government procurement, but it was not in a position or had any future plan to remove this exemption. As this exemption should not be MFN inconsistent due to GATS Article XIII exception, please explain why there is a need to be maintained.	Hong Kong, China
<b>Financial Services</b>			
85	Brunei Darussalam (Pages 117 and 118)	Do the conditions that created the need for these MFN exemptions still prevail? Could the Member please provide an update as to whether it is considering removal of the MFN exemptions?	Australia
86	Brunei Darussalam (Page 117)	Regarding the MFN exemption measure, "Treatment with respect to the granting of approval to establish offshore banks and merchant banks, to expand existing operations and conduct new activities in the financial services sector may be accorded to service suppliers of another member in a differentiated manner or on the basis of reciprocity and at the discretion of the relevant authority.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
87	Brunei Darussalam (Page 117)	As inscribed, the MFN exemption states that in order to expand or conduct new activities in financial services reciprocity can be required, that access between services suppliers may be differentiated and that the relevant authorities exercise discretion in granting approvals. In practice has reciprocity been required to obtain authorisation to supply? Could you please indicate whether formal guidelines exist that are applied by the regulator in determining whether to approve new or expanded activities once reciprocity has been determined? Has the legal framework been updated and do the circumstances for this exemption still prevail?	Switzerland
93	Côte d'Ivoire (Page 119)	Regarding the reciprocity-based MFN exemption measure under brokerage and agency services in the insurance sector, "Access to the Ivorian brokerage and agency services market for foreign natural persons depends on the possibilities of reciprocal access for Ivorian suppliers in the countries concerned.", we wonder whether this exemption is based on any international agreements.	Republic of Korea

N°	QUESTION TO	QUESTION	QUESTION FROM
98	Indonesia (Page 123)	Indonesia stated in the 2017 MFN Exemptions Review that the decree that necessitated its MFN exemption for banking services was suspended. Noting this, does the need for this MFN exemption still prevail?	Australia
99	Indonesia (Page 123)	In the last review, Indonesia mentioned that the exemption has been suspended in the law and was no longer applied to Indonesia's banking sector. Would Indonesia consider removing this exemption? Please explain why if not.	Hong Kong, China
100	Indonesia (Page 123)	Regarding the reciprocity-based MFN exemption measure under banking services, "Measures relating to a joint-venture bank of national and foreign origin under which entry of a foreign bank in Indonesia is allowed on a reciprocal basis (pursuant to Articles 14(3) of the Ministry of Finance Decrees No. 220/KMK.017/1993 dated 26 February 1993).", we wonder whether this exemption is based on any international agreements.	Republic of Korea
101	Indonesia (Page 123)	Regarding the reciprocity-based MFN exemption measure under banking services, "With respect to joint-venture banks, licences can only be granted to foreign banks of countries which adopt reciprocal policies regarding Indonesian banks.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
102	Israel (Page 123)	In the last review, Israel indicated that no foreign supplier as of the last review in 2017 had been denied a licence to supply financial services in Israel on the basis of reciprocity, as provided in this exemption. If so, please explain whether the conditions which created the need for the exemption still prevail and if Israel would consider removing this exemption.	Hong Kong, China
103	Israel (Page 123)	Regarding the MFN exemption measure under banking, "A license may be granted to the establishment of foreign service supplier, to the country of origin of which grants Israeli suppliers access to its market in the form of similar commercial presence.", we wonder whether the conditions which created the need for this exemption still prevail and if so, please specify them and we also wonder whether this exemption is based on any international agreements.	Republic of Korea
104	Israel (Page 123)	During the last review Israel indicated that "[n]o foreign supplier up to that moment had been denied a license to supply financial services in Israel on the basis of reciprocity, as provided in the specified MFN exemption." (S/C/M/131 para. 1.44) Has Israel applied the reciprocity requirement since the last review or can it again confirm that no foreign financial services supplier has been denied a license on the basis of reciprocity?	Switzerland
108	Pakistan (Page 124)	Regarding the reciprocity-based MFN exemption measure, "Foreign service promoters are granted licences on the basis of reciprocity.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
109	Pakistan (Page 125)	Regarding the MFN exemption measure, "Favourable treatment of financial institutions set up to undertake Islamic financing transactions.", we wonder whether this exemption is based on any international agreements and also whether the conditions which created the need for this exemption still prevail and if so, please specify them.	Republic of Korea
110	Pakistan (Page 125)	Regarding the MFN exemption measure, "Separate regulations may be laid down for banks which are required to undertake and finance treasury function and other non-profitable commodity operation programmes and other price support schemes of the Government, we wonder whether this exemption is based on any international agreements and also whether the conditions which created the need for this exemption still prevail and if so, please specify them.	Republic of Korea

N°	QUESTION TO	QUESTION	QUESTION FROM
120	United Arab Emirates (Page 131)	The UAE has inscribed a broad MFN exemption for financial services and would appear to decide whether to authorise additional service suppliers entirely on a discretionary basis. It indicates the reason for this measure is the saturation of the market. The market of the UAE has developed considerably since 1996. Could you indicate if the UAE has since developed laws or regulations that provide objective and non-discriminatory criteria as a basis for granting market entry? If so, does the UAE believe that the conditions requiring its MFN exemption still prevail?	Switzerland
125	Venezuela, Bolivarian Republic of (Page 134)	Regarding the MFN exemption measure under banking and insurance, "Authorizations for access of foreign capital to the domestic market through the participation of existing institutions, the opening of branches or the establishment of new suppliers of financial services may be subject to reciprocity, where the National Executive deems appropriate.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
<b>Recreational, Cultural and Sporting Services</b>			
129	Jordan (Page 137)	Regarding the reciprocity-based MFN exemption measure under news agency services: press services, "Foreign news agencies may be allowed to publish newsletter by Cabinet permission, and only if Jordanian news agencies are granted reciprocal treatment.", we wonder whether this exemption is based on any international agreements.	Republic of Korea
<b>Transport Services</b>			
<b>Maritime Transport Services</b>			
133	Cameroon (Page 141)	Regarding the MFN exemption measures, "Existing or future laws, decrees, orders and decisions with the need to promote infant industry.", we wonder whether there are any other measures which are in conformity with GATS.	Republic of Korea
135	Côte d'Ivoire (Page 146)	Regarding the MFN exemption measures, "Existing or future laws, decrees, orders and decisions with the need to promote infant industry.", we wonder whether there are any other measures which are in conformity with GATS.	Republic of Korea
137	Gabon (Page 147)	Regarding the MFN exemption measures, "Existing or future laws, decrees, orders and decisions with the need to promote infant industry.", we wonder whether there are any other measures which are in conformity with GATS.	Republic of Korea
140	Kazakhstan (Page 148, 1st entry)	For the sake of clarity, please provide information on the preferential measures under the special regime of shipping in the Caspian Sea.	Hong Kong, China
141	New Zealand (Page 150)	Regarding the MFN exemption measures, "The supply of services by officers on New Zealand ships is limited to citizens with requisite qualifications, from either New Zealand or the countries listed in column (3).", we wonder whether the conditions which created the need for this exemption still prevail and if so, please specify them.	Republic of Korea
145	Thailand (Page 156)	Given the discussions in the past reviews, does Thailand have any plan to remove this exemption? If not, please explain the reason behind it.	Japan
148	Viet Nam (Page 162)	The first exemption relates to "Measures based upon agreements covering the normal business operations of fully owned subsidiaries of foreign shipping companies" and has an intended duration of five years. Could you confirm whether this exemption is still applied? If it is applied, could you specify what bilateral agreements are still in force and give examples the types of measures applied? Is there any relation between this exemption and the measures outlined in tables 9, 22(a) and 22(b) of document ACC/VNM/48? Do the conditions requiring this exemption still prevail?	Switzerland

N°	QUESTION TO	QUESTION	QUESTION FROM
<b>Transport Services</b>			
<b>Air Transport Services</b>			
149	Thailand (Page 178)	Regarding the reciprocity-based MFN exemption measures under aircraft repair and maintenance services, "Thailand will grant permission to airlines of those countries which treat Thai carriers on reciprocal basis.", we wonder whether this exemption is based on any international agreements.	Republic of Korea



## ANNEX

## LIST OF ANSWERED QUESTIONS

(The page numbers in the second column refer to the sectoral compilation JOB/SERV/29/Rev.2)

N°	QUESTION TO	QUESTION FROM	ANSWERS (provided either in writing or at the meeting held on 12 June 2023)
<b>General question</b>			
1.	All Members	Hong Kong, China	Australia: <a href="#">S/C/W/437</a> and <a href="#">S/C/M/153</a> , para 1.70 Honduras: <a href="#">S/C/W/439</a> Singapore: <a href="#">S/C/W/444</a> Nicaragua: <a href="#">S/C/W/446</a> Colombia: <a href="#">S/C/W/448</a> El Salvador: <a href="#">S/C/M/153</a> , para 1.38 to 1.41 Singapore: <a href="#">S/C/M/153</a> , para 1.44 Russian Federation: <a href="#">S/C/M/153</a> , para 1.47 Ukraine: <a href="#">S/C/M/153</a> , para 1.54 to 1.56 United States of America: <a href="#">S/C/M/153</a> , para 1.73 Brazil: <a href="#">S/C/M/153</a> , para 1.76 India: <a href="#">S/C/M/153</a> , para 1.109
<b>All sectors</b>			
4.	Cyprus (Page 6)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.49
5.	Estonia (Page 9)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.50
6.	European Union (Page 11)	Republic of Korea	<a href="#">S/C/W/451</a>
7.	European Union (Page 11)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.50
8.	European Union (Page 12)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.50
9.	European Union (Page 12)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.50
10.	Finland (Page 13)	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.51
18.	Liechtenstein (Page 19)	Republic of Korea	<a href="#">S/C/W/434</a> <a href="#">S/C/M/153</a> , para 1.42
22.	Peru (Page 27)	Republic of Korea	<a href="#">S/C/W/449</a>
23.	Philippines (Page 27)	Republic of Korea	<a href="#">S/C/W/438</a>

N°	QUESTION TO	QUESTION FROM	ANSWERS (provided either in writing or at the meeting held on 12 June 2023)
24.	Russian Federation (Pages 28)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.46
25.	Seychelles (Page 29)	Hong Kong, China	<a href="#">S/C/W/432</a>
26.	Singapore (Pages 30 to 31, all entries)	Hong Kong, China	<a href="#">S/C/W/444</a> <a href="#">S/C/M/153</a> , para 1.44
27.	Singapore (Page 30)	Republic of Korea	<a href="#">S/C/W/444</a> <a href="#">S/C/M/153</a> , para 1.45
29.	Sweden (Page 31)	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.52
30.	Switzerland (Pages 32)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.42
31.	Switzerland (Pages 33)	Hong Kong, China	<a href="#">S/C/M/153</a> , from para 1.43
33.	United Kingdom 1st entry (Page 38)	Hong Kong, China	<a href="#">S/C/W/441</a>
34.	United Kingdom (Page 38)	Republic of Korea	<a href="#">S/C/W/441</a> <a href="#">S/C/M/153</a> , para 1.53
<b>Business services</b>			
<b>Professional Services</b>			
37.	Dominican Republic (Page 49)	Republic of Korea	<a href="#">S/C/W/447</a> <a href="#">S/C/M/153</a> , para 1.58 -1.59
38.	Honduras (Page 49)	Republic of Korea	<a href="#">S/C/W/439</a>
44.	Singapore (Page 51)	Australia	<a href="#">S/C/W/444</a> <a href="#">S/C/M/153</a> , para 1.63
45.	Türkiye (Page 51)	Republic of Korea	<a href="#">S/C/W/436</a>
46.	Türkiye (Page 52)	Republic of Korea	<a href="#">S/C/W/436</a>
<b>Business Services</b>			
<b>Other Business Services</b>			
48.	Canada (Page 53)	Republic of Korea	<a href="#">S/C/W/442/Rev.1</a>
49.	Costa Rica (Page 54)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.62
50.	European Union (Page 54)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.64
<b>Communication Services</b>			
<b>Postal Services</b>			
54.	Türkiye (Page 55)	Republic of Korea	<a href="#">S/C/W/436</a>
<b>Communication Services</b>			
<b>Telecommunication Services</b>			
55.	Argentina (Page 56)	Japan	<a href="#">S/C/W/443</a> <a href="#">S/C/M/153</a> , para 1.74-1.75

N°	QUESTION TO	QUESTION FROM	ANSWERS (provided either in writing or at the meeting held on 12 June 2023)
56.	Brazil (Page 57)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.77
57.	Colombia (Page 57)	Japan	<a href="#">S/C/W/448</a> <a href="#">S/C/M/153</a> , para 1.88-1.89.
58.	India (Pages 57-58)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.69
59.	Türkiye (Page 59)	Republic of Korea	<a href="#">S/C/W/436</a>
60.	United States of America (Page 60)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.73
<b>Communication Services Audiovisual Services</b>			
61.	Australia (Page 64)	Republic of Korea	<a href="#">S/C/W/437</a> <a href="#">S/C/M/153</a> , para 1.70 to 1.72
62.	Austria (Page 65)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.64
63.	Croatia (Page 72, 1st and 3rd entries) or the European Union	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.65
64.	European Union (Page 78, 3rd entry)	Japan	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.66
65.	European Union (Page 78)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.67
66.	European Union (Page 78)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.67
67.	European Union (Page 79, 2nd entry)	Japan	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.66
68.	European Union (Page 80)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.64
69.	Liechtenstein (Page 89)	Republic of Korea	<a href="#">S/C/W/434</a>
70.	Poland (Page 97)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.64
71.	Slovenia (Page 103)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.64
73.	United Kingdom (Page 107, 1st entry)	Hong Kong, China	<a href="#">S/C/W/441</a>
74.	United Kingdom (Page 107)	Republic of Korea	<a href="#">S/C/W/441</a>
75.	United Kingdom (Page 108, 4th entry)	Hong Kong, China	<a href="#">S/C/W/441</a>
76.	United Kingdom (Page 108)	Republic of Korea	<a href="#">S/C/W/441</a>

N°	QUESTION TO	QUESTION FROM	ANSWERS (provided either in writing or at the meeting held on 12 June 2023)
<b>Construction and Related Engineering Services</b>			
78.	Liechtenstein (Page 114)	Republic of Korea	<a href="#">S/C/W/434</a>
<b>Distribution Services</b>			
79.	Liechtenstein (Page 114)	Republic of Korea	<a href="#">S/C/W/434</a> <a href="#">S/C/M/153</a> , para 1.42
80.	Switzerland (Page 115)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.42
<b>Educational Services</b>			
81.	Russian Federation (Page 116)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.79
<b>Financial Services</b>			
82.	Austria (Page 116)	Switzerland	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.82
83.	Austria (Page 116) or the European Union	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.82
84.	Austria (Page 116)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.82
88.	Canada (Page 118, 1st entry)	Hong Kong, China	<a href="#">S/C/W/442/Rev.1</a>
89.	Canada (Page 118)	Republic of Korea	<a href="#">S/C/W/442/Rev.1</a>
90.	Canada (Page 118)	Republic of Korea	<a href="#">S/C/W/442/Rev.1</a>
91.	Canada (Page 118)	Switzerland	<a href="#">S/C/W/442/Rev.1</a>
92.	Colombia (Page 119)	Republic of Korea	<a href="#">S/C/W/448</a> <a href="#">S/C/M/153</a> , para 1.88-1.89.
94.	European Union (Page 121)	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.83
95.	Honduras (Page 122)	Republic of Korea	<a href="#">S/C/W/439</a>
96.	Hungary (Page 122)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.84
97.	Hungary (Page 122)	Switzerland	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.84
105.	Lichtenstein (Page 123)	Republic of Korea	<a href="#">S/C/W/434</a>
106.	Mauritius (Page 124)	Republic of Korea	<a href="#">S/C/W/435</a>
107.	Mauritius (Page 124)	Switzerland	<a href="#">S/C/W/435</a>
111.	Peru (Page 126)	Republic of Korea	<a href="#">S/C/W/449</a>

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112.	Peru (Page 126)	Republic of Korea	<a href="#">S/C/W/449</a>
113.	Peru (Page 126)	Switzerland	<a href="#">S/C/W/449</a>
114.	Philippines (Page 126)	Republic of Korea	<a href="#">S/C/W/438</a>
115.	Philippines (Page 126)	Republic of Korea	<a href="#">S/C/W/438</a>
116.	Philippines (Page 127)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.87
117.	Singapore (Page 128)	Hong Kong, China	<a href="#">S/C/W/444</a> <a href="#">S/C/M/153</a> , para 1.86
118.	Slovak Republic (Page 129)	Japan	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.85
119.	Türkiye (Page 131)	Republic of Korea	<a href="#">S/C/W/436</a>
121.	United States of America (Pages 133)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.81
122.	United States of America (Pages 133)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.81
123.	United States of America (Pages 134)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.81
124.	United States of America (Pages 134)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.81
<b>Recreational, Cultural and Sporting Services</b>			
126.	European Union (Page 136)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.91
127.	European Union (Page 136)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.91
128.	India (Page 137)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.92
<b>Transport Services</b>			
<b>Maritime Transport Services</b>			
130.	Brazil (Page 140)	Japan	<a href="#">S/C/M/153</a> , para 1.94
131.	Bulgaria (Page 140, all entries) or the European Union:	Hong Kong, China	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.100
132.	Bulgaria (Page 140)	Switzerland	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.101
134.	Chile (Page 142)	Republic of Korea	<a href="#">S/C/W/440</a> <a href="#">S/C/M/153</a> , para 1.110-1.111
136.	European Union (Page 146)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.102

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138.	India (Page 148, 1 <sup>st</sup> entry)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.107
139.	India (Page 148)	Switzerland	<a href="#">S/C/M/153</a> , para 1.108
142.	Philippines (Page 151, 2 <sup>nd</sup> entry)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.99
143.	Russian Federation (Pages 152, 3 <sup>rd</sup> entry)	Hong Kong, China	<a href="#">S/C/M/153</a> , para 1.106
144.	Singapore (Page 155)	Hong Kong, China	<a href="#">S/C/W/444</a> <a href="#">S/C/M/153</a> , para 1.105
146.	Tunisia (Page 157)	Republic of Korea	<a href="#">S/C/W/445</a> <a href="#">S/C/M/153</a> , para 1.97-1.98
147.	Türkiye (Page 161)	Republic of Korea	<a href="#">S/C/W/436</a>
<b>Transport Services</b>			
<b>Road Transport Services</b>			
150.	Austria (Page 187)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.103
151.	Costa Rica (Page 189)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.95
152.	European Union (Page 192)	Republic of Korea	<a href="#">S/C/W/451</a> <a href="#">S/C/M/153</a> , para 1.104
153.	Honduras (Page 193)	Republic of Korea	<a href="#">S/C/W/439</a>
154.	United States of America (Page 208)	Republic of Korea	<a href="#">S/C/M/153</a> , para 1.96