



Note

Enabling LDC Suppliers to Benefit From The WTO Services Waiver

The case of modern services in Cambodia

By Yasmin Ismail and Joyce Mwangi

Summary

Since the adoption of the least developed countries (LDCs) services waiver in 2011 and the notification of granted preferences by WTO Members in 2015, emphasis has been made on the need for accompanying technical assistance and capacity building to ensure LDC service suppliers will be able to utilise these preferences. This Note focuses on Cambodia, an LDC and a net exporter of services in South-East Asia. The traditional tourism and travel sectors dominate Cambodia's services exports, which were particularly hit during the pandemic. At the same time, suppliers of modern services, such as communication, computer-related and financial, including banking services, are striving to export niche quality services. While some WTO Members notified preferences for these modern services, benefits to suppliers in Cambodia are not automatic. Addressing supply-side constraints through capacity building and technical assistance is necessary to enhance Cambodia's modern services suppliers' competitiveness and unleash their potential to fully take advantage of the preferences granted under the LDC services waiver.

Introduction

LDCs' calls for enhanced preferential market access and effective flexibilities in multilateral trade rules have intensified in the World Trade Organisation (WTO) since the 2000s.¹ In May 2011, the Istanbul Programme of Action (IPoA) for Least Developed Countries (LDCs) had set the goal of 'doubling the share of least developed countries' exports in global exports by 2020'.² Later in December 2011, the Eighth WTO Ministerial Conference (MC8) adopted decision WT/L/847 permitting Members to "provide preferential treatment to services and service suppliers of least-developed countries" for 15 years, the LDC services waiver.³ In 2013, at MC9 in Bali, a decision instructed the Council for Trade in Services (CTS) "to initiate a process (for) effective operationalisation of the LDC services waiver" and periodically review this process.⁴

Accordingly, in 2014, the LDC Group submitted a collective request enlisting the services sectors and modes of supply of particular export interest to them in supplement to waiving Article XVI (Market Access) and Article XVII (National Treatment) of the General Agreement on Trade in Services (GATS) on horizontal basis.⁵ LDCs enlisted their requests under travel, tourism, hospitality, banking, transport, Information and Communication Technology (ICT), Business Process Outsourcing (BPO), and entertainment, among other sectors and highlighted mode 4 (movement of natural persons) as a priority mode of supply across all.⁶

Following a High-Level Meeting in February 2015, WTO Members submitted notifications of granted preferences under the Waiver. In December of the

same year, a decision to extend the Waiver until December 31, 2030, was adopted at MC10 in Nairobi and urged more Members to notify their preferences for LDCs. According to a WTO 2022 report, 25 WTO members (51 including individual European Union Countries) have notified measures under the LDC services waiver.⁷ The evaluation of the notifications' value for LDCs is an ongoing and challenging task for the CTS. However, it is worth noting that LDCs' share of the world's services exports increased from 0.59 per cent in 2011 to only 0.72 per cent in 2019, which means that the IPoA objective was not achieved. Even worse, in 2020, COVID-19 brought this progress down to a marginal share of 0.53 per cent.⁸

Hence, The Doha Programme of Action for the Least Developed Countries for the Decade 2022-2031 (DPoA), adopted during the first part of the LDC V conference on March 17, 2022, called upon all WTO Members "to take concrete measures, including meaningful preferences" and "for strengthening domestic service capacity..., through enhanced technical assistance".⁹ In fact, MC9 and MC10 decisions on the Waiver emphasised the need for providing technical assistance and capacity building that "complement notification of preferential treatment" and ensure "suppliers can utilise the preferences granted".¹⁰

About this Note

This Note will zoom in on the case of a specific LDC in South-East Asia, Cambodia. It aims to provide insights on how capacity building and technical assistance to address supply-side issues are needed to enable suppliers to benefit

¹ WTO. (2022). Boosting trade opportunities for least-developed countries Progress over the past ten years and current priorities.

https://www.wto.org/english/res_e/booksp_e/boosting_trade_opportunities_for_ldcs_e.pdf

² United Nations, (2011). Report of the Fourth United Nations Conference on the Least Developed Countries Istanbul, Turkey, 9-13 May 2011.

https://digitallibrary.un.org/record/710910/files/A_CONF.219_7-EN.pdf

³ WTO official document WT/L/847

⁴ WTO official document WT/L/918 and WT/MIN(13)/43

⁵ WTO official document S/C/W/356

⁶ Ibid

⁷ WTO. (2022). P.10.

⁸ WTO. (2022). P.7.

⁹ United Nations General Assembly (UNGA) Resolution A/76/L.47

¹⁰ WTO official document WT/L/982 and WT/MIN(15)/48

from preferential treatment of their exports and be further integrated into World trade. The Note starts with a status update on Cambodia's services exports. It then gives an overview of how the Waiver addressed modern services exports (other than the traditional sectors of tourism, travel and transport) of interest to Cambodia. It finally highlights supply-side challenges and suggests sector-specific capacity building and technical assistance to complement the Waiver and empower suppliers.

Cambodia Services' Exports: status update

Cambodia's Services and the Economy

Situated in Southeast Asia, Cambodia inhabits more than 16 million today.¹¹ The Country joined the Association of Southeast Asian Nations (ASEAN) in 1999¹² and the WTO in 2004¹³. According to the Asia Development Bank (ADB), Cambodia is "one of the fastest growing economies in the world" that witnessed an economic growth average of 7% per annum from 2010 to 2019, driven by macroeconomic stability, openness to trade and foreign direct investment, and structural transformation.¹⁴ The services sector has been the major contributor to the GDP of Cambodia. As shown in Figure 1, the share of the services sector in Cambodia's GDP has been about 40%, indicating its critical role in GDP growth.

Cambodia Services Exports and COVID-19

According to a 2022 WTO report, Cambodia has been a net exporter of services from 2011 to 2019. Cambodia's commercial services exports witnessed an average growth per annum of 11.1 per cent between 2011 and 2019, and their value in US\$ - million has doubled from 2011 to 2019, as shown in Table 1. Tourism remains Cambodia's largest services export sector. Despite the devastating impact of the Pandemic on Cambodia's tourism sector, travel export value remained the highest in 2020, followed by the transport sector, as shown in Figure 2. Telecommunication, computer and information services exports retreated slightly in 2020 but remained one of Cambodia's key export sectors. Other important export sectors are the financial services and cultural and recreational services. While the former's value almost doubled in 2020, the latter's significantly contracted due to COVID-19 travel restrictions.

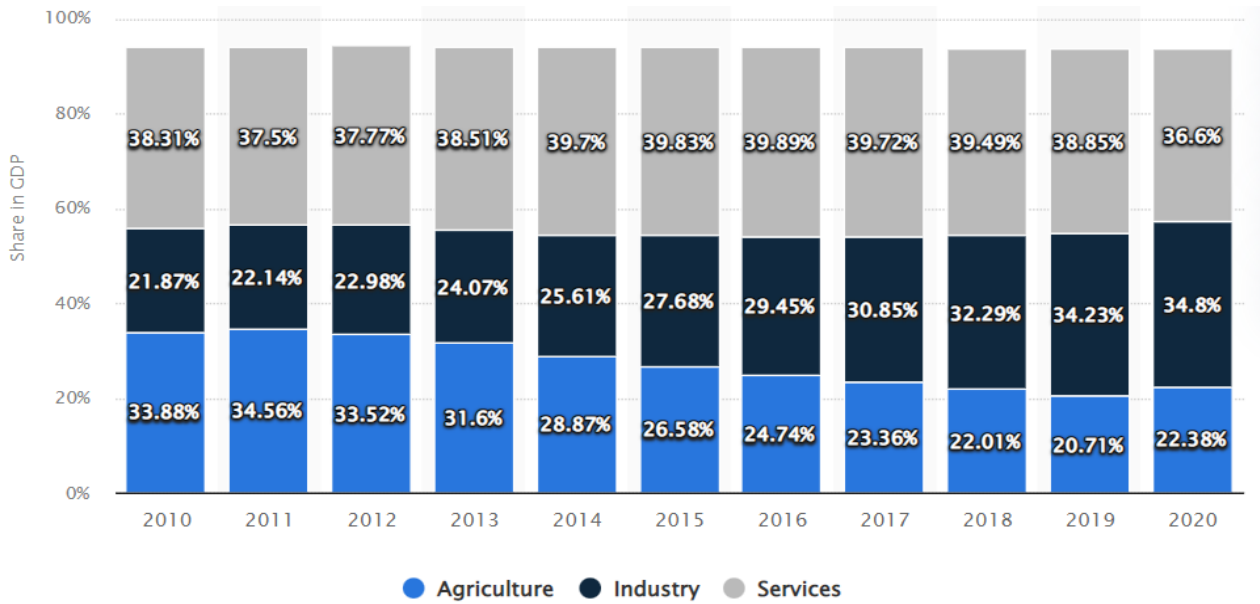
¹¹ The World Bank Open Data. Population, total – Cambodia. <https://data.worldbank.org/indicator/SP.POP.TOTL?locations=KH> (accessed 5 May 2022)

¹² ASEAN, ASEAN Member States. <https://asean.org/about-asean/member-states/#:~:text=Brunei%20Darussalam%20joined%20ASEAN%20on,ten%20Member%20States%20of%20ASEAN.> (accessed 5 May 2022)

¹³ WTO. Member Information. Cambodia and the WTO. https://www.wto.org/english/thewto_e/countries_e/cambodia_e.htm#:~:text=Cambodia%20has%20been%20a%20member%20of%20WTO%20since%2013%20October%202004. (accessed 5 May 2022)

¹⁴ ADB. Asian Development Bank Member Factsheet. Cambodia, April 2022. https://www.adb.org/sites/default/files/publication/27757/cambodia_2021.pdf

Figure 1: Sectoral contribution to Cambodia’s GDP, 2010–2020 (Share of GDP)



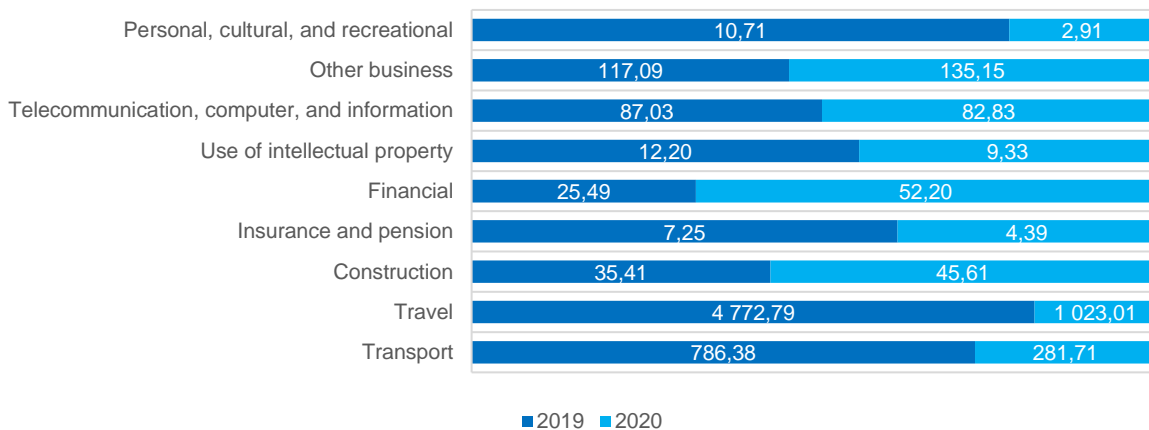
Source: Statista 2022

Table 1: Commercial services exports and share in goods and services exports

	Exports US\$ - million			Growth per annum - %		
	2011	2019	2020	2011-2019	2020	2011-2020
World	4,389,745.0	6,065,637.0	4,909,843.0	4.1	-19.1	1.3
LDCs	25,708.0	43,409.0	25,965.0	6.8	-40.2	0.1
Cambodia	2,603.0	6,027.0	1,811.0	11.1	-70.0	-4.0

Source: WTO, adapted.¹⁵

Figure 2. Cambodia Services’ Exports Value (US\$ Mn) By Major Categories

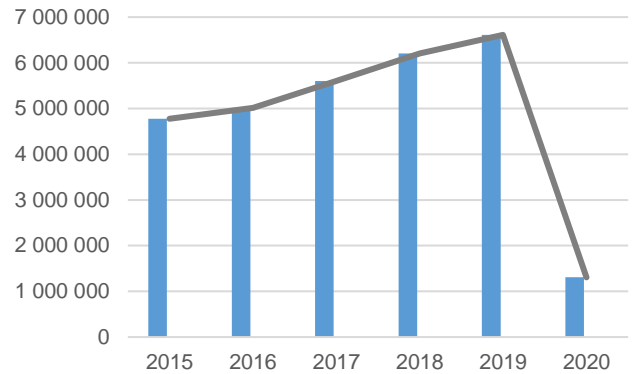


Source: Author, based on ASEANstats database.

¹⁵ WTO. (2022). P. 31.

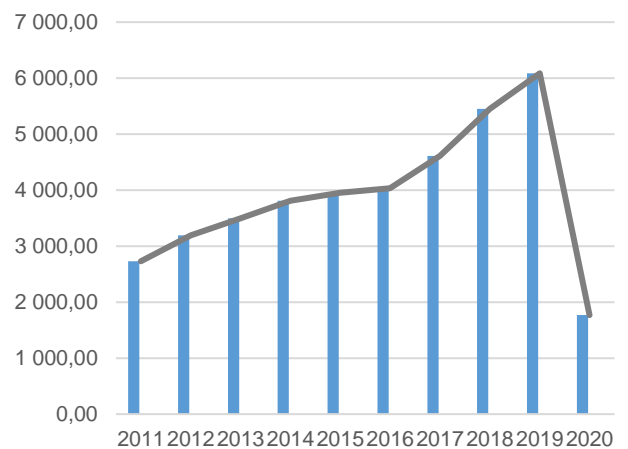
But, like most LDCs, the Country’s limited export diversification meant its increased vulnerability to the impact of the pandemic on global trade.¹⁶ In fact, before the pandemic’s global spread, travel and tourism contributed 25.9 % of Cambodia’s GDP¹⁷ and approximately 18.7% of its real GDP growth in 2019; hence, it was ‘the country’s second-largest growth driver’¹⁸. Due to the pandemic, the number of visiting persons arriving from the world to Cambodia significantly plunged from over 6 million persons in 2019 to slightly over a million in 2020, as shown in Figure 3. In consequence, ‘the country’s service exports have been decimated by the collapse of tourism receipts’.¹⁹ According to a 2021 World Bank report, ‘for the first time in many years, the net exports of services registered a deficit of US\$123 million in 2020, down from a surplus of US\$2.8 billion in 2019’.²⁰ The report added ‘Service exports declined by 68 per cent in 2020, compared to an increase of 11.6 per cent in 2019 (as illustrated by Figure 4) caused primarily by a sharp decline in travel exports, which contracted by 78.6 per cent y/y’.²¹

Figure 3: Visitor Arrival from the World to Cambodia (in Person)



Source: Author, based on data extracted from ASEANstats

Figure 4: Cambodia’s Services Exports (in Million USD\$)



Source: Author, based on data extracted from ASEANstats

¹⁶ UNGA Resolution A/76/L.47, p. 34.

¹⁷ World Travel and Tourism Council (WTTTC). (2021). Cambodia 2021 Annual Research: Key Highlights. <https://wttc.org/Research/Economic-Impact/moduleId/704/itemId/83/controller/DownloadRequest/action/QuickDownload> (accessed 5 May 2022)

¹⁸ World Bank Group. (2020). Cambodia Economic Update: Cambodia in the time of COVID-19. <https://wttc.org/Research/Economic-Impact/moduleId/704/itemId/83/controller/DownloadRequest/action/QuickDownload> (accessed 5 May 2022).

¹⁹ World Bank Group. (2021). Cambodia Economic Update: Living with COVID. <https://documents1.worldbank.org/curated/en/099350012062137172/pdf/P1773400f35a770af0b4fa0781dffcd517e.pdf> (accessed 5 May 2022).

²⁰ World Bank Group. (2021). P. 29

²¹ Ibid.

Due to the COVID-19 pandemic and the shock in demand for travel and tourism, Cambodia's real gross domestic product (GDP) contracted by 3.1% in 2020 and witnessed its first recession since 1995.²²

The LDC services waiver can assist in supporting the diversification of the Country's services exports but requires enabling Cambodia's services suppliers in other sectors of interest to benefit from the Waiver's opportunities. The following section gives an overview of the notified preferences under sectors with export interest beyond travel and tourism.

Notified Preferences and Cambodia's Sectors of Interest

According to a 2014 report of the World Bank, 'Cambodia should diversify and expand its services offered beyond tourism' while emphasising Cambodia's potential to enhance its export competitiveness in modern communication, computer-related and financial, including banking services.²³ In this section, the Note will give an overview of three sectors under which Cambodian firms are already providing modern niche services and have the potential for greater expansion. These are animation, IT and Business Process Outsourcing (BPO) and banking services.

Animation Services

Under the WTO's Services Sectoral Classification List (W/120)²⁴, animation services are a sub-sector of audiovisual services and part of the

larger category of 'Communication Services'. A 2020 United Nations Conference on Trade and Development (UNCTAD) report pointed to the lack of data on the growth of the animation sector in Cambodia. On the other hand, the report found in-country anecdotal evidence, based on stakeholders' consultations, that confirm the World Bank's 2014 report findings that Cambodia's animation studios are exporting high-quality 2D and 3D animation services.²⁵ It is worth noting that the LDC collective request included waiving all modes of supply barriers to audiovisual services 'including access to co-production agreements'.²⁶

The UNCTAD report pointed out the following countries as destinations for Cambodia's animation services: the United States, China, Singapore, the Republic of Korea, Australia, New Zealand and some EU countries. Among these destinations, only the United States notified preferences under this sector which 'does not involve an LDC-only preference but rather an existing MFN openness, so its value as an example for preferential (carve-out based) solutions is limited'.²⁷ The notification is also short on supply mode 4 and facilitation of co-production.²⁸

IT and Business Process Outsourcing (BPO) Services

IT and IT-related services are not a stand-alone, clearly reflected sub-category or category of services under W/120. However, UNCTAD considers "computer and related services" the most relevant category.²⁹ It includes installing

²² ADB. Asian Development Bank Member Factsheet. Cambodia, April 2022.

²³ The World Bank. (2014). Cambodia Services Trade: Performance and Regulatory Framework Assessment, p.5. <https://openknowledge.worldbank.org/bitstream/handle/10986/20759/912430WP0P12570ombodia0Service0Trade.pdf?sequence=1&isAllowed=y> (accessed 5 May 2022)

²⁴ WTO Official Document MTN.GNS/W/120. https://docs.wto.org/dol2fe/Pages/FE_Search/FE_S_S009-DP.aspx?language=E&CatalogueIdList=179576&CurrentCatalogueIdInd%20ex=0&FullTextHash=&HasEnglishRecord=True&HasFrenchRecord=True&HasSpanishRecord=True

²⁵ UNCTAD. (2020). Effective Market Access For Least Developed Countries' Services Exports: Case study on utilizing the World Trade Organization services waiver in Cambodia. https://unctad.org/system/files/non-official-document/ditctncdmisc2020d5_en.pdf (accessed 29 April 2022).

²⁶ WTO official document S/C/W/356

²⁷ UNCTAD. (2020). P. 18.

²⁸ Ibid.

²⁹ UNCTAD. (2020). P. 23.

computer hardware, software implementation services, data processing and database services, among others. As for BPO services, UNCTAD highlights their cross-cutting nature and explains that it usually refers to 'Customer interaction services, such as sales support, back-office operations, such as data entry and handling, and independent professional or business services provided through electronic means such as accounting or taxation services'.³⁰

The 2014 World Bank Report pointed to the important role that Cambodia IT related services exports are likely to play 'as a source of employment, revenue, and investment'.³¹ UNCTAD 2020 report confirmed a growing niche for some recognised Cambodian firms in the IT industry and BPO services exports in the region, 'profiting from language skills' of Cambodia's young population.³² For BPO services, the LDC collective request included waiving all modes of supply barriers on legitimate outsourcing services.³³ And for IT-specific services, the request included waiving Mode 1, 3, and 4 restrictions on software development, computer programming and implementation services and emphasised the provision of preferential treatment for permits and visas for ICT professionals and intra-corporate transferees.³⁴

Key Cambodian IT and BPO export destinations are from the region, particularly: Lao People's Democratic Republic, Malaysia and Singapore. However, they are not among those who notified preferences under the Waiver. On the other hand, UNCTAD 2020 report pointed to notifications received from nine other WTO Members, which may represent an 'increased bundle of market access opportunities for IT service providers at least on paper (and) often on the basis of a 'best PTA' approach', these are Panama, Chile, India,

Mexico, EU, Australia, Brazil, Switzerland and Iceland.³⁵ Hence, directing Cambodia's IT and BPO service providers toward these Markets and ensuring they meet Market access requirements in terms of quality and standards can induce the expansion of Cambodia's IT services sectors and its exports.

Banking and Other Financial Services

The WTO W/120 services classification list includes a major category of "Financial services", which has two sub-categories: "Insurance" and "Banking and other financial services". This section focuses on the latter sub-category of services and its export potential in Cambodia, and it includes: 'the acceptance, deposit, lending, leasing, transmission, brokering and clearing of financial assets, including asset management for cash or portfolio and advisory and other auxiliary financial services'.³⁶

The Banking sector and its services have developed significantly during the past two decades in Cambodia. According to the 2020 Annual Supervision Report of the National Bank of Cambodia, the Country's banking system consists of '51 commercial banks, 12 specialised banks, 6 microfinance deposit-taking institutions, 75 microfinance non-deposit-taking institutions, 245 rural credit institutions, 15 financial leasing companies, 4 third-party processors, 24 payment service institutions, 1 credit reporting system service provider, 6 representative offices, and 2,889 money changers'.³⁷ The report highlights that financial technology advancements have been utilised for modernised, secure and reasonably priced payment systems. Also, Cambodian banks 'have been developing digital financial services such as internet banking and

³⁰ UNCTAD. (2020). P. 22.

³¹ The World Bank. (2014), p. 1.

³² UNCTAD. (2020). P. 22.

³³ WTO official document S/C/W/356

³⁴ Ibid.

³⁵ UNCTAD. (2020), p.25.

³⁶ Ibid

³⁷ The National Bank of Cambodia. (2020). Annual Supervision Report, p. 1.

[https://data.opendevelopmentcambodia.net/dataset/e40f74c3-066b-41d2-bb06-74fd32d69039/resource/101a5316-eee5-4db4-a416-](https://data.opendevelopmentcambodia.net/dataset/e40f74c3-066b-41d2-bb06-74fd32d69039/resource/101a5316-eee5-4db4-a416-412663605467/download/en_annual_report_2020.pdf)

[412663605467/download/en_annual_report_2020.pdf](https://data.opendevelopmentcambodia.net/dataset/e40f74c3-066b-41d2-bb06-74fd32d69039/resource/101a5316-eee5-4db4-a416-412663605467/download/en_annual_report_2020.pdf)

mobile banking in respond to the increasing customer demands.’³⁸ UNCTAD 2020 report also points to the various services and products; Cambodian banks provide to their international clients in the four supply modes.³⁹

The LDC collective request included calls to ‘simplify licensing procedures for LDC remittance and money transfer operators (and) waive restrictions on national treatment for branches of LDC banks including national treatment, or better than national treatment on deposit requirements’.⁴⁰ There are seven notifications of preferences in the banking sector: the EU, the UK, Iceland, Liechtenstein, Norway, South Africa, and Switzerland. However, according to the UNCTAD 2020 report, these notifications only partially address LDCs’ challenges in market access, and national treatment limitations, especially in supply Mode 3 and restrictions still exist.⁴¹

Enabling Factors for Increased Modern Services Exports

Limited LDC Waiver and Capacity Building Reconciliation

In a 2021 report, the World Bank reconfirmed the need for ‘enabling factors (that) could facilitate a competitive modern services sector and increase domestic firms’ potential to export a diverse set of modern services’.⁴² Reconciling the Waiver with Cambodia’s potential to diversify its services exports requires ensuring that it goes beyond ‘on paper’ market access and includes the capacity building and technical assistance programmes that address supply-side constraints and enable service providers’ effective access. Paragraph 3.2 of the LDC Group collective request asked Members to provide specific assistance and

capacity building and facilitate training and orientation programmes to suppliers to make use of their granted preferences.⁴³ They also asked Members to incentivise their enterprises to transfer technology to LDC services suppliers.⁴⁴

According to ITC, at the High-Level Meeting of February 2015, around 10 WTO members mentioned technical assistance and capacity building in their interventions.⁴⁵ However, they mostly ‘referred to existing programmes and broader initiatives such as aid for trade’⁴⁶. The ITC report excepts Australia, as the Country announced new support activities to assist LDCs to maximise services trade capacity, particularly in relation to the LDC waiver. It also mentions that India and China announced new capacity-building initiatives to complement their notified preferences.

Towards a Holistic Assistance to Modern Services Exports

The World Bank 2021 report finds that key cross-cutting domestic enabling factors remain underdeveloped for modern services exports in Cambodia. These factors are institutional capacities, infrastructure and access to technology, human capital and regulatory constraints. Hence, they need to be addressed through holistic capacity building and technical assistance programmes. Table 2 suggests a non-exhaustive list of priority actions that Members can address to assist Cambodia’s modern services sectors overcome supply-side challenges and utilise the Waiver opportunities.

³⁸ Ibid, p.4

³⁹ UNCTAD. (2020), p.26.

⁴⁰ WTO official document S/C/W/356

⁴¹ UNCTAD. (2020).

⁴² The World Bank. (2021). Resilient Development: A strategy to Diversify Cambodia’s growth model, p. 43.
<https://documents1.worldbank.org/curated/en/099925001262213662/pdf/P1719580f183f60bb0ac1e01e64a9c905ea.pdf>

⁴³ WTO official document S/C/W/356

⁴⁴ Ibid

⁴⁵ Drake-Brockman, J., Greenidge, A., Lan, J., and Zhao, Q. (2015). Making the Most of the LDC Services Waiver. Geneva: ITC. <https://intracen.org/media/file/2893>

⁴⁶ Ibid, p.

Table 2: A holistic capacity building and technical assistance framework to complement the Waiver and enable Cambodian modern services exports expansion:

Group	Capacity Building and Technical Assistance Suggested Actions
Institutional Capacities	<ul style="list-style-type: none"> ▪ Facilitate Small and Medium Enterprises (SMEs) and creative services start-ups' access to finance, credits and modern payment systems. ▪ Assist SME service providers in developing business internationalisation strategies. ▪ Build SMEs' awareness of preferential treatment notified under the Waiver. ▪ Develop an online portal dedicated to Cambodian advertising firms specialising in non-traditional services and exported products. ▪ Develop a similar portal to promote investment opportunities in non-traditional services.
Infrastructure and Technology Access	<ul style="list-style-type: none"> ▪ Enhance the reliability of electricity infrastructure and lower the cost of electricity access. ▪ Develop digital infrastructure and support affordable access to the latest technologies, including high-bandwidth telecommunication infrastructure (broadband 4G/5G). ▪ Support Cambodian Banks and financial service providers access to advanced financial and payment systems and support their interoperability with other systems adopted abroad.
Human Capital and Skills	<ul style="list-style-type: none"> ▪ Support long-term education reform programme to support the acquiring of skills needed for modern services sectors expansion at a younger age. ▪ Develop and implement medium-term skill development programmes for Cambodia's university students and future workforce through ICT university programmes, and specialised studies on modern and creative service sectors. ▪ Provide skill upgrade programmes for the current labour force focusing on developing their digital and language skills to meet international market requirements
Regulatory and Policy Reform	<ul style="list-style-type: none"> ▪ Support the improvement of Cambodia's regulatory environment conducive to expanding non-traditional services through technical assistance and best practices ▪ Promote private-public stakeholders' dialogues ▪ Support the effective implementation of the electronic commerce law and consumer protection law recently adopted by the Ministry of Commerce. ▪ Assist Cambodia in addressing other regulatory gaps related to the digital economy ecosystem, such as data protection and others. ▪ Promote transparency and respect for Intellectual Property Rights.

Source: Author, based on WTO (2021, 2014) and UNCTAD (2020).

Conclusion

The Covid-19 Pandemic has proved that Cambodia's export-led growth model remains vulnerable to shocks due to its limited diversification and the significant dependence of its services exports on travel and tourism revenues. At the same time, modern services, such as IT and BPO services, Animation, Banking, and others not mentioned in this Note, like legal and accounting services, are gaining momentum in an increasingly digitalised economy. Luckily, existing Cambodian firms have been providing these services for years now, and some of them already export niche quality services to foreign markets. However, their contribution to the Country's growth remains minimal compared to traditional services exports, as they continue to face many structural constraints. These are the lack of adequate infrastructure and access to required technologies, the limited financial

access to credits and loans to support their expansion, the lack of workforce with the essential digital and ICT skills and knowledge, and the regulatory gaps and constraints.

While Members of the WTO have notified preferences that offer new market opportunities for Cambodia's modern services exports, seizing these opportunities will depend on notifying Members and the donors' community's delivery of complementary and holistic capacity building and technical assistance programmes. This Note suggested a Framework of action that addresses key structural constraints hindering the expansion of modern services exports in Cambodia. Ensuring capacity building and technical assistance programmes provide the relevant assistance for the short, medium, and long terms will contribute to reaping benefits from the Waiver by its deadline and establish the ground for a diversified and resilient Cambodian services exports sector.



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