

TRADE IN SERVICES

CONDITIONAL OFFER FROM THE EC AND ITS MEMBER STATES (HEREINAFTER THE EC)

29 APRIL 2003

General remarks

At the WTO Ministerial Conference in Doha in November 2001, Ministers agreed that initial offers by Members for improved specific commitments should be submitted by 31 March 2003.

In line with this decision, and committed to the objectives and principles stated in the GATS, in particular Article IV and XIX GATS, as well as the negotiating guidelines agreed by the Council for Trade in Services on 29 March 2001, and having given careful consideration to requests submitted by WTO Members, in particular Developing Countries, the EC hereby submits its offer in the framework of the ongoing services negotiations under the General Agreement on Trade in Services (GATS) and in the context of the Doha Development Agenda (DDA).

This offer is conditional on other WTO Members making substantive offers in sectors where the EU has made requests. The EC reserves the right to modify, extend or, reduce this offer in whole or in part at any time. The EC's readiness to confirm this offer will depend on its overall assessment of the acceptability of the outcome of these negotiations.

The offer covers horizontal commitments, MFN exemptions, and specific commitments in individual service sectors. This offer is based on the consolidated schedule of the EU-15 as communicated to the Council for Trade in Services by the EC on 22 April 2003 (S/DCS/W/EEC).

In this offer, the individual sectors and sub-sectors are identified in accordance with the classification list in Document MTN.GNS/W/120 or other internationally recognised classification (e.g. Financial Services Annex) and corresponding CPC number wherever possible. For computer services, the EC attached to its Schedule of commitments its proposed "Understanding on the scope of coverage of computer and related services – CPC 84", which clarifies – but does not modify – which activities are covered by CPC 84. The EC would like to recall the classification or list of activities proposed in its negotiating proposals with regard to postal and courier, and environmental services. Although discussions on classification in these sectors are still ongoing and without wishing to prejudice the outcome of these discussions, the EC has in order to clarify the scope of its proposed commitments presented its offer in these sectors in accordance with the approach set out in these proposals.

This offer cannot be construed as offering in any way the privatisation of public undertakings nor as preventing the Community and its Member States from regulating public services in order to meet national policy objectives.

The EC remains available to provide any clarification and answer any question on this conditional offer. Questions can be addressed to the European Commission via the EC GATS contact point (mailbox address: TRADE-GATS-CONTACT-POINTS@cec.eu.int), via the Delegation of the European Commission in Geneva, or directly to the European Commission (Directorate-General Trade, Unit D2 (Trade in services, including e-commerce), Brussels, B-1049, Belgium, fax 32-2-299 24 35).

GENERAL AGREEMENT

ON TRADE IN SERVICES

EUROPEAN COMMUNITIES AND THEIR MEMBER STATES

Schedule of Specific Commitments

INTRODUCTORY NOTE

1. The specific commitments in this schedule apply only to the territories in which the Treaties establishing the European Communities (EC) are applied and under the conditions laid down in these Treaties. These commitments apply only to the relations between the Communities and their Member States on the one hand, and non-Community countries on the other. They do not affect the rights and obligations of Member States arising from Community law.
2. The following abbreviations are used to indicate the Member States:
A Austria B Belgium I Italy
D Germany IRL Ireland
DK Denmark L Luxembourg
E Spain NL The Netherlands
F France FIN Finland P Portugal
GR Greece S Sweden UK United Kingdom
3. The rights and obligations arising from the GATS, including the schedule of commitments, shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
4. A glossary of terms used by individual Member States is attached to this schedule.

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
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
	3) In all EC Member States services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ¹ .	3) a) Treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the Communities is not extended to branches or agencies established in a Member State by a third-country company. However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a third-country company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by Community law ² .	
		b) Treatment less favourable may be accorded to subsidiaries (of third-country companies) formed in accordance with the law of a Member State which have only their registered office in the territory of the Communities, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States. ³	
		<p><u>Formation of Legal Entity</u></p> <p>3) S: A limited liability company (joint stock company) may be established by one or several</p>	

¹ Explanatory Note: Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical.

² With regard to Austria it applies also to modes 1 and 4.

³ With regard to Austria it applies also to modes 1 and 4.

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
		<p>founders. A founding party shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden¹. Corresponding conditions prevail for establishment of all other types of legal entities.</p> <p>S: The managing director and at least 50 per cent of the members of the board shall reside in Sweden².</p>	
	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts.</p> <p>S: Building projects with a duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative.</p>	<p><u>Law on Foreign Companies' Branches</u></p> <p>3) S: The managing director of a branch shall reside in Sweden³.</p> <p>S: Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities.</p>	
	<p><u>Legal Entities:</u></p> <p>3) FIN: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 4000 million Finnish markka 168 million Euros or with a balance sheet total exceeding 4000 million Finnish markka 168 million Euros) is subject to confirmation by the Finnish authorities ; the confirmation may be denied only if an important national interest would be jeopardized.</p> <p>FIN: At least half of the ordinary and deputy members of the Board of Directors have to be EC citizens of Finland and resident in the ECFinland. The Managing Director of a limited company has to be a Finnish citizen and resident in the ECFinland. Company exemptions may, however,</p>	<p><u>Legal Entities:</u></p> <p>3) FIN: A foreigner carrying on a trade as a private entrepreneur or as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the ECFinland. If a foreign organization intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.</p> <p>FIN: A permission to act as a founder of a limited company is required of a foreign organization or a private person, who is not a citizen of Finland.</p>	

¹ Exceptions from these requirements may be granted, if it can be proved that residency is not necessary.

² Exceptions from these requirements may be granted, if it can be proved that residency is not necessary.

³ Exceptions from these requirements may be granted, if it can be proved that residency is not necessary.

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	<p>be granted.</p> <p>Real estate purchases:</p> <p>DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.</p> <p>GR: According to Law No. 1892/90 permission from the Minister of Defense is needed for a citizen to acquire land in areas near borders. According to administrative practices permission is easily granted for direct investment.</p>	<p>Real estate purchases:</p> <p>A: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorization by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>D: Purchase of real estate by foreigners in the Länder Berlin, Schleswig-Holstein and Saarland may be subject to authorization. After 1994 it is very likely that only Land Berlin will continue to require such authorization.</p> <p>IRL: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to a certificate to this effect from the Minister for Enterprise and Employment. This law does not apply to land within the boundaries of cities and towns.</p>	
		<p>I: Unbound for purchase of real estate. The purchase of real estate by foreign natural persons and juridical persons subject to a condition of reciprocity.</p> <p>FIN: Non-residents need a permit to acquire or rent real estate for more than two years intended for leisure time dwelling or for recreational purposes.</p> <p>FIN (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for legal persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands.</p> <p>FIN (Åland Islands): Restrictions on the right of establishment and the right to provide services by</p>	

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>natural persons who do not enjoy regional citizenship in Åland, or by any legal person, without permission by the competent authorities of the Åland Islands.</p> <p>S: Authorization required, normally from local authority, for acquisition of second homes by non-resident natural persons or foreign legal entities. If foreign acquisitions of second homes lead to increased real-estate prices, authorizations may be denied.</p>	
	<p><u>Investments:</u></p> <p>F: Foreign purchases exceeding 33.33 per cent of the shares of capital or voting rights in existing French enterprise, or 20 per cent in publicly quoted French companies, are subject to the following regulations:</p> <ul style="list-style-type: none"> - investments¹ of less than 50 million FF 7.6 million Euros in French enterprises with a turnover not exceeding 500 million FF 76 million Euros are free, after a delay of 15 days following prior notification and verification that these amounts are met; - after a period of one month following prior notification, authorization is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. 	<p>3) A: Branches of foreign joint stock companies (Aktiengesellschaften) and limited liability companies (Gesellschaften mit beschränkter Haftung) are required to obtain an authorization of the Federal Ministry which is competent for the type of business in question ; authorization is subject to the discretion of the competent authority.</p>	
	<p>F: Foreign participation in newly privatized companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public.</p> <p>E: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, need prior</p>		

¹ This procedure does not apply to investments in France in activities which are part of the exercise of official authority. The latter is to be understood in the sense of Article 55 of the Treaty of Rome and the jurisprudence concerned.

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>authorization by the government. P: Authorization¹ is required for investments by non-EC companies, when exceeding 20 per cent of the capital of the company or when the investments result in effective control or in strengthening of the decision-making power. Foreign participation in newly privatized companies may be limited to a variable amount, determined by the Government of Portugal on a case by case basis, of the equity offered to the public.</p>		
	<p>I: Exclusive rights may be granted or maintained to newly-privatized companies. Voting rights in newly privatized companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the Ministry of Treasury. F: For establishing in certain² commercial, industrial or artisanal activities, a specific authorization is needed if the managing director is not holder of a permanent residence permit.</p>		
		<p><u>Subsidies</u></p> <p>3) Eligibility for subsidies from the European Communities or Member States may be limited to juridical persons established within the territory of a Member State or a particular geographical sub-division thereof. Unbound for subsidies for research and development. The supply of a service, or its subsidisation, within the public sector is not in breach of this commitment. All Member States except Austria, Finland and Sweden: Unbound for branches established in a Member State by a non-Community company.</p>	

¹ — An assessment of the investment is made in light of the effect on the economy of the country. The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology; reduced industrial pollution; professional training for Portuguese workers; etc.

² Commercial, industrial or artisanal activities relate to sectors such as: other business services, construction, distribution and tourism services. It does not relate to telecommunications and financial services.

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
		<p>4) All Member States except Austria: to the extent that any subsidies are made available to natural persons, their availability may be limited to nationals of a Member State of the Communities. A: Unbound</p>	
	<p>4) F: The managing director of an industrial, commercial or artisanal activity¹, if not holder of a residence permit, needs a specific authorization.</p>		
	<p>I: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorization to pursue the activity.</p>		
		<p>4) EC directives on mutual recognition of diplomas do not apply to nationals of third countries. Recognition of the diplomas which are required in order to practise regulated professional services by non-Community nationals remains within the competence of each Member State, unless Community law provides otherwise. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State.</p>	
	<p>4) Unbound except for measures concerning the entry into and temporary stay² within a Member State of the following categories of natural persons providing services: (i) <u>Intra-corporate transfers (ICT)</u></p>	<p>4) All Member States except FIN: Unbound except for measures concerning the categories of natural persons referred to in the Market Access column and subject to the following limitations: FIN: None for the categories offered under market</p>	

¹ Commercial, industrial or artisanal activities relate to sectors such as: other business services, construction, distribution and tourism services. It does not relate to telecommunications and financial services.

² All other requirements of Community and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning minimum wages as well as collective wage agreements. In the case of A, commitments on movement of persons do not apply in cases where the intent or effect of such movement is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

~~3. The duration of "temporary stay" is defined by the Member States and, where they exist, Community laws and regulations regarding entry, stay and work. The precise duration can vary according to the different categories of natural persons mentioned in this schedule. With regard to Sweden, temporary entry and stay is limited to a two-year period (extensions may be granted)~~

~~4—All other requirements of Community and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements. In the case of A, commitments on movement of persons do not apply in cases where the intent or effect of such movement is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.~~

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	Unbound except for measures concerning the entry into and temporary stay ³ within a Member State, without requiring compliance with an economic needs test ⁴ (except in FIN, where compliance with an economic need test is required for persons possessing uncommon knowledge and may be applied in the case of transfers of partners), of the following categories of natural persons providing services:	access.	
	the temporary presence, as intra-corporate transferee ¹ , of natural persons in the following categories, provided that the service supplier is a juridical person and that the persons concerned have been employed by it or have been partners in it (other than as majority shareholders), for at least the year immediately preceding such movement: Access is subject to the following conditions:	<u>Residency requirements</u> A: Managing directors of branches and juridical persons have to be resident in Austria; natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must be resident in Austria.	
	- the natural person concerned must work within a juridical person other than a non-profit making organisation, established in the territory of a WTO Member and have been employed by it or have been a partner in it (other than as a majority shareholder) for at least the year immediately preceding the date of admission.		
	- the natural person is transferred in the context of the provision of a service in the territory of a Community Member State.		
	- the transfer must be to an establishment (subsidiary, branch, office) or the principal place of business of the aforementioned juridical person. The receiving entity must be constituted in and effectively providing like services in the territory of a Community Member State.		
	- the natural person concerned must belong to one of		

¹— An "intra-corporate transferee" is defined as a natural person working within a juridical person, other than a non-profit making organisation, established in the territory of a WTO member, and being temporarily transferred in the context of the provision of a service through commercial presence in the territory of a Community Member State; the juridical persons concerned must have their principal place of business in the territory of WTO Member other than the Communities and their Member States and the transfer must be to an establishment (office, branch or subsidiary) of that juridical person, effectively providing like services in the territory of a Member State to which the EEC Treaty applies. In ITALY "intra-corporate transferee" is defined as a natural person working within a juridical person constituted as a SPA (joint stock company) or a SRL (capital stock company with limited responsibility).

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	the following categories:		
	<p>a) Managers: Persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:</p> <ul style="list-style-type: none"> - directing the establishment or a department or sub-division of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. 		
	<p>b) Specialists: Persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.</p> <p>c) Graduate trainees: Persons with a university degree who are transferring for career development purposes or to obtain training in business techniques or methods¹. The recipient company in the EC may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training.</p>		
	- An economic needs test will not be required.		
	- Entry and stay is limited to a maximum of three years in the case of (a) and (b), and to twelve months		

¹ For Spain, training must be linked to the university degree which has been obtained.

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
	in the case of (c).		
	<p>(ii) Business Visitors (BV): Entry and temporary stay of the following categories is permitted without application of an economic needs test for a period of up to 90 days in any twelve months: Unbound except for measures concerning the entry into and temporary stay¹ within a Member State, without requiring compliance with an economic needs test², of the following categories of natural persons providing services:</p>		
	<p>a) Persons not residing in the territory of a Member State to which the EC treaties apply, who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service provider, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves. In addition, for S only, the person concerned must have been employed by that service suppliers for at least one year immediately preceding the date of their application for admission.</p>		
	<p>b) All Member States except FIN: Persons working in a senior position, as defined in (i) a) above, within a juridical person, who are responsible for the setting up, in a Member State, of a commercial presence of a service provider of a Member when:</p>		
	<p>- the representatives are not engaged in making direct sale or supplying services; and</p>		
	<p>- the service provider has its principal place of</p>		

¹— The duration of "temporary stay" is defined by the Member States and, where they exist, Community laws and regulations regarding entry, stay and work. The precise duration can vary according to the different categories of natural persons mentioned in this schedule.

²— All other requirements of Community and Member States' laws and regulations regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements. In the case of A, commitments on movement of persons do not apply in cases where the intent or effect of such movement is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

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
	<p>business in the territory of a WTO Member other than the Communities and their Member States and has no other representative, office, branch or subsidiary in that Member State.</p> <p>- in addition, for S only, the person concerned must have been employed by that service suppliers for at least one year immediately preceding the date of their application for admission.</p> <p>FIN: Unbound for b)</p>		
	<p>(iii) Contractual service suppliers (CSS): Unbound except for measures concerning the entry into and temporary stay within a Member State of the following category of natural persons without requiring compliance with an economic needs test except where indicated for a specific subsector.</p> <p>(a) Employees of juridical persons (EJP): Access is subject to the following conditions¹:</p>		
	<p>- The natural persons are engaged in the supply of a service on a temporary basis as employees of a juridical person which has no commercial presence in any Member State of the European Communities.</p>		
	<p>- The juridical person has obtained a service contract, for a period not exceeding 3 12 months from a final consumer in the Member State concerned, through an open tendering procedure or any other procedure which guarantees the bona fide character of the contract² (e.g. advertisement of the availability of the contract) where this requirement exists or is introduced in the Member State pursuant to the laws, regulations and requirements of the European Communities or its Member States.</p>		
	<p>- The service contract shall comply with the laws, regulations and requirements of the European</p>		

¹—The service contract shall comply with the laws, regulations and requirements of the European Communities and the Member State where the service contract is executed.

² The competent authorities in the Member State must be able to establish that the contract has been awarded to that juridical person in accordance with the requirements set out in the procedure in question.

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
	<p>Communities and the Member State where the service contract is performed.</p>		
	<ul style="list-style-type: none"> - The natural person seeking access should be offering such services as an employee of the juridical person supplying the service for at least the year (two years in the case of GR) immediately preceding such movement. 		
	<ul style="list-style-type: none"> - The temporary entry and stay within the Member State concerned shall be for a cumulative period of not more than three six months (L: 25 weeks) in any 12 months period (24 months in the case of NL) or for the duration of the contract, whatever is less. 		
	<ul style="list-style-type: none"> - The natural person must possess the necessary academic qualifications and professional experience as specified for the sector or activity concerned in the Member State where the service is supplied. The natural person must possess (a) a university degree or a technical qualification demonstrating knowledge of an equivalent level¹, (b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of the EC or the Member State where the service is supplied and, (c) at least three years professional experience in the sector. 		
	<ul style="list-style-type: none"> - The commitment relates only to the service activity which is the subject of the contract; it does not confer entitlement to exercise the professional title of the Member State concerned. 		
	<ul style="list-style-type: none"> - The number of the persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws, regulations and requirements of the European Communities and the Member State where the service is supplied. 		
	<ul style="list-style-type: none"> - The service contract has to be obtained in one of the activities mentioned below and subject to the additional 		

¹ Where the degree or qualification has been obtained in a third country, the EU Member State concerned may evaluate whether this is equivalent to a university degree required in that Member State.

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>conditions mentioned in the subsector by the Member State concerned:</p>		
	<ul style="list-style-type: none"> - Legal services - Accounting and bookkeeping services - Taxation advisory services (unbound for DK, E, F, FIN, GR, I, IRL, P) - Architectural services, urban planning and landscape architectural services - Engineering services, integrated engineering services - Computer and related services - Research and development services (unbound for A, B, D, DK, E, FIN, GR, I, IRL, NL, P, S, UK) 		
	<ul style="list-style-type: none"> - Advertising - Management consulting services - Services related to management consulting - Technical testing and analysis services - Related scientific and technical consulting services - Maintenance and repair of equipment - Translation services - Construction services (unbound for A, B, D, DK, E, FIN, GR, I, IRL, L, P, S, UK) - Site investigation work (unbound for A, E, FIN, GR, I, IRL, L, P) - Higher education services (unbound for A, B, D, DK, E, FIN, GR, I, IRL, NL, P, S, UK) - Environmental Services - Travel agencies and tour operator services (unbound for E, F, GR, L, NL, P, UK) - Entertainment services (unbound for B, D, DK, E, FIN, GR, I, IRL, L, NL, P, S, UK) 		
	<ul style="list-style-type: none"> - Services related to the sale of equipment or to the assignment of a patent (unbound for A, B, D, DK, E, FIN, GR, I, IRL, L, NL, P, S, UK). 		
	<ul style="list-style-type: none"> - Commitments are subject to the application of a numerical ceiling [modalities of application and level 		

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>to be determined], except where otherwise indicated for a specific sub-sector. Not applicable in the case of DK, I, NL, S, UK (other than for computer and related services in the case of the UK).</p>		
	<p><i>(b) Independent Professionals (IP):</i> Access is subject to the following conditions:</p>		
	<ul style="list-style-type: none"> - The natural person is engaged in the supply of a service as a self-employed person established in the territory of a WTO Member other than that of a Member State of the European Communities. 		
	<ul style="list-style-type: none"> - The natural person has obtained a service contract, for a period not exceeding 12 months from a final consumer in the Member State concerned, through an open tendering procedure or any other procedure which guarantees the bona fide character of the contract¹ (e.g. advertisement of the availability of the contract) where this requirement exists or is introduced in the Member State pursuant to the laws, regulations and requirements of the European Communities or its Member States. 		
	<ul style="list-style-type: none"> - The service contract shall comply with the laws, regulations and requirements of the European Communities and the Member State where the service contract is executed. 		
	<ul style="list-style-type: none"> - The temporary entry and stay within the Member State concerned shall be for a cumulative period of not more than six months (L: 25 weeks) in any 12 months period or for the duration of the contract, whatever is less. 		
	<ul style="list-style-type: none"> - The natural person must possess (a) a university degree which is relevant to the sector of activity concerned or a technical qualification demonstrating relevant knowledge of an equivalent level², (b) 		

¹ The competent authorities in the Member State must be able to establish that the contract has been awarded to that natural person in accordance with the requirements set out in the procedure in question.

² Where the degree or qualification has been obtained in a third country, the EU Member State concerned may evaluate whether this is equivalent to a university degree required in that

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Sector or subsector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of the EC or the Member State where the service is supplied and, (c) at least six years professional experience in the sector.</p>		
	<ul style="list-style-type: none"> - The commitment relates only to the service activity which is the subject of the contract; it does not confer entitlement to exercise the professional title of the Member State concerned. 		
	<ul style="list-style-type: none"> - The service contract has to be obtained in one of the activities mentioned below: 		
	<ul style="list-style-type: none"> - Architectural services, urban planning and landscape architecture - Engineering and Integrated engineering services - Computer and related services - Management consulting services - Services related to management consulting - Translation services 		
	<ul style="list-style-type: none"> - Commitments are subject to the application of a numerical ceiling [modalities of application and level to be determined], except where otherwise indicated for a specific sub-sector. <p>Not applicable in the case of DK, NL, S, UK (other than for computer and related services in the case of the UK).</p>		

Member State.

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
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II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
<p>a) All Member States excluding FIN: Legal advice home country law and public international law (excluding EC law)</p> <p>FIN: Legal Services (CPC 861 + arbitration and conciliation services)¹</p>	<p>1) 2) 3) 4) Unbound for legal professionals entrusted with public functions.²</p> <p>1) 2) 3) 4) Admission to the Bar is subject to a nationality condition in A, B, E, FIN and GR. Lawyers' access to the profession of "avocat auprès de la Cour de cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition in B and F.</p> <p>1) F, P: Unbound for drafting of legal documents. S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (joint stock company)³.</p> <p>2) None</p>	<p>1) 2) 3) 4) Unbound for legal professionals entrusted with public functions.</p> <p>1) F, P: Unbound for drafting of legal documents. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practise and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence. S: Admission to the Bar, necessary only for None except for the protection of the use of the Swedish title "advokat", (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish law exam or equivalent education and practical experience, citizenship and is subject to a residency requirement are required for such membership⁴. A: Foreign legal advisors are required to be members of their national Bar Association; they may use their professional title only with reference to the place of registration in their home country</p> <p>2) None</p>	

¹ Provision of legal services is only authorized in respect of public international law, EC law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in EC Member States. For lawyers providing legal services in respect of public international law and foreign law these may take *inter alia* the form of compliance of local codes of ethics, use of home title (unless recognition with the host title has been obtained), insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test. Legal services in respect of EC law shall in principle be carried out by or through a fully qualified lawyer admitted to a Bar in the EC acting personally, and legal services in respect of the law of a Member State of the EC shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant EC Member State might therefore be necessary for representation before courts and other competent authorities in the EC since it involves practice of EC and national procedural law.

² Cf. page 4 (par. 14) of EC communication to the WTO of 24 March 2003 on classification of legal services (doc. S/CSC/W/39).

³ Limited liability companies are allowed, subject to certain conditions.

⁴ When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

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
	<p>3) D: Access subject to acceptance into a Bar Association according to the "Federal Lawyers Act" which requires establishment which is restricted to Provision through sole proprietorship or partnerships only in any of the legal forms allowed by the Bundesrechtsanwaltsordnung</p> <p>F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. In a SEL or SCP providing legal services in respect of French or EC law, at least 75% of the partners holding at least 75% of the shares shall be lawyers fully admitted to the Bar in F.</p> <p>FIN: When practising legal services as a member of the General Bar Association, Finnish citizenship and residency in Finland are required</p> <p>A: Unbound Provision through any form of association between lawyers under the conditions imposed by the Lawyer's Act (e.g. RAO and EuRAG). Foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed 25 per cent. They may not have decisive influence in decision-making.</p> <p>B, DK, GR, I, IRL, P and UK: Partnerships providing legal services in respect of host country law and EC law shall take any of the legal forms allowed under the national law of the relevant Member State (e.g. "Società tra avvocati" in I, "société de droit civile" without limitation of liability in B). For barristers in IRL and UK, sole proprietorship only.</p>	<p>3) DK: -Marketing of legal advice activities is restricted to law firms registered in Denmark.-Only lawyers with a Danish licence to practise and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish licence to practise may sit on the board or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>A: Unbound</p>	<p>F: Host country law and international law (including EC law) are opened to the Members of the regulated legal and judicial profession.¹</p>
	<p>S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (Joint stock companies are not permitted y)².</p>	<p>S: Admission to the Bar, necessary only for None except for the protection of the use of the Swedish title "advokat", (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish</p>	<p>L: Host country law and international law (including EC law) subject to registration</p>

¹ Access to these professions is governed by the French law No. 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

² Limited liability companies are allowed, subject to certain conditions.

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
		law exam or equivalent education and practical experience, citizenship and is subject to a residency requirement are required for such membership ¹ ;	as "avocat" at the Luxembourg Bar.
	<p>4) ICT, BV and CSS-EJP: Unbound except as indicated above and in the horizontal section and subject to the following specific limitations:</p> <p>A: Unbound except as indicated below: at the request of a consumer, legal advisors may temporarily move into the territory of Austria in order to supply a specific service.</p> <p>—GR: Condition of nationality</p> <p>L: Unbound for the provision of legal services in respect of Luxembourg and EC law</p> <p>F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions². These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons.</p> <p>FIN: When practicing legal services as a member of the General Bar Association, Finnish citizenship and residency in Finland are required.</p> <p>S: An "advokat" (see next column) may not practice his profession neither in cooperation with other persons than other "advokats", nor in the form of a limited liability company (Joint stock companies are not permitted)³.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated above and in the horizontal section and subject to the following specific limitations:</p> <p>DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practise. Requirement of a Danish legal examination in order to obtain a Danish licence to practise.</p> <p>A: Unbound except as indicated in the Market access column. Foreign legal advisors are required to be members of their national Bar Association ; they may use their professional title only with reference to the place of registration in their home country.</p> <p>S: Admission to the Bar, necessary only for None except for the protection of the use of the Swedish title "advokat", (lawyer/solicitor/barrister), which requires membership in the Swedish Bar Association. Swedish law exam or equivalent education and practical experience, citizenship and is subject to a residency requirement are required for such membership⁴;</p> <p>FIN: None</p> <p>CSS-EJP: Unbound except as indicated above and in the horizontal section</p>	
	(iii) Unbound except for D and UK where: as indicated in the horizontal section and subject to the above conditions following specific limitations: — D and UK: University degree and professional	CSS-IP: Unbound	

¹—When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

²—Access to these professions is governed by the French law N° 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

³—Limited liability companies are allowed, subject to certain conditions.

⁴—When not appearing under the title "advokat" foreign lawyers may freely offer legal advice activities.

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
	<p>qualifications and three years' professional experience in the sector. D: Unbound for activities reserved to "Rechtsanwalt". CSS-IP: Unbound</p>		
<p>b) Accounting services (CPC 86212 other than "auditing services", 86213, 86219)</p>	<p>1) F, GR, I: Unbound 2) None</p>	<p>1) F, GR, I: Unbound A: No representation before competent authorities 2) None</p>	
	<p>3) D: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. F: Provision through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. P: Provision through professional establishment only. I: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted. A: Foreign accountants' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>	<p>3) DK: Foreign accountants may enter into partnerships with Danish authorized accountants after obtaining permission from the Danish Commerce and Companies Agency.</p>	
	<p>4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality. However Non-EC professionals may be permitted to provide services, by a decision of the Minister of Economics, Finance and Budget, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years. I: Condition of nationality for "Ragionieri-Periti commerciali". DK: Citizenship requirement unless otherwise provided by the Danish Commerce and Companies Agency. A in addition to the horizontal commitments at the request of a consumer, accountants may temporarily move into the</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK, I: Residence requirement. A: Unbound except as indicated in the Market Access column. No representation before competent authorities. FIN :None</p>	

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
	territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying accounting services are required to have: their professional center (commercial presence) in Austria.		
	(iii-a) Unbound except for A, D, L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: A, D, NL, UK, S: University degree and professional qualifications and three years' experience in the sector. A: for CSS-EJP, examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists. D: for CSS-EJP Unbound for activities reserved by law in the "Wirtschaftsprüfer". CSS-IP: Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK, I: Residence requirement. CSS-IP: Unbound.	
b) Auditing services ¹ (CPC 86211 and 86212 other than accounting services)	1) All Member States except A and S: unbound A: None. S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval. 2) None	1) All Member States except A and S: Unbound A: No representation before competent authorities; no audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.) S: Residency and Swedish exam required ² 2) None	
	3) B: Provision through a "SA" and "Société en commandite" is prohibited. D: Provision through a "GmbH & CoKG" and "EWIV" is prohibited. F: For statutory audits: provision through any company form except SNC, SCS and secondary offices. P: Provision through professional association only.	3) DK: Foreign auditors may enter into partnerships with Danish State authorized accountants after obtaining permission from the Danish Commerce and Companies Agency. S: Residency and Swedish exam required ³	

¹ Explanatory note for all Member States except A, FIN and S: Given the fact that commercial presence is required to exercise any auditing activity, the cross-border mode is unbound. Only established statutory auditors can be approved by the national professional bodies. Approval is a necessary pre-condition to exercising the activity.

² Foreign exams and experience giving equivalent competence are recognized.

³ Foreign exams and experience giving equivalent competence are recognized.

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
	<p>IRL: Provision through partnership only.</p> <p>I: For access as "Ragionieri-Periti commerciali" and "Dottori commerciali", access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted.</p> <p>FIN: At least one of the auditors of a Finnish Liability company must be a Finnish citizen resident in Finland</p> <p>S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval.</p> <p>A: Foreign auditors' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: in addition to the horizontal commitments at the request of a consumer, auditors may temporarily move into the territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying auditing services are required to have their professional center (commercial presence) in Austria.</p> <p>DK: Citizenship condition, unless otherwise provided by the Danish Commerce and Companies Agency.</p> <p>E, GR: Conditions of nationality for statutory auditors.</p> <p>E: Audit companies: Administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law, must fulfil a nationality condition.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: Unbound except as indicated in the Market Access column. No representation before competent authorities; no audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p>DK: Residence requirement.</p> <p>I, P: Residence requirement for individual auditors.</p> <p>S: Residency and Swedish exam required.¹</p> <p>FIN: None</p>	
	<p>I: Nationality requirement for "Ragionieri-Periti</p>		

¹ Foreign exams and experience giving equivalent competence are recognized.

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
	<p>commercianti": Audit companies: administrators and auditors in "società di revisioni" other than those covered by the 8th EEC directive on company law, must fulfil a nationality condition.</p> <p>FIN: At least one of the auditors of a Finnish Liability company must be an Finnish citizen resident in Finland</p> <p>S: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Swedish exam, work experience and residency are required for approval.</p>		
	CSS: Unbound	CSS: Unbound	
b) Bookkeeping services (CPC 86220)	<p>1) F, FIN, GR, I: Unbound.</p> <p>2) FIN: Unbound</p>	<p>1) F, FIN, GR, I: Unbound.</p> <p>A: No representation before competent authorities</p> <p>2) FIN: Unbound.</p>	
	<p>3) F: Provision through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p> <p>I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted.</p> <p>FIN: Unbound</p> <p>A: Foreign accountants (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>	3) FIN: Unbound.	
	<p>4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>F: Condition of nationality. However non-EC professionals may be permitted to provide services, by a decision of the Minister of Economics, Finance and Budget, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years.</p> <p>I: Condition of nationality for "Ragionieri-Periti</p>	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: Unbound except as indicated in the Market Access column. No representation before competent authorities.</p> <p>FIN: Unbound.</p> <p>I: Residence requirement for "Ragionieri-Periti commerciali".</p>	

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
	<p>commercianti".</p> <p>A: in addition to the horizontal commitments at the request of a consumer, accountants may temporarily move into the territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying bookkeeping services are required to have their professional center (commercial presence) in Austria.</p> <p>FIN: Unbound</p>	<p>P: Residence requirement.</p>	
	<p>(iii-a) Unbound except for A where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: University degree and professional qualifications and three years' experience in the sector. For CSS-EJP Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>CSS-IP: Unbound.</p>	<p>CSS-EJP Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I: Residence requirement for "Ragionieri-Periti commerciali"</p> <p>P: Residence requirement.</p> <p>CSS-IP: Unbound.</p>	
<p>c) Taxation Advisory Services (CPC 863. All Member States excluding FIN and S: excluding representation in Court/tribunals)</p>	<p>1) F: Unbound for the drafting of legal documents.</p> <p>2) None</p>	<p>1) F: Unbound for the drafting of legal documents.</p> <p>A: No representation before competent authorities</p> <p>2) None</p>	
	<p>3) I: Access for natural persons only. Professional association (no incorporation) among natural persons permitted.</p> <p>F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p> <p>A: Foreign tax advisors' (who must be authorized according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body</p>	<p>3) None</p>	

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
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>F: Legal advice activities and drafting of legal documents as a main activity and for the public, are reserved to the members of the regulated legal and judicial professions¹. These activities may also be exercised as a secondary activity to the principal activity by members of other regulated professions or by qualified persons.</p> <p>I: Condition of nationality for "Ragionieri-Periti commerciali".</p> <p>A: in addition to the horizontal commitments at the request of a consumer, tax advisors may temporarily move into the territory of Austria in order to supply a <u>specific</u> service. However, as a rule natural persons supplying taxation services are required to have their professional center (commercial presence) in Austria.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: Unbound except as indicated in the Marker Access column. No representation before competent authorities</p> <p>I, P: Residence requirement.</p> <p>FIN: none</p>	
	<p>CSS-EJP: Unbound except for A, B, D, L, NL, UK, S where: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:</p> <p>A, B, NL, UK, S: University degree and professional qualifications and three years' experience in the sector.</p> <p>A: Examination before the Austrian professional body. The employer must be member of the relevant professional body in the home country where such body exists.</p> <p>D: Unbound except for consulting services related to foreign tax law, where: university degree and professional, qualifications and three years' professional experience in the sector.</p> <p>CSS-IP: Unbound.</p>	<p>CSS-EJP: Unbound except for A, B, D, L, NL, UK, S where: unbound except as indicated in the horizontal section</p> <p>CSS-IP: Unbound.</p>	
d) Architectural Services (CPC 8671)	1) B, GR, I, P: Unbound.	1) B, GR, I, P: Unbound. D: Application of the national rules on fees and	

¹ Access to these professions is governed by the French law No. 90-1259 of 31 December 1990 which opens the entire range of legal and judicial activities.

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
		<p>emoluments for all services which are performed from abroad.</p> <p>A: None for pure planning services; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services</p>	
	<p>2) None</p> <p>3) E: Access is restricted to natural persons. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. I, P: Access is restricted to natural persons. Professional associations. (no incorporation) among natural persons permitted.</p>	<p>2) None</p> <p>3) None</p>	
	<p>4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR, P, Condition of nationality. F: Condition of nationality unless waived by ministerial authorization. A: commercial presence required. For CSS only: unbound except for pure planning services FIN: for CSS, the natural person must demonstrate that s(he) possesses special knowledge relevant to the service being supplied.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. B, D, F: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or for B, with special authorization by Royal Decree. I: Residence requirement. GR: Residence requirement for ICTs. FIN: None</p>	
	<p>(iii) Unbound except for DK, E, L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association. Unbound for CPC 86713, 86714, 86719.</p>	<p>CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Residence requirement. A: unbound except for pure planning services</p>	
e) Engineering services	1) GR, I, P: Unbound.	1) GR, I, P: Unbound.	

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
(CPC 8672)	<p>2) None</p> <p>3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted.</p> <p>4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Condition of nationality A: commercial presence required. For CSS only: unbound except for pure planning services FIN: for CSS, the natural person must demonstrate that s(he) possesses special knowledge relevant to the service being supplied.</p>	<p>A: None for pure planning services; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services</p> <p>2) None</p> <p>3) None</p> <p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column I, P: Residency requirements GR: Residence requirement for ICTs. FIN: None</p> <p>CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, P: Residency requirements A: unbound except for pure planning services</p>	
	<p>(iii) Unbound except for B, DK, E, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: compliance with ENT is required. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.</p>		
f) Integrated Engineering Services (CPC 8673)	<p>1) GR, I, P: Unbound.</p> <p>2) None</p> <p>3) E: Access is restricted to natural persons. I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons</p>	<p>1) GR, I, P: Unbound. A: None for pure planning services; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services</p>	

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
	<p>permitted.</p> <p>4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>GR: Condition of nationality</p> <p>A: commercial presence required. For CSS only: unbound except for pure planning services</p> <p>FIN: for CSS, the natural person must demonstrate that s(he) possesses special knowledge relevant to the service being supplied.</p>	<p>2) None</p> <p>3) None</p> <p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: Unbound except as indicated in the Market Access column.</p> <p>I, P: Residency requirements</p> <p>GR: Residence requirement for ICTs.</p> <p>FIN: None</p> <p>CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, P: Residency requirements</p> <p>A: unbound except for pure planning services</p>	
	<p>(iii) Unbound except for B, DK, E, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>B, DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector.</p> <p>UK: Compliance with ENT is required.</p> <p>E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.</p>		
<p>g) Urban Planning and Landscape Architectural Services (CPC 8674)</p>	<p>1) B, GR, I, P: Unbound.</p>	<p>1) B, GR, I, P: Unbound.</p> <p>A: None for pure planning services; the submission of plans for approval by the competent authorities requires co-operation with an established supplier of planning services.</p> <p>D: Application of the national rules on fees and emoluments for all services which are performed from abroad.</p>	
	<p>2) None</p>	<p>2) None</p>	

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
	3) I, P: Access is restricted to natural persons. Professional association (no incorporation) among natural persons permitted.	3) None	
	4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR, P: Condition of nationality. A: commercial presence required. For CSS only: unbound except for pure planning services FIN: for CSS, the natural person must demonstrate that s(he) possesses special knowledge relevant to the service being supplied.	4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: B, D: Use by third country qualified professionals of the professional title is only possible on the basis of mutual recognition agreements or, for B, with special authorization by Royal Decree. A: Unbound except as indicated in the Market Access column. I: Residence requirement. GR: Residence requirement for ICTs. FIN: None CSS : Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Residence requirement. A: unbound except for pure planning services	
	(iii) Unbound except for DK, E, L, NL, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: DK, NL, UK, S: University degree and professional qualifications and three years' professional experience in the sector. E: Academic and professional qualifications recognized by the national authorities and licence delivered by the Professional Association.		
h) Medical, Dental and Midwives Services (CPC 9312, 93191 ¹)	1) Unbound for all Member States except for S: None 2) FIN: unbound.	1) Unbound for all Member States except for S: None. 2) FIN: Unbound.	

¹ Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

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
	<p>3) FIN: Unbound A: Unbound for medical and dental services other than psychologists and psychotherapists; for midwives: access restricted to natural persons only. D: Access restricted to natural persons only. Economic needs test for medical doctors and dentists who are authorized to treat members of public insurance schemes. The criterion is shortage of doctors and dentists in the given region. E, D: Access restricted to natural persons only. I, P: Access is restricted to natural persons only. Professional association (no incorporation) among natural persons permitted. IRL: Access through partnership or natural persons only. D: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers (doctors and dentists) authorised to treat members of public insurance schemes. Main criteria: Local demand and population criteria S: Needs test applied to decide the number of private practices to be subsidised though the social security system. public funding . UK: Establishment for doctors under the National Health Service is subject to medical manpower planning. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p>	<p>3) A: Unbound for medical and dental services other than psychologists and psychotherapists FIN: Unbound S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound for medical and dental services other than psychologists and psychotherapists; for midwives where natural persons may establish a professional practice in Austria provided that the person concerned has practised the profession in question at least three years preceding the setting up of the professional practice in Austria DK: Limited authorization to fulfil a specific function can</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound for medical and dental services other than psychologists and psychotherapists. DK: Residence requirement in order to obtain necessary individual authorization from the National Board of Health. FIN: Unbound. I: Residence requirement.</p>	

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
	<p>be given for maximum 18 months. FIN: Unbound. GR, P: Condition of nationality. F: Condition of nationality. However, access is possible within annually established quotas. D: Condition of nationality for doctors and dentists which can be waived on an exceptional basis in cases of public health interest. A zero quota for midwives.</p>	<p>S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>i) Veterinary services (CPC 932)</p>	<p>1) Unbound for a All Member States except for UK, L, FIN and S: None Unbound L, FIN and S: None UK: unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behavioural and pet care</p> <p>2) None</p>	<p>1) Unbound for a All Member States except for UK, L, FIN and S: None Unbound L, FIN and S: None UK: unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behavioural and pet care</p> <p>2) None</p>	
	<p>3) A: Unbound. D, DK, E, P: Access restricted to natural persons. I: Access restricted to natural persons. Professional associations (no incorporation) among natural persons permitted. IRL, UK: Access through partnership or natural persons only. F: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only. S: Needs test applied to decide the number of private practices to be subsidized through the social security system.</p>	<p>3) A: Unbound. S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training and examinations.</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound. D, F, GR, P: Condition of nationality.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound. I: Residence requirement.</p>	

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
		<p>S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training and examinations. FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
<p>j) Services provided by Nurses, Physiotherapists and Paramedical Personnel (All Member States except A and FIN: CPC 93191¹. A: following activities of CPC 9319 are covered: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. FIN: only services provided by nurses – part of CPC 93191)</p>	<p>1) Unbound for all Member States except for FIN and S: None 2) None 3) E, P: Nurses - access restricted to natural persons. I : Nurses - access restricted to natural persons. Professional associations (no incorporation) among natural persons permitted. F: Provision through a SEL (anonyme, à responsabilité limitée, ou en commandite par actions) or SCP only. A: Access restricted to natural persons only. S: Needs test applied to decide the number of private practices to be subsidised through the social security system. public funding</p>	<p>1) Unbound for all Member States except for FIN and S: None. 2) None 3) S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Limited authorization to fulfil a specific function can be given for maximum 18 months. GR, P: Condition of nationality. I: Subject to economic needs test: decision is subject to regional vacancies and shortages. A: natural persons may establish a professional practice in Austria provided that the person concerned has practised the profession in question at least three years preceding the setting up of the professional practice in Austria.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound except as indicated in the Market Access column. DK: Residence requirement in order to obtain necessary individual authorization from the National Board of Health. S: Foreign exams giving equivalent competence are recognized after a compulsory complementary training FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
Services provided by	1) Unbound	1) Unbound	

¹ Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

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
<p>pharmacists (Supply and retail distribution of pharmaceutical goods – part of CPC 63211- to the general public (pharmacists)</p>	<p>2) A, FIN, S: Unbound.</p>	<p>2) A, FIN, S: Unbound</p>	
	<p>3)[†] A, FIN, S: Unbound D, DK, E, GR, L, NL, P: Access restricted to natural persons only. I: Access restricted to natural persons. Professional association (no incorporation) among natural persons permitted. B, DK, E, F, GR, I, L, P: Monopoly for pharmacists of supply of pharmaceuticals to the general public. B, D, DK, , E, F, I, IRL, P: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: the population and the geographical density of existing pharmacies. F: Pharmacies are authorized according to the needs of the population and within established quotas. Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions) SNC and SARL only. E, I: Establishment of new pharmacies is subject to an economic needs test. D: Establishment of new pharmacies is restricted and only possible through the take-over of an existing pharmacy-store</p>	<p>3) A, FIN, S: Unbound</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, FIN, S: Unbound F: Condition of nationality. However, within established quotas, access for third country nationals is possible</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, FIN, S: Unbound I, D, DK, P: Residence requirement.</p>	

[†] Where the establishment of pharmacies is subject to an economic needs test, the main criteria taken into account are: the population, the number of existing pharmacies and their geographical density.

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
	<p>provided the service provider holds the French degree in pharmacy. D, DK, GR: Condition of nationality.</p>		
	CSS: Unbound	CSS: Unbound	
k) Other			
<p>— Related Scientific and Technical Consulting Services¹ (CPC 8675)</p>	<p>1) All Member States except A, FIN and S: unbound for exploration services. 2) None</p>	<p>1) All Member States except A, FIN and S: unbound for exploration services. D: Application of the national rules on fees and emoluments for all surveying services which are performed from abroad. 2) None</p>	
	<p>3) F: "Surveying": Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP, SA and SARL only. I: For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist. E: Access to profession of surveyors and geologists through natural persons only. — P: Access restricted to natural persons. — I: Access to profession of surveyors and geologists through natural persons only. Professional association (no incorporation) among natural persons permitted.</p>	<p>3) F: "Exploration and prospection services" subject to authorization.</p>	
	<p>4) (i) and (ii): Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required. D: Conditions of nationality for publicly appointed surveyors. F: "Surveying" operations relating to the establishment of property rights and to land law are reserved for EC — "experts géomètres".</p>	<p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: — I, P: Residence requirement. FIN: None</p>	
	(iii) Unbound	(iii) Unbound	

¹ All Member States except A, FIN and S: the service involved excludes operation of mines, etc.

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
<p>B. <u>Computer and Related Services</u> (CPC 84 except for CPC 8499 for A) The EC subscribes to the “Understanding on the scope of coverage of Computer Services – (CPC 84)” attached in Annex.</p>			
<p>a) Consultancy Services related to the Installation of Computer Hardware — (CPC 841)</p>	<p>1) 2) 3) None 4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>(iii) Unbound except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years’ professional experience in the sector.</p> <p>B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years’ professional experience in the sector.</p> <p>I: Compliance with an economic needs test is required.—</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts where: university degree and five years’ professional experience in the sector.</p>	<p>CSS Unbound except as indicated in the horizontal section</p>	
<p>b) Software Implementation Services — (CPC 842)</p>	<p>1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section.</p>	<p>1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	

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
	<p>(iii) Unbound except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>I: Compliance with an economic needs test is required.—</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts where: university degree and five years' professional experience in the sector.</p>	<p>(iii) Unbound except as indicated in the horizontal section</p>	
<p>e) Data Processing Services (CPC 843)</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): Unbound except as indicated in the horizontal section.</p>	<p>1) 2) 3) None</p> <p>4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section</p> <p>FIN: None</p>	
	<p>(iii) Unbound except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>I: Compliance with an economic needs test is required.—</p>	<p>(iii) Unbound except as indicated in the horizontal section</p>	

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
	<p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts where: university degree and five years' professional experience in the sector.</p>		
<p>d) Data Base Services (CPC 844)</p>	<p>1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>(iii) Unbound except for B, DK, GR, I, L, NL, S where: as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I, NL: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>B, DK, I, NL, S: Unbound, except for computer scientists, systems analysts, programmers, software document analysts and field engineers where: university degree and three years' professional experience in the sector.</p> <p>I Compliance with an economic needs test is required.</p> <p>GR: Unbound, except for computer scientists, systems analysts, programmers, software document analysts where: university degree and five years' professional experience in the sector.</p>	<p>(iii) Unbound except as indicated in the horizontal section</p>	
<p>Maintenance and Repair (CPC 845)</p>	<p>1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>(iii) Unbound</p>	<p>(iii) Unbound</p>	
<p>e) Other Computer Services (All Member States except A: CPC 849. A: CPC 8491)</p>	<p>1) 2) 3) None 4) (i) and (ii): Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) (i) and (ii): All Member States except FIN: Unbound except as indicated in the horizontal section</p>	

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
		FIN: None	
	(iii) Unbound	(iii) Unbound	
C. Research and Development Services			
a) R&D services on natural sciences (CPC 851)	1) 2) 3) Unbound for all Member States except for A: none. 4) ICT and BV : Unbound except for A: unbound except as indicated in the horizontal section	1) 2) 3) Unbound for all Member States except for A: none. 4) ICT and BV : Unbound except for A: unbound except as indicated in the horizontal section	
	<p>CSS-EJP: Unbound except for F where: concerning the temporary entry of researchers as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:</p> <ul style="list-style-type: none"> -The researchers are in possession of an employment contract from a research body. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. <p>Main criteria: assessment of the labour market situation in the professional activity concerned in the geographical area where the service is to be provided.</p> <ul style="list-style-type: none"> - The research body must pay a tax to the International Migration Office. <p>CSS-IP: Unbound.</p>	<p>CSS-EJP: Unbound except for F where: unbound except as indicated in the horizontal section</p> <p>CSS-IP: Unbound.</p>	
b) R & D Services on Social Sciences and Humanities (CPC 852)	1) None 2) None 3) I: Access to the profession of psychologist is restricted to natural persons only. Professional association (no incorporation) among natural persons is permitted. P: Access to the profession of psychologist is restricted to natural persons only.	1) None 2) None 3) None	
	4) ICT and BV : Unbound except as indicated in the horizontal section	4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and	

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
		subject to the following specific limitations: I, P: Residence requirement for psychologists. FIN: None	
	<p>CSS-EJP: Unbound except for F and L where: concerning the temporary entry of researchers as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations: F: -The researchers are in possession of an employment contract from a research body. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. Main criteria: assessment of the labour market situation in the professional activity concerned in the geographical area where the service is to be provided. - The research body must pay a tax to the International Migration Office.</p> <p>CSS-IP: Unbound.</p>	<p>CSS-EJP: Unbound except for F and L where: unbound except as indicated in the horizontal section</p> <p>CSS-IP: Unbound.</p>	
c) Interdisciplinary R & D services (CPC 853)	1) 2) 3) Unbound for all Member States except for A: none. 4) ICT and BV: Unbound except for A: unbound except as indicated in the horizontal section	1) 2) 3) Unbound for all Member States except for A: none. 4) ICT and BV: Unbound except for A: unbound except as indicated in the horizontal section	
	<p>CSS-EJP: Unbound except for F where: concerning the temporary entry of researchers: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations: -The researchers are in possession of an employment contract from a research body. - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required. Main criteria: assessment of the labour market situation in the professional activity concerned in the</p>	<p>CSS-EJP: Unbound except for F where: unbound except as indicated in the horizontal section</p> <p>CSS-IP: Unbound.</p>	

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
	<p>geographical area where the service is to be provided. - The research body must pay a tax to the International Migration Office.</p> <p>CSS-IP: Unbound.</p>		
<p>D. <u>Real Estate Services</u>¹ a) Involving Own or Leased Property (All Member States except S: CPC 821. S: CPC 82101, 82102)</p>	<p>1) IRL: Unbound. 2) None 3) E: Access through natural persons, partnership or "sociedad en comandita" only. FIN: Chairman, members of the board and Managing Director have to be Finnish citizen.</p>	<p>1) IRL: Unbound. 2) None 3) None</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: — E, GR: Condition of nationality. A: commercial presence required</p> <p>CSS: Unbound</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F, I, P: Residence requirement. FIN: None</p> <p>CSS: Unbound</p>	
<p>b) On a Fee or Contract Basis (e.g. Property Evaluation, Estate Management, etc.) (All Member States except S: CPC 822. S: CPC 82201, 82202)</p>	<p>1) IRL: Unbound. 2) None 3) E: Access is restricted to natural persons. FIN: Chairman, Members of the Board and Managing Director have to be Finnish citizens.</p>	<p>1) IRL: Unbound. 2) None 3) DK: Authorization for authorized estate agent may limit the scope of activity.</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorized estate agent: Citizenship requirement unless waived by the Danish Commerce and Companies Agency. Unauthorized estate agent: Citizenship</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorized and unauthorized estate agent: Residence requirement unless waived by the Danish Commerce and Companies Agency.</p>	

¹ The Service involved relates to the profession of real estate agents and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate. S: not including acquisition or rental of land and real estate.

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
	<p>requirement unless waived by the Danish Commerce and Companies Agency. GR: Condition of nationality. A: commercial presence required</p>	<p>F, I, P: Residence requirement. FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>E. <u>Rental/Leasing Services without Operators</u> a) Relating to ships (CPC 83103)</p>	<p>1) F: Chartering of all ships is subject to prior notification. D: Unbound. 2) F: Chartering of all ships is subject to prior notification. D: Unbound. 3) F: Chartering of all ships is subject to prior notification. S: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships.</p>	<p>1) D: Unbound. 2) D: Unbound. 3) None</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>b) Relating to Aircraft (CPC 83104)</p>	<p>1) None 2) All Member States except FIN and S: Aircraft used by Community air carriers have to be registered in the Member State licensing the air carrier or elsewhere in the Communities. Waivers can be granted for short term lease contracts or under exceptional circumstances.</p>	<p>1) None 2) None</p>	
	<p>3) All Member States: To be registered in the aircraft register of these Member States, the aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors).</p>	<p>3) None</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	

¹ S: except the use of leased vehicles and carriers for land or air transportation service operations.

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
c) Relating to Other Transport Equipment (CPC 83101, 83102, 83105)	1) None 2) None 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS : Unbound	CSS : Unbound	
d) Relating to Other Machinery and Equipment (CPC 83106, 83107, 83108, 83109)	1) None 2) None 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS : Unbound	CSS : Unbound	
<u>Rental Services with Operators</u> Rental of Vessels with Crew (All Member States except FIN: CPC 7213 and 7223. FIN: only CPC 7213)	1) F: Chartering of all ships is subject to prior notification. A, D, S: Unbound. 2) F: Chartering of all ships is subject to prior notification. A, D, S: Unbound. 3) F: Chartering of all ships is subject to prior notification. A, S: Unbound. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound.	1) A, D, S: Unbound. 2) A, D, S: Unbound. 3) A, S: Unbound. 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound. FIN: None	
	CSS : Unbound	CSS : Unbound	
Rental of Commercial Road Vehicles with Operator (CPC 7124)	1) A, S: Unbound 2) A, S: Unbound 3) A, S: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound	1) A, S: Unbound 2) A, S: Unbound 3) A, S: Unbound 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A, S: Unbound.	

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
		FIN: None	
	CSS: Unbound	CSS: Unbound	
F. <u>Other Business Services</u> a) Advertising (CPC 871)	1) 2) 3) None 4) ICT, BV and CSS-EJP : Unbound except as indicated in the horizontal section:	1) 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii a) Unbound except for B, D, GR, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, I, UK, S: Relevant qualifications and three years' professional experience. I, UK: Compliance with an economic needs test is required. GR: Relevant qualifications and five years' professional experience. CSS-IP: Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
b) Market Research and Opinion Polling (CPC 864)	1) 2) 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section CSS: Unbound	1) 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None CSS: Unbound	
c) Management Consulting Services (CPC 865)	1) 2) 3) None 4) ICT, BV , and CSS : Unbound except as indicated in the horizontal section :	1) 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound except for B, D, DK, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, DK, I, S, UK: Unbound except for managers and senior consultants where: university degree and three years' professional experience. I, UK: Compliance with an economic needs test is required.	CSS Unbound except as indicated in the horizontal section	

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
d) Services Related to Management Consulting (CPC 866)	1) 2) 3) None 4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section :	1) 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound except for B, D, DK, I, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: B, D, DK, I, S, UK: Unbound except for managers and senior consultants where: university degree and three years' professional experience. I, UK: for categories CSS-EJP and CSS-IP: Compliance with an economic needs test is required.	CSS-EJP and CSS-IP: Unbound except as indicated in the horizontal section	
e) Technical Testing and Analysis Services (CPC 8676)	1) I: Unbound for the profession of biologist and chemical analyst. S: Unbound 2) S: Unbound	1) I: Unbound for the profession of biologist and chemical analyst. S: Unbound 2) S: Unbound	
	3) E: Access for chemical analysis through natural persons only. I: Access for the profession of biologist and chemical analyst through natural persons only. Professional association (no incorporation) among natural persons is permitted. P: Access for the profession of biologist and chemical analyst through natural persons only. S: Unbound.	3) S: Unbound	
	4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: Unbound except for category CSS-EJP A: commercial presence required	4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: Unbound I, P: Residence requirements for biologist and chemical analyst. FIN: None	
	(iii) Unbound except for D, DK, L, UK, S where: as indicated in the horizontal section and subject to the following specific limitations: D, DK, UK, S: University degree or technical	CSS-EJP Unbound except as indicated in the horizontal section CSS-IP: Unbound.	

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
	<p>qualifications demonstrating knowledge and three years' professional experience. UK:: Compliance with an economic needs test is required.</p> <p>CSS-IP: Unbound.</p>		
<p>f) Advisory and Consulting Services Relating to Agriculture, Hunting and Forestry (FIN: part of CPC 88 excluding hunting. S: part of CPC 881 excluding hunting)</p>	<p>1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) E: Access for agronomist and engineers in forestry is restricted to natural persons. P: Access for agronomist is restricted to natural persons.</p>	<p>1) I: Unbound for activities reserved to agronomist and "periti agrari". 2) None 3) None</p>	
	<p>I: Access for agronomist and "periti agrari" restricted to natural persons. Professional association (no incorporation) among natural persons is permitted.</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I: Condition of nationality for "periti agrari". A: commercial presence required</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, P: Residence requirement for agronomists. FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>g) Advisory and Consulting Services Relating to Fishing (FIN: part of CPC 88. S: part of CPC 882)</p>	<p>1) 2) 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required</p>	<p>1) 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>h) Advisory and Consulting Services Relating to Mining (FIN: part of CPC 88. S: part of CPC 883)</p>	<p>1) None 2) None 3) E, P: Access for mining engineers is restricted to natural persons. 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p>	<p>1) None 2) None 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: P: Residence requirement.</p>	

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
	A: commercial presence required	FIN: None	
	CSS: Unbound	CSS: Unbound	
k) Placement and Supply Services of Personnel ¹ Executive Search Services (CPC 87201)	1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound. E: State monopoly. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	1) A, D, E, FIN, IRL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound.	
	CSS: Unbound	CSS: Unbound	
Placement Services (CPC 87202)	1) Unbound 2) A, FIN: Unbound 3) A, FIN, P: Unbound D: Subject to a mandate given to the service supplier by the competent authority. The mandate will be granted in function of the situation and development of the labour market. B, F, E, I: State monopoly. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound	1) Unbound 2) A, FIN: Unbound 3) A, FIN, P: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound	
	CSS: Unbound	CSS: Unbound	
Supply Services of Office Support Personnel (CPC 87203)	1) A, D, F, FIN, I, IRL, NL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound I: State monopoly. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound	1) A, D, F, FIN, I, IRL, NL, P, S: Unbound. 2) A, FIN: Unbound 3) A, D, FIN, P: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: A, FIN: Unbound	
	CSS: Unbound	CSS: Unbound	
l) Investigation services	1) 2) 3) Unbound for all Member States except A and S:	1) 2) 3) Unbound for all Member States except A and S:	

¹ S: national and residents with work permits, excluding seamen

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
(CPC 87301)	<p>none.</p> <p>4) ICT and BV: Unbound except A and S: unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required</p>	<p>none.</p> <p>4) ICT and BV: Unbound except A and S: unbound except as indicated in the horizontal section</p>	
	CSS : Unbound	CSS : Unbound	
<p>l) Security Services (All Member States except A, FIN and S: CPC 87302, 87303, 87304, 87305. A and S: entire range of activities 87302-87309. FIN: parts of CPC 873)</p>	<p>1) B, E, F, I, P: Unbound. FIN: Establishment requirement</p> <p>2) None</p> <p>3) E: Access through Sociedades Anonimas, Sociedades de Responsabilidad Limitada, Sociedades Anonimas Laborales and Sociedades Cooperativas only. Access is subject to prior authorization. In granting the authorization, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order. DK: Unbound for airport guard services. Requirement to be a national juridical person. Access is subject to prior authorization. In granting the authorization, the Ministry of Justice takes into account conditions such as competence, professional integrity and independence, experience and good reputation of the firm seeking establishment. FIN: Licence of the County Government is required for a commercial presence. Licence may be granted only to Finnish citizens and Finnish registered organizations.</p>	<p>1) B, E, F, I, P: Unbound.</p> <p>2) None</p> <p>3) DK: Requirement of residence and nationality for majority of members of the board and for managers. Unbound for airport guard services.</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Unbound for airport guard services. Nationality requirement for managers. F: Requirement of nationality for managing directors and directors. B: Condition of nationality for management personnel. E, P: Nationality requirement for specialized personnel.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Unbound for airport guard services. Residence requirement for managers. B: Residence requirement for management personnel. I: Residence requirement in order to obtain necessary authorization for security guard services and the transport of valuables.</p>	

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
	<p>I: Nationality requirement in order to obtain necessary authorization for security guard services and the transport of valuables. A: commercial presence required</p>	<p>FIN : None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>m) Related Scientific and Technical Consulting Services¹ (CPC 8675)</p>	<p>1) All Member States except A, FIN and S: unbound for exploration services. 2) None</p>	<p>1) All Member States except A, FIN and S: unbound for exploration services. D: Application of the national rules on fees and emoluments for all surveying services which are performed from abroad. 2) None</p>	
	<p>3) F: "Surveying": Access through a SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP, SA and SARL only. I: For certain exploration services activities related to mining (minerals, oil, gas, etc.), exclusive rights may exist. E: Access to profession of surveyors and geologists through natural persons only. P: Access restricted to natural persons. I : Access to profession of surveyors and geologists through natural persons only. Professional association (no incorporation) among natural persons permitted.</p>	<p>3) F: "Exploration and prospection services" subject to authorization.</p>	
	<p>4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: commercial presence required. D: Conditions of nationality for publicly appointed surveyors. F: "Surveying" – operations relating to the establishment of property rights and to land law are reserved for EC "experts-géomètres". FIN: for CSS only, the natural person must</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, P: Residence requirement. FIN: None</p>	

¹ All Member States except A, FIN and S: the service involved excludes related scientific and technical consulting services on operation of mines, etc.

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
	demonstrate that s(he) possesses special knowledge relevant to the service being supplied.		
	CSS-IP: Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, P: residence requirement. CSS-IP: Unbound.	
n) Maintenance and Repair of Equipment (not including Maritime Vessels, Aircraft or Other Transport Equipment) (All Member States except A, FIN and S: CPC 633, 8861, 8866. S: 633+886. A: 633+8861-8866 excluding also fire arms and ammunition; FIN: 633, 8861-8866)	1) 2) 3) None 4) ICT and BV Unbound except as indicated in the horizontal section	1) 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound CSS-EJP: Unbound except when provided in the context of a lease or after-sales contract where, as indicated in the horizontal section. CSS-IP: Unbound.	CSS-EJP: Unbound except when provided in the context of a lease or after sales contract where, as indicated in the horizontal section. CSS-IP: Unbound.	
o) Building-Cleaning Services (CPC 874)	1) Unbound* 2) 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section	1) Unbound* 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS: Unbound	CSS: Unbound	
p) Photographic Services	1) All Member States except A and S: unbound except for	1) All Member States except A and S: unbound except for	

* A commitment on this mode of supply is not feasible.

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
(CPC 875. All Member States excluding A, FIN and S: excluding retail)	aerial photography. A, S: None 2) 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section	aerial photography: none A, S: None 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS : Unbound	CSS : Unbound	
q) Packaging Services (CPC 876)	1) Unbound for all Member States except A: none 2) 3) None FIN, S: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound	1) Unbound for all Member States except A: None 2) 3) None FIN, S: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound	
	CSS : Unbound	CSS : Unbound	
r) Printing and Publishing (CPC 88442)	1) 2) 3) None 3) I: Foreign participation in publishing companies limited to 49 per cent of capital or of voting rights. 4) ICT and BV : Unbound except as indicated in the horizontal section	1) S: Residency requirements for publisher and owner of publishing or printing company 2) None 3) S: Residency requirements for publisher and owner of publishing or printing company. FIN: Residency requirements for a person in charge of publishing 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: Residency requirement for publisher and owner of publishing or printing company. FIN: Residency requirements for a person in charge of printing	
	CSS : Unbound	CSS : Unbound	
s) Convention Services (FIN: Public relation services and exhibition management services only. A: exhibition)	1) 2) 3) None 4) ICT and BV : Unbound except as indicated in the horizontal section	1) 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	

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
management services only)			
	CSS: Unbound	CSS: Unbound	
t) Other Translation Services (A, FIN and S: Translation and interpretation services) (CPC 87905)	1) 2) None 3) None 4) ICT, BV, and CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorized public translators and interpreters: Citizenship condition unless waived by the Danish Commerce and Companies Agency.	1) 2) None 3) DK: Authorization for authorized public translators and interpreters may limit the scope of activity. 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorized public translators and interpreters: residence requirement unless waived by the Danish Commerce and Companies Agency. FIN: Residency requirement for certified translators.	
	(iii) Unbound except for GR, I, IRL, UK, S as indicated in the horizontal section and subject to the following specific limitations: GR: Relevant qualifications and five years' professional experience. I, IRL, UK, S: Relevant qualifications and three years' professional experience. I, UK: Compliance with an economic needs test is required.	CSS: Unbound except as indicated in the horizontal section and subject to the following specific limitations: DK: Authorised public translators must establish a legal domicile in Denmark.	
Interior Design Services (CPC 87907)*	1) FIN: Unbound 2) FIN: Unbound 3) FIN: Unbound 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound A: commercial presence required	1) FIN: Unbound D: Application of the national rules on fees and emoluments for all services which are performed from abroad. 2) FIN: Unbound 3) FIN: Unbound 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations:	

* Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

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
		FIN: Unbound A: commercial presence required	
	CSS: Unbound	CSS: Unbound	
Collection agency services (CPC 87902)	1) 2) 3) Unbound for all Member States except for A: none 4) ICT and BV: Unbound except for A: unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required	1) 2) 3) Unbound for all Member States except for A: none 4) ICT and BV: Unbound except for A: unbound except as indicated in the horizontal section	
	CSS: Unbound	CSS: Unbound	
2. COMMUNICATION SERVICES			
<p>Postal and Courier services¹ Services relating to the handling² of postal items³ according to the following list of sub-sectors, whether for domestic or foreign destinations. Sub-sectors (i), (iv) and (v) are excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than five times the public basic tariff, provided</p>	<p>1) 2) 3) Licencing systems may be established for sub-sectors (i) to (iv) for which a general Universal Service Obligation exists. These licences may be subject to particular universal service obligations and/or financial contribution to a compensation fund. 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	

¹ While discussions on classification in this sector are still ongoing, the commitment is listed according to the proposed classification that has been notified to WTO by the EC and its Member States on 23 March 2001 (WTO document S/CSS/W/61), without prejudice to the outcome of the discussion on the classification of postal and courier services. In addition, the EC recalls its readiness to define and make negotiated additional commitments in this sector,. These commitments should be summed up in a reference paper on postal and courier services.

² The term “handling” should be taken to include clearance, sorting, transport and delivery.

³ “Postal item” refers to items handled by any type of commercial operator, whether public or private.

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
<p>that they weigh less than 350 grams¹, plus the registered mail service used in the course of judicial or administrative procedures.</p> <p>(i) Handling of addressed written communications on any kind of physical medium², including</p> <ul style="list-style-type: none"> - Hybrid mail service - Direct mail <p>(ii) Handling of addressed parcels and packages³</p> <p>(iii) Handling of addressed press products⁴</p> <p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail</p> <p>(v) Express delivery services⁵ for items referred to in (i) to (iii) above</p> <p>(vi) Handling of non-addressed items</p> <p>(vii) Document exchange⁶</p>			

¹ “Items of correspondence” : a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

² E.g. letter, postcards.

³ Books, catalogues are included hereunder.

⁴ Journals, newspapers, periodicals.

⁵ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁶ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

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
	CSS: Unbound	CSS: Unbound	
2.B. Courier services (ex 7512; special delivery services only)	1) 2) 3) Unbound for all Member States except for A: none 4) (i) and (ii) Unbound except for A: unbound except as indicated in the horizontal section	1) 2) 3) Unbound for all Member States except for A: none. 4) (i) and (ii) Unbound except for A: unbound except as indicated in the horizontal section	
	(iii) Unbound	(iii) Unbound	
2.C Telecommunications services			
h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. electronic data interchange (EDI) l. enhanced/value-added facsimile services, incl. Store and forward, store and retrieve m. code and protocol conversion Value-added services ¹ : Electronic mail, Voice mail, On-line information and database retrieval, EDI, Code and protocol conversion	1) None 2) None 3) None P: The direct or indirect participation of natural persons, who are non-nationals of EC Member States or non-EC companies or firms in the capital of carriers of complementary telecommunications services, whose exploitation involves the use of complementary telecommunications infrastructures, cannot exceed 25 per cent. Complementary telecommunications infrastructures are all public telecommunications infrastructures which are not part of the basic telecommunications network. 4) ICT and BV: Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS: Unbound	CSS: Unbound	
Telecommunications services are the transport of electro-magnetic signals - sound, data image and any combinations thereof, excluding broadcasting ² . Therefore, commitments in this schedule do not cover the economic activity consisting of content provision which require telecommunications services for its transport. The provision of that content, transported via a telecommunications service, is subject to the specific commitments undertaken by the European Communities and their Member States in other relevant sectors.			
All sub-sectors			The European Communities and

¹ Excludes voice telephone, packet and circuit-switched data services, telegraph, telex, mobile radio telephone, paging and satellite services.

² Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of tv and radio programme signals to the general public, but does not cover contribution links between operators.

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
			their Member States undertake additional commitments as contained in the attachment, all parts of which are equally binding.
	<p>FIN : The general horizontal requirements for legal entities in GATS/SC/33 shall not apply to the telecommunications sector except as :</p> <ul style="list-style-type: none"> - half of the founders, half of the members of the board of directors and the managing director must have permanent residence in the European Community. If the founder is a legal person, it must have residence in the EC. 	<p>FIN : The general horizontal requirements for legal entities in GATS/SC/33 shall not apply to the telecommunications sector. Requirements concerning the Åland islands shall continue to apply.</p>	<p>B: Licensing conditions may address the need to guarantee universal service, including through financing, in a transparent, non-discriminatory and competitively neutral manner and will not be more burdensome than necessary.</p>
	<p>1) None except for: P: basic services can be supplied only by companies established in Portugal. GR: access through S.A. and the company must be exclusively engaged in the supply of telecommunication services.</p>	<p>1) None</p>	
	<p>2) None</p>	<p>2) None</p>	
	<p>3) None except for¹: GR: access through S.A. and the company must be exclusively engaged in the supply of telecommunication services. P : The direct or indirect participation of natural persons, who are non-nationals of EC Member States or non-EC</p>	<p>3) None 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>P: The Government of Portugal has the intention of presenting to the Parliament draft legislation aiming at removing partially the</p>

¹ Footnote for clarification purposes: Some EC Member States maintain public participation in certain telecommunication operators. EC Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.

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
	<p>companies or firms in the capital of companies supplying basic telecommunications services cannot exceed 25%.</p> <p>F : Indirect: none. Non-EC natural or juridical persons may not hold directly more than 20% of the shares or voting rights of companies authorised to establish and operate radio-based infrastructure for the provision of telecommunications services to the general public. For the application of this provision, companies or firms legally established according to the laws of a Member State of the EC are considered EC juridical persons.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>		<p>present limitations on foreign equity participation in the capital of companies supplying basic telecommunication services no later than in 1998. In case of approval, the new legislation will be bound no later than in 1999.</p>
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p><u>Domestic and international</u> Domestic and international services provided using any network technology, on a facilities based or resale basis, for public and non-public use, in the following market segments (these correspond to the following CPC numbers: 7521, 7522, 7523, 7524**, 7525, 7526 and 7529**, broadcasting is excluded):</p>			
<p>a. Voice telephone services b. Packet switched data transmission services c. Circuit-switched data transmissions services d. Telex services</p>	<p>1) None except for:¹ E: none, except that the liberalisation calendar will be as follows: one additional nation-wide licence in January 1998; full liberalisation as from 30.11.1998². IRL: None except for public voice telephony and facilities-based services where none as of 1 January 2000.</p>	<p>1) 2) 3) None</p>	<p>The European Communities and their Member States undertake additional commitments as contained in the attachment, all parts of which are equally</p>

¹ Luxembourg has requested a delayed date for the liberalisation of telecommunications until 1.1.2000. The EC decision on this request is still pending.

² Applications for further licences to be received as from 1 August 98.

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
e. Telegraph services f. Facsimile services g. Leased circuit services	<p>P: None, except for public voice telephony, telex and telegraph where none as from 1 January 2000, and facilities-based services where none as from 1 July 1999.</p> <p>GR: None except for public voice telephony and facilities-based services where none as of 1 January 2003.</p> <p>2) None</p> <p>3) None, except for:</p>		binding
	<p>E: none, except that the liberalisation calendar will be as follows: one additional nation wide licence in January 1998; full liberalisation as from 30.11.1998¹;</p>		
	<p>IRL: None except for public voice telephony and facilities-based services where none as of 1 January 2000.</p> <p>P: None, except for public voice telephony, telex and telegraph where none as from 1 January 2000 and facilities-based services where none as from 1 July 1999.</p>		
	<p>GR: None except for public voice telephony and facilities-based services where none as of 1 January 2003.</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
o. Other services: Mobile and personal communications services and systems	<p>1) None except for: IRL, P: international interconnection of mobile networks with other mobile or fixed networks where none as of 1.1.1999.</p> <p>2) None</p> <p>3) None except for: IRL, P: international interconnection of mobile networks with other mobile or fixed networks where none as of 1.1.1999.</p> <p>4) ICT and BV: Unbound except as indicated in the</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section</p>	

¹ Applications for further licences to be received as from 1 August 98.

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
	horizontal section		
	CSS: Unbound	CSS: Unbound	
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</p> <p>(All Member States except FIN and S: CPC 511, 512, 513, 514, 515, 516, 517, 518. FIN: CPC 512, 513, 514, 516. S: CPC 511, 512, 513, 514, 516 and 517)</p>	<p>1) All Member States except A, S and FIN: unbound except for 5111 and 5114: none S: Unbound A: Unbound except for 518: None FIN: None</p> <p>2) None</p> <p>3) None I: Exclusive rights are granted for construction, maintenance and management of highways and the airport of Rome. P: Exclusive rights are granted for maintenance and management of highways. GR: Nationality condition for managers of the board of directors of construction companies supplying in the public sector.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: GR: Nationality condition for managers of construction companies supplying in the public sector. A: commercial presence required</p>	<p>1) All Member States except A, S and FIN: Unbound except for CPC 5111 and 5114: none S: Unbound A: Unbound except for 518: None FIN: None</p> <p>2) None</p> <p>3) None</p> <p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>CSS-EJP: Unbound except for NL and F where: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations: NL: University degree and professional qualifications and three years' professional experience in the sector. F: Unbound except for measures concerning the temporary entry of technicians under the following conditions: - The technician is an employee of a juridical person within the territory of another Member and is transferred to a commercial presence in F which has a</p>	<p>CSS-EJP: Unbound except for NL and F where: unbound except as indicated in the horizontal section</p>	

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
	<p>contract with that juridical person.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding six months. - The technician presents a work certificate from the commercial presence in F and a letter from the juridical person within the territory of another Member demonstrating its agreement to the transfer. - Compliance with an economic needs test is required. <p>Main criteria: assessment of the labour market situation in the professional activity concerned in the geographical area where the service is to be provided.</p> <ul style="list-style-type: none"> - The commercial presence body must pay a tax to the International Migration Office. 		
	<p>CSS-EJP: for CPC 5111 only: Unbound except for B, D, DK, UK, S where: as indicated in the horizontal section but without application of a numerical ceiling, and subject to the following specific limitations: B, DK, UK, S: University degree and professional qualifications and three years' professional experience in the sector. UK: Compliance with an economic needs test is required. Main criteria: assessment of the labour market situation in the sector in the geographical area where the service is to be provided. D: Unbound except for limited range of services of site investigation work where: university degree and professional qualifications and three years' professional experience in the sector.</p>	<p>CSS-EJP: for CPC 5111 only: : unbound except for B, D, DK, UK, S where: unbound except as indicated in the horizontal section</p>	
	<p>CSS-IP: Unbound.</p>	<p>CSS-IP: Unbound.</p>	
<p>4. DISTRIBUTION SERVICES¹</p>			

¹ All Member States except Austria, Finland and Sweden : distribution of arms, chemical products, explosives and precious metals is excluded. In Austria distribution of pyrotechnical goods, ignitable articles and blasting devices, firearms, ammunition and military equipment, tobacco and tobacco products, pharmaceutical products, medical and surgical devices, toxic substances, certain medical substances and objects for medical use is excluded ; in Finland, distribution of arms, alcoholic beverages and pharmaceutical products is excluded; in Sweden distribution of arms and retail sale of alcoholic beverage and pharmaceutical products is excluded.

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
<p>A. <u>Commission Agents' Services</u> (All Member States except S: CPC 621. S: CPC 621+6113)</p>	<p>1) F: Unbound for traders and brokers working in market of national interest. I: Unbound. 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality for activities of traders, commissioners, and brokers working in twenty (20) markets of national interest.</p>	<p>1) F: Unbound for traders and brokers working in market of national interest. I: Unbound. 2) None 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I, E, P: Residence requirement FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>B. <u>Wholesale Trade Services</u> (All Member States except S: CPC 622. S: CPC 622, 61111, 6113, 6121)</p>	<p>1) E, I, P: State monopoly on tobacco. F: Unbound for pharmacies. 2) None 3) E, I, P: State monopoly on tobacco. F: Wholesale pharmacies: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: The population and the geographical density of existing pharmacies. are authorized according to the needs of the population and within established quotas. State monopoly on tobacco and matches. 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Condition of nationality for wholesale of pharmaceuticals.</p>	<p>1) None 2) None 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: E, I, P: Residence requirement. FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>C. <u>Retailing Services</u> (All Member States except A, FIN and S: CPC 631, 632, 633, 61112,</p>	<p>1) All Member States except A, FIN and S: unbound except for mail order: none A, FIN and S: none</p>	<p>1) All Member States except A, FIN and S: unbound except for mail order: none A, FIN and S: none</p>	

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
<p>6113, 6121 excluding 63211. A, FIN: CPC 631, 632, 6111, 6113, 6121. S: CPC 631, 632, 61112, 6113, 6121)</p>	<p>2) None</p> <p>3)¹ B, DK, F, I, P: Economic needs test applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of department stores (large department stores in F and larger than 2000 sq. m. in P). Main criteria: The number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.</p> <p>I: Economic needs test on establishment of any new department store/outlet and authorization can be denied in order to protect areas of particular historic and artistic interest.</p> <p>S: Economic needs test. The economic needs test, when applied, sets a limit on temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale. Main criteria: The impact on existing stores in the geographic area in question.</p> <p>B: Economic needs test for department stores.</p> <p>DK: Economic needs test for new department stores</p> <p>F: Economic needs test for larger department stores.</p> <p>E, F, I: State monopoly on tobacco.</p> <p>P: Economic needs test for large (i.e. more than 2000 sq. m.) department stores.</p> <p>S: Individual municipalities may apply economic needs test to temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale²</p> <p>IRL: Unbound for retail of alcoholic beverages.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>F: Condition of nationality for tobacconists (i.e. buraliste).</p>	<p>2) None</p> <p>3) None</p> <p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section</p> <p>FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	

¹ All Member States except A, FIN and S: where establishment is subject to an economic needs test, the main criteria are: the number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.

² Sale on a permanent basis from a fixed point of sale or manufacturing facilities are not affected by these rules.

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
D. <u>Franchising</u> (CPC 8929)	1) 2) 3) None S: Unbound. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: S: Unbound	1) 2) 3) None S: Unbound. 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: S: Unbound FIN: None	
	CSS : Unbound	CSS : Unbound	
5. EDUCATIONAL SERVICES (only privately funded services)			
A. <u>Primary Education Services</u> (CPC 921)	1) F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. FIN, S: Unbound 2) FIN, S: Unbound. 3) FIN, S: Unbound. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound. F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. I: Condition of nationality for service providers who are authorized to issue State recognized diplomas. GR: Condition of nationality for teachers.	1) I: Condition of nationality for service providers to be authorized to issue State recognized diplomas. FIN, S: Unbound 2) FIN, S: Unbound. 3) FIN, S: Unbound. GR: Majority of members of the Board must be of Greek nationality. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound.	
	CSS : Unbound	CSS : Unbound	
B. <u>Secondary Education Services</u> (CPC 922)	1) FIN, S: Unbound. F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach. 2) FIN, S: Unbound	1) FIN, S: Unbound. I: Condition of nationality for service providers to be authorized to issue State recognized diplomas. 2) FIN, S: Unbound 3) FIN, S: Unbound	

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
	<p>3) FIN, S: Unbound</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>FIN, S: Unbound</p> <p>F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p> <p>GR: Condition of nationality for teachers.</p>	<p>GR: Majority of members of the Board must be of Greek nationality.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>FIN, S: Unbound</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>C. <u>Higher Education Services</u> (CPC 923)</p>	<p>1) F: Condition of nationality. However, third country nationals can have authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>A, FIN, S: Unbound</p> <p>2) A, FIN, S: Unbound</p> <p>3) E, I: Needs test for opening of private universities authorized to issue recognized diplomas or degrees; procedure involves an advice of the Parliament.</p> <p>A, FIN, S: Unbound</p> <p>GR: Unbound for education institutions granting recognized State diplomas.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A, FIN, S: Unbound</p> <p>DK: Condition of nationality for professors</p> <p>F: Condition of nationality. However, third country nationals may obtain authorization from competent authorities to establish and direct an education institution and to teach.</p> <p>I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p>	<p>1) I: Condition of nationality for service providers to be authorized to issue State recognized diplomas.</p> <p>A, FIN, S: Unbound</p> <p>2) A, FIN, S: Unbound</p> <p>3) A, FIN, S: Unbound</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations:</p> <p>A, FIN, S: Unbound</p>	

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
	<p>CSS-EJP: Unbound except for F and L where: concerning the temporary entry of professors as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:</p> <p>F: -The professors have obtained an employment contract from a university or other higher education institution.</p> <ul style="list-style-type: none"> - The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. - Compliance with an economic needs test is required unless those professors are designated directly by the Minister in charge of higher education. - The recruiting institution must pay a tax to the International Migration Office. <p>CSS-IP: Unbound.</p>	<p>CSS-EJP: Unbound except for F and L where: unbound except as indicated in the horizontal section</p> <p>CSS-IP: Unbound.</p>	
D. <u>Adult Education Services</u> (CPC 924; for A CPC 9240 except education services for adults by means of radio or television broadcasting)	<p>1) 2) 3) FIN, S: Unbound</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound.</p>	<p>1) 2) 3) FIN, S: Unbound</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound.</p>	
	CSS: Unbound	CSS: Unbound	
6. ENVIRONMENTAL SERVICES ¹ (S: the offer does not include public works functions whether owned and operated by municipalities, state or federal governments or contracted out by these governments)			
A. WATER FOR			

¹ The classification of the environmental services is listed according to the classification proposal included in Job 7612.

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
HUMAN USE AND WASTEWATER MANAGEMENT			
Waste Water services (CPC 9401) <i>corresponds to Sewage Disposal Services</i>	1) Unbound* 2) FIN: Unbound None 3) FIN: Unbound None 4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound CSS-IP: Unbound.	1) Unbound* 2) FIN: Unbound None 3) FIN: Unbound None 4) ICT, and BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound CSS-IP: Unbound.	
	(iii) Unbound	(iii) Unbound	
B. SOLID/HAZARDOUS WASTE MANAGEMENT ***** Refuse Disposal Services (CPC 9402)	1) Unbound* 2) 3) None 4) ICT, and BV and CSS-EJP: Unbound except as indicated in the horizontal section CSS-IP: Unbound.	1) Unbound* 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	CSS-EJP: Unbound except as indicated in the horizontal section CSS-IP: Unbound.	
Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) 3) FIN: Unbound None 4) ICT, and BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations:	1) Unbound* 2) 3) FIN: Unbound None 4) ICT, and BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations:	

- * A commitment on this mode of supply is not feasible.
- * A commitment on this mode of supply is not feasible.
- * A commitment on this mode of supply is not feasible.
- * A commitment on this mode of supply is not feasible.

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
	FIN: Unbound A: commercial presence required CSS-IP: Unbound.	FIN: Unbound CSS-IP: Unbound.	
	(iii) Unbound	(iii) Unbound	
C. PROTECTION OF AMBIENT AIR AND CLIMATE (CPC 9404) <i>corresponds to Cleaning Services of Exhaust Gases</i>	1) Unbound for all Member States except FIN: None 2) None 3) S: Government owned monopoly for control services of exhaust-gas from cars and trucks. Such services must be offered on a non-profit basis. 4) ICT, BV and CSS-EJP : Unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required	1) Unbound for all Member States except FIN: None 2) None 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound. CSS-IP: Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
D. REMEDIATION AND CLEAN UP OF SOIL AND WATERS Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) <i>Corresponds to parts of Nature and Landscape Protection Services</i>	1) Unbound for all Member States except FIN: None 2) 3) None 4) ICT, BV and CSS-EJP : Unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required CSS-IP: Unbound.	1) Unbound for all Member States except FIN: None 2) 3) None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
E. NOISE AND VIBRATION ABATEMENT (CPC 9405)	1) Unbound for all Member States except FIN: None 2) 3) Unbound except A, FIN, S: none 4) ICT, BV and CSS-EJP : Unbound except A, FIN, S: unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required	1) Unbound for all Member States except FIN: None 2) 3) Unbound except A, FIN, S: none 4) ICT and BV : All Member States except FIN : Unbound except A, S: unbound except as indicated in the horizontal section FIN: None	

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
	CSS-IP: Unbound.		
	(iii) Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
F. PROTECTION OF BIODIVERSITY AND LANDSCAPE Nature and landscape protection services (part of CPC 9406)	1) Unbound for All Member States except FIN: None for advisory services. FIN: None 2) 3) None 4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required CSS-IP: Unbound.	1) All Member States except FIN: None for advisory services. FIN: None 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound.	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
G. OTHER ENVIRONMENTAL AND ANCILLARY SERVICES (CPC 94090)	1) Unbound for All Member States except FIN: None for advisory services. FIN: None 2) 3) None 4) ICT, BV and CSS-EJP: Unbound except as indicated in the horizontal section and subject to the following limitations: A: commercial presence required CSS-IP: Unbound.	1) Unbound for All Member States except FIN: None for advisory services. FIN: None 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	(iii) Unbound	CSS-EJP: Unbound except as indicated in the horizontal section. CSS-IP: Unbound.	
7. FINANCIAL SERVICES SECTOR¹			

¹ Unlike foreign subsidiaries, branches established directly in a Member State by a non-Community financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at Community level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the Communities. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin. Member States may apply the restrictions indicated in this schedule only with regard to the direct

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
<p>1. The Communities and their Member States undertake commitments on Financial Services in accordance with the provisions of the "Understanding on Commitments in Financial Services" (the Understanding).</p> <p>2. These commitments are subject to the limitations on market access and national treatment in the "all sectors" section of this schedule and to those relating to the subsectors listed below.</p> <p>3. The market access commitments in respect of modes (1) and (2) apply only to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively.</p> <p>4. Notwithstanding note 1. above, the market access and national treatment commitments in respect of mode (4) on financial services are those in the "all sectors" section of this schedule, except for Sweden in which case commitments are made in accordance with the Understanding.</p> <p>5. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2(a) of the Financial Services Annex.</p> <p>6. As a general rule and in a non-discriminatory manner, financial institutions incorporated in a Member State of the Communities must adopt a specific legal form.</p>			
<p>A. <u>Insurance and Insurance-Related Services</u></p>	<p>1) A: Promotional activity and intermediation on behalf of a subsidiary not established in the Communities or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.</p> <p>A: Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Communities or by a branch established in Austria.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the Communities.</p> <p>DK: No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>D: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Communities or by a branch established in Germany.</p>	<p>1) A: Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the Communities or by a branch not established in Austria. Exception from the higher tax can be granted.</p>	<p>The European Communities and their Member States undertake additional commitments as contained in the attachment.</p>
	<p>D: If a foreign insurance company has established a</p>		

establishment from a third country of a commercial presence or to the provision of cross-border services from a third country; consequently, a Member State may not apply these restrictions, including those concerning establishment, to third-country subsidiaries established in other Member States of the Communities, unless these restrictions can also be applied to companies or nationals of other Member States in conformity with Community law.

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
	<p>branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>E, I: Unbound for the actuarial profession.</p> <p>FIN: Only insurers having their head office in the European Community or having their branch in Finland may offer insurance services as referred to in sub-paragraph 3 (a) of the Understanding.</p> <p>FIN: The supply of insurance broker services is subject to a permanent place of business in the European Community.</p> <p>F: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the Communities.</p>		
	<p>I: Insurance of risks relating to c.i.f. exports by residents in Italy may be underwritten only by insurance firms established in the Communities.</p> <p>I: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Communities. This reservation does not apply for international transport involving imports into Italy.</p> <p>P: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EC; only persons or companies established in the EC may act as intermediaries for such insurance business in Portugal.</p> <p>S: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p>		
	<p>2) A: Promotional activity and intermediation on behalf of a subsidiary not established in the Communities or of a branch not established in Austria (except for</p>	<p>2) A: Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not</p>	

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
	<p>reinsurance and retrocession) are prohibited.</p> <p>A: Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the Communities or by a branch established in Austria.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the Communities.</p> <p>DK: No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>D: Compulsory air insurance policies can be underwritten only by a subsidiary established in the Communities or by a branch established in Germany.</p>	<p>established in the Communities or by a branch not established in Austria. Exception from the higher tax can be granted.</p>	
	<p>D: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>F: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the Communities.</p> <p>I: Insurance of risks relating to c.i.f. exports by residents in Italy may be underwritten only by insurance firms established in the Communities.</p> <p>I: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the Communities. This reservation does not apply for international transport involving imports into Italy.</p> <p>P: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EC; only persons or companies established in the EC may act as</p>		

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
	<p>intermediaries for such insurance business in Portugal.</p> <p>3) A: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.</p> <p>B: Any public bid to acquire Belgian securities made by or on behalf of a person, company or institution outside the jurisdiction of one of the Member States of the European Communities shall be submitted to the authorisation of the Minister of Finance.</p> <p>E: Before establishing a branch or agency in Spain to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.</p>	<p>3) FIN: The general agent of the foreign insurance company shall have his place of residence in Finland, unless the company has its head office in the European Community.</p> <p>S: Non-life insurance undertakings not incorporated in Sweden conducting business in Sweden are instead of being taxed according to the net result – subject to taxation based on the premium income from direct insurance operations.</p> <p>S: A founder of an insurance company shall be a natural person resident in the European Community or a legal entity incorporated in the European Community.</p>	
	<p>E, GR: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices subsidiaries.</p> <p>FIN: The managing director, at least one auditor and at least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Community, unless the Ministry of Social Affairs and Health has granted an exemption.</p> <p>FIN: Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. social insurances (statutory pension insurance, statutory accident insurance).</p>		
	<p>F: The establishment of branches is subject to a special authorisation for the representative of the branch.</p> <p>I: Access to actuarial profession through natural persons only. Professional associations (no incorporation) among natural persons permitted.</p> <p>I: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory</p>		

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
	<p>authorities.</p> <p>IRL: The right of establishment does not cover the creation of representative offices.</p> <p>P: Foreign companies may carry out insurance intermediation in Portugal only through a company formed in accordance with the law of a Community Member State.</p> <p>P: In order to establish a branch in Portugal, foreign companies need to demonstrate prior operational experience of at least five years (four years for intermediation activities).</p> <p>S: Foreign companies may only establish as a subsidiary or through a resident agent.</p> <p>S: Insurance broking undertakings not incorporated in Sweden may establish a commercial presence only through a branch.</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations conditions:</p> <p>GR: A majority of the members of the board of directors of a company established in Greece shall be nationals of one of the Member States of the Communities.</p>	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>A: The management of a branch office must consist of two natural persons resident in Austria.</p> <p>DK: The general agent of an insurance branch will need to have resided in Denmark for the last two years unless being a national of one of the Member States of the Communities. The Minister of Business and Industry may grant exemption.</p> <p>DK: Residency requirement for managers and the members of the board of directors of a company. However, the Minister of Business and Industry may grant exemption from this requirement. Exemption is granted on a non-discriminatory basis.</p> <p>E, I: Residence requirement for actuarial profession.</p>	
	CSS: Unbound	CSS: Unbound	
B. <u>Banking and Other</u>	1) ¹	1) None	The European

¹ I: Provision and transfer of financial information and financial data processing entailing trading of financial instruments may be prohibited where the protection of investors is likely to be seriously

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
<p><u>Financial Services</u> (excluding insurance)</p>	<p>B: Establishment in Belgium is required for the provision of investment advisory services. I: Unbound for "promotori di servizi finanziari" (financial salesmen). IRL: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a third country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (II) authorisation in another Member State in accordance with the EC Investment Services Directive.</p>		<p>Communities and their Member States undertake additional commitments as contained in the attachment.</p>
	<p>2)¹ D: Issues of securities denominated in Deutschmarks can be lead managed only by a credit institution, subsidiary or branch, established in Germany. FIN: Payments from governmental entities (expenses) shall be transmitted through the Finnish Postal Giro system, which is maintained by the Postipankki Ltd. Exemption from this requirement may be granted on special reason by the Ministry of Finance. GR: Establishment is required for the provision of custodial and depository services involving the administration of interest and principal payments due on securities issued in Greece. UK: Sterling issues, including privately led issues, can be lead managed only by a firm established in the European Community.</p>	<p>2) None</p>	

prejudiced. Only authorised banks and investment firms must comply with conduct of business rules in providing investment advice concerning financial instruments and advice to undertakings on capital structure, industrial strategy and related matters, and advice and service relating to mergers and acquisition of undertakings. Advisory activity should not include asset management.

¹ I: Authorised persons enabled to conduct collective asset management are deemed responsible for any investment activity conducted by their delegated advisers (Collective asset management, excluding UCITS).

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
	<p>3) <u>All Member States:</u></p> <ul style="list-style-type: none"> - The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies (Articles 6 and 13 of UCITS Directive, 85/611/EEC). - Only firms having their registered office in the Communities can act as depositories of the assets of investment funds (Articles 8.1 and 15.1 of the UCITS Directive, 85/611/EEC). 	<p>3) F: In addition to French credit institutions, issues denominated in French francs may be lead managed only by French subsidiaries (under French law) of non-French banks which are authorised, based on sufficient means and commitments in Paris of the candidate French subsidiary of a non-French bank. These conditions apply to lead banks running the books. A non-French bank may be, without restrictions or requirement to establish, jointly lead or co-lead manager of Eurofranc bond issue.</p>	
	<p>A: Only members of the Austrian Stock Exchange may engage in securities trading at the Stock Exchange.</p> <p>A: For trading in foreign exchange and foreign currency authorisation of the Austrian National Bank is required.</p> <p>A: Mortgage bonds and municipal bonds may be issued by banks specialised and authorised for this activity.</p> <p>A: For carrying out services of pension fund management a specialised company only for this activity and incorporated as a stock company in Austria is required.</p> <p>B: Any public bid to acquire Belgian securities made by or on behalf of a person, company or institution outside the jurisdiction of one of the Member States of the European Communities shall be submitted to the authorisation of the Minister of Finance.</p>	<p>I: Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p> <p>S: A founder of a banking company shall be a natural person resident in the European Community or a foreign bank. A founder of a savings bank shall be a natural person resident in the European Community.</p>	
	<p>DK: Financial institutions may engage in securities trading on the Copenhagen Stock Exchange only through subsidiaries incorporated in Denmark.</p> <p>E: Financial institutions may engage in securities trading in securities listed on an official stock exchange or in the government securities market only through securities firms incorporated in Spain.</p> <p>FIN: At least one half of the founders, the members of the board of directors, the supervisory board and the delegates, the managing director, the holder of the procuration and the person entitled to sign in the name of the credit institution shall have their place of residence in</p>		

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
	<p>the European Community, unless the Ministry of Finance grants an exemption. At least one auditor shall have his place of residence in the European Community.</p> <p>FIN: At least one half of the founders, the members of the board of directors, at least one ordinary and one deputy member of the supervisory board, the managing directors, and the person entitled to sign in the name of the credit institution shall have their permanent residence in the European Community. Exemption from these requirements may be granted by the Financial Supervision Authority. At least one auditor shall have his permanent residence in the European Community.</p>		
	<p>FIN: The broker (individual person) on derivative exchange shall have his place of residence in the European Community. Exemption from this requirement may be granted under the conditions set by the Ministry of Finance.</p> <p>FIN: Payments from governmental entities (expenses) shall be transmitted through the Finnish Postal Giro System, which is maintained by the Postipankki Ltd. Exemption from this requirement may be granted on special reason by the Ministry of Finance.</p> <p>GR: Financial institutions may engage in the trading of securities listed on the Athens Stock Exchange only through stock exchange firms incorporated in Greece.</p>		
	<p>GR: For the establishment and operations of branches a minimum amount of foreign exchange must be imported, converted into drachmas Euros and kept in Greece as long as a foreign bank continues to operate in Greece:</p> <ul style="list-style-type: none"> - Up to four (4) branches this minimum is currently equal to half of the minimum amount of share capital required for a credit institution to be incorporated in Greece; - For the operation of additional branches the minimum amount of capital must be equal to the minimum share capital required for a credit institution to be incorporated in Greece. 		

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
	<p>I: In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Communities.</p>		
	<p>I: Clearing and settlement of securities may be conducted only by the official clearing system. A company authorised by the Bank of Italy in agreement with Consob could be entrusted with the activity of clearing, up to the final settlement of securities.</p> <p>I: The public offer of securities (as provided for under Art. 18 of Law 216/74) other than shares, debt securities (including convertible debt securities) can only be made by Italian limited companies, foreign companies duly authorised, public bodies or companies belonging to local authorities whose assigned capital is not below Lit 2-billion. Persons (natural or legal) who intend to offer to the public financial instruments in a place other than their registered offices or establishments (door-to-door selling, including any technique of distance selling), are required to make use of intermediaries duly authorised to provide investment services in Italy.</p> <p>I: Centralised deposit, custody and administration services can be provided only by the Bank of Italy for Government securities, or by Monte Titoli SpA for shares, securities of a participating nature and other bonds traded in a regulated market. In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy.</p>		
	<p>I: In the case of collective investment schemes other than harmonised UCITS harmonised under EC legislation under the directive 85/611/EEC, the trustee/ depository is required to be incorporated in Italy, or in another Member State of the EC and European Communities, being established through a branch in Italy.</p> <p>Management companies of UCITS not harmonised under EC legislation are also required to be</p>		

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
	<p>incorporated in Italy.</p> <p>I: Only banks, insurance companies, securities investment companies investment firms and companies managing UCITS harmonised under EC legislation having their legal head office in the EC European Communities, as well as UCITS incorporated in Italy, may carry out the activity of pension fund resources management. Management companies (closed-end funds and real estate funds) are also required to be incorporated in Italy.</p> <p>IRL: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depositary and management company is required to be incorporated in Ireland or in another Member State of the Communities. In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland.</p>		
	<p>IRL: To become a member of a stock exchange in Ireland, an entity must either (I) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (II) be authorised in another Member State in accordance with the EC Investment Services Directive.</p> <p>IRL: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (the supervisory authority may also authorise branches of third country entities), or (II) authorisation in another Member State in accordance with the EC Investment Services Directive.</p> <p>P: The establishment of non-EC banks is subject to an authorisation issued, on a case-by-case basis, by the Minister of Finance. The establishment has to contribute to increase the national banking system's efficiency or has to produce significant effects on the</p>		

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
	<p>internationalisation of the Portuguese economy.</p> <p>P: The services of venture capital may not be provided by branches of venture capital companies having their head office in a non-EC country. Broker-dealer services on the Lisbon Stock Exchange may be provided by broker and dealer companies incorporated in Portugal or by branches of investment firms authorised in another EC country and authorised in their home country to provide those services. Broker and dealer services in the Oporto Derivatives Exchange and in the OTC market may not be provided by branches of non-EC broker/dealer companies. Pension fund management may be provided only by specialised companies incorporated in Portugal for that purpose, and by insurance companies established in Portugal and authorised to take up the life insurance business.</p> <p>UK: Inter-dealer brokers, which are a category of financial institutions dealing in Government debt, are required to be established in the European Community and separately capitalised.</p> <p>S: Undertakings not incorporated in Sweden may establish a commercial presence only through a branch, and in case of banks, also through a representative office.</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitation conditions:</p> <p>F: Sociétés d'investissement à capital fixe: condition of nationality for the president of the Board of Directors, the Directors-General and no less than two thirds of the administrators, and also, when the securities firm has a Supervisory Board or Council, for the members of such board or its Director-General, and no less than two thirds of the members of the supervisory Council.</p> <p>GR: Credit institutions should name at least two persons who are responsible for the operations of the institution. Condition of residency applies to these persons.</p>	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>I: Condition of residence within the territory of a Member State of the European Communities for "promotori di servizi finanziari" (financial salesmen).</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	

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
8. HEALTH SERVICES AND SOCIAL SERVICES			
A. <u>Hospital Services</u> (CPC 9311)	1) Unbound 2) FIN, S: Unbound	1) Unbound 2) FIN, S: Unbound	
	3) FIN, S: Unbound. B: The number of beds and use of heavy medical equipment is limited on the basis of a health plan. The needs test is in function of the degree of specialization, their capacity and equipment. The criteria are fixed, arithmetical rules or formulae designed to calculate the needs in function of the population, age scale, death rate and geographical spread. A: Limitation of the number of beds; authorization required according to the national health-service plan is based on the criteria of need; when authorizing the establishment of hospitals due consideration on a case-by-case basis is taken of the density of population, existing facilities, traffic infrastructure, topographical conditions and the distance between hospitals F, I, L: The number of beds authorized is limited by a health services plan established on the basis of needs. F, I, L, P: Equipment of heavy material is limited by a health services plan established on the basis of needs. I: Private health and sanitary services need authorization by local health authorities. Criteria are based on a ratio in function of population. NL: Quantitative economic needs test fixed by a health plan allowing for a maximum number of beds related to the population of each health region. E: Prior authorization is required by the "Comunidades Autónomas" based on an economic needs test taking into account the population and already existing healthservices in the given health regions.	3) FIN, S: Unbound.	
	4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations:	4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound.	

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
	<p>FIN, S: Unbound.</p> <p>F: Access to management functions is subject to prior authorization. In granting the authorization conditions such as professional experience and skills, availability of local managers and degree of specialization required, are taken into consideration.</p> <p>GR: Condition of nationality for public hospitals.</p>		
	CSS: Unbound	CSS: Unbound	
<p>B. <u>Other human health services</u> provided through residential health facilities like health resort hotels and therapeutic bath services (CPC 93193)</p>	<p>1) Unbound</p> <p>2) 3) Unbound for all Member States except for A: none</p> <p>4) ICT and BV Unbound except A: unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) 3) Unbound for all Member States except for A: none</p> <p>4) ICT and BV: Unbound except A: unbound except as indicated in the horizontal section</p>	
	CSS: Unbound	CSS: Unbound	
<p>C. <u>Social Services</u> (All Member States except A: Only Convalescent and Rest Houses, Old People's Homes. A: all CPC 933)</p>	<p>1) Unbound</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>F: Provision of services is permitted by the competent authorities according to local needs.</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN, S: Unbound</p> <p>F: Access to management function is subject to prior authorization. In granting the authorization conditions such as professional experience and skills, availability of local managers and degree of specialization required, are taken into consideration.</p> <p>A: commercial presence required</p>	<p>1) Unbound</p> <p>2) FIN, S: Unbound</p> <p>3) FIN, S: Unbound</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations: FIN, S: Unbound.</p>	
	CSS: Unbound	CSS: Unbound	
<p>9. TOURISM AND TRAVEL RELATED SERVICES</p>			
<p>A. <u>Hotels, Restaurants</u></p>	<p>1) All Member States except A and FIN: unbound except for</p>	<p>1) All Member States except A, FIN and S: Unbound</p>	

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
<p><u>and Catering</u> (CPC 641, 642, 643) (excluding catering in transport services sector except in A, FIN, S)</p>	<p>catering: none FIN: None A: Unbound 2) None 3) E, GR, P, I: Authorization can be denied in order to protect areas of particular historic and artistic interest. I: Economics needs tests applied on a national treatment basis on bars, cafes and restaurants. The economics needs test, when applied, sets a limit on the number of service providers. Main criteria: the number of and impact on existing service providers, population density, geographic spread, impact on traffic conditions and creation of new employment. Local economic needs test on opening of new bars, cafés and restaurants; authorization can be denied in order to protect areas of particular historic and artistic interest.</p>	<p>except for catering: none FIN and S: None A: Unbound 2) None 3) None</p>	
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: F: Cafés and bars: condition of nationality.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p><u>B. Travel Agencies and Tour Operators Services</u> (including tour managers) (CPC 7471)</p>	<p>1) S: Requirement of establishment. 2) None 3) B: Authorization for non-EC incorporated companies to act as travel agencies is possible only if the company has a permanent base in Belgium (siège d'opérations permanent) and if the person directing the daily operations (or the person asking for the authorization) is an EC national.</p>	<p>1) None 2) None 3) None</p>	
	<p>P: Requirement of constitution of a commercial company having its corporate base in Portugal. I: Economic needs test. FIN: Licence of the National Consumer Administration is required. Licence may be granted only to Finnish citizens and Finnish registered organizations. S: Requirement of establishment.</p>		

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
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>GR: For travel agencies access limited to two persons per entity.</p> <p>FIN: Licence of the National Consumer Administration is required. Licence may be granted only to Finnish citizens and Finnish registered organizations.</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section</p> <p>FIN: None</p>	
	<p>CSS-EJP: Unbound except for A, B, D, DK, I, FIN, IRL, S where: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:</p>	<p>CSS-EJP: Unbound except for A, B, D, DK, I, FIN, IRL, S where: unbound except as indicated in the horizontal section</p>	
	<p>A, B, D, DK, FIN, I, IRL, S: Unbound except for tour managers (persons whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations) where for A, B, D, DK, I, IRL, S: professional certificate and three years' professional experience.</p> <p>I: Compliance with an economic needs test is required</p> <p>CSS-IP: Unbound.</p>	<p>CSS-IP: Unbound.</p>	
<p>C. <u>Tourist Guides Services</u> (CPC 7472)</p>	<p>1) A, P, I: Unbound.</p> <p>2) None</p> <p>3) None</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p> <p>E, I: The right to exercise the profession is reserved for the local organizations of tourist guides.</p> <p>GR, E, F, I, P: Access to the activity is subject to condition of nationality.</p>	<p>1) A: Unbound-None</p> <p>2) None</p> <p>3) None</p> <p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section</p> <p>FIN: None</p>	
	<p>CSS: Unbound</p>	<p>CSS: Unbound</p>	
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</p>			

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
(other than Audio-visual Services)			
A. <u>Entertainment Services</u> (including Theatre, Live Bands and Circus Services) (CPC 9619)	1) Unbound for all Member States except for A and S: none 2) FIN: Unbound 3) FIN: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations: FIN: Unbound F: Access to management functions is subject to authorization by the competent authorities. Condition of nationality for managers of entertainment enterprise if authorization for more than two years is required. I: Economic needs test.	1) Unbound for all Member States except for A and S: none 2) FIN: Unbound 3) FIN: Unbound. F, I: Unbound for subsidies and any other forms of direct and indirect support. S: Targeted financial support to specific local, regional or national activities. 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following limitations: FIN: Unbound	
	CSS-EJP : Unbound except for A and F where: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:	CSS-EJP: Unbound except for A and F where: unbound except as indicated in the horizontal section.	
	A: access is limited to persons whose main professional activity is in the field of fine arts, deriving the major part of their income from that activity. such persons shall not exercise any other commercial activity in Austria.	CSS-IP: Unbound.	
	F: <ul style="list-style-type: none"> - The artists have obtained an employment contract from an authorized entertainment enterprise. - The work permit is delivered for a period not exceeding nine months renewable for a duration of three months. - Compliance with an Economic Need Test is required. Main criteria: assessment of the labour market situation in the area of activity concerned in the geographical area where the service is to be provided. 		

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
	<p>- The entertainment enterprise must pay a tax to the International Migration Office.</p> <p>CSS-IP: Unbound.</p>		
<p>B. <u>News and Press Agency Services</u> (CPC 962)</p>	<p>1) None 2) None 3) F: Foreign participation in companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. Press agencies: unbound. I: Special anti-concentration rules operate in the daily press and broadcasting sectors, specific limits are fixed to multimedia ownership. Foreign companies may not control publishing or broadcasting companies: foreign equity participation limited to 49 per cent. P: Foreign participation, whether by natural or juridical persons, in the capital of publishing companies, including newspapers, is limited to 10 per cent, without voting rights. News companies, incorporated in Portugal in juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stock. 4) ICT and BV: Unbound except as indicated in the horizontal section. and subject to the following specific limitations: P: Nationality requirement for administrators and managers.</p>	<p>1) None S: Residency requirements for publisher and owner of publishing or printing company. 2) None 3) None S: Residency requirements for publisher and owner of publishing or printing company. 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section. and subject to the following limitations: S: Residency requirements for publisher and owner of publishing or printing company. FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
<p>C. <u>Libraries, archives, museums and other cultural services</u> (CPC 963)</p>	<p>1) 2) 3) Unbound for all Member States except for A: none 4) ICT and BV: Unbound except in A: unbound except as indicated in the horizontal section</p>	<p>1) 2) 3) Unbound for all Member States except for A: none 4) ICT and BV: Unbound except in A Unbound except as indicated in the horizontal section</p>	
	CSS: Unbound	CSS: Unbound	
<p>D. <u>Sporting and Other Recreational Services other than Gambling and Betting</u></p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) S: Targeted financial support to specific local, regional</p>	

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
<p><u>Services</u> (All Member States except A, FIN and S: CPC 9641, 96491, excluding gambling and betting services. A: CPC 964 excluding ski school services and mountain guide services, gambling and betting services. FIN: CPC 964, except as regards i.e. gambling, coin machines and like activities. S: CPC 964 except for gambling activities)</p>	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: — I: Economic needs test.</p>	<p>or national activities 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
11. TRANSPORT SERVICES			
<p>A. MARITIME TRANSPORT SERVICES International Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport (as defined below – 1). Feeder services and movement of equipment 9) 10)</p>	<p>1) (a) <u>Liner Shipping</u>: none (b) <u>Bulk, tramp, and other international shipping, including passenger transportation</u>: none</p>	<p>1) (a) None (b) None</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste</p>

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
			<p>disposal</p> <p>5. Port Captain's services</p> <p>6. Navigation aids</p> <p>7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies</p> <p>8. Emergency repair facilities</p> <p>9. Anchorage, berth and berthing services</p>
	<p>2) None</p> <p>3) (a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment: unbound</p> <p>(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below – 2): none</p> <p>4) (a) Ships' crews: unbound</p> <p>(b) Key personnel employed in relation to a commercial presence as defined under mode 3b) above: ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p>	<p>2) None</p> <p>3) (a) Unbound</p> <p>(b) None</p> <p>4) (a) Unbound</p> <p>(b): ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p>	
<p>MARITIME AUXILIARY SERVICES</p>	<p>1) Unbound* except for no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling equipment</p>	<p>1) Unbound* except for no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling equipment</p>	

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
<p>Maritime Cargo Handling Services (as defined below – 4)</p> <p>Storage and warehousing Services CPC 742</p> <p>Customs Clearance Services (as defined below – 5)</p>	<p>2) None 3) None¹, except: I: Economic needs test. GR: Public monopoly in port areas D: Monopoly in the port of Bremen 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) Unbound* 2) None 3) None² 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) Unbound* 2) None 3) None³ 4) ICT and BV: Unbound except as in horizontal section, and subject to the following specific limitations: I : “raccomandatorio marittimo” S: Authorisation needed GR: nationality condition CSS: Unbound</p>	<p>2) None 3) None</p> <p>4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) Unbound* 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) Unbound* 2) None 3) None 4) ICT and BV: Unbound except as in horizontal section and subject to the following specific limitations: DK: Requirement of residence CSS: Unbound</p>	
<p>Container Station and Depot Services (as defined below – 6)</p> <p>Maritime Agency</p>	<p>1) Unbound* 2) None 3) None⁴ 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) None</p>	<p>1) Unbound* 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) None</p>	

¹ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

² Public utility concession or licensing procedures may apply in case of occupation of the public domain.

³ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

* A commitment on this mode of delivery is not feasible.

⁴ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

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
<p>Services (as defined below – 7)</p> <p>(Maritime) Freight Forwarding Services (as defined below - 8)</p>	<p>2) None 3) None, except for GR: Public monopoly in port area. D: Monopoly in the port of Bremen 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) None 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations: I : “raccomandatorio marittimo” S: Authorisation for ship’s clearance CSS: Unbound.</p>	<p>2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p> <p>1) None 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section CSS: Unbound.</p>	
C. <u>Air Transport Services</u>			
d) Maintenance and Repair of Aircraft and parts thereof	<p>1) Unbound for all Member States except A: none 2) 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>1) Unbound for all Member States except A: none 2) 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
Sales and Marketing	<p>1) None 2) None 3) None 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>1) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 2) None 3) For distribution through CRS of air transport services provided by CRS parent carrier: unbound. 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
Computer Reservations System	<p>1) None 2) None 3) None</p>	<p>1) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound.</p>	

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
	4) ICT and BV Unbound except as indicated in the horizontal section	2) None 3) For obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries: unbound. 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None	
	CSS: Unbound	CSS: Unbound	
Groundhandling	1) Unbound 2) None 3) None, except that categories of activities depend of size of airport, the number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons, and non-discriminatory pre-approval procedures may apply 4) ICT and BV: Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None, except that categories of activities depend of size of airport, the number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons, and non-discriminatory pre-approval procedures may apply 4) ICT and BV Unbound except as indicated in the horizontal section	
	CSS: Unbound	CSS: Unbound	
Airport management (for operators of airports)¹	1) Unbound 2) Unbound 3) Unbound for all Member States except I. I: Only in the form of a public limited company. Cumulative foreign participation in airport management companies is limited to 49% of capital or of voting rights. Italian public entities must have a minimum of 20% ownership. 4) Unbound	1) Unbound 2) Unbound 3) Unbound, except for conditions applying to investment in airport management services companies. I: None, except as indicated in the Market Access column. 4) Unbound	
	CSS: Unbound	CSS: Unbound	
E. <u>Rail Transport Services</u>			
d) Maintenance and	1) Unbound*	1) Unbound*	

¹ Without prejudice to the right to take any measure deemed necessary relating to security and safety in any service sector the particular importance of this right in this sector is stressed.

* A commitment on this mode of supply is not feasible.

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
Repair of Rail Transport Equipment (CPC 8868)	2) A: Unbound 3) A: Unbound S: Operators allowed to establish and maintain their own terminal infrastructure facilities, subject to space and capacity constraints ¹ 4) ICT and BV : Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound	2) A: Unbound 3) A: Unbound 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations: A: Unbound FIN: None	
	CSS : Unbound	CSS : Unbound	
F. <u>Road Transport Services</u>			
a) Passenger Transportation (All Member States except FIN: CPC 71213 and 7122. FIN: CPC 71213, 71222 and 71223. S: cabotage excluded)	1) Unbound 2) A: Unbound 3) All Member States except FIN and S: for transport within a Member State (cabotage), by a carrier established outside that Member State: unbound except for rental of non-scheduled services of <u>buses</u> with operator (71223) ² where no limitation will apply as from 1996. A: Unbound S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability to supply the services. Limitations on the use of leased vehicles for such operations. - For 7122: E: Economic needs test. The economic needs test, when applied, sets limit on the number of service suppliers. Main criteria: Local demand.	1) Unbound 2) A: Unbound 3) All Member States except FIN and S: unbound for transport within a Member State (cabotage), by a carrier established outside that Member State. A: Unbound S: Requirement on established entities to use vehicles with national registration.	
	- For 71221 (taxi services): All Member States except in S: economic needs test ³ , plus.		

¹ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

² Indicates that the service specified constitutes only a part of the total range of activities by the CPC concordance.

³ **The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws.** Needs test based on the number of service suppliers in the local geographic area.

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
	<p>DK: Access for natural persons only, and local establishment requirement. I: Access for natural persons only.</p>		
	<p>- For 71222 (limousine services): DK: Access for natural persons only, and local establishment requirement. FIN: Authorisation required, not extended to foreign registered vehicles. I: Access for natural persons only, and economic needs test. P: Economic needs test.</p> <p>- For 71213 (Intercity bussing services):⁺ I, E, IRL: Economic needs test. The economic needs test, when applied, sets a limit on the number of service suppliers. Main criteria: The existing public transport on the route concerned. F: Unbound. FIN: Authorisation required, not extended to foreign registered vehicles. DK: Economic needs test and residence and citizenship requirement for the manager. Authorization is required for the provision of intercity bussing services granted on the basis of the services provider's special knowledge, experience, certificate of good conduct and adequate financial basis. Residence requirement for the manager. P: Access through incorporation only.</p>		
	<p>- For 71223: FIN: Authorisation required, not extended to foreign registered vehicles.</p>		
	<p>4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p>	<p>4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following specific limitations:</p>	

⁺—Where the supply of a service is subject to an economic needs test, this is essentially based on existing public transport on the route concerned.

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
	<p>A: Unbound DK: Citizenship Residence requirement for managers. P: Nationality requirement for specialist personnel.</p>	<p>A: Unbound FIN: None DK: Residence requirement for managers.</p>	
	CSS: Unbound	CSS: Unbound	
<p>b) Freight Transportation (CPC 7123. S: cabotage excluded)</p>	<p>1) Unbound 2) A: Unbound 3) All Member States except FIN: unbound for transport within a Member State by a carrier established in another Member State. A, E: Unbound. I: For transport within the country, licensing subject to an economic needs test. Economic need test. ENT, when applied sets a limit on the number of service suppliers. Main criteria: local demand. FIN: Authorisation required, not extended to foreign registered vehicles. S: Authorization required for commercial land transport service operations. Authorization is based on the applicants financial situation, experience and capability to supply the services. Limitations on the use of leased vehicles for such operations. 4) ICT and BV Unbound except as indicated in the horizontal section and subject to the following limitations: A: Unbound</p>	<p>1) Unbound 2) A: Unbound 3) All Member States except FIN: unbound for transport within a Member State by a carrier established in another Member State. A, E: Unbound. S: Requirement on established utilities to use vehicles with national registration. 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations: A: Unbound FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
<p>d) Maintenance and Repair of Road Transport Equipment (All Member States except A and FIN: CPC 6112. A: 6112+8867. FIN 6112 and parts of 88)</p>	<p>1) All Member States except FIN and S: None FIN and S: Unbound 2) None 3) S: Operators allowed to establish and maintain their own terminal infrastructure facilities, subject to space and capacity constraints. 4) ICT and BV: Unbound except as indicated in the horizontal section</p>	<p>1) All Member States except FIN and S: None FIN and S: Unbound 2) None 3) None 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section FIN: None</p>	
	CSS: Unbound	CSS: Unbound	

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
H. <u>Services auxiliary to all modes of transport</u> (FIN: excluding maritime transport)			
b) Storage and Warehouse Services (CPC 742) (for all Member States except A and FIN: other than in ports)	1) Unbound* 2) 3) S: Unbound None 4) ICT and BV : Unbound except as indicated in the horizontal section and with the following limitations S: Unbound	1) Unbound* 2) 3) S: Unbound None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations S: Unbound FIN: None	
	CSS: Unbound	CSS: Unbound	
c) Freight Transport Agency/Freight Forwarding Services (CPC 748)	1) 2) 3) S: Unbound None 4) ICT and BV : Unbound except as indicated in the horizontal section and with the following limitations S: Unbound	1) 2) 3) S: Unbound None 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations: S: Unbound FIN: None	
	CSS: Unbound	CSS: Unbound	
Pre-shipment Inspection (CPC 749 ¹ except for FIN: CPC 7490 only)	1) 2) 3) A, S: Unbound 4) ICT and BV : Unbound except as indicated in the horizontal section and with the following limitations A, S: Unbound	1) 2) 3) A, S: Unbound 4) ICT and BV : All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations A, S: Unbound FIN: None	
	CSS: Unbound	CSS: Unbound	
I. <u>Other Transport</u>	1) Unbound for all Member States except for FIN: none	1) Unbound for all Member States except for FIN: none	

* A commitment on this mode of supply is not feasible.

¹ Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance

* A commitment on this mode of supply is not feasible

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
<p><u>Services</u> (Provision of Combined Transport Service)</p>	<p>2) A, S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound. 4) ICT and BV: Unbound except as indicated in the horizontal section and subject to the following limitations: A, S: Unbound.</p>	<p>2) A, S: Unbound 3) None, without prejudice to the limitations affecting any given mode of transport except in A, S: unbound. 4) ICT and BV: All Member States except FIN: Unbound except as indicated in the horizontal section and subject to the following limitations: A, S: Unbound. FIN: None</p>	
	CSS: Unbound	CSS: Unbound	
<p>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</p> <p>- Hairdressing services (97021)</p>	<p>1) Unbound* 2), 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section</p>	<p>1) Unbound* 2) 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section under</p>	
	CSS: Unbound	CSS: Unbound	
<p>- Cosmetic treatment, manicuring and pedicuring services (97022)</p>	<p>1) Unbound* 2) 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section</p>	<p>1) Unbound* 2) 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section</p>	
	CSS: Unbound	CSS: Unbound	
<p>- Other beauty treatment services n.e.c (97029)</p>	<p>1) Unbound* 2), 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section</p>	<p>1) Unbound* 2), 3) Unbound for all Member States except A: none 4) ICT and BV: Unbound for all Member States except A: unbound except as indicated in the horizontal section</p>	
	CSS: Unbound	CSS: Unbound	

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
<p>- Services related to the sale of equipment or to the assignment of a patent</p>	<p>1), 2), 3) Unbound</p> <p>4) (i) and (ii): Unbound</p> <p>(iii) Unbound except for F concerning the temporary entry of technicians where: as indicated in the horizontal section but without application of a numerical ceiling and subject to the following specific limitations:</p> <ul style="list-style-type: none"> - The technician is an employee of a juridical person within the territory of another Member, and - that juridical person manufactures equipment and has sold that equipment to a commercial presence in France, or - that juridical person has assigned a patent to a commercial presence in France. - the technician is in charge of supervising the construction of the equipment, or of ensuring the preparation for the exploitation of the patent. - the work permit is delivered for a period not exceeding six months. - the technician presents a work certificate from the commercial presence in France and a letter from the juridical person within the territory of another Member demonstrating its agreement to the transfer. - the commercial presence in France must pay a tax to the International Migration Office. 	<p>1), 2), 3) Unbound</p> <p>4) (i) and (ii): Unbound</p> <p>(iii) Unbound except for F where: unbound except as indicated in the horizontal section.</p>	

**EUROPEAN COMMUNITIES AND THEIR
MEMBER STATES (continued)**

Attachment A

GLOSSARY

TERMS USED FOR INDIVIDUAL MEMBER STATES

France

SC Société Civile

SCP Société Civile Professionnelle

SEL Société d'Exercice Libéral

SNC Société en Nom Collectif

SCS Société en Commandite Simple

SARL Société à Responsabilité Limitée

SCA Société en Commandite par Actions

SAS Société Anonyme

N.B.: Toutes ces sociétés sont dotées de la personnalité morale

Germany

GmbH & CoKG Kommanditgesellschaft, bei der der persönlich haftende Gesellschafter eine GmbH (a stock company with limited responsibility) ist.

EWIV Europäische Wirtschaftliche Interessenvereinigung (European Economic Interest Grouping)

Italy

SPA Società per Azioni (joint stock company)

SRL Società a Responsabilità Limitata (company with limited responsibility)

For Italy the following professional services are covered in the EC offer:

Ragionieri-periti commerciali Bookkeeping accounting-auditing

Commercialisti Bookkeeping-accounting-auditing

Geometri Surveyors

Ingegneri Engineers

Architetti Architects

Geologi Geologists

Medici Doctors

Farmacisti Pharmacists

Psicologi Psychologists

Veterinari Veterinarians

Biologi Biologists

Chimici Chemists

Periti agrari Agricultural experts

Agronomi Agronomists

Attuari Actuarists

NOTES TO THE SECTION ON INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways (and) (related) (auxiliary) services are not otherwise fully covered this schedule, a multimodal transport operator (as defined below –3) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations. (« Reasonable and non-discriminatory terms and conditions » mean, for the purpose of this [additional] commitment the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date).

DEFINITIONS

1. Without prejudice to the scope of activities which may be considered as « cabotage » under the relevant national legislation, this schedule does not include « maritime cabotage services », which are assumed to cover transportation of passengers or goods between a port located in a Member State and a port located in the same Member State, and transportation of passengers or goods between a port located in a Member State and installations or structures situated on the continental shelf of this Member State.

2. « Other forms of commercial presence for the supply of international maritime transport services » means the ability for international maritime transport service suppliers of other Members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

(a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;

(c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

(d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);

(e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

(f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. « Multimodal transport operator » means the person on whose behalf the bill of lading /multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

4. « Maritime cargo handling services » means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;

- the lashing/unlashing of cargo;

- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

5. « Customs clearance services » (alternatively « customs house brokers' services ») means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual

complement of its main activity.

6.« Container station and depot services » means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

7.« Maritime agency services » means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;

- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

8.« Freight forwarding services » means (the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information).

9. Movement of equipment. Transportation between a port located in a Member State and a port located in another Member State is open. In addition, International maritime transport suppliers can move/reposition their own equipment (i.e. empty containers, flatbeds etc.) on their vessels between ports in a Member State of the EC when no revenue is involved, except for:

- A, L where not applicable.

10. Feeder services. Transportation between a port located in a Member State and a port located in another Member State is open. In addition, international maritime transport suppliers can operate vessels of any flag for the purposes of pre- and onward carriage of their own containerised international cargo between ports in a Member State of the EC, except for:

- A L where not applicable and;

- D, E, F, FIN, GR, I, P and S by authorisation only.

ADDITIONAL COMMITMENT BY THE EUROPEAN COMMUNITIES
AND THEIR MEMBER STATES

SCOPE:

The following are definitions and principles on the regulatory framework for the basic telecommunications services underpinning the market access commitments by the European Communities and their Member States.

DEFINITIONS:

User mean service consumer and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network and service that

- a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- a) control over essential facilities; or
- b) use of its position in the market.

1. COMPETITIVE SAFEGUARDS:

1.1. Prevention of anti-competitive practices in telecommunications:

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2. Safeguards:

The anti-competitive practices referred to above shall include in particular:

- a) engaging in anti-competitive cross-subsidization;
- b) using information obtained from competitors with anti-competitive results; and
- c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. INTERCONNECTION:

2.1. This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier.

2.2. Interconnection to be ensured:

Within the limits of permitted market access, interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided¹:

- a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates²;
- b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

¹Suppliers of services or networks not generally available to the public, such as closed user groups, have guaranteed rights to connect with the public telecommunications transport network or services on terms, conditions and rates which are non-discriminatory, transparent and cost-oriented. Such terms, conditions and rates may, however, vary from the terms, conditions and rates applicable to interconnection between public telecommunications networks or services.

²Different terms, conditions and rates may be set in the Communities for operators in different market segments, on the basis of non-discriminatory and transparent national licensing provisions, where such differences can be objectively justified because these services are not considered "like services".

2.3. Public availability of the procedures for interconnection negotiations :

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4. Transparency of interconnection arrangements:

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5. Interconnection : dispute settlement:

A service supplier requesting interconnection with a major supplier will have recourse, either :

- a) at any time or
- b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. UNIVERSAL SERVICE:

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. PUBLIC AVAILABILITY OF LICENSING CRITERIA:

Where a licence is required, the following will be made publicly available:

- a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. INDEPENDENT REGULATORS:

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. ALLOCATION AND USE OF SCARCE RESOURCES:

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

ADDITIONAL COMMITMENTS BY THE EUROPEAN COMMUNITIES AND THEIR MEMBER STATES

INSURANCE

- a) The European Communities and their Member States note the close co-operation among the insurance regulatory and supervisory authorities of the Member States and encourage their efforts to promote improved supervisory standards.
- b) Member States will make their best endeavours to consider within 6 months complete applications for licenses to conduct direct insurance underwriting business, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country. In cases where such applications are refused, the Member State authority will make its best endeavours to notify the undertaking in question and give the reasons for the refusal of the application.
- c) The supervisory authorities of the Member States will make their best endeavours to respond without undue delay to requests for information by applicants on the status of complete applications for licences to conduct direct insurance underwriting business, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State by an undertaking governed by the laws of a third country.
- d) The European Communities and their Member States will make their best endeavours to examine any questions pertaining to the smooth operation of the internal market in insurance, and consider any issues that might have an impact on the internal market in insurance.
- e) The European Communities and their Member States note that, as regards motor insurance, under EC law as in force on ~~31 December 1997~~ **31 March 2003**, and without prejudice to future legislation, premiums may be calculated taking several risk factors into account.
- f) The European Communities and their Member States note that under EC law, as in force on ~~31 December 1997~~ **31 March 2003**, and without prejudice to future legislation, the prior approval by national supervisory authorities of policy conditions and scales of premiums that an insurance undertaking intends to use is generally not required.
- g) The European Communities and their Member States note that under EC law, as in force on ~~31 December 1997~~ **31 March 2003**, and without prejudice to future legislation, the prior approval by national supervisory authorities of increases in premium rates is generally not required.

OTHER FINANCIAL SERVICES

- a) In application of the relevant EC Directives, Member States will make their best endeavours to consider within 12 months complete applications for licenses to conduct banking activities, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country. In cases where such applications are refused, the Member State will make its best endeavours to notify the undertaking in question and give the reasons for the refusal of the application.
- b) Member States will make their best endeavours to respond without undue delay to requests for information by applicants on the status of complete applications for licenses to conduct banking activities, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country.

c) In application of the relevant EC Directives, Member States will make their best endeavours to consider within 6 months complete applications for licenses to conduct investment services in the securities field, as defined in the Investment Services Directive, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country. In cases where such applications are refused, the Member State will make its best endeavours to notify the undertaking in question and give the reasons for the refusal of the application.

d) Member States will make their best endeavours to respond without undue delay to requests for information by applicants on the status of complete applications for licenses to conduct investment services in the securities area, through the establishment in a Member State of a subsidiary in accordance with the legislation of that Member State, by an undertaking governed by the laws of a third country.

Understanding on the scope of coverage of CPC 84 - Computer and Related Services

(i) CPC 84 covers the basic functions used to provide all computer and related services: computer programs defined as the sets of instructions required to make computers work and communicate (including their development and implementation), data processing and storage, and related services, such as consultancy and training services for staff of clients. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.

(ii) Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:

- consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems; or
- computer programs defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programs; or
- data processing, data storage, data hosting or database services; or
- maintenance and repair services for office machinery and equipment, including computers; or,
- training services for staff of clients, related to computer programs, computers or computer systems, and not elsewhere classified.

(iii) **Computer and related services** enable the provision of other services (e.g., banking) by both electronic and other means. However, there is an important distinction between the enabling service (e.g., web-hosting or application hosting) and the content or core service that is being delivered electronically (e.g., banking). In such cases, the content or core service is not covered by CPC 84.

GENERAL AGREEMENT

ON TRADE IN SERVICES

EUROPEAN COMMUNITIES AND THEIR MEMBER STATES

List of Article II (MFN) Exemptions

(This is authentic in English only)

EUROPEAN COMMUNITIES AND THEIR MEMBER STATES - LIST OF ARTICLE II (MFN) EXEMPTIONS

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services – Distribution of audiovisual works	Redressive duties which may be imposed in order to respond to unfair pricing practices, by certain third countries distributors of audiovisual works.	All Members	Indefinite	Unfair pricing practices may cause serious disruption to the distribution of European works
Audiovisual services	Measures taken to prevent, correct or counterbalance adverse, unfair or unreasonable conditions or actions affecting EC audiovisual services, products or service providers, in response to corresponding or comparable actions taken by other Members.	All Members	Indefinite The need for exemption will lapse together with corresponding exemption from other Members	Need to protect the European Communities and their Member States from adverse, unfair or unreasonable unilateral actions from other Members
Audiovisual Services – Production and distribution of audiovisual works through broadcasting or other forms of transmission to the public.	Measures which define works of European origin, in such a way as to extend national treatment to audiovisual works which meet certain linguistic and origin criteria regarding access to broadcasting or similar forms of transmission.	Parties to the Council of Europe Convention on Transfrontier Television or other European countries with whom an agreement may be concluded.	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	The measures aim, within the sector, to promote cultural values both within EC Member States and with other countries in Europe, as well as achieving linguistic policy objectives
Audiovisual Services - Production and distribution of cinematographic works and television programmes	Measures based upon government-to-government framework agreements, and plurilateral agreements, on coproduction of audiovisual works, which confer National Treatment to audiovisual works covered by these agreements, in particular in relation to distribution and access to funding.	All countries with whom cultural cooperation may be desirable (agreements already exist, or are being negotiated, with the following countries: Algeria, Angola, Argentina, Australia, Brazil, Burkina Faso, Canada, Cape Verde, Chile, Côte d'Ivoire,	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
		Colombia, Cuba, Egypt, Guinea Bissau, India, Israel, Mali, Mexico, Morocco, Mozambique, New Zealand, São Tomé e Príncipe, Senegal, States in Central, Eastern and South-Eastern Europe, Switzerland, Tunisia, Turkey, Venezuela).		
Audiovisual Services - Production and distribution of television programmes and cinematographic works	Measures granting the benefit of any support programmes (such as <u>Action Plan for Advanced Television Services, MEDIA</u> or <u>EURIMAGES</u>) to audiovisual works, and suppliers of such works, meeting certain European origin criteria.	European countries	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	These programmes aim at preserving and promoting the regional identity of countries within Europe which have long-standing cultural links
Audiovisual - Distribution services	Waiver of the requirement in Spain to obtain licences for the distribution of dubbed films of non-Community origin, granted to films of European origin which are especially recommended for children's audiences.	Parties to the Council of Europe	Indefinite. Exemption needed for certain countries, until an economic integration agreement is concluded or completed.	The measure aims at promoting European cultural values and linguistic policy objectives toward the youth.
Audiovisual services: television and radio broadcasting services	Foreign participation in companies in Italy exceeding 49% of the capital and voting rights, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services: production and distribution of cinematographic works and television programmes in Nordic countries	Measures taken in Denmark and Finland that are adopted for the implementation of benefits in conformity with such support programmes as the NORDIC FILM and TV FUND in order to enhance production and distribution of audiovisual works produced in Nordic countries.	Norway, Iceland	Indefinite	Preservation and promotion of the regional identity of the countries concerned
Audiovisual services; production and distribution of cinematographic works and television programmes in Nordic countries	Measures taken in Finland that are adopted for the implementation of benefits in conformity with such support programmes as the NORDIC FILM and TV FUND in order to enhance production and distribution of audiovisual works produced in Nordic countries	Nordic countries	Indefinite	Preservation and promotion of the regional identity of the countries concerned
Audiovisual services; production and distribution of cinematographic works and television programmes in Nordic countries	Measures taken in Sweden that are adopted for the granting of broadcasting facilities for programmes from Nordic countries and for the financing of and implementation of benefits from such support programmes as the NORDIC FILM and TV FUND which are intended to enhance production and distribution of audiovisual works produced in Nordic countries	Nordic countries	Indefinite	Preservation and promotion of the regional identity of the countries concerned
Road transport - passenger and freight	Provisions in existing or future agreements on international road haulage (including combined transport - road/rail) and passenger transport, concluded between the EC or their Member States and third countries, which: - reserve or limit the provision of a transport service between the contracting parties or across the territory of the contracting parties to	Switzerland, States in Central, Eastern and South-Eastern Europe and all Members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Cyprus, Malta, Iran, Afghanistan, Iraq, Kuwait	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	vehicles registered in each contracting party ¹ ; - provide for tax exemption for such vehicles.			
Road transport; passengers and freight	Provisions of existing and future reciprocal bilateral and plurilateral agreements on international road transport (including combined transport, road/rail) reserving cabotage transport in Finland	All countries with which bilateral or plurilateral agreements are in force	Indefinite	Regional specificity of the road transport services
Road Transport (passengers and freight)	VAT-exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs by means of motor vehicles registered in countries indicated in column 3)	Successor States of former Yugoslavia, Poland, Switzerland, successor States of the former USSR (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan), Czech Republic, Slovak Republic, Hungary	Indefinite	Reciprocity; facilitating of the development of international touring
Road transport - passenger and freight	Exemption from vehicles tax in Austria under certain conditions on the grounds of declarations of reciprocity limited to vehicles registered in the countries indicated in column 3)	Poland, Hungary	Indefinite	Reciprocity; facilitating of the development of international touring and/or international transport of goods
Road transport - passenger and freight	Exemption from vehicles tax in Austria under certain conditions on the grounds of de facto reciprocity limited to vehicles registered in the countries indicated in column 3)	Bulgaria, Israel, Monaco, San Marino, Turkey, Hungary, Vatican City, United States	Indefinite	Reciprocity; facilitating of the development of international touring and/or international transport of goods
Road transport services -	Authorization for the establishment of a commercial presence in Spain may be	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Spanish service suppliers

¹ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Freight (CPC 7123)	refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers			
CRS and sales and marketing of air transport services	Provision of Article 7 of Regulation (EC) No. 2299/89, as amended by Regulation (EC) No. 3089/93, whereby the obligations of CRS system vendors or of parent and participating air carriers shall not apply where equivalent treatment to that applied under the Regulation is not accorded in the country of origin of the parent carrier or of the system vendor.	All countries where a CRS system vendor or a parent air carrier is located.	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS.
Internal waterways transport	Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link), which reserve traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership.	Switzerland, States in Central, Eastern and South-Eastern Europe and all Members of the Commonwealth of Independent States.	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	To regulate transport capacity on inland waterways taking into account geographic specificity.
Internal waterways transport	Regulations ¹ implementing the Mannheim Convention on Rhine Shipping.	Switzerland	Indefinite	To regulate transport capacity on inland waterways taking into account geographic specificity.
Inland Waterways Transport (passengers and freight)	In Austria: a) Certain traffic rights are reserved for vessels of the countries indicated in column 3) (nationality requirements regarding ownership)	Bulgaria, Hungary, successor States of former Yugoslavia, Romania, Czech Republic, Slovak Republic, successor States of former USSR, Netherlands, Federal	Indefinite; the exemption applies to existing and new measures	Historical development; specific regional aspects

¹ The Following Member States are covered by this MFN exemption: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and United Kingdom.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	b) Recognition of certificates and licences of the countries indicated in column 3)	Republic of Germany		
Maritime transport; cabotage	Reciprocal existing and future measures taken in Finland exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage transport in Finland	All countries	Indefinite	Regional specificity of the maritime cabotage transport
Maritime transportation	Reciprocal measures taken in Sweden based upon existing or future agreements exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage traffic	All countries with which bilateral or plurilateral agreements are in force	Indefinite	To regulate cabotage traffic based on reciprocal agreements
Rental/leasing services without operators, relating to ships (CPC 83103). Rental of vessels with crew (CPC 7213, 7223).	Chartering in of foreign ships by consumers resident in Germany may be subject to condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for German service suppliers.
Publishing (Part of CPC 88442)	Foreign participation in companies in Italy exceeding 49% of the capital and voting rights, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers.
Newsagency Services (Part of CPC 962)	Foreign participation in companies in France publishing publications in the French language exceeding 20% of the capital or of voting rights in the company, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
Press Agency Services	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
(Part of CPC 962)				
Direct non-life insurance	Measures based on a bilateral agreement between the European Communities ¹ and Switzerland on direct insurance other than life insurance. This agreement provides on a reciprocal basis for freedom of establishment and the right to take up or pursue non-life insurance business for agencies and branches of undertakings whose head office is situated in the territory of the other contracting party.	Switzerland	Indefinite	Need to remove obstacles to the taking up and pursuit of non-life insurance business in the framework of an agreement between the European Communities and Switzerland on non-life insurance consistent with the provisions of paragraph 3 of the Annex of Financial Services
Financial services	Measure granting favourable tax treatment (off-shore regime) in Italy to service suppliers trading with the countries to which the measure applies.	States in Central, Eastern and South-Eastern Europe, and all Members of the Commonwealth of Independent States	10 years	The need to aid the countries concerned in their transition to a market economy.
Licensing of branches or subsidiaries of foreign financial service suppliers	The requirement of an economic interest test bound in Austria ² is waived for countries indicated in column 3)	List of countries is subject to further consideration	Indefinite	Reciprocity; countries not indicated in column 3) are presumed not to offer competitive opportunities and effective market access to Austrian service suppliers equivalent to those offered by Austria
All sectors	Measures taken in Denmark, Finland and Sweden aimed at promoting Nordic cooperation, such as: <ul style="list-style-type: none"> - financial support to R&D projects (the Nordic Industrial Fund); - funding of feasibility studies for international projects (the Nordic Fund for Project Exports); 	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

¹ This MFN does not apply with regard to the following Member States: Austria, Finland and Sweden.

² This measure will not be applied during the first six months after the entry into force of the WTO.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	<ul style="list-style-type: none"> - financial assistance to companies¹ utilizing environmental technology (the Nordic Environment Finance Corporation). 			
All sectors	<p>Measures taken in Finland aimed at promoting Nordic cooperation, such as:</p> <ul style="list-style-type: none"> — financial support to R&D projects (the Nordic Industrial Fund); — funding of feasibility studies for international projects (the Nordic Fund for Project Exports); — financial assistance to companies² utilizing environmental technology (the Nordic Environment Finance Corporation). 	Denmark, Sweden, Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.
All sectors	<p>Measures taken in Sweden aimed at promoting Nordic cooperation, such as:</p> <ul style="list-style-type: none"> — financial support to R&D projects (the Nordic Industrial Fund); — funding of feasibility studies for international projects (the Nordic Fund for Project Exports); — financial assistance to companies³ utilizing environmental technology (the Nordic Environment Finance Corporation). 	Denmark, Finland, Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.

¹ Applies to East European companies, which are cooperating with one or more Nordic companies.

² Applies to East European companies, which are cooperating with one or more Nordic companies.

³ Applies to East European companies, which are cooperating with one or more Nordic companies.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	Corporation).			
All Sectors	Extension of full national treatment in Sweden to investors from another country in relation to every kind of investment asset	Côte d'Ivoire Madagascar Senegal	Minimum 11 years	The measure reflects special investment conditions contained in bilateral treaties
All sectors	Authorization for purchase of real estate in Italy by foreign natural persons and juridical persons granted on the basis of reciprocity.	All countries	Indefinite	The reciprocity requirement is put in place to ensure equivalent treatment for Italians in other countries.
All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the designated countries	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Príncipe)	Indefinite	This measure reflects historical links between Portugal and these countries.
All sectors	Facilitation of access procedures in France for the exercise of certain services activities and professions by natural and legal persons of certain third countries	Francophone African countries, Algeria, Switzerland and Romania	10 years	This measure reflects historical links between France and these countries.
All sectors	For citizens of Commonwealth countries with a grandparent born in the UK, the UK waives the requirement for a work permit in all services sectors	Countries members of the British Commonwealth of Nations	Indefinite	This measure reflects historical links between these countries and the UK.
All sectors	Measures based on bilateral agreements between the European Communities and/or their Member States and Switzerland with the objective of providing for the movement of all categories of natural persons supplying services	Switzerland	Indefinite	The agreements reflect a process of progressive trade liberalisation between the EC and its regional trading partner.
All sectors	Measures based on existing or future bilateral agreements between the European Communities and certain Member States ¹ and the countries and principalities	San Marino, Monaco, Andorra, Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States of the European Communities and the countries and

¹ The Following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and United Kingdom.

Sector or subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	<p>concerned, providing for:</p> <p>a) the right of establishment for juridical and natural persons and;</p> <p>b) waiving the requirements of work permits for natural persons supplying services.</p>			principalities concerned.
All sectors	Measures based upon bilateral agreements between Italy and third countries guaranteeing work permits for seasonal workers.	States in Central Eastern and South-Eastern Europe and in the Mediterranean Basin.	Indefinite	Seasonal shortages of workers and to ensure the orderly movement of seasonal workers.
All sectors - principally construction and hotel and catering	Measures based upon bilateral agreements between Community Member States ¹ and European and Mediterranean countries guaranteeing work permits, for the purposes of temporary contract work, on the basis of contracts between an employer of the third country concerned and a company in the Member State concerned, and which permit limited numbers of workers from the countries concerned to be employed in certain service sectors; the numbers are subject to variation according to criteria established in the agreement.	States in Central, Eastern and South-Eastern Europe, including Russia, Ukraine, Belarus and Georgia, and in the Mediterranean Basin.	Indefinite. Exemption needed, for certain countries, only until an economic integration agreement is concluded or completed.	The agreements form part of a broader initiative to assist the countries concerned in their process of economic transition and development.

¹ The Following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and United Kingdom.