COMMUNICATION FROM CHINA

Conditional Offer of the People's Republic of China Concerning Initial Commitments

China is prepared to make initial commitments under the Framework Agreement on Trade in Services, as contained in the attached list. This offer is conditional upon, inter alia, framework agreement and its related annexes, particularly in the area in which China has major interests. It is also conditional upon China receiving comparable offers and benefits from other major MTN participants for its own services and service providers.

China's offer of commitments in market access and national treatment is subject to the existing legislation and without prejudice to measures for the purpose of national security and national development policy objectives, and in line with China's level of economic development. This offer does not relate to policy and measures in respect of trade in goods and intellectual property rights. It is based on such an understanding that all foreign service providers must respect China's laws and regulations concerning trade in services, including limitations and conditions on market access and specific qualifications on national treatment, etc. China reserves its right to modify, extend, reduce or even withdraw this offer at any time prior to closure of the services negotiations, depending on the results of the services negotiations. China further reserves the right to make technical changes to its offer.

Movement of personnel in respect of all our offer is subject to the "Law of the People's Republic of China on Entry and Exit of Chinese Citizens" and the "Law of the People's Republic of China on Entry and Exit of Aliens".

GATT SECRETARIAT
UR-91-0085
### Sectoral Commitments

**Modes of delivery**

1. Cross-border trade
2. Movement of consumers
3. Commercial presence
4. Movement of personnel

| Sector or Sub-sector | Mode of Delivery | Limitations & Conditions on Market Access (Subject to existing legislation) | Conditions & Qualifications on National Treatment (Subject to existing legislation) |
|----------------------|------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------
| Maritime Transport   |                  | Foreign merchant vessels can enter Chinese open ports for loading and unloading cargoes, but must obey the relevant regulations of China. | Not applicable |
| --Ocean shipping     |                  | In accordance with the Regulations on World Liner Shipping effected on 1 July, 1990, foreign shipping companies intending to undertake international liner shipping with their ships calling at Chinese ports shall send written applications through their shipping agents based at Chinese ports to the Ministry of Communications (M. O. C.). | |
|                      |                  | Foreign shipping enterprises may form ocean shipping joint ventures with Chinese shipping enterprises under the Regulations for Implementing the Law of the People's Republic of China on Chinese-Foreign Equity Joint Ventures and the Provisional Control Measures for Interna- | |
Foreign enterprises may establish with Chinese enterprises Sino-foreign joint or contractual ventures engaged in international transport of containers, in harbor loading and discharging operations of containers and in inland transhipment and transport stations handling Ocean-shipping containers. The establishment should be examined and get consent of the M. O. C. and examined and ratified by the Ministry of Foreign Economic Relations and Trade in accordance with relevant laws and decrees, such as PRC, Rules on control of International Ocean Shipping of Containers and the Regulations for Implementing the law of the PRC on Chinese-Foreign Equity Joint Ventures.

--Shipping Agency

At present, no shipping agencies of any type may be established by any foreign companies in China under the Provisions Governing the Establishment of International Shipping Agencies promulgated by the M. O. C.

--Forwarding Agency

Foreign enterprises may form cargo forwarding joint ventures with the Chinese enterprises under the Regulations for Implementing the Law of the People's Republic of China on Chinese-Foreign Equity Joint Ventures.
---Permanent Representative Office

Foreign shipping enterprises may establish permanent representative offices under the Provisional Provisions Governing the Permanent Representative Offices of Foreign Enterprises promulgated by the State Council and the Measures Governing the Establishment of Permanent Representative Office in China by Foreign Maritime and Highway Transport Enterprises promulgated by the M. O. C., but such offices can only engage in indirect commercial activities. Should there be agreements between the Chinese and foreign governments in this regard, things should be done according to Government Agreement.

---Coastal and Inland waterway Transport

Foreign shipping enterprises and Chinese-foreign joint venture shipping enterprises, and ships flying foreign flags may not engage in coastal and inland waterway transport unless permitted by the M. O. C..

---Road Transport

Foreign enterprises may set up with Chinese enterprises joint ventures engaging in highway transport of international trade cargo according to China's internal market demand and under the Regulations for Implementing the Law of the PRC on Chinese- Foreign Equity Joint Ventures and Provisional Regulations Governing Highway Transport promulgated by the M. O. C. and the State Economic
Foreign companies, enterprises and individual who construct harbor and wharf jointly with Chinese companies and enterprises through establishing joint ventures within the territory of the PRC shall apart from applying the relevant laws and regulations and rules relating to the joint ventures using Chinese and foreign investment be given preferential treatment in accordance with the Interim Regulations of the State Council of the PRC on Preferential Treatment to Sino-Foreign Joint Ventures on Harbor and Wharf Construction by taking into consideration their actual conditions, namely the large investment involved, long construction period and low rate of return on the capital.
### Sectoral Commitments

#### Modes of delivery

1. Cross-border trade
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</thead>
<tbody>
<tr>
<td>Management Consulting Services</td>
<td>(1)</td>
<td>No limitations</td>
<td>Qualification by Chinese government required of the certified management consultant. Main criteria: Normally possess a Bachelor's degree or above, a middle or a senior level professional title, and have considerable work experience as managers in medium-sized enterprises or above.</td>
</tr>
<tr>
<td></td>
<td>(2)</td>
<td>No limitations</td>
<td>No limitations</td>
</tr>
<tr>
<td>Service Type</td>
<td>Limitations</td>
<td>Qualification</td>
<td></td>
</tr>
<tr>
<td>------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>Technical testing and analysis</td>
<td>No limitations, except for some specific fields.</td>
<td>Qualification by the Chinese government required of the certified engineer. Main criteria: Normally possess a Bachelor's degree or above, an appropriate professional title and several years' experience in scientific research or technological fields.</td>
<td></td>
</tr>
<tr>
<td>Translation and interpretation</td>
<td>No limitations</td>
<td>No limitations</td>
<td></td>
</tr>
<tr>
<td>services</td>
<td></td>
<td>Subject to Law of the P. R. C. on Joint-ventures using Chinese and Foreign Investment, the Law of the P. R. C. on wholly foreign-owned enterprises and other relevant provisions.</td>
<td></td>
</tr>
</tbody>
</table>

Translation and interpretation services (1) Licence must be obtained from the State Bureau of Foreign Experts of the P. R. C. and other relevant administration. Qualification by the Chinese government required of the certified translator, polishers and editors in the
<table>
<thead>
<tr>
<th></th>
<th>No limitations</th>
<th>No limitations</th>
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<tr>
<td>(2)</td>
<td>No limitations</td>
<td>No limitations</td>
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<tr>
<td>(3)</td>
<td>No limitations</td>
<td>No limitations</td>
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</tbody>
</table>

Educational services

<table>
<thead>
<tr>
<th></th>
<th>Licence must be obtained from the State Bureau of Foreign Experts of the P.R.C. and the State Educational commission Of the P.R.C.</th>
<th>Qualification by the Chinese government required of the certified teachers. Main criteria: Normally possess Master's degree or above, or an appropriate Professional title (engineer, research fellow, lecturer or above).</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tbody>
</table>

news and publishing fields. They must have several years of experience in journalism or editing and a good command of their own language and/or experience of writing or translating literature.

No limitations

Subject to Law of the P.R.C. on Joint-ventures using Chinese and Foreign Investment, the law of the P.R.C. on wholly foreign-owned enterprises, and other relevant provisions.

No limitations
Prohibit to set up the foreign profitable universities, colleges and other educational institutions in China. The Foreign teachers are defined as those who are invited directly by work units in China to teach in universities and colleges or various training schools or centres.

Legal services
License must be obtained from the Ministry of Justice of the P. R. C.
Qualification by the Ministry of Justice of the P. R. C. required of the certified lawyer.

Engineering services
No limitations
No limitations

Prohibit to set up the foreign law office in the territory of the P. R. C.. The foreign lawyer only can provide international legal consulting services as the employee of the joint-venture. They can be invited to teach the international law courses by the enterprises or institutions in China.

According to law on civil procedure of the P. R. C., the foreigner, foreign enterprises and foreign institutions must entrust Chinese lawyers to bring a case to court in China.

Qualification by the Chinese government required of the certified engineer. Main criteria:
Normally possess a Bachelor's degree or above, an appropriate professional title and several years'
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<tr>
<th>Services</th>
<th>(1)</th>
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<th>(3)</th>
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</thead>
<tbody>
<tr>
<td>Architectural services</td>
<td>No limitations</td>
<td>No limitations</td>
<td>Prohibit to set up the foreign architectural office in the territory of China, but they can set up the architectural office of joint-venture.</td>
</tr>
<tr>
<td>Accounting services</td>
<td>Licence must be obtained from the Ministry of Finance of the P. R. C.</td>
<td>No limitations</td>
<td>No limitations</td>
</tr>
</tbody>
</table>

Experience in engineering or technological fields.

Subject to law of the P. R. C. on joint-ventures using Chinese and foreign investment, the law of the P. R. C. on wholly foreign-owned enterprises, and other relevant provisions.

Qualification by the Ministry of Construction of the P. R. C. required of the certified architects.

Qualification by the Chinese government required of the certified public accountants.

Foreign accountants are not permitted to engage in the audits services.
Services incidental to agriculture, forestry, hunting and fishing

(1) No limitations

Qualification by the Chinese government required of the certified professionals in those fields.

Services incidental to agriculture, forestry, hunting and fishing

(2) No limitations

(3) No limitations

Maintenance and repair of equipment services

(1) No limitations

Foreign engineers and technicians should hold professional expertise and have experience of five years working in the fields they are engaged.

(2) No limitations

(3) No limitations

Subject to Law of the P. R. C. on Joint-ventures using Chinese and Foreign Investment, the Law of the P. R. C. on wholly foreign-owned enterprises and other relevant provisions.

Subject to Law of the P. R. C. on Joint-ventures using Chinese and Foreign Investment, the Law of the P. R. C. on wholly foreign-owned enterprises and other relevant provisions.
Medical and dental services

(1) Licence must be obtained from the Ministry of Public Health of the P. R. C..

(2) No limitations

(3) Foreigners are not permitted to set up the hospitals and clinics by the form of investment alone, but they can set up the joint-venture of joint operated hospitals or clinics in the territory of China.

Related scientific and technical consulting service

(1) No limitations

(2) No limitations

(3) No limitations

The professional qualifications of foreign doctor who wants to set up the clinic in the territory of China will be examined by the Ministry of Public Health of the P. R. C.

Joint-venture or joint operated hospitals or clinics should employ Chinese doctors and nurses mainly.

Qualification by the Chinese government required of the certified specialist in scientific and technical fields.

Subject to Law of the P. R. C. on Joint-ventures using Chinese and Foreign Investment, the Law of the P. R. C. on wholly foreign-owned enterprises and other relevant provisions.
provisions.
### Sectoral Commitments

#### Modes of delivery

1. Cross-border trade
2. Movement of consumers
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<tr>
<td>Banking (1)</td>
<td>unbound</td>
<td>No limitations</td>
<td>No limitations</td>
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<tr>
<td>(2)</td>
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<tr>
<td>(3)</td>
<td></td>
<td>1. According to the &quot;Regulations Governing Foreign Banks and joint Chinese-Foreign Banks in Special Economic Zones of The People's Republic of China&quot;* and the &quot;Regulations for Administration of Financial Institutions with foreign Capital and Financial Institutions with Chinese and Foreign joint Capital in Shanghai&quot;** foreign banks, financial institutions and their branches are allowed to establish in Shenzhen, Zhuhai, Xiamen, Hainan and Shanghai. 2. The establishment of foreign banks, financial institutions and their branches should get 1) approval from the People's Bank of China. 2) business license from the Administration of Industry and Commerce. 3) &quot;foreign exchange business operating license&quot; from the State Adminis-</td>
<td>1. Foreign banks, joint Chinese-Foreign banks and their branches in Shenzhen, Zhuhai, Xiamen and Hainan shall abide by the &quot;Regulations Governing Foreign Banks and Joint Chinese-Foreign Banks in Special Economic Zones of the People's Republic of China&quot;. 2. Financial institutions with foreign capital and with Chinese and foreign joint capital in Shanghai shall abide by the &quot;Regulations for Ad-</td>
</tr>
</tbody>
</table>
3. After having get approval, the foreign and joint Chinese-Foreign banks in Shenzhen, Zhuhai, Xiamen and Hainan may be permitted by the People's Bank of China to engage in some or all of the following business operations:

1) Granting loans in local and foreign currencies and discounting bills;
2) Inward remittances from foreign countries and the Hong Kong and Macao regions, and collection of foreign exchange;
3) Settlement of export transactions and outward documentary bills;
4) Exchange in foreign currencies and foreign currency bills;
5) Renminbi and foreign investments;
6) Renminbi and foreign currency guarantees;
7) Buying and selling of stocks and securities;
8) Trust, safe deposit box, credit investigation and consulting services;
9) Outward remittances by overseas Chinese enterprises, foreign enterprises, Chinese-Foreign joint ventures and Chinese-Foreign cooperative enterprises, settlement of import transactions and inward documentary bills;
10) Local and foreign currency deposits and overdrafts by overseas-Chinese enterprises.
foreign enterprises, Chinese-foreign joint-ventures and Chinese-foreign cooperative enterprises, and by foreign national, overseas-Chinese and Chinese compatriots in Hong Kong and Macao;

11) Handling foreign exchange deposits and loans in foreign countries and the Hong Kong and Macao regions;

12) Other business operations.

4. After having got approval, the foreign banks, joint Chinese-foreign banks and their branches in Shanghai may be permitted by the People's Bank of China to engage in some or all of the following business operations:

1) Deposits in foreign currencies;

2) Loans in foreign currencies;

3) Discount of bills in foreign currencies;

4) Investment in foreign currencies;

5) Remittances in foreign currencies;

6) Guarantees in foreign currencies;

7) Import and export settlement;

8) Buying and selling foreign currencies for its own account or for customer's account;

9) Buying and selling securities in foreign currencies;

10) Acting as agent for the exchange of foreign currencies and for cashing bills in foreign currencies;

11) Handling foreign exchange deposits and loans in foreign countries and the Hong Kong and Macao regions;

12) Other business operations.

4. After having got approval, the foreign banks, joint Chinese-foreign banks and their branches in Shanghai may be permitted by the People's Bank of China to engage in some or all of the following business operations:

1) Deposits in foreign currencies;

2) Loans in foreign currencies;

3) Discount of bills in foreign currencies;

4) Investment in foreign currencies;

5) Remittances in foreign currencies;

6) Guarantees in foreign currencies;

7) Import and export settlement;

8) Buying and selling foreign currencies for its own account or for customer's account;

9) Buying and selling securities in foreign currencies;

10) Acting as agent for the exchange of foreign currencies and for cashing bills in foreign currencies;

C. Qualifications for establishing a joint bank or a joint financial company application:

a. Each investing party to a joint bank or a joint financial company should be a financial institution;

b. The foreign investor should have a representative office inside China.

2) Requirements of registered capital and operation funds:

A. The minimum amount of the registered capital of a foreign bank and a joint bank shall be US$ 30 million in equivalent freely convertible currencies. The minimum amount of the registered capital of a joint financial company shall be
11) Acting as agent for payments against credit cards in foreign currencies;
12) Custody and safe deposit box service;
13) Credit investigation and consultancy services;
14) Other services upon approval.

5. After having got approval, the joint financial company may be permitted by the People's Bank of China to engage in some or all of the following business operations:

1) Loans in foreign currencies;
2) Discount of bills in foreign currencies;
3) Investment in foreign currencies;
4) Guarantees in foreign currencies;
5) Buying and selling securities in foreign currencies;
6) Credit investigations and consultancy services;
7) Trust in foreign currencies;
8) Deposit in foreign currencies with each deposit of no less than US$ 100,000 for a period of at least three months;
9) Other services upon approval.

US$ 20 million in equivalent freely convertible currencies. Their actually paid-in capital shall all be no less than fifty percent of their registered capital.

A foreign bank branch shall be allocated by its head office a sum of no less than US$ 10 million in equivalent freely convertible currencies as its operating funds.

B. Within thirty days from the receipt of the approval certificate issued by the People's Bank of China, a financial institution with foreign capital or with Chinese and foreign joint capital must raise in full its paid-in capital or operating funds to be verified by a Chinese registered accountant who shall issue a certificate of capital verification.

C. A foreign bank, a joint bank or a joint
A financial company must draw 25% of the net profit after tax each year as supplementary capital until the total amount of its actually paid-in capital and reserve funds is twice its registered capital.

A foreign bank branch must keep 25% of its after-tax net profit inside China to supplement its operating fund, until the kept profit is equal to its operating fund.

3) Some regulations on business management:

A. The total amount of loans by a financial institution with foreign capital or a financial institution with Chinese and foreign joint capital to any one enterprise and its related enterprises shall not be more than thirty percent of the sum of its paid-in capital and its total reserves.
unless otherwise specially approved by the People's Bank of China.

B. The total amount of investment by a financial institution with foreign capital of a financial institution with Chinese and foreign joint capital shall not be more than thirty percent of the sum of its paid-in capital and its total reserves. The proceeding sentence does not apply to the investments in financial enterprises approved by the People's Bank of China.

C. The total assets of a financial institution with foreign capital or a financial institution with Chinese and foreign joint capital shall not be more than twenty times the sum of its paid-in capital and its total reserves.

D. A financial institution with foreign
capital or a financial institution with Chinese and foreign joint capital shall engage at least one Chinese citizen as its senior managerial personnel. Senior managerial personnel in a financial institution with foreign capital or a financial institution with Chinese and foreign joint capital shall not concurrently hold important positions in other economic organizations.

E. A financial institution with foreign capital or a financial institution with Chinese and foreign joint capital shall appoint a regular Chinese registered accountant and such appointment is subject to approval by the People's Bank of China, Shanghai Branch.
In these Regulations, the term "foreign banks" means the branches set up in the special economic zones by banks whose head offices are located in foreign countries or the Hong Kong and Macao regions and which have been registered in accordance with local laws, and also banks with foreign capital whose head offices are located in the special economic zones and which have been registered in accordance with the laws of the People's Republic of China.

In these Regulations, "joint Chinese foreign banks" means banks operated in the special economic zones by banks or financial institutions with foreign capital operating jointly with banks or financial institutions with Chinese capital.

In these Regulations, the term "financial institutions with foreign capital and financial institutions with Chinese and foreign joint capital" means the following institutions registered to carry out business operations upon approval for establishment in accordance with the present regulations and other laws and regulations of the People's Republic of China:

1. Foreign banks with head office established in the Shanghai Municipality (hereinafter referred to as "foreign bank" or "foreign banks");

2. Branches of foreign banks established in the Shanghai Municipality by foreign banks (hereinafter referred to as "foreign bank branch" or "foreign bank branches");

3. Banks with joint capital and operation established in the Shanghai Municipality by foreign financial institutions with Chinese financial institutions (hereinafter referred to as "joint bank" or "joint banks");

4. Financial companies with joint capital and operation established in the Shanghai Municipality by foreign financial institutions with Chinese financial institutions (hereinafter referred to as "joint financial company" or "joint financial companies").
### Sectoral Commitments

#### Modes of delivery

- (1) = Cross-border trade
- (2) = Movement of consumers
- (3) = Commercial presence
- (4) = Movement of personnel

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<tbody>
<tr>
<td>Offshore Oilfield Services</td>
<td>(1)</td>
<td>No limitations</td>
<td>Standstill</td>
</tr>
<tr>
<td></td>
<td>(2)</td>
<td>No limitations</td>
<td>No limitations</td>
</tr>
<tr>
<td></td>
<td>(3)</td>
<td>A. Subject to the &quot;Notice of China's National Administration of Industry and Commerce Concerning Registration of Foreign Companies Undertaking Joint Exploitation of Resources and Contracted Projects in China&quot; effective as from April 1, 1983. B. Meet requirements of Bidding Document from Chinese side.</td>
<td>Standstill</td>
</tr>
</tbody>
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Sectoral Commitments

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Tourism

--Hotel Establishment (including hotels, apartment buildings, office buildings, resorts, renovation of old hotels)

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, the State permits foreign companies, enterprises and other economic organizations or individuals to construct, renovate and operate hotel establishments in the form of Sino-foreign joint ventures or Sino-foreign cooperative ventures. The foreign investment should be more than 25% in the whole registered capital. According to the relevant regulations of the Customs, imported goods by the enterprises enjoy tax exemption or reduction. Such projects are subject to approval by the competent authorities of the State.

Income tax imposed on the said type of hotels by the State is not higher than that on national ones. All profits gained can be remitted out of the country, or used for further investment and/or purchase. The chairmanship of the Board of Directors can be taken by a foreigner, provided that certain percentage of national directors be guaranteed on the Board. Employment of expatriate staff is up to the decision of the Board.

--Restaurants and Catering Companies

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, the State permits foreign companies, enterprises and

Same as above
other economic organizations or individuals to construct, renovate and operate restaurants & catering companies. The foreign investment should be more than 25% in the whole registered capital. According to the relevant regulations of the Customs, imported goods by the enterprises enjoy tax exemption or reduction. Such projects are subject to approval by the competent departments, according to their scale of construction and size of investment.

---Cruise

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, the State permits foreign investors to do cruise business in the form of Sino-foreign joint ventures or Sino-foreign cooperative ventures, provided that they submit to competent departments of the State for approval.

---Recreation Parks & Entertainment Facilities

In accordance with the Law of the People's Republic of China, the State permits foreign investors to build and operate recreation parks & entertainment facilities. Foreign investment should be more than 25% in the whole registered capital. According to the relevant regulations of the Customs, imported goods by the enterprises enjoy tax exemption or reduction. Such projects are subject to approval by the competent departments, according to their scale of construction and size
of investment.

Same as above.

In accordance with the Provisional Regulation on Travel Service issued by the State Council, foreign enterprises are not allowed to establish travel agencies in China aimed at conducting sales and reception of tourists (including room reservation, food reservation & air/rail ticket bookings).

The establishment of representative offices by foreign travel agencies in China is subject to approval by China National Tourism Administration, provided that these offices are not operated on a commercial basis.

The number of representatives in the said offices in China is limited and subject to approval by the competent authorities of P.R.C..

--Scenic Spots

--Travel Services
(including tour operator and travel agent)

--Tour Guides and Escorts

In accordance with the Provisional Regulation on Tour Guide and the Provisional Measures on Issuance of Tour Guide Licence both issued by China National Tourism Administration, the tour guide conducting national guiding, local guiding and spot guiding must be the citizen of the P. R. C.. Foreign travel agencies may dispatch expatriate escorts accompanying the tourist groups. They are permitted to do liaison and coordination work but not guiding.

--Tourist Shops

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, foreign
investors are not allowed to open and operate separate tourist shops in China.

--Tourist Auto-
mobile Corpora-
tions

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, foreign investors are not allowed to do taxi or tourist automobile business.

--Duty Free
Shops

In accordance with the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment, foreign investors are not allowed to open duty-free shops in China.

--Foreign
Visitors to
China

The State welcomes visitors from all around the world to visit China. Foreign citizens can move freely within the Chinese territory, provided that they abide by the Law of the People's Republic of China on Entry and Exit of Aliens and other relevant laws of the Chinese government.
Sectoral Commitments

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<tr>
<td>Advertising Services</td>
<td>(1)</td>
<td>Undertaking or operating agency of advertising business from China and advertising in China shall be entrusted to the advertising juridical persons registered in China who have the licences for operating foreign advertisements.</td>
<td>Not applicable</td>
</tr>
<tr>
<td></td>
<td>(2)</td>
<td>No restrictions.</td>
<td></td>
</tr>
</tbody>
</table>
|                     | (3)             | A. The Chinese-foreign joint ventures or cooperative advertising enterprises may have the right of establishment subject to the following conditions:
  a) Foreign partner should have the capacity in advanced technology and equipment and managerial experience.
  b) Foreign partner should be the enterprise juridical person whose business is mainly involved in advertising.
  c) Foreign share should not be less than 25% of the total registered capital.
B. wholly foreign-owned advertising enterprises are not permitted. | The Chinese-foreign joint ventures or cooperative advertising enterprises shall not be imposed an income tax higher than that on the Chinese advertising enterprises. |