

**GENERAL AGREEMENT  
ON TRADE IN SERVICES**

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GATS/SC/95  
15 April 1994  
(94-1093)

**BRUNEI DARUSSALAM**

**Schedule of Specific Commitments**

(This is authentic in English only)

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## BRUNEI DARUSSALAM - SCHEDULE OF SPECIFIC COMMITMENTS

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

Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3)Unbound for measures concerning foreign equity or interest in companies established or wishing to establish a commercial presence	3)Unbound except with respect to existing commercial presence:  -half of the board members of a public company and half the directors of a private company must be nationals or residents of Brunei Darussalam.  -all companies incorporated outside Brunei Darussalam which establish or have established a place of business in Brunei Darussalam must have one or more locally resident agents to accept service of process and any service of process or any notices required to be served on the company.	

**BRUNEI DARUSSALAM** (continued)

4) Unbound except for measures concerning the entry and temporary presence of intra-corporate transferees at the level of managers, executives and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provides services within Brunei Darussalam through a branch, subsidiary, or affiliate established in Brunei Darussalam and who have been in the prior employ of their firms outside Brunei Darussalam for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:

4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.

**BRUNEI DARUSSALAM** (continued)

	<p>(a)<b>Managers</b> - persons within an organisation who primarily direct the organisation, or a department or sub-division of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or commend hiring, firing or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.</p> <p>(b)<b>Executives</b> - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation.</p>		
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**BRUNEI DARUSSALAM** (continued)

(c) **Specialists** - persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions).

Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years.

**BRUNEI DARUSSALAM** (continued)

<b>II.SECTOR-SPECIFIC COMMITMENTS</b>			
<p>1. BUSINESS SERVICES</p> <p>A. <u>Professional Services</u></p> <p>(b) Auditing services (862)</p>	<p>1) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.</p>	<p>1) In order to apply to be an authorised auditor, a person must have as minimum qualifications:</p> <p>A. For accounts kept in English</p> <p>1. Associate membership of one of the following bodies:</p> <p>(a) The institute of Chartered Accountants (of Australia, Canada, England and Wales, Ireland, New Zealand and Scotland).</p> <p>(b) The Association of Certified Accountants.</p> <p>(c) The Australian Society of Accountants</p> <p>(d) The New Zealand Society of Accountants</p> <p>B. For accounts kept in language other than English:</p> <p>(a) Associate membership of one of the bodies set out in A(a) above; and</p> <p>(b) Evidence of competency in the language concerned.</p>	

## BRUNEI DARUSSALAM (continued)

	<p>2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.</p>	<p>-In order to practice as an authorised auditor, he must have at least 5 years auditing experiences.</p> <p>2) In order to apply to be an authorised auditor, a person must have as minimum qualifications.</p> <p>A. For accounts kept in English:</p> <p>1. Associate membership of one of the following bodies:</p> <p>(a) The institute of Chartered Accountants (of Australia, Canada, England and Wales, Ireland, New Zealand and Scotland).</p> <p>(b) The Association of Certified Accountants.</p> <p>(c) The Australian Society of Accountants</p> <p>(d) The New Zealand Society of Accountants</p>	
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**BRUNEI DARUSSALAM (continued)**

	<p>3) Audit firm may be set up only as a sole proprietorship or partnership but has to be registered with the Registrar of Business Names.</p> <p>-Maximum number of partners in an audit firms is twenty.</p> <p>-A partnership may consists of only individuals, local companies and/or branches of foreign companies.</p> <p>-Principal or only place of residence within Brunei Darussalam.</p> <p>4) Unbound except as indicated under horizontal measures.</p>	<p>B. For accounts kept in languages other than English.</p> <p>(a) Associate membership of one of the bodies set out in A(a) above; and</p> <p>(b) Evidence of competency in the language concerned.</p> <p>-In order to practice as an authorised auditor, he must have at least 5 years auditing experiences.</p> <p>3) Must prove commitment to recruit and develop more local human resources.</p> <p>4) Unbound except as indicated under horizontal measures.</p>	
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**BRUNEI DARUSSALAM** (continued)

(h)Medical and dental services (9312)	1) None 2) None 3) None 4)Unbound except as indicated under horizontal measures	1) None 2) None 3) None 4)Unbound except as indicated under horizontal measures	
<u>B.Computer and Related Services</u>			
(a)Consultancy services related to the installation of computer hardware	1)None 2)None 3)Commercial presence is permitted only through a company which is registered in Brunei Darussalam.	1)None 2)None 3)None	
(b)Software implementation			
(c)Data processing services			
(d)Database services (841, 842, 843, 844, 845 + 849)	4)Unbound except as indicated under horizontal measures.	4)Unbound except as indicated under horizontal measures.	

**BRUNEI DARUSSALAM (continued)**

<p><u>E.Rental/Leasing Services without Operators</u></p> <p>(b)Rental/leasing services relating to aircraft without operators (83104)</p>	<p>1)Aircraft must be certified. Entry to Brunei Darussalam is subject to approval and limitations on the basis of infrastructure capacity.</p> <p>2)None</p> <p>3)Unbound except:  (a)Only through a representative office; or  (b)Only by appointment of a General Sales Agent, that is Bruneian Controlled Company; and  (c)Permanent address in Brunei Darussalam is required with respect to (a).</p> <p>4)Unbound except with respect to (b), one technical post subject to:  Local availability test,  Designation of a specified number of Brunei trainees.</p>	<p>1)None</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated under horizontal measures (in order to practice a licensed profession in Brunei Darussalam the following conditions must be met;  (a)residency  (b)registration).</p>	
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## BRUNEI DARUSSALAM (continued)

2.COMMUNICATION SERVICES			
<u>C.Telecommunication Services</u>			
(c)Circuit - switched data transmission services (7523**)	1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control	1) None	
	2)None	2)None	
	3)Unbound	3)Unbound	
	4)Unbound except as indicated in the horizontal section.	4)Unbound except as indicated in the horizontal section.	
(f)Facsimile services (7521** + 7529**)	1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control	1) None	
	2)None	2)None	
	3)Unbound	3)Unbound	
	4)Unbound except as indicated in the horizontal section.	4)Unbound except as indicated in the horizontal section.	

**BRUNEI DARUSSALAM** (continued)

<p>(h)Electronic mail (7523**)</p>	<p>1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	
<p>(j)On-line information and database retrieval (7523**)</p>	<p>1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	

## BRUNEI DARUSSALAM (continued)

(k)Electronic data interchange (EDI) (7523**)	<p>1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	
(l)Enhanced/ value-added facsimile services, including store and forward and retrieve (7523**)	<p>1)None except service provider must use Public Telecom Network under Government National Telecom Authority Control</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal measures.</p>	<p>1) None</p> <p>2)None</p> <p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section.</p>	

**BRUNEI DARUSSALAM** (continued)

7.FINANCIAL SERVICES			
A. <u>All insurance and insurance - related services</u>			
(a)Direct insurance (life) including annuity, disability income, accident and health insurance services. (8121)	<p>1) Unbound</p> <p>2) None</p> <p>3)Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam.</p> <p>4)Unbound except as indicated under horizontal measures</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4)Unbound except as indicated under horizontal measures</p>	
(b)Direct insurance (non-life) including disability income, accident and health insurance and contracts of fidelity bonds, performance body or similar contracts of guarantee. (8129)	<p>1)Unbound</p> <p>2)Compulsory insurance of Motor Third Party Liability and Workmen's Compensation can be purchased only from insurance companies established in Brunei.</p> <p>3)Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam.</p> <p>4)Unbound except as indicated under horizontal measures.</p>	<p>1)None</p> <p>2)None</p> <p>3)None</p> <p>4)Unbound except as indicated under horizontal measures.</p>	

## BRUNEI DARUSSALAM (continued)

(c) Reinsurance and retrocession (life and non-life) (81299*)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound except as indicated under horizontal measures</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated under horizontal measures</p>	
(d) Insurance and intermediation comprising broking and agency services (8140)	<p>1) Unbound</p> <p>2) Insurance intermediation is not allowed to act for unregistered insurers.</p> <p>3) (i) Broking for direct insurance of Bruneian risks requires approval from MOF. (ii) Broker, underwriting and insurance managers require approval.</p> <p>4) Unbound except as indicated under horizontal measures.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated under horizontal measures.</p>	

**BRUNEI DARUSSALAM** (continued)

Services auxiliary to insurance, as follows:			
(a) Consultancy (excludes insurance agency services to insurance industry)	1) None	1) None	
	2) None	2) None	
(b) Actuarial risk assessment	3) None	3) None	
(c) Risk management			
(d) Maritime loss adjusting	4) Unbound except as indicated under horizontal measures	4) Unbound except as indicated under horizontal measures	
<u>B. Banking and Other Financial Services</u>			
(1) Provision and transfer of financial information, financial data processing and related software by providers of other financial services. (8131)	1) Unbound	1) Unbound	
	2) Unbound	2) Unbound	
	3) Ministry of Finance approval is required.	3) Ministry of Finance approval is required.	
	4) Unbound	4) Unbound	

**BRUNEI DARUSSALAM** (continued)

<p>11. TRANSPORT SERVICES</p> <p>C. <u>Air Transport Services</u></p> <p>(c) Rental of aircraft with crew (734)</p>	<p>1) None except: Aircraft must be certified Entry to Brunei Darussalam is subject to approval and limitation on infrastructure capacity.</p> <p>2) None</p> <p>3) Unbound except: (a) Only through a presentative office; or (b) Only by appointment of a General Sales Agent; who is a Bruneian Controlled Company; and (c) Permanent address in Brunei Darussalam with respect to (a).</p> <p>4) Unbound except with respect to (b), one technical post subject to: Local availability test; Designation of a specified number of Brunei trainees.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
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