

Courtesy Translation

Annex

Supplements and Amendments X to the Mainland's Specific Commitments on Liberalization of Trade in Services for Macao^①

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| Sectors or sub-sectors | 1. Business services |
| | A. Professional services |
| | a. Legal services (CPC861) |
| Specific commitments | As a pilot measure in Guangdong Province, to allow Macao law firms and Guangdong law firms to enter into agreement under which Guangdong law firms may second Mainland lawyers to work as consultants on Mainland law in representative offices set up by Macao law firms in Guangdong Province. |

^① Sectoral classification is based on WTO's GATS Services Sectoral Classification List (GNS/W/120). For the contents of the sectors, reference is made to the relevant CPC, United Nations Provisional Central Product Classification.

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| Sectors or sub-sectors | 1. Business services |
| | A. Professional services |
| | <ul style="list-style-type: none"> d. Architectural services (CPC8671) e. Engineering services (CPC8672) f. Integrated engineering services (CPC8673) |
| Specific commitments | <ol style="list-style-type: none"> 1. For construction and engineering design enterprises set up in the Mainland by Macao service suppliers, serving key technical personnel who are natural persons holding Macao identity document are exempted from the requirement of residing in the Mainland for a cumulative period of no less than six months in a year. 2. Regarding elective courses of the continuing education which Mainland's registered architects have to attend, Macao service suppliers are allowed to complete elective courses in Macao or to be taught by Mainland teachers in Macao. The arrangement for conducting elective courses of the continuing education must be recognized by the Mainland authorities. 3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | B. Computer and related services |
| | b. Software implementation services (CPC842) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | D. Real estate services |
| | b. Real estate services on a fee or contract basis (CPC822) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | b. Market research services (CPC86401**, confined to market analysis, analysis of consumer attitudes and preference) |
| Specific commitments | To allow Macao service suppliers to set up contractual joint venture enterprises in the Mainland to provide market research services. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | e. Technical testing and analysis services (CPC8676) and freight inspection (CPC749), excluding statutory inspection services for freight inspection services |
| Specific commitments | <p>1. To expand, on a pilot basis in Guangdong Province, the scope of testing services for the purpose of certification that can be undertaken by Macao testing organizations from food stuff to other areas of voluntary product certification.</p> <p>2. To accord to certification bodies, inspection bodies and laboratories jointly or solely set up in the Mainland by Macao service suppliers, when participating in testing and certification activities, the same treatment as is accorded to Mainland certification bodies, inspection bodies and laboratories.</p> <p>3. On the basis of mutual trust and mutual benefit, to allow testing and certification organizations in Macao to cooperate with the Mainland testing and certification organizations in respect of acceptance of testing data (results). Specific cooperation arrangements are subject to further discussion.</p> <p>4. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | k. Placement and supply services of personnel (CPC872) |
| Specific commitments | To remove the restriction on the year of experience required for Macao service suppliers to set up job intermediaries in Guangdong Province. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | o. Building-cleaning services (CPC 874) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | p. Photographic services (CPC875) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | r. Printing and its auxiliary services (CPC88442**) |
| Specific commitments | <p>1. To allow Macao service suppliers to establish enterprises on a contractual joint venture basis in the Mainland to engage in the printing of publications and other printed matters. The Mainland investors should hold dominant position in these enterprises.</p> <p>2. To simplify the approval procedures for importing Macao books and to establish a Green Passage for importing Macao books.</p> <p>3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | s. Convention services and exhibition services (CPC 87909**) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | t. Other - duplicating services (CPC87904) |
| Specific commitments | <p>1. To allow Macao service suppliers to establish enterprises on an equity joint venture, contractual joint venture or wholly-owned basis in the Mainland to provide duplicating services.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 1. Business services |
| | F. Other business services |
| | t. Other - translation and interpretation services (CPC 87905) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 2. Communications services |
| | C. Telecommunications services |
| | <p>Valued-added services, including:</p> <p>internet access services</p> <p>call centre</p> <p>offshore call centre</p> <p>online data processing and transaction processing (confine to e-commerce business websites only)</p> |
| Specific commitments | <p>1. To allow Macao service suppliers to set up joint venture enterprises in Guangdong Province to provide online data processing and transaction processing services. Macao service suppliers' shareholding should not exceed 55%.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 2. Communications services |
| | D. Audiovisual services |
| | Motion picture or video tape production services (CPC96112) |
| Specific commitments | <p>1. To allow Mainland motion pictures and motion pictures co-produced by Macao and the Mainland to be processed in Macao.</p> <p>2. To allow motion pictures produced by Macao to screen the original sound track of the dialects spoken in the motion pictures when it is contextually required, on the condition that standard Chinese subtitles are provided on screen.</p> <p>3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under the specific liberalization commitments of this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 2. Communications services |
| | D. Audiovisual services |
| | Motion picture or video tape distribution services, including entertainment software and sound recording products distribution services (CPC83202) |
| Specific commitments | <p>1. To allow the dialect version of motion pictures co-produced by Macao and the Mainland to be distributed and screened in the Mainland, after obtaining the approval of the relevant authorities in the Mainland, on the condition that standard Chinese subtitles are provided on screen.</p> <p>2. To allow the dialect version of motion pictures produced by Macao and solely imported by the Film Import and Export Corporation of the China Film Group Corporation to be distributed and screened in the Mainland, after being examined by and obtaining the approval of the relevant authorities in the Mainland, on the condition that standard Chinese subtitles are provided on screen.</p> <p>3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under the specific liberalization commitments of this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 3. Construction and related engineering services |
| | CPC511, 512, 513 ^② , 514, 515, 516, 517, 518 ^③ |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

^② Including dredging services relating to infrastructure construction.

^③ The coverage is limited only to the rental and leasing services of construction and/or demolition machines (with operators) which are owned and used by HK construction enterprises in the course of providing services.

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| Sectors or sub-sectors | <p>4. Distribution services</p> <p>B. Wholesale trade services (CPC622, excluding salt and tobacco)</p> <p>C. Retailing services (CPC631,632,6111,6113,6121, excluding tobacco)</p> |
| Specific commitments | <p>To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | <p>6. Environmental services (excluding environmental quality monitoring and pollution source investigation)</p> <p>A. Sewage services (CPC 9401)</p> <p>B. Refuse disposal services (CPC 9402)</p> <p>C. Cleaning services of exhaust gases (CPC 9404)</p> <p>D. Noise abatement services (CPC 9405)</p> <p>E. Nature and landscape protection services (CPC 9406)</p> <p>F. Other environmental protection services (CPC 9409)</p> <p>G. Sanitation services (CPC 9403)</p> |
| Specific commitments | <p>1. The substantive business engaged by Macao service suppliers in the operation of environmental pollution control facilities in both Macao and the Mainland can be taken into account in assessing their applications for the qualification in the operation of environmental pollution control facilities in the Mainland.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 7. Financial services |
| | <p>B. Banking and other financial services (excluding insurance and securities)</p> |
| | <ul style="list-style-type: none"> a. Acceptance of deposits and other repayable funds from the public b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions c. Financial leasing d. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (including import and export settlement) e. Guarantees and commitments f. Trading for own account or for account of customers: foreign exchange h. Money brokers |
| Specific commitments | <p>Macao bank's operating institution in the Mainland, after obtaining approval to conduct RMB business for serving Macao enterprises, may provide service to enterprises in the Mainland that are recognized as owned by Macao investors in accordance with relevant rules and regulations, despite investors of those enterprises are based in a place other than Macao.</p> |

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| Sectors or sub-sectors | 7. Financial services |
| | B. Banking and other financial services |
| | <p>Securities</p> <p>Futures</p> |
| Specific commitments | <p>1. To further facilitate the application of Macao-funded securities companies to become Qualified Foreign Institutional Investors (QFII) in the Mainland. To allow Macao-funded securities companies to make reference to the securities assets being managed by the respective group when applying for QFII status.</p> <p>2. To allow qualified Macao-funded financial institutions to set up joint venture fund management companies in the Mainland in accordance with relevant Mainland requirements. The shareholding percentage of these Macao-funded institutions could exceed 50%.</p> <p>3. To allow Macao-funded financial institutions which satisfy the requirements for establishing foreign-invested securities companies to set up one full-licensed joint venture securities company each in Shanghai, Guangdong Province and Shenzhen in accordance with relevant Mainland requirements. The maximum percentage of aggregate shareholding of the Macao-funded institutions is 51%. The Mainland shareholders are not restricted to securities companies.</p> <p>4. To allow Macao-funded financial institutions which satisfy the requirements for establishing foreign-invested securities companies to set up one new full-licensed joint venture securities company in accordance with relevant Mainland requirements each in certain reform experiment zones for “piloting financial reforms” as approved by the Mainland. The Mainland shareholders are not restricted to securities companies. The percentage of aggregate shareholding of the Macao-funded financial institutions in the joint venture should not exceed 49%, and the requirement for a single Mainland shareholder to hold 49% of shareholding in the joint venture is removed.</p> |

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| | <p>5. To allow Macao-funded securities company to hold more than 50% shareholding in joint venture securities investment advisory companies in certain reform experiment zones for “piloting financial reforms” as approved by the Mainland.</p> |
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| Sectors or sub-sectors | 8. Health related services and social services(excluding those listed in the professional services) |
| | A. Hospital services |
| Specific commitments | <p>1. To allow Macao service suppliers to provide, in the mode of cross-border supply, services classified under this sector or sub-sector in the Mainland.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | <p>8. Health related services and social services(excluding those listed in the professional services)</p> <hr/> <p>C. Social services</p> <hr/> <p>Welfare services delivered through residential institutions to old persons and the handicapped (CPC93311)</p> <p>Welfare services not delivered through residential institutions (CPC93323)</p> |
| Specific commitments | <ol style="list-style-type: none"> 1. To allow Macao service suppliers to operate elderly service agencies in the mode of wholly-owned private non-enterprises units to provide home care services for the elderly in Guangdong Province. 2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 9. Tourism and travel related services B. Travel agency and tour operator services (CPC 7471) |
| Specific commitments | <p>1. No restriction with regard to annual business turnover will be imposed on travel agencies in the Mainland which are set up and invested by Macao service suppliers.</p> <p>2. The requirements with respect to business premises, business facilities and minimum capital requirement for registration of travel agencies in the Mainland set up by Macao service suppliers will be the same as those for Mainland enterprises.</p> <p>3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 10. Recreational, cultural and sporting services |
| | A. Cultural services (excluding audiovisual services) (CPC9619**) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 10. Recreational, cultural and sporting services |
| | D. Sporting and other recreational services (CPC 964) |
| | Sporting services (CPC 96411, 96412, 96413) |
| Specific commitments | <p>1. To allow Macao service suppliers to provide, in the mode of cross-border supply, services classified under this sector or sub-sector in the Mainland.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | <p>11. Transport services</p> <p>A. Maritime transport services</p> <p>Cargo handling services (CPC741)</p> <p>Container station and depot services</p> |
| Specific commitments | <ol style="list-style-type: none"> 1. For Macao service suppliers investing in the construction of port facilities and operating port cargo handling, yards and warehousing, the requested capital amounts and the criteria for establishing branches will be the same as those for Mainland enterprises. 2. The registration of Macao service suppliers for the establishment of foreign-invested enterprises engaging in international maritime container station, container yard services, and international cargo warehousing services in Guangdong Province is delegated to the transport authorities of prefecture-level or above in Guangdong Province. 3. To delegate to the transport authorities of Guangdong Province to approve applications for general water cargo transportation between Macao and Guangdong Province, as well as applications of shipping liners engaging in waterborne transportation between Macao and Guangdong Province for changing relevant records of ships. 4. The registration of foreign-invested enterprises operating international ship management services established by Macao service suppliers in Guangdong Province is delegated to the transport authorities of Guangdong Province. 5. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | 11. Transport services |
| | C. Air Transport services |
| | Sales and marketing services for air transport ^④ (limited to air transport sales agencies) |
| Specific commitments | <p>1. To allow Macao service suppliers to provide, in the mode of cross-border supply, sales agency services for international flights or regional flights between Hong Kong, Macao and Taiwan for the Mainland.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland, except that providers not eligible for the statutory operating body qualification shall not engage in such services activities.</p> |

^④ The definition in “Annex on Air Transport Services of the General Agreement on Trade in Services” of WTO applies.

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| Sectors or sub-sectors | 11. Transport services |
| | F. Road transport services |
| | b. Freight transportation by road in trucks or cars (CPC7123) |
| Specific commitments | <p>1. To delegate to the transport authorities of Fujian Province to examine or approve applications of investors engaging in manufacturing activities for the establishment and modification of business in respect of providing road freight transport services in Fujian Province.</p> <p>2. To remove the project establishment requirement for Macao service suppliers in respect of their investment in the road freight transport and motor vehicle repair services in Guangdong Province. Such applications would be processed and approved in accordance with the existing national laws and regulations.</p> <p>3. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 11. Transport services |
| | F. Road transport services |
| | <p>Interurban regular passenger transportation (CPC 71213)</p> <p>Road passenger and freight transport station (depot)</p> |
| Specific commitments | <p>1. To allow Macao service suppliers to set up road passenger transport stations (depots) in the form of equity joint ventures (of which the percentage of shareholding of Macao capital not exceeding 49%) or contractual joint ventures. To delegate the transport authorities of Fujian Province to examine or approve applications for the establishment and modification of business in respect of setting up road passenger and freight transport stations (depots) in Fujian Province.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

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| Sectors or sub-sectors | 11. Transport services |
| | H. Services auxiliary to all modes of transport |
| | c. Freight forwarding agency services (CPC748, 749, excluding freight inspection) |
| Specific commitments | To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland. |

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| Sectors or sub-sectors | Service sectors (sectors not elsewhere classified in GNS/W/120) |
| | Trade mark agency |
| Specific commitments | <p>To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland within the scope allowed by the relevant Mainland rules and regulations.</p> |

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| Sectors or sub-sectors | Service sectors (sectors not elsewhere classified in GNS/W/120) |
| | After-death services facilities |
| Specific commitments | <p>1. To allow Macao service suppliers on a wholly-owned or equity joint venture basis to invest in and operate funeral facilities (excluding crematorium) and human ashes storage facilities in the Mainland.</p> <p>2. To allow contractual service providers employed by Macao service suppliers, in the mode of movement of natural persons, to provide services under this sector or sub-sector in the Mainland.</p> |

(Additional Content)

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| Sectors or sub-sectors | 1. Business services |
| | A. Professional services |
| | b. Accounting, auditing and bookkeeping services (CPC862) |
| Specific commitments | To allow Macao professionals who have obtained the Chinese Certified Public Accountants (CPAs) qualification to become partners of partnership firms in Pingtan on a pilot basis. |